



Western Cape
Government



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Western Cape Cultural Commission

Annual Report
2025/2026

PART A: GENERAL INFORMATION

3

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	9
6. STRATEGIC OVERVIEW	10
6.1. Vision	10
6.2. Mission	10
6.3. Values	10
7. LEGISLATIVE AND OTHER MANDATES	10
8. ORGANISATIONAL STRUCTURE	14

PART B: PERFORMANCE INFORMATION

15

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	15
2. OVERVIEW OF PERFORMANCE	15
2.1. Service Delivery Environment	15
2.2. Organisational environment	16
2.3. Key policy developments and legislative changes	17
2.4. Progress towards achievement of institutional Impacts and Outcomes	17
3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	18
3.1. Programme 1: Western Cape Cultural Commission	18
4. REVENUE COLLECTION	23
5. CAPITAL INVESTMENT	23

PART C: GOVERNANCE

26

1. INTRODUCTION	26
2. PORTFOLIO COMMITTEES	26
3. EXECUTIVE AUTHORITY	26
4. THE ACCOUNTING AUTHORITY	27
5. RISK MANAGEMENT	40
6. INTERNAL CONTROL UNIT	41
7. INTERNAL AUDIT	41
8. AUDIT COMMITTEES	43
9. COMPLIANCE WITH LAWS AND REGULATIONS	46
10. FRAUD AND CORRUPTION	46
11. MINIMISING CONFLICT OF INTEREST	47
12. CODE OF CONDUCT	47
13. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	47
14. COMPANY/BOARD SECRETARY (IF APPLICABLE)	47
15. SOCIAL RESPONSIBILITY	47
16. AUDIT COMMITTEE REPORT	48
17. B-BBEE COMPLIANCE PERFORMANCE INFORMATION	51

PART D: HUMAN RESOURCE MANAGEMENT	52
1. INTRODUCTION	52
2. HUMAN RESOURCE OVERSIGHT STATISTICS	52
PART E: PFMA COMPLIANCE REPORT	53
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES	53
1.1. Irregular expenditure	53
1.2. Fruitless and wasteful expenditure	55
1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)	56
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS	57
3. SUPPLY CHAIN MANAGEMENT	57
3.1. Procurement by other means	57
3.2. Contract variations and expansions	57
PART F: FINANCIAL INFORMATION	48
1. REPORT OF THE EXTERNAL AUDITOR	48
2. ANNUAL FINANCIAL STATEMENTS	63

PART A: GENERAL INFORMATION



1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
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WEBSITE ADDRESS:	www.westerncape.gov.za /cas
EXTERNAL AUDITORS:	Auditor-General South Africa 19 Park Ln Milnerton Cape Town 7441
BANKERS:	Nedbank 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001

Declaration: Use of Artificial Intelligence in this Annual Report:

Microsoft Copilot was used as a quality assurance tool to assist with spelling, grammar, formatting, and consistency checks during the preparation of this Annual Report. All AI-assisted outputs were reviewed, verified, and edited by departmental officials, who remain responsible for the accuracy, completeness, and final content of the report

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AC	Audit Committee
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
BBBEE	Broad Based Black Economic Empowerment
CAPEX	Capital Expenditure Report
CEO	Chief Executive Officer
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
DPOCS	Department of Police Oversight and Community Safety
DSAC	Department of Sports Arts and Culture
DOI	Department of Infrastructure
ECM	Enterprise Content Management
EPWP	Expanded Public Works Programme
EQPRS	Electronic Quarterly Performance Reporting System
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
IAF	Internal Audit Function
MEC	Member of Executive Council
FMPPI	Framework for Managing Performance Programme information
MTEF	Medium Term Expenditure Framework
NAC	National Arts Council
NTR	National Treasury Regulations
OHASA	Occupational Health and Safety Act
PAA	Public Audit Act
PFMA	Public Finance Management Act, Act 1 of 1999
POPIA	Protection of Personal Information Act
PTI	Provincial Treasury Instructions
SCM	Supply Chain Management
TID	Technical Indicator Description
TR	Treasury Regulations
UAMP	User Asset Management Plan
WCCC	Western Cape Cultural Commission

3. FOREWORD BY THE CHAIRPERSON

In May 2025, the Provincial Minister appointed the current Western Cape Cultural Commission (WCCC), intending to contribute to the preservation, promotion, and development of culture in the Western Cape. Our first year was met with a few establishment challenges; however, we pulled through to ensure the implementation of our regulatory mandate. The WCCC's three performance areas as prescribed by the Western Cape Cultural Commission and Cultural Councils Act, 1998, are to control, manage, develop and maintain moveable and immovable property. To manage the registration and deregistration of Cultural Councils; and to advise the Provincial Minister on how best to achieve the mandate of the WCCC. These performance areas enable the Commission to contribute to social cohesion, community wellbeing and the sustainable use of cultural infrastructure across the province.



Portia Khati
Western Cape Cultural Commission

In our endeavour to manage and maintain property, the Facilities Committee conducted site inspections at three of the facilities managed by the WCCC. Several upgrades were identified and recommendations were made to the Minister. We look forward to the implementation of those recommendations. We remain committed to providing a safe space for our communities and youth to partake in activities in a non-threatening environment, thereby supporting inclusive community participation and youth development. But also ensuring the economic use of the facilities.

During the period, we managed to fund 12 Cultural Councils and maintained the registration of all 34 Cultural Councils. We also received three new registrations which brought the total number of registered Cultural Councils to 37. These registered Cultural Councils assist with the recognition of our vision by supporting community initiatives rooted on arts and culture, thus promoting arts and culture.

I wish to express appreciation to every member of the Commission for their dedication towards achieving the objectives of the WCCC. It has not been an easy first year, but we have managed to achieve two of our targets. I wish to recognise the dedication of the executive leadership and staff, who ensured the continuity of services and regulatory stability through their professionalism. We will maintain our focus on preserving, promoting and developing culture in the Western Cape.

A handwritten signature in dark ink, appearing to be 'P. Khati'.

Portia Khati
On behalf of the Accounting Authority (WCCC)
Date: 31 May 2026

4. ACCOUNTING AUTHORITY'S OVERVIEW

General financial review of the public Entity

Spending trends of the public entity The Entity received an allocation of R679 000 from the Department as a transfer payment towards the execution of its mandate. The Western Cape Investment Account during the year under review to supplement the required revenue which sustained the operations of the Entity as well as towards the upkeeping of the cultural facilities.

Spending trends of the public Entity

Economic classification	2025/26			2024/25		
	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	9 247	3 898	5 349	4 264	4 135	111
Total	9 247	3 898	5 349*	4 264	4 135	111

* The savings is mainly due to a delay in the procurement of solar panels. The procurement was initiated in the new financial year and is on track for delivery in the 2026/27 financial year.

Capacity constraints and challenges facing the Public Entity

Adverse environmental conditions and changing weather patterns impacted revenue collection due to the cancellation of approved bookings during the storm events experienced in the previous year. In addition, infrastructural damage in certain areas across the province resulted in limited accessibility, with some roads becoming inaccessible for travel.

Discontinued key activities/activities to be discontinued

No activities were discontinued during the year under review.

New or proposed key activities

The Facilities Committee undertook site assessments and reviewed the findings of a feasibility study to inform proposed improvements to cultural facilities. These findings will guide future planning aimed at enhancing the sustainability, accessibility, and utilisation of facilities.

Requests for roll over of funds

The WCCC requested a roll - over of funds which was approved by the Executive Authority of the Department.

Supply Chain Management

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

All concluded unsolicited bid proposals for the year under review

No unsolicited bid proposals were received or implemented by the Cultural Commission.

Whether SCM processes and systems in place

SCM processes and systems are in place, and policies are updated to prevent irregular expenditure. These processes are fully aligned with applicable legislative and regulatory prescripts. The Entity did not incur any unauthorized, fruitless, irregular or wasteful expenditure during the period under review, reflecting prudent financial oversight. Ongoing reviews, audits and enhancements to SCM practices ensure that potential risks are proactively identified and appropriately addressed.

Challenges experienced and how resolved

During the 2025/26 financial year, the governance composition of the Western Cape Cultural Commission changed following the exercise of powers by the Executive Authority in terms of the Western Cape Cultural Commission and Cultural Councils Act, read with the Public Finance Management Act. These changes were effected to strengthen governance stability, ensure compliance with statutory obligations, and support effective oversight of the Commission.

The Commission notes that these governance changes occurred within the context of challenges relating to adherence to statutory reporting processes and established governance protocols during the period under review. The revised composition is intended to support improved governance discipline, accountability, and compliance with applicable legislative and reporting requirements.

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

None. The WCCC received a clean audit for the previous financial year.

Outlook/plans for the future to address financial challenges

Provincial Treasury approved the introduction of alternative events and a revised tariff register, which will contribute to increased usage of the cultural facilities and higher revenue collection in the new financial year.

An investment account was also activated to ensure that the Entity earns substantial monthly interest, supplementing the current budget.

Events after the reporting date

The storm which hit the Western Cape during May 2026 affected the different cultural facilities and caused damages such as flooding and leakages at the main buildings and state houses.

Economic viability

The Commission is economically viable and operationally stable through the support of the Department and the collection of own revenue from cultural facilities usage. The secondment of staff from the Department further enables WCCC to manage its affairs and discharge its mandate effectively.

Although the Cultural Commission experienced financial pressures during the period under review, mitigation measures were implemented to ensure continued operational effectiveness within the prevailing financial constraints. Furthermore, the Entity remains committed to upholding financial and administrative regulations in line with applicable legislative prescripts.

Acknowledgement/s or Appreciation

On behalf of the Western Cape Cultural Commission, I acknowledge with gratitude the guidance received from the Provincial Minister of Cultural Affairs and Sport, Minister Ricardo Mackenzie. I also want to acknowledge the former Cultural Commission members who created a solid foundation in governance and ethical behaviour for us to build on.

I am further appreciative to the Department of Cultural Affairs and Sport for their enduring and valued support, which contributed for the Entity fulfilling its obligations in accordance with the Western Cape Cultural Commission and Cultural Councils Act, 1998.

The Commission also value the technical and financial support rendered by the Department of Infrastructure towards major upgrades and emergency repairs experienced at the cultural facilities. The Western Cape Cultural Commission will continue, in the coming year to deliver on its mandate in relation to the Government's priorities



P Khati

Accounting Authority on behalf of the Western Cape Cultural Commission

Date: 31 May 2026

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 reviewed by the Auditor General.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the relevant frameworks and standards applicable to the public entity.
- The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The accounting authority is responsible for establishing, and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express a 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 entity for the financial year ended 31 March 2026.

Yours faithfully



Portia Khati
Chairperson of the Entity
On behalf of the Accounting Authority
Date: 31 May 2026

6. STRATEGIC OVERVIEW

6.1. Vision

Effectively contribute to the growth and development of a dynamic cultural environment towards a unified Western Cape.

6.2 Mission

To preserve, promote and develop culture in the Western Cape through:

- registering and de-registering cultural councils;
- providing financial assistance to registered cultural councils;
- the control, management, development and maintenance of moveable and immovable property placed under its supervision by the Provincial Minister;
- the performance of other tasks and functions assigned by the Provincial Minister; and
- advising the Provincial Minister on policy.

6.3. Values

The vision, mission and values of the Western Cape Cultural Commission contribute to the wellbeing of the priority target groups to ensure its contribution towards social inclusion as well as effectively delivering its services to all.



Caring



Competence



Accountability



Integrity



Innovation



Responsiveness

7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission is a statutory body established in terms of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998). The WCCC was listed as a Schedule 3, part C provincial public entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999). The public entity is a statutory body under the auspices of the Department of Cultural Affairs and Sport.

7.1 Constitutional mandate

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 6(3), (4) and (5): Language	The WCCC 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.
Section 30: Language and culture	The WCCC 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 WCCC 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 WCCC cooperates with all spheres of government in the execution of its mandate.

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	Cultural matters: The WCCC works closely with the national Department of Sport, Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1) (b) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1998 (Act 1 of 1998)	
Section 70	Provincial legislation must provide for the establishment and reasonable funding, within the Western Cape Government's available resources, of a cultural council or councils for a community or communities in the province which share a common cultural and language heritage. Registration of and support to cultural councils: The Western Cape Cultural Commission is tasked with the registration of, and support to, registered cultural councils. DCAS has oversight of the WCCC and provides the Commission with administrative and financial support.
Section 81	The WCCC must adopt and implement policies actively to 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; and - the protection and conservation of the natural historical, cultural historical, archaeological, and architectural heritage of the Western Cape for the benefit of present and future generations. The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.

7.2 Legislative and policy mandates

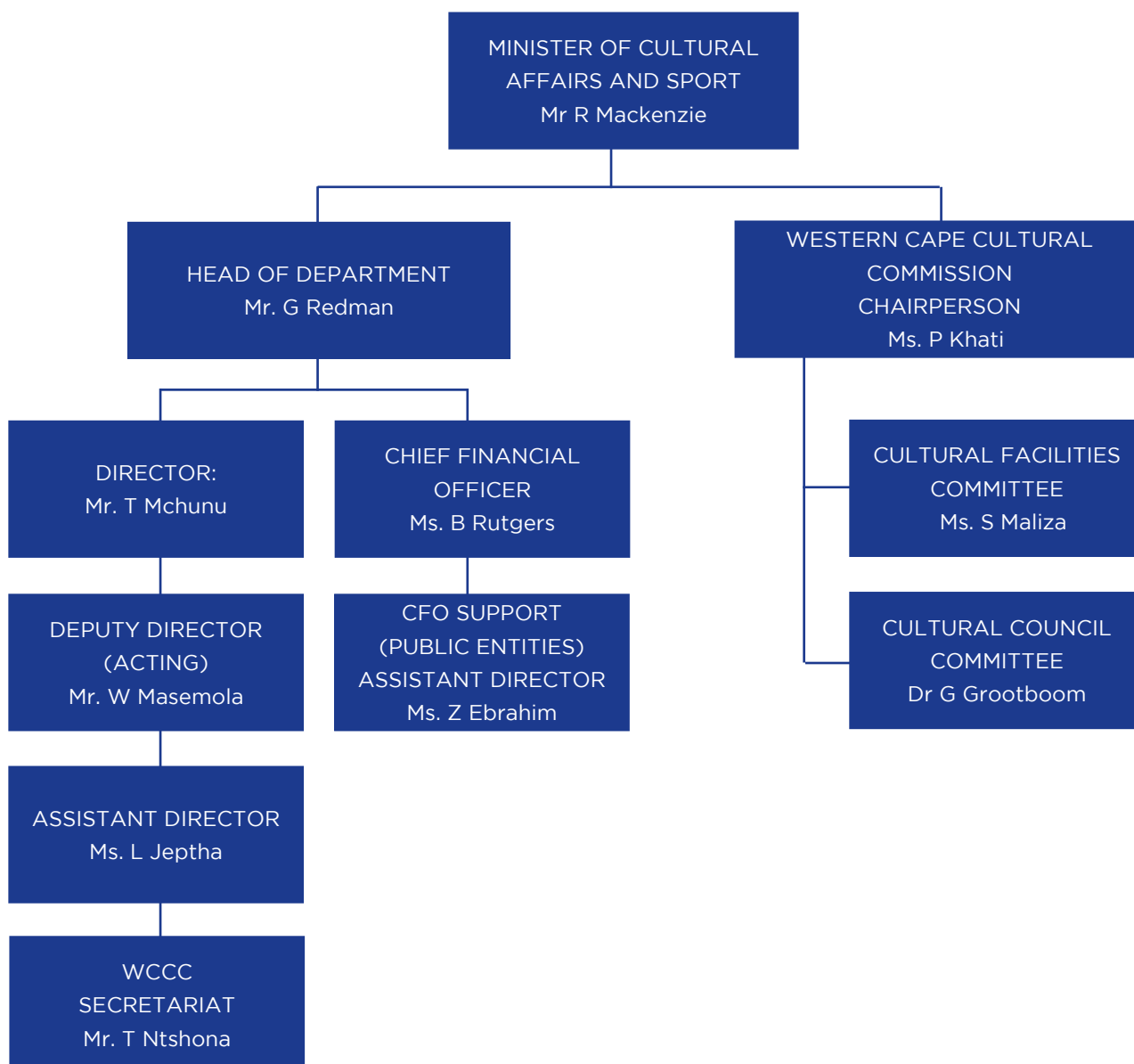
Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act, 1999	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Western Cape Cultural Commission and Cultural Councils Act, 1998	Act 14 of 1998	The Western Cape Cultural Commission preserves, promotes and develops culture in the Western Cape, in accordance with a policy determined by the MEC (member of the [provincial] Executive Committee). The WCCC advises the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Traditional and Khoi – San Leadership Act, 2019	Act 3 of 2019	The main objectives of the Act are: To make provision for the recognition of Khoi-San leadership; To consolidate the National House of Traditional Leaders Act, 2009, and The Traditional Leadership and Governance Framework Act, 2003: To address certain limitations in the existing legislation: To effect consequential amendments to other laws.

Legislation	Reference	Key Responsibilities of the WCCC
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: • sets out the rules and guidelines that administrators must follow when making decisions. • requires administrators to inform people about their right to review or appeal and their right to request reasons. • requires administrators to give reasons for their decisions; and • give members of the public the right to challenge the decisions of administrators in court.
Promotion of Access to Information Act	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the entity must: • Compile a manual that explains to members of the public how to lodge an application for access to information that the entity holds; • Appoint an information officer to consider requests for information held by the entity.
Protection of Personal Information Act	Act 4 of 2013	The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions to establish minimum requirements for the processing of personal information
Customary Initiation Act	Act 2 of 2021	The Act provides for the effective regulation of customary initiation practices; the establishment of a National Initiation Oversight Committee and Provincial Initiation Coordinating Committees and their functions; to provide for the responsibilities, roles and functions of the various role-players involved in initiation practices as such or in the governance aspects thereof; to provide for the effective regulation of initiation schools; to provide for regulatory powers of the Minister and Premiers; to provide for the monitoring of the implementation of this Act; to provide for provincial peculiarities; and to provide for matters connected therewith.
Revised White Paper on Arts, Culture and Heritage	2018	The revised White Paper was approved by Cabinet in 2018 following a Socio-Economic Impact Assessment conducted by the South African Cultural Observatory. It sets out the policy objectives underscored by the strategic value of arts, culture, and heritage. It sees the seamless integration of the NDP, the Social Cohesion and Nation Building Strategy that informs the vision and strategic objectives of DCAS.
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000	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.

7.3 Institutional policies and strategies over the five-year planning period

Policy	Description
Code of Conduct for WCCC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the WCCC institutional credibility.
Registration and De-registration of Cultural Councils Policy	This policy provides for the registration of cultural councils to represent people sharing a common cultural or language heritage. It gives effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole. The policy enables the WCCC to deregister cultural councils when there are good grounds to do so.
Cultural Facilities Usage Policy	To provide a framework for the Accounting Authority of the WCCC to manage revenue economically and effectively and to promote the full utilisation of assets under the Commission's control.
Waiving Policy	The policy sets out procedures for the consideration and approval of waiving requests submitted to the Western Cape Cultural Commission by clients residing in the Western Cape. It further establishes clear criteria under which tariffs may be fully or partially waived.
WCCC 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.
WCCC SCM Delegation	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.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the WCCC.
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the PFMA, Act 1 of 1999, section 51(1)(a)(i) which states that the accounting authority must ensure that the entity has and maintains an effective and efficient and transparent system of financial and risk management and internal control.
Debtors' Management	The accounting authority must control debtors for the utilisation of cultural facilities.
Remuneration of Members	To facilitate payment to members of the WCCC nominated to attend conferences, projects, meetings, and workshops on behalf of the Commission.
Supply Chain Management Policy	To regulate supply chain management within the entity

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on performance information. The level of assurance provided may be reasonable (an opinion) or limited (a conclusion) or none (findings) as predetermined by the AGSA. Assurance in the form of an audit opinion or conclusion on the usefulness and reliability of the reported performance information is currently included in the management report. Material findings are reported in the auditor's report.

Refer to page 58 for the Report of the Auditor-General, published as Part F: Financial Information of this Annual Report 2025/26.

2. OVERVIEW OF PERFORMANCE

2.1. Service Delivery Environment

The Western Cape Cultural Commission rendered services to the people of the Western Cape through financial support to the cultural sector as well as by offering tranquil spaces at the cultural facilities for use by different structures to implement their projects.

The impact of cultural and artistic projects / events contributed to inclusivity, community cohesion, and pride in cultural identity, as well as the further development of culture. The Cultural Commission further ensured that through the registered cultural councils, that it contributed towards the advancement of the social, cultural, and economic development objectives of the Western Cape.

The Entity planned to achieve its three targets as set out in the Annual Performance Plan, but only two were successfully achieved. Economic conditions, as well as the unemployment crisis, contributed to a reduction in approved bookings at the cultural facilities. The closure of the facilities during last year's storms, together with emergency unplanned maintenance, further negatively impacted the number of bookings and the ability to generate sufficient revenue.

The Western Cape Cultural Commission entered into annual service level agreements with duly registered suppliers, with clearly defined obligations, to ensure efficient operations at the cultural facilities in line with the PFMA regulations, as well as all Treasury financial circulars. The services procured through the supply chain management system included security, suctioning of human waste, and sanitation services.

The unemployment crisis increased criminal activity in communities and negatively impacted the Groot Drakenstein Cultural Facility in Simondium, which experienced break-ins.



Figure 1: Access gained by removing some of the roof tiles.



Figure 2: Removal of copper pipes to the geyser.



Figure 3: Damaged heat pump.

Through various discussions with the Department of Infrastructure, the planning regarding upgrades shifted towards environmental impact considerations and the allocation of resources to focus on health and safety (OHASA), as well as ensuring water and energy resilience at the cultural facilities. Assessments to address these elements, together with other infrastructural aspects commenced at the Koekenaap, Schoemanspoort and Groot Drakenstein cultural facilities, as commissioned by the Department of Infrastructure. It is envisaged that these improvements will be implemented in a phased approach and completed by 2027/28 financial year.

2.2. Organisational environment

During the year under review, due to a delay in the appointment process for a new Cultural Commission, the term of the outgoing Commission was extended beyond its expired term by the Executive Authority to ensure the execution of its governance obligations.

The Minister appointed 14 members to manage the mandate of the Western Cape Cultural Commission in accordance with the Western Cape Cultural Commission and Cultural Councils Act, 1998. The appointees took office on 1 May 2025 to serve on the Commission for a three-year term, ending on 30 April 2028, to preserve, promote and develop culture in the Western Cape in accordance with a policy determined by the Provincial Minister.

During the 2025/26 financial year, changes occurred within the membership and leadership of the Commission, including the resignation of two members and adjustments to the leadership structure by the Minister, in line with applicable governance and regulatory frameworks. To ensure continuity and stability during the external audit process, the Minister appointed an interim Chairperson, which contributed to the successful conclusion of the Entity's 2024/25 audit. Following this period of transition, the Commission undertook an internal election process to reinforce institutional stability and governance continuity.

At the Plenary held on 23 October 2025, Ms Portia Khati and Mr Gregory Grootboom were elected as Chairperson (with AA powers) and Deputy Chairperson, respectively. These appointments strengthened the Commission's ability to continue delivering on its mandate and ensured the effective coordination of plenary and committee meetings in line with the adopted Commission meeting schedule.

The administrative functions of the Commission are performed by staff employed within the department and include, but are not limited to, facilitating WCCC meetings, procurement of specific services, and concluding strategic documents. Other units such as CFO Support, Internal Audit Committee, Risk Management Unit further ensured the execution of all governance obligations of the Western Cape Cultural Commission in line with all relevant policies and frameworks.

The Managed Network Model facilitated the placement of Expanded Public Works Programme (EPWP) beneficiaries at cultural facilities through the Department's EPWP programme. This integrated approach between the WCCC, and the Department supported the operational functioning of cultural facilities through the deployment of EPWP beneficiaries. The EPWP programme provided beneficiaries with temporary work opportunities and workplace exposure, contributing to skills development and work experience. Four EPWP beneficiaries subsequently secured permanent employment at cultural facilities. These appointments included one at the Koekenaap facility in the Matzikama region, one at the Groot Drakenstein facility in Simondium, one at the Schoemanspoort facility in Oudtshoorn and one at the Lower Olifants River Water Users (LORWAU) facility in the Matzikama Municipality.

The Network Model enabled the Commission to collaborate with the arts and culture component of the cultural sector to facilitate participation in capacity-building workshops on funding opportunities. The Commission also provided information sessions on the registration process for cultural structures to register as cultural councils, including the requirements for eligibility for financial support from the Entity.

2.3. Key policy developments and legislative changes

The Public Finance Management Act requires the Accounting Authority to manage usage and revenue efficiently, economically, and effectively by developing appropriate and transparent procedures that provide a safe and comfortable environment for users.

To strengthen the legislative framework, the Cultural Commission reviewed the Cultural Facilities Usage Policy to provide for the identification, collection, recording, and reconciliation of revenue through the activation of additional revenue streams.

Furthermore, the Cultural Commission developed a Waiving Policy with clear guidelines for the implementation of transparent processes to give effect to equitable opportunities for users who apply for the waiving of tariffs as part of their bookings.

2.4. Progress towards achievement of institutional Impacts and Outcomes

The planned outcomes as contained in the Strategic Plan 2025/26 - 2029/30 of the Entity were partially achieved, according to the Commission's impact statement.

Impact Statement	The Commission, through its activities, endeavours to create safe and cohesive communities by repositioning the usage of facilities as well as rendering support to registered cultural councils to preserve their cultural practices.
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No	Outcome	Outcome Indicator
1	Diverse cultural activities within communities.	Number of registered cultural councils supported through transfer payments.
2	Well maintained and safe cultural facilities.	Number of facilities upgraded or maintained to ensure suitability and safety of users,
3	Optimal utilisation of the cultural facilities.	Number of users accessing the cultural facilities.

The 2025/26 financial year marked the first year of the five-year strategic period (2025/26-2029/30) under review. During this period, the Western Cape Cultural Commission contributed to the National Outcomes of the Medium-Term Development Plan (MTDP) as follows:

Medium - Term Strategic Framework Priority	Contribution of the Public Entity
Priority 1: Inclusive growth and job creation	WCCC continue to create work opportunities among youth and women through placement at the Cultural Facilities through EPWP programme.
Priority 2: Reduce poverty and tackle the high cost of living	WCCC provides financial support to cultural councils for their cultural programmes that contribute to the creative economy. Through the placement of young people at facilities, it contributes to their households.
Priority 3: A capable, ethical and developmental state	WCCC hosted a number of workshops to further capacitate cultural councils around governance and ethics in administration of their executive structures.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. Programme: Western Cape Cultural Commission

The Western Cape Cultural Commission advises the Provincial Minister of Cultural Affairs and Sport on how best to implement its mandate and attend to the development, promotion and preservation of arts and culture in line with the Western Cape Cultural Commission and Cultural Councils Act 14 of 1998. The Commission operated with two committees namely the Cultural Facilities Committee and the Cultural Councils Committee constituted of the different members of the Cultural Commission.

The WCCC has three performance areas as prescribed by the Act. These areas determine the functions of the commission namely:

- To control, manage, develop and maintain movable and immovable property
- To manage the registration and deregistration of Cultural Councils; and
- To advise the MEC on how best to achieve the mandate of the WCCC.

CULTURAL COUNCILS

During the year under review, the number of registered Cultural Councils increased from 34 to 37. These Cultural Councils remain key stakeholders of the Cultural Commission due to the instrumental role they play in showcasing and preserving the diverse cultural identities of the Western Cape.

As part of its performance during the year under review, the Cultural Commission provided financial support to 12 registered Cultural Councils across the province. The allocated budget of R520 000 was strategically disbursed to support the implementation of cultural activities by the funded Cultural Councils, thereby contributing to the further development, promotion, and preservation of culture.

The table below reflects the registered Cultural Councils that received financial support and entered into transfer payment agreements with the Western Cape Cultural Commission. These agreements supported initiatives aimed at promoting social cohesion, as well as strengthening cultural values and/or identities within diverse communities.

Below the list of funded Cultural Councils

Name of Cultural Council	Type of organisation	Purpose of funding	Amount transferred	Project date/s	Project venue
Nasionale Griekwa Kultuurraad	NPO	Kultuur Feeste – Griekwa Volksdae Fees vieringe	R40 000	27 September 2025	The Craggs in Plettenberg Bay
Isizwe Samaxesibe Cultural Council	NPO	AmaXesibe Cultural Festival	R15 000	24 September 2025	Khayelitsha (Intlanganiso High School)
Griqua National Conference of South Africa	NPO	Educational Programme, Heritage Preservation, Cultural Research and Workshop	R100 000	19 – 21 September 2025	Gansbaai (Gansbaai Harbour)
Goringhaiqua Goringkhaicona Indigenous Traditional Council	NPO	Annual Cultural and Heritage Event Programme	R100 000	20 September 2025	Oude Mollen Kraal in Pinelands
Hessekwa Cultural Council	NPO	Hessekwa Cultural Festival	R31 500	11 October 2025	De Doorns High School

Name of Cultural Council	Type of organisation	Purpose of funding	Amount transferred	Project date/s	Project venue
Cochouqua Khoisan Tribal House	NPO	Restoration of Humanity Conference	R25 000	1 November 2025	Retreat Civic Centre
Gorachouqua Tribal House of Cape Khoi	NPO	Culture and Traditional Conference	R35 000	8 November 2025	Retreat Youth Centre
Khoe - San Indigenous Women in Action	NPO	Restructuring and Renewal of KIWIA Conference	R20 000	6 December 2025	Napier (Groot Kranse Church Hall)
Attaqua Aboriginal Traditional Authority	NPO	Cultural Festival	R20 000	6 December 2025	Sports Ground in Zoar
Cochoqua Indigenous Community of the Cape	NPO	Cultural Leaders Festival and Anointment Event	R45 000	28 March 2026	Stellenbosch (Water plant)
Kei-Korana Land and Heritage Trust	NPO	NAU Dorob for Youth	R40 500	28 March 2026	Ravensmead High School
The Griqua Royal House	NPO	Cultural Conference	R48 000	20 – 21 March 2026	Khoisan Guesthouse in Wellington

WCCC Cultural Council: Annual Activity Highlights

During the year under review, funded Cultural Councils successfully executed a diverse range of initiatives aimed at preserving, celebrating, and educating communities about cultural heritage. Key activities included:

Knowledge Sharing and Educational Outreach:

- Information Exchange: Sessions facilitated active presentations and knowledge sharing among delegates, fostering collaboration and cultural awareness.
- Healing Herbs: Educational brochures detailing the traditional uses, customs, and benefits of indigenous herbs were distributed to participants.
- Historical Context: Projects provided deeper insights into the past, specifically highlighting how the Khoi and San peoples utilised their sophisticated knowledge of nature to survive.
- Rock Art Interpretations: Dedicated sessions focused on rock art, offering participants a broader understanding of ancestral messages and historical belief systems.

Community Engagement and Cultural Celebration:

- Festivals and Performances: Events featured vibrant showcases of traditional attire, indigenous games, and diverse art forms. These activities included performances by children, youth, the elderly, and members of the physically challenged community.
- Market Stalls and Discussions: Events provided a platform for market stalls and open forums centred on culturally based activities and community-building efforts.
- Empowering Women: A core emphasis was placed on recognising and celebrating the vital role of women in shaping culture and fostering community development.



Photographs: Members of the Cochoqua of the Cape Cultural Council during their Restoration of Humanity Conference Event Programme at Princess Vlei.

CULTURAL FACILITIES

The provision of safe, functional, and well-maintained facilities assisted with supporting service delivery, promoting community well-being, and enabling inclusive access to the services offered by the Western Cape Cultural Commission. During the 2025/26 financial year, significant emphasis was placed on upgrading and maintaining cultural facilities to ensure that it remained suitable for usage by the people of the province.

The daily maintenance tasks performed by the DCAS permanent staff and EPWP beneficiaries reflect the Commissions' enduring commitment to providing environments that are not only operationally efficient but also safe, accessible, and dignified for all users to roll out their diverse projects. Below is some of the maintenance work performed by the staff employed at the cultural facilities.



Photographs: EPWP beneficiaries engaged in workplace readiness training to prepare for future career opportunities.



Photographs: EPWP beneficiaries engaged in workplace readiness training to prepare for future career opportunities.



Photographs: Facilities staff undertaking essential repair work.

Table 3.2 : Outcomes, outputs, output indicators, targets, and actual achievements:

Outcome	Output	Output Indicator	Audited Actual Performance 2023/24	Audited Actual Performance 2024/25	Planned Annual Target 2025/26	Actual Achievement 2025/26	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations
Diverse cultural activities within communities	Transfer payments to registered cultural councils	Number of registered cultural councils supported through Transfer Payments	7	9	12	12	-	-
Well maintained and safe cultural facilities	Implementation of approved maintenance plan.	Number of facilities upgraded and maintained to ensure suitability and safety for users.	7	7	7	7	-	-
Optimal utilisation of the cultural facilities	Number of days facilities occupied	Number of approved bookings	-	251	250	240	10	The deviation is due to major upgrades and emergency maintenance which were commissioned by Department of Infrastructure at the Okkie Jooste and Schoemanspoort cultural facilities respectively. The economic environment also contributed whereby clients cancelled approved bookings due to financial constraints. The storm last year also led to the closure of cultural facilities to protect the safety of clients (infrastructure in certain areas were damaged and prevented traveling).

Linking performance with budgets

Economic Classification	2025/26			2024/25		
	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	9 247	3 898	5 349*	4 264	4 135	111
Total	9 247	3 898	5 349*	4 264	4 135	111

* The savings is mainly due to a delay in the procurement of solar panels. The procurement was initiated in the new financial year and is on track for delivery in the 2026/27 financial year.

Strategy to overcome areas of underperformance

N/A

4. REVENUE COLLECTION

Source of Income	2025/2026			2024/2025		
	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	2 015	2 324	(309)*	3 254	3 836	(582)
Transfer Payment	679	679	-	655	3 745	(3 090)
Interest Income	580	705	(125)**	355	573	(218)
Surplus Funds	5 973	0	5 973***	-	-	-
Total	9 247	3 708	5 539	4 264	8 154	(3 890)

Other Operating Income consists of fees from facilities and staff accommodation.

* The overcollection is due to the implementation of revised tariffs during the year under review.

** The overcollection is due to higher than anticipated cash balances held in investment accounts during the year, resulting in increased interest earned.

*** Reserves included in the budget to adequately fund operations of the entity.

5. CAPITAL INVESTMENT

The Western Cape Cultural Commission in collaboration with the Department of Police Oversight and Community Safety conducted safety and security assessments at the cultural facilities as part of an annual risk identification process. The Department of Infrastructure (DOI) installed a CCTV system comprising 26 cameras linked to an inverter. The onsite staff have monitored the cameras since their installation in December 2025, while selected cameras have been monitored by ADT armed response company since May 2026. The security feature has served as a deterrent, and no burglaries or incidents of trespassing took place since the completion of the installation.

Although the security fencing was completed during the 2024/25 financial year, the DOI commissioned remedial work for the security fencing at the river and bridge on the site, which also prevented any further security breaches at the rear of the facility. Furthermore, the installation of extra solar lights at the main building, courtyard as well as at the back of the facility enhanced the safety aspects, securing a safe environment for clients to enjoy their stay at the facility. DOI also installed a palisade fencing around the perimeter of the staff housing at the Melkbos

Cultural Centre. This improvement addressed safety concerns raised by staff previously; and it now enables them to monitor unauthorised access at the gate and from the beach side.

The Cultural Commission also assessed matters pertaining to health in accordance with the OHASA Act, and the clearing of sewerage was identified at the Melkbos Cultural Centre and Schoemanspoort cultural facility. The septic tanks were upgraded by an expert contracted by DOI which eliminated the health risks for the clients as well as the staff residing on the premises.

The Okkie Jooste Cultural Facility situated in the Jonkershoek Valley, Stellenbosch was handed over to Mabija Building and Civil Construction (Pty)Ltd appointed by DOI in April 2025 under the project management of ROOT Architecture (Pty)Ltd, to execute the scope of work worth estimated at R20,642,621. The closure of the facility prevented the use of amenities for clients and resulted in no contribution to the revenue collection for the entity for the twelve-month period. DOI issued a notice of termination in terms of the NEC4 Engineering and Construction Short Contract (ECSC) to Mabija Building and Civil Construction (Pty) Ltd on 5 March 2026, due to poor workmanship, non-adherence to the timeframes, and other contractual breaches. This situation motivated DOI to initiate the sourcing of a new contractor via the supply chain management processes, for an appointment to be concluded early in the new financial year. It is envisaged that the upgrades at the cultural facility will only be concluded before the end of the 2026/27 financial year.



Monitoring via the CCTV camera system at GD facility.



Inverter system to the CCTV system at GD facility.



Installation of security fence and remedial work done to the bridge at GD facility.



Tree felling and onsite clearing at Koekenaap facility.



Breach of safety regulations: workers on the roof without harnesses, compromising safety.



Upgrading of the borehole system and replacement of ageing water storage tanks.

The Western Cape Cultural Commission requested the DOI to conduct thorough environmental impact assessments at the cultural facilities to commission upgrades based on the findings. The focus is on replacing core components to meet new standards and improve operating standards at the cultural facilities.

During the year under review, the scoping highlighted several key aspects, as outlined below.

Cultural facility	Envisaged upgrades
Koekenaap Cultural Facility in Koekenaap – Matzikama region	- Removing dangerous trees (tree-felling) - New sewerage plant - Water systems renovations/borehole - Replacement of all asbestos roofing - Upgrade staff housing - Replacement of wooden doors and windows (with aluminium items)
Melkbos OppieSee Cultural Facility in Melkbosstrand	- Upgrade the electrical system in the main building and in the sleeping quarters. - Replacement of all the asbestos roofing of the main building. - Installation of a solar panels with supporting elements for energy resilience.
Melkbos Cultural Centre in Melkbosstrand	- Upgrade the electrical system in the main building and in the sleeping quarters. - Replacement of all the asbestos roofing of the main building. - Installation of extra solar lights for energy efficiency.
Schoemanspoort Cultural Facility in Oudtshoorn	The Department of Infrastructure invited Uhambiso Consult to conduct a condition assessment, specifically related to flood damage which incurred in 2024 and 2025 at the Schoemanspoort cultural facility. The primary focus areas of this assessment include: - key structural elements - stormwater drainage - embankments, roads, and - stone wall structures within the facility.
Groot Drakenstein Cultural Facility in Simondium	- Reinforced damaged walls. - Upgrade the plumbing system – Upgrade the borehole. - Upgrade the fire hydrants. - Painting and waterproofing. - Replace asbestos roofing. - Upgrade driveway and parking area.
Okkie Jooste Cultural Facility in Stellenbosch	Install solar panel system and supporting elements.

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.

Parliament, the Executive, and Accounting Authority of the Public Entity are responsible for corporate governance.

2. PORTFOLIO COMMITTEES

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

Standing Committee on Police Oversight, Community Safety, Cultural Affairs and Sport	
Meeting	Topic
4 June 2025	Appropriations for Vote 13
26 August 2025	Briefing by DCAS on the WCCC
28 October 2025	DCAS Annual Report meeting
5 December 2025	Adjustments Appropriation for Vote 13
16 March 2026	Appropriations for Vote 13

SCOPA Resolutions

No resolutions were published for the Entity.

The Entity had the following engagements with Provincial Accounts Committee:

Standing Committee on Public Accounts	
Meeting	Topic
Provincial Accounts Committee	
28 October 2025	Deliberation on the 2024/25 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2025; 31 October 2025; 31 January 2026; 30 April 2026
In-year Monitoring Report	31 July 2025; 31 October 2025; 31 January 2026; 30 April 2026

4. THE ACCOUNTING AUTHORITY

The Western Cape Cultural Commission operates within the parameters or framework of the Western Cape Cultural Commission and Cultural Councils Act, 14 of 1998 to ensure the efficient performance regarding service delivery to the residents of the Western Cape. The aims of the Cultural Commission are to preserve, promote, and develop culture in the Western Cape, in accordance with a policy determined by the Provincial Minister.

The importance and purpose of the Commission

In order to achieve the aims for which the Cultural Commission was established, the Commission must:

- Consider the registration and deregistration of cultural councils.
- Control, manage, develop and maintain movable and immovable property, places under its supervision in terms of Section 21(1)(a) or (b).
- Perform such other functions as the Provincial Minister may assign to the Commission.

The Cultural Commission may of its own accord, or at the request of the Provincial Minister, or at the request of a cultural council or councils, make recommendations on how the aims of the Commission can best be achieved with respect to *inter alia* the following areas:

- The visual, performing, and literary arts
- The natural and human sciences
- Cultural - historical fields
- Youth's cultural awareness and involvement.

The role of the Commission is as follows:

The Commission may give assistance within its available resources to a cultural council or councils as established under the Act, by

- Subsidising cultural related projects, research and conferences as from time to time determined by the Provincial Minister, and for which a cultural council or councils have applied.
- Promoting and co-ordinating national and international intercultural contact.
- Providing information to preserve, promote and develop culture.

Commission Charter

N/A

Composition of the previous Committee for the period 1 February 2025 to 30 April 2025

Due to the delay in appointing the new Cultural Commission, the Minister extended the term of the previous public entity from 1 February 2025 until 30 April 2025.

The three-year term of the new Commission commenced on 1 May 2025

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Arendse MC	WCCC Member	1 February 2022	N/A	Grade 11	Competency in National Firearms Control Act, NQF Level 3.	N/A	N/A	
	Cultural Councils Chairperson	10 March 2023			Accredited service provider to the National Skills fund by Department of Labour. Founder of Western Cape Land and Heritage Council. Chairperson of the Western Cape Korana and Nguni Cultural Council. Paper wood and Allied Workers Union.			
Baard PM	WCCC member	1 February 2022	N/A	BA, Drama Honours (US). Drama Degree	National Singing competition (ATKV). Recorded an Album for Music Video. Nominated for the SAMA Awards. FNB vita awards for Cabare. Own Production in Cabare.	None	None	
Hop JD	WCCC member	1 February 2022	N/A	Langeberg Senior Secondary School. Doctor of Divinity. Basic Training South African Army. Store man Course. Advanced Firearm Course. Light Machine Gun.	Soldier in the South African Defense Force. Self-Employed. Khoisan Hessequa Skills Development. General Secretary Khoisan United Movement.	None	None	

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Jama Z	Initiation Reference Committee	23 October 2023	N/A	Ph.D. Student in the Department of Linguistics (UCT). BA Honors in African Languages. MA in African Languages (UCT). BA Degree.	Vast experience in teaching of African languages for 30 years. Lecturer at 4 different Universities. Serving in various committees in different institutions including PANSALB. Organized conferences including SA – South Korea forum on Arts and Culture. Serving on the WCCC Initiation Reference Committee.	None	Western Cape Language Committee	
Mavume- ngwana SI	Cultural Councils Chairperson WCCC Member	1 February 2022 (Resigned as Cultural Commission Chairperson 8 March 2023)		Matric. Industrial Psychology. Diploma in Marketing Management	South African Geographical Names Council (SAGNC). Member of Council: HWC Chairperson: WCPGNC. Commission Member: WCCC. Founder and Director: Indalo Heritage NPO	None	Heritage Western Cape	
Muthien B	WCCC member	1 February 2022	N/A	MA in Stellenbosch. Bachelor of Social Science (Hons) at UCT. BA (UCT).	Researcher. Facilitator. Writer. Poet. Events Coordinator. Literary Arts. Humanities (History, Art, cultural history, culture). Performing Arts, Cultural Industries. Involvement with youth development.	None	Western Cape Representative at NAC	

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Myers MA	WCCC member Cultural Facilities Committee Chairperson	1 February 2022 23 February 2024	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology at UCT 1985.	Invested in the Cultural and Entertainment Industry for 30 years. Established Music. Exchange an NPC that effected incredible change, education across the Western Cape. Marketing Western Cape for BMG records which became Sony Music for 17 years. Performing Arts. Literary Arts. Involvement with youth development (rural areas workshops).	None	None	
Nokwaza LG	Initiation Reference Committee Chairperson WCCC Chairperson	1 February 2022	N/A	Bachelor of Arts Higher Diploma in Education Advanced Diploma for Educators of Adults Honours in Bachelor of Administration Philosophy Degree Postgraduate Diploma in Law Master of Arts School of Public Leadership.	Extensive knowledge of Cultural Heritage of people of Nguni origin. In-depth understanding of cultural practices of Nguni people. Possess expert knowledge relating to practice of Xhosa sacred rituals and Indigenous worship.	None	None	
Samie Q	WCCC Deputy Chairperson WCCC Interim Chairperson	4 April 2024	N/A	Bachelor's Degree in Town and Regional Planning. National Diploma in Town Planning. MPhil in Urban Conversation	Independent Heritage Consultant. Facilitated number of Heritage processes. Experience in Governance. Worked for SAHRA. Policy drafting. Currently a Council member of Robben Island.	None	None	

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Weston R	Cultural Facilities Committee Member		N/A	Baccalaureus Technology: Education – Post School (Adult Education). National N Diploma: Computer Practice and Accounting.	Financial Management: 4 years' experience as financial manager. 5 years' experience as Line Producer. Capturing Income and Expenses and reconciling back to budget. Reporting and presenting to clients.	None	None	
Winster W	WCCC member	1 February 2022	N/A	Matric. Certificate N4 Computer Practice. Certificate at Chrysalis Academy. Certificate of Completion.	Dispatch Supervisor. Shop Assistant and Cashier. Electrician at Nolitha (Pty) Ltd. EPWP at Schoemanspoort Cultural Facility.			

Composition of the Commission of the Current Commission (appointed 1 May 2025 to 30 April 2028)

Overview of the newly appointed Cultural Commission, which was designated by the Provincial Minister of the Department of Cultural Affairs and Sport for a three-year term. Members accepted their appointment letters to carry out the mandate of the Commission.

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Moolman G	WCCC Member	1 May 2025	N/A	Matric	Worked as a trainee after Matric	None	None	7
	WCCC Deputy Chairperson	23 October 2025		Ballroom and Latin qualification	Enrolled as an apprentice Telecom Technician Operational staff member at Telkom Fitting of Telephones and Overhead lines Junior Manager of 80 personnel. Managing budget, Projects and Finances Manager at Construction Facility Procurement Project Management IT Projects			
Pieters BL	WCCC member	1 May 2025	N/A	MSc Geohydrology BSc Geology Degree Geology Hons	Die Burger – delivering newspaper Creo-Design Geology field science mentor Civil engineering mentor Photogrammetry mentor Natural Science Committee member Secretariat of Convocation management at Stellenbosch University AfriForum regional head Intercultural relations and Cooperation Cape Forum – Head: Community Activation	Afrikaans Language Council Pioneer Institute	None	4

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Sinqoto AS	Former WCCC Deputy Chairperson	1 May 2025	N/A Resigned as Committee Deputy Chairperson on 20 August 2025, while continuing to serve as a member of the Commission	Matric Drama studies (Incomplete)	TV and Filming Theatre A&R Music Manager Assistant Director and Director in couple of feature films (Amelia Earhart, Three Investigators and the Secret of Terror Castle, Young Ones, The Dating Game killer, riding with sugar, 90 Plein Street, when we were black, Blood & Water) Short Films: Secrets, The Cry, 777 Documentaries: Bill and Melinda	None	None	8
Worsnip ME	WCCC Member	1 May 2025	N/A	Matric BA (Rhodes) BA Hons (Cambridge University) M Phil (Manchester University) MA (Cantab) Cambridge University	Managing Director at Maropeng a' Afrika Leisure Chief Director at Restitution Support – Western Cape Land Claims Commission Chief Executive Officer – Cape Town Carnival Director – 2010 World Cup at DCAS Programme Manager – Cradle of Humankind World Heritage Site Director – Restitution Research, Acting Land claims Commissioner for EC and FS Director – Association for rural advancement General Secretary – St Matthews Church Teacher Lecturer	None	Western Cape NAC Represent- tative	6

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Zono MC	WCCC member	1 May 2025	N/A	Matric Diploma in Theatre Making PGCE (UCT)	Arts Industry for more than 10 years Educator Theatre Maker Play Director Radio Drama at Umhlobo Wenene (SABC) Theatre Workshops	None	None	5
Maliza S	WCCC Member Cultural Facilities Committee Chairperson	1 May 2025	N/A	Matric. HONS in cooperate Communication MA in Media Serie and Practice (Current)	Senior content strategist and copy writer Digital marketing specialist at Philip Morris Contributing editor at GQ Magazine Digify Afrika: Head of Content Tencent Afrika Fleishman Hillard Drum Magazine Arena Media	None	None	6
Keet DF	WCCC member	1 May 2025	N/A	BSC Environmental Management Masters in Performing Arts Conducting and repertoire Studies Bachelor of Orchestra at University of Pretoria	Conductor: for Berlin Sinfonietta Cape Town Philharmonic Orchestra Cape Town Youth Orchestra Johannesburg Philharmonic Orchestra Junge Norddeutsche Philharmonic Orchestra KwaZulu-Natal Philharmonic Orchestra Assistant Conductor: Berlin Opera Academy Polish Baltic Philharmonic Cape Town Opera	None	None	5

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Khati PP	WCCC Member	1 May 2025	N/A	Master's in business administration	Health Professions Council of South Africa Independent Practice Year of Registration Health Professions Council of SA (Committee Co-ordinator) HPCSA (Acting Board Manager) Development and Implementation of a Stakeholders engagement plan Provide administrative and operational support to Professional Boards and their structures Meeting arrangements, compiling meeting agenda, minutes and report writing	None	None	6
	WCCC Chairperson 23 October 2025	23 October 2025		Postgraduate Diploma in Business Admin NQF 8 Certificate in Public Sector Project Management BA Hons in Psychology BA Degree in Psychology Matric				
Karriem MY	WCCC Member	1 May 2025	29 January 2026	Matric B. Com Registered Persons Exams Diploma in Financial Planning Diploma in Business Analysis Diploma in IS Project Management (Prince 2 Practitioner) Baccalaureus Technology: Education Post School (Adult Education) National N Diploma: Computer Practice and Accounting	Boss Consulting at Sanlam Investments Independent Contractor (Senior Business Analyst) Old Mutual Life Assurance Company Senior Business Analyst Senior Functional Analyst Project Manager & Business Analyst Manager	Board member of volunteer organizations (Mosk in Wynberg and Constantia Cemetery) Chairperson of Wynberg East Civic Association	None	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Weston R	Cultural Facilities Committee Member	1 May 2025	N/A	Baccalaureus Technology: Education – Post School (Adult Education) National N Diploma: Computer Practice and Accounting	Financial Management: 4 years' experience as financial manager 5 years' experience as Line Producer Capturing Income and Expenses and reconciling back to budget Reporting and presenting to clients Programmes Director: Sunshine Cinema, Cape Town Head of Film Department: SAE Institute, Cape Town Research & Project Support (Virtual): Kelello NPO, Johannesburg Operations Manager: Original T-Bag Designs, Hout Bay and V&A Waterfront Associate: Ukufunda Education Consultant NPO, Cape Town	None	None	5

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Grootboom GA	WCCC Member Cultural Councils Committee Chairperson	1 May 2025 15 September 2025	N/A	PhD - Educational Psychology (UFS) Research Techniques in Psycho-cultural Studies B Ed (UPE) MED (Psychology) UPE Endorsement for Psycho Education	Board member Western Cape Liquor Authority (WCLA) Deputy Chairperson (WCLA) Chairperson Audit Risk Committee Member of Ethics Committee (WCLC) Member of the Provincial Legislature and National Assembly 2009 - 2019 Spokesperson: Education and Sports and Culture Shadow Deputy Minister: Arts and Culture - Policy Development Private Practitioner: Psychologist 2004 - 2009 Psychologist: Department of Education 1991 - 2003 Part Time Lecture: UFS - Lifelong Learning Programme	Acting Chairperson of the Western Cape Liquor Board.	None	5
Jarvis A	WCCC Member	1 May 2025	4 June 2025	Bachelor of Arts (UKZN) Higher Diploma in Education (UKZN) Masters in fine art - Media Studies (Incomplete)	Script Editor Script Writer Director/ Writer and Producer Commissioning Editor - SABC Director & Producer - SABC Sport Kagiso Media Director Kwasukasukela Productions Director Takalane Sesame	None	None	2

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Fillander I	WCCC Member	1 May 2025	N/A	Certificate in Training ETDP - SETA Facilitation Certificate Community Arts Centre manager Course. USB-ED: Stellenbosch Business School	Human Resource manager – Philippi Arts Centre Facilitator/ Placement officer – Social Emancipating Transformers NPC Facilitator/ Accessor – Philippi PESP Training project programme – Cape Town Festival) Cultural Mapping and Planning/ Research and Survey – Intlalo Consulting	Founder and Director of Gentlemen Advocacy in Philippi	None	6
Govender K	Former WCCC Chairperson	1 May 2025	Relieved of WCCC duties by the Executive Authority on 16 October 2025	Matric Master's: Global Smart City Management Basics of Blockchain: Ethereum, Bitcoin	Management Consultant 2004 – 2025. Designer – Ogilvy	None	None	8

- **State alternate members (if applicable).**

Not Applicable

- **Also state outgoing Board members and their designation.**

Ms Althea Javies resigned as a member of the WCCC.

Mr Karriem Yunus resigned as a member of the WCCC

Mr. Karlind Govender as Chairperson and member of the WCCC

Composition of Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4	14	P Khati (Chairperson as from 23 October 2025) G Moolman (Deputy Chairperson as from 23 October 2025) K. Govender (relieved of his roles and responsibilities related to the WCCC by Minister Mackenzie on 16 October 2025) I Fillander D Keet M Zono A Sinqoto (former Cultural Councils chairperson) A Jarvis (Resigned on 4 June 2025) G Grootboom (Cultural Councils Committee Chairperson) R Weston M Worsnip Y Karriem (Resigned on 29 January 2026) S Maliza (Cultural Facilities Chairperson) B Pieters
WCCC Cultural Facilities Committee*	0	5	S Maliza (Chairperson) G Moolman R Weston P Khati M Worsnip
WCCC Cultural Councils Committee	2	9	G Grootboom (Chairperson) A Sinqoto (former Chairperson) G Moolman I Fillander M Zono B Pieters K Govender (former Chairperson) Y Kariem D Keet

* Even though no formal meetings were held, the Committee conducted site visits to Cultural facilities.

Remuneration Commission 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 R 521.00 per hour; the Deputy Chairperson's rate is R367.00 per hour and the rate for members' is R319.00 per hour.

Name	Remuneration R`000	Other allowance R`000	Total R`000
Ms Portia Khathi (Chairperson)	10	6	16
Mr Gregory Moolman	12	2	14
Dr Gregory Grootboom	6	0	6
Ms Sanelisiwe Maliza	9	1	10
Mr Karlind Govender	8	1	9
Ms Rene Weston	8	1	9
Mr Daniel Keet	8	3	11
Mr Ivan Fillander	10	1	11
Mr Bernard Pieters	5	0	5
Mr Andile Sinqoto	13	1	13
Mr Mfundo Zono	8	1	9
Mr Michael Worsnip	12	1	13
Mr Yunus Karriem	3	0	3
Ms Althea Jarvis	3	0	3
Ms Petronell Baard (2024/25 committee member)	1	0	1
TOTAL	116	18	133

5. RISK MANAGEMENT

The Accounting Authority for the Western Cape Cultural Commission (WCCC) takes responsibility for implementing Enterprise Risk Management (ERM) in accordance with the Public Finance Management Act (PFMA) and Treasury Regulations, guided by the National Treasury Public Sector Risk Management Framework (PSRMF). The ERM process for WCCC is part of that of the Department of Cultural Affairs and Sport. The Accounting Authority is strategically advised and supported by the Directorate: Enterprise Risk Management in the Department of the Premier (DotP). The Department established an Enterprise Risk Management and Ethics Committee (ERMECO) to assist the Accounting Authority in executing her responsibilities relating to risk management.

Enterprise Risk Management Policy and Strategy

The Accounting Authority of WCCC co-signed the Enterprise Risk Management Policy for the 2024/25 – 2029/30 financial years and the ERM Strategy and Implementation Plan for the 2026/27 financial year, agreed with the Department of Cultural Affairs and Sport. Please refer to the Department of Cultural Affairs and Sport Annual Report for more detail on this and the risk management process.

Strategic risk discussed and managed during the financial year

The key risk of the entity is “Insufficient rental income to cover expenditure on maintenance for the facilities”. During the financial year under review, the entity prioritised the addressing of mitigation strategies. A key mitigation strategy addressed included revising the Cultural Facilities Usage Policy which was approved for

implementation on 1 April 2026, the policy introduces more flexible pricing and rental terms. A new marketing strategy is in progress for the new financial year and was approved by the Accounting Authority on 19 March 2026. The strategy is supported by ongoing tariff reviews to ensure that pricing reflects current market conditions.

Conclusion

For the financial year (2025/26) under review, the Entity has embedded risk management processes within its management functions with risks identified in both strategic and operational risk registers. Through regular risk assessments conducted throughout the financial year (2025/26), new and emerging risks are identified as and when the Entity becomes aware of it.

WCCC maintained an effective system of risk management during the financial year (2025/26) under review, which has resulted in an increased risk maturity within the Entity.

Strategic, operational and compliance risks were identified, assessed and monitored in accordance with the Entity's approved Risk Management Policy and Risk Appetite Framework.

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, bi-annual engagements are held with the Auditor General South Africa (AGSA), Programme Managers, and the Minister (MEC) to discuss the Management Improvement Plan. This is an ongoing process to ensure that the Entity operates at an optimum level by improving the control environment and maintaining its clean audit status.

The Department has devised an Internal Control Strategy and Plan, which was adopted by the Entity, that outlines a high-level plan on the implementation of internal control within its core functions.

7. INTERNAL AUDIT

Strategic Role and Purpose of Internal Audit

The internal audit function (IAF) is a fundamental component of the department's governance and accountability system. The WCG IAF is established in terms of section 38(1)(a)(ii) of the Public Finance Management Act (PFMA) read together with Treasury Regulation 3.2, more specifically Treasury Regulation 3.2.3. In light of Treasury Regulation 3.2.6, which stipulates that internal audit must be conducted in accordance with the Standards set by the Institute of Internal Auditors, the WCG IAF is required to comply with the International Professional Practices Framework® (IPPF®) comprising the Global Internal Audit Standards™, Topical Requirements, and Global Guidance published by the Institute of Internal Auditors (The IIA). The IPPF establishes the foundation upon which the WCG IAF acts independently and objectively in providing assurance and advisory services in respect of the department's overall governance, risk management, and internal control processes.

The WCG IAF is led by the Chief Audit Executive (CAE) and operates in terms of the Internal Audit Charter, which is approved by the Governance, Innovation and Culture Cluster Audit Committee and adopted by Provincial Top Management.

The **purpose** of the WCG IAF is to strengthen the WCG's ability to create, protect and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight and foresight. In doing this, it enhances the WCG's:

- Successful achievement of its objectives;
- Governance, risk management, and control processes;

- Decision-making and oversight;
- Reputation and credibility with its stakeholders; and
- Ability to serve the public interest.

Strategic Positioning and Independence

The WCG IAF functions independently from management and is empowered with a functional reporting line directly to the Audit Committee, and an administrative reporting line to the Accounting Officer. The WCG IAF's functional reporting to the audit committee is prescribed in section 38(1)(a)(ii) of the PFMA and is intended to protect the independence and objectivity of individual internal auditors. The CAE has unrestricted access to the Chairpersons of the three cluster audit committees established in the WCG. The independence of the IAF is actively protected at all times, with safeguards formally documented, monitored and reviewed by the Audit Committee to ensure that the IAF remains free from undue influence in the execution of its mandate.

Strategy

The strategy for the WCG IAF is aligned to the Strategic Framework of the Department of the Premier, which can be summarised as "Guide, Enable, Direct". The WCG IAF's strategy further aligns to the strategy of the Branch: Corporate Assurance, i.e. "Transformed governance through proactive, agile and innovative assurance and advisory services anticipating needs of client departments and value to residents".

The WCG IAF demonstrates the value it adds to the department through incorporating resident focused audit engagements in its annual operational plan. In doing this, it contributes to improved governance through improved business processes that relate to core services of the department.

Charter, methodology and internal audit plans

The WCG IAF operates in line with a charter, aligned to the legislative prescripts and the International Professional Practices Framework (IPPF). The charter is reviewed every second year, and the most recent review was approved by the Governance, Innovation and Culture (G, I & C) Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, in December 2024. The WCG IAF has an approved methodology that aligns to the charter and sets out the detail relating to the responsibilities of the IAF as per the WCG IAF Charter and other relevant guidance.

The rolling 3-year strategic internal audit plan, and annual plan for the first year of the rolling 3-year strategic plan, for the Department of Cultural Affairs and Sport were reviewed and approved by the Wellbeing Cluster Audit Committee on 09 April 2025 and subsequently amended on 27 January 2026.

Independence and objectivity

To provide for the independence of the WCG IAF, its personnel reports to the CAE, who reports functionally to the Audit Committee, directly to the Accounting Officer on internal audit activities for the Department and administratively to the DDG: Corporate Assurance in the Department of the Premier. The CAE has confirmed the independence of the WCG IAF for the reporting period to the G, I & C Cluster Audit Committee (in terms of their mandate relating to transversal responsibilities) on 28 November 2025. All staff members of the WCG IAF annually confirmed their objectivity through a declaration of compliance to the Institute of Internal Auditors' Code of Ethics as well as on an assignment level.

Internal audit modality

The WCG IAF is a fully in-sourced function.

Staffing

The approved establishment of the total WCG IAF is 81 staff members, and 49 of these posts are currently funded. Each department has a dedicated team, and there are no funded vacancies in the team responsible for the Department. The current skills and competencies of the WCG IAF staff are appropriate, and a well-informed training and development programme is in place.

Quality Assurance and Improvement Program (QAIP)

A QAIP is in place and reporting on the implementation of this takes place at the G, I & C Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, on a biannual basis. The last external assessment was concluded in November 2024 and a “Generally Conform” rating was obtained. The issues arising from this are tracked and forms part of the QAIP reporting to the G, I & C Cluster Audit Committee.

Stakeholder Relationships

Good relationships are maintained with the senior and executive management team of the Department, and if there are any challenges, they are discussed and interventions devised with the responsible departmental representative. In driving Combined Assurance within the WCG, ongoing relationships are maintained with the Internal Control Unit in the Department and the relevant AGSA Audit team.

Summary of work done by the IAF during the reporting period:

No Internal Audit engagements were conducted for the Entity for the year under review.

8. AUDIT COMMITTEES

The Wellbeing Cluster Audit Committee is constituted as a statutory committee of the Department of Cultural Affairs and Sport and its three (3) Public Entities to fulfil its statutory duties in terms of section 77 of the PFMA, Regulation 3.1 of the Treasury Regulations and core functions and responsibilities are set out in the Terms of Reference for Western Cape Audit Committees. The latest Terms of Reference (applicable to this reporting period) was consulted with the Provincial Top Management and approved by the Western Cape Cabinet on 29 April 2026.

Independence: The Wellbeing Cluster Audit Committee is totally independent from the Western Cape Cultural Commission. Any conflict or perceived conflict of interest is declared and dealt with accordingly in every meeting. An overall annual declaration process is also administered where all conflicts or perceived conflicts are followed up with the relevant member.

Protecting the independence of the IAF: The Chairperson of the Wellbeing Cluster Audit Committee attended the meeting of the G, I & C Cluster Audit Committee where it discharged its transversal responsibilities. On 28 November 2025, during this meeting, the G, I & C Cluster Audit Committee reviewed the organisational positioning of the WCG IAF and the independence declaration of the CAE. It was not necessary for the Wellbeing Audit Committee to intervene in any situation impacting the independence of the WCG IAF during this reporting period.

Performance against statutory duties: The Wellbeing Cluster Audit Committee is satisfied that it fulfilled its responsibilities as set out in the PFMA, Treasury Regulations, IPPF and the approved Audit Committee Terms of Reference.

Composition of the Audit Committee: For this reporting period the Wellbeing Cluster Audit Committee consisted of four (4) members and had an appropriate mix of skill required to execute its responsibilities. All members were external members. Refer to table for the detail on membership.

Meeting Attendance: The Wellbeing Cluster Audit Committee convened seven (7) times during the period under review. All meetings were ordinary meetings, and no special meetings were required. Refer to table for the detail on meeting attendance.

Combined Assurance: The Audit Committee confirms that the approved combined assurance framework is applied, the implementation of which is facilitated by Internal Audit. The Audit Committee monitors the effectiveness of the Combined Assurance Framework, which includes co-ordination and co-operation between AGSA, the WCG IAF and other assurance providers to minimise duplication of effort, promote the use of each other's work, and to ensure all significant risk areas are addressed.

Resolution of Audit Committee recommendations: The Wellbeing Cluster Audit Committee is satisfied that its recommendations to the Western Cape Cultural Commission received the necessary attention.

Audit Committee performance evaluation: Annual 360-degree assessments on audit committee performance are conducted. The Wellbeing Cluster Audit Committee received a report containing the results of the annual assessment process and during a meeting of all the Cluster Audit Committee chairpersons, an approach was agreed on how to deal with the issues identified.

Remuneration of Audit Committee Members: The WCG Audit Committees are remunerated at an approved hourly rate based on the SAICA rate, and only for attendance of meetings. Chairpersons received R2 948-00 per hour and members R2 211-00 per hour. The total expenditure relating to all three WCG Audit Committees was R2.551m for the reporting period, accounted for in the Department of the Premier. Audit Committee members working at an organ of state did not receive any remuneration when serving on a WCG Audit Committee.

8.1: Audit Committee Composition and Meeting Attendance

The table below discloses relevant information on the audit committee members:

Name and Surname	Qualifications	Professional Affiliation	Appointment: Term of Office		No of meetings attended	Declared private and business interests in every meeting (Yes/No)	Employed by an organ of state (Yes/No)	No of other ACs the member served on during reporting period	No of other governance structures member served on during reporting period
			Start Date	End Date					
Dr Gilbert Lawrence (Chairperson)	M Med MBChB	Registered Medical Practitioner	1 January 2023	31 March 2026	7	Yes	No	0	0
Mr Terence Arendse	CA (SA)	South African Institute of Chartered Accountants (SAICA)	1 January 2023	31 March 2026	7	Yes	No	2	1
Ms Busiwe Quma	Hons B Com (Information Systems) MBA Certified Information Systems Auditor	Information Systems Audit and Control Association (ISACA) South Africa	1 April 2025	31 March 2026	7	Yes	Yes	1	0
Ms Diana Makwarela	B Compt Certified Internal Auditor	Institute of Internal Auditors (South Africa) (IIA SA)	1 April 2025	31 March 2026	7	Yes	No	0	0

*Mr Terence Arendse was appointed as Chairperson of the Committee from 1 April 2026

9. COMPLIANCE WITH LAWS AND REGULATIONS

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

10. 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 towards fraud, theft and corruption. To support this strategy, the Entity has adopted a Fraud and Corruption Prevention Plan (**Prevention Plan**), supported by a concomitant Implementation Plan which gives effect to the Prevention Plan. The Prevention Plan outlines responsibilities for proactive action to prevent fraud, theft, corruption or irregularities. The Fraud and Corruption Response Plan (**Response Plan**) describe roles and responsibilities to report suspected fraud, theft and corruption; and to assess and investigate allegations. It also indicates actions to be taken stemming from investigations. Remedial actions are continuously monitored including the enhancement of the control environment to manage the significant risk posed by fraud and corruption.

The various channels for reporting allegations of fraud, theft and corruption are described in detail in the Provincial Anti-Fraud and Corruption Strategy, the WCG Whistle-blowing Policy and the Departmental Prevention Plan. Whistle-blowers may report allegations to Provincial Forensic Services (PFS) telephonically, in person, by e-mail correspondence to the Tip-offs line or postal correspondence. Further, the Entity refers any allegations of fraud, theft and corruption to PFS in writing. Each allegation received by the PFS is recorded in a Case Management System which is used as a management tool to report on cases, progress made with cases relating to the Entity and to generate statistics for the Entity and the WCG.

Employees and workers who blow the whistle on suspicions of fraud, corruption and theft are protected if the disclosure 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 an employee who would like to report acts of fraud, theft and corruption to a member of the Provincial Forensic Services. Such employee will be afforded the opportunity to do so confidentially and for their identities to be kept confidential.

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 evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Services.

11. MINIMISING CONFLICT OF INTEREST

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

12. CODE OF CONDUCT

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

13. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health and Safety Awareness sessions are conducted annually at the cultural facilities in liaison with the Department of Police Oversight and Community Safety.

14. COMPANY SECRETARY (IF APPLICABLE)

N/A

15. SOCIAL RESPONSIBILITY

N/A

16. AUDIT COMMITTEE REPORT

The Audit Committee is pleased to present its report for the 2025/26 financial year. This report reflects the Committee's independent assessment, based on matters considered throughout the year and assurance obtained from management, Internal Audit, Enterprise Risk Management, Internal Control, Provincial Forensic Services and the Auditor-General of South Africa. It should be read together with the information on the Committee's composition, responsibilities and attendance presented in section 8 above.

16.1 Part 1: Audit Committee Reflections 2025/26

The Committee approached its work with independence, professional scepticism and a clear focus on the public interest. The Entity maintained a strong governance and control environment.

The Committee provided oversight on financial and performance reporting, risk and combined assurance, internal control, ethics, ICT governance and procurement compliance and the implementation of AGSA and Internal Audit Findings. We reviewed the Annual Financial Statements prepared by the Entity prior to it being tabled with AGSA.

The Committee maintained constructive relationships with the Accounting Officer, management, Internal Audit and AGSA while preserving its ability to challenge information and request further assurance.

Members of the meeting declared private and business interest at each meeting and no conflict impaired the Committee's work. The Committee monitored the organisational independence of Internal Audit and the Chief Audit Executive and did not identify a limitation or threat requiring intervention.

The Committee considered the 2025 Stakeholder and Member Assessment and the 2025 evaluation of performance against the approved Terms of Reference, completed in October 2025. All members participated in the relevant assessments and sufficient stakeholders responded. Stakeholders were generally satisfied with the Committee and its members. The terms of evaluation indicated broad compliance without any serious issues requiring specific intervention.

The Committee nevertheless noted opportunities to maintain a strategic rather than an operational focus, remain within its mandate and ensure that recommendations emerge from collective deliberation. These observations will inform the Committee's continuing improvement.

16.2 Part 2: Audit Committee Composition and Attendance

The Committee was properly constituted and comprised four external members with an appropriate combination of financial, governance, risk, internal audit and information technology expertise. It convened seven ordinary meetings during the reporting period. No special meeting was required. Membership, qualifications and attendances are disclosed in section 8.1.

16.3 Part 3: Audit Committee Focus Areas

Effectiveness of internal control systems: The Entity is responsible for the maintaining systems of internal control that support effective operations, reliable financial and performance reporting, the safeguarding of resources and compliance with applicable legislation. These controls are supported by the Western Cape Combined Assurance Framework which integrates assurance provided by management, internal assurance functions, Internal Audit and AGSA.

The Committee considered quarterly reports from management and assurance providers, reviewed internal and external results and monitored corrective actions. Internal Audit concluded that control processes were adequate, efficient and effective, subject to the deficiencies identified in the individual engagements. AGSA did not identify material misstatements, material non-compliance or significant internal control deficiencies. The Committee therefore considers the overall system of internal control to have been generally adequate and effective.

Where applicable, continued management attention is nevertheless required to strengthen preventative compliance controls over procurement, eliminate irregular, fruitless and wasteful expenditure and complete outstanding corrective actions within agreed timeframes.

Effectiveness of the internal audit function: The audit committee monitored and reviewed the effectiveness of the internal audit function, including its compliance with the International Professional Practices Framework (IPPF). Such monitoring and review were conducted through the Quality Assurance and Improvement Programme results presented to the audit committee on a bi-annual basis.

During the year under review, no internal audit engagements were completed by Internal Audit.

The Audit Committee monitors the implementation of the agreed actions on a quarterly basis.

Effectiveness of risk management: The Committee obtained assurance through quarterly enterprise-risk reports, strategic and operational risk registers, control self-assessments, ERM Committee deliberations, Internal Audit engagements and combined assurance.

The Committee considers the risk-management arrangements generally as adequate and progressively maturing.

Adequacy, reliability and accuracy of the financial and performance information: The Committee reviewed quarterly in-year monitoring and performance reports, the draft and updated annual financial statements, the annual performance report and the results of AGSA.

AGSA did not identify any material misstatements in the financial statements and performance information submitted for audit. The Committee therefore considers the financial and performance information reliable and suitable for oversight.

Adequacy and effectiveness of Information and Communication Technology (ICT) Governance: The Committee considered quarterly ICT governance and assurance reports covering governance structures, project and expenditure oversight, procurement dependencies, cybersecurity awareness and ICT risks.

Accounting and auditing concerns identified because of internal and external audits: The Committee has not identified any accounting and auditing concerns other than that reported in the AGSA report and the annual financial statements.

Compliance with legal and regulatory provisions: The Committee monitors quarterly compliance, internal control, ethics, forensic and assurance reports together with AGSA's work on selected legislative requirements. AGSA did not identify material non-compliance. The Committee is therefore satisfied that the Entity maintained generally effective compliance arrangements.

Combined assurance: The Committee oversaw the application of the Western Cape Government Combined Assurance Framework and reviewed the risk-based Combined Assurance Plan. Planned assurance activities were completed and coverage across key areas was satisfactory.

Evaluation of annual financial statements: The Committee reviewed and discussed the annual financial statements, accounting policies and practices, annual performance report, AGSA management report, management responses, audit results and compliance matter with the Accounting Officer and AGSA. It was satisfied with the quality and timeliness of the financial information made available.

At its year-end audit meeting in July 2026, the Committee considered the updated annual financial statements and recommended them for approval and inclusion in the Annual Report, read together with AGSA's report.

Auditor-General's Report: The Committee concurs with and accepts AGSA's conclusions and is of the opinion that the audited annual financial statements should be accepted and read together with their report.

Any other issues/matters not covered above: None.

Conclusion

The Committee is satisfied that it discharged its responsibilities and that the Entity's governance, risk management and internal control arrangements were generally adequate and effective. It commends the Entity for maintaining an unqualified audit outcome with no material findings.

The Committee appreciates the constructive engagement of the Accounting Officer, management, Internal Audit, Enterprise Risk Management, Internal Control, Provincial Forensic Services and AGSA. It will continue to monitor the identified improvement opportunities to support sustainable clean administration and effective governance.



Mr T Arendse

Chairperson of the Wellbeing Cluster Audit Committee

Date: 13 August 2026

17. 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, Industry and Competition.

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 <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
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 licences, 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.

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	2025/26	2024/25
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	-	-

Reconciling notes

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-
Total	-	-

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

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-

c) Details of irregular expenditure condoned

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

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

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

e) Details of irregular expenditure recoverable

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

f) Details of irregular expenditure written off (irrecoverable)

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

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

Description	2025/26	2024/25
	R'000	R'000
Not applicable	-	-
Total	-	-

i) Details of 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	2025/26	2024/25
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	-	-

Reconciling notes

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	-	-

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

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

c) Details of fruitless and wasteful expenditure recoverable

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

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

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

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

Disciplinary steps taken
Not applicable

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

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2025/26	2024/25
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recoverable and written off	-	-
Total	-	-

b) Details of other material losses

Nature of other material losses	2025/26	2024/25
	R'000	R'000
Not applicable	-	-
Total	-	-

c) Other material losses recoverable

Nature of losses	2025/26	2024/25
	R'000	R'000
Not applicable	-	-
Total	-	-

d) Other material losses not recoverable and written off

Nature of losses	2025/26	2024/25
	R'000	R'000
<i>Accident damages – Government Motor Transport¹</i>	-	-
<i>Staff Debt – Bad debts</i>	-	-
Total	-	-

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	327	4 756
Invoices paid within 30 days or agreed period	327	4 756
Invoices paid after 30 days or agreed period	-	-
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Caseware License Renewal	Adapt IT	Limited Bidding	POA40915	32*
Total				32

* 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 expansions

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

PART F: FINANCIAL INFORMATION

REPORT OF THE EXTERNAL AUDITOR

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

Report on the financial statements

1. I have reviewed the financial statements of the Western Cape Cultural Commission set out on pages 63 - 91, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies..

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) as issued by the Accounting Standards Board of South Africa and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting authority for the financial statements

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

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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.
6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the public entity, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

REPORT OF THE EXTERNAL AUDITOR

Report on the annual performance report

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
9. I selected the following material performance indicators related to programme: Western Cape Cultural Commission presented in the annual performance report for the year ended 31 March 2026. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Number of registered cultural councils supported through transfer payments
 - Number of facilities upgraded and maintained to ensure suitability and safety for users
 - Number of approved bookings at the cultural facilities
10. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.
11. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets
12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
13. I did not identify any material findings on the reported performance information for the selected indicators

REPORT OF THE EXTERNAL AUDITOR

Other matter

14. I draw attention to the matter below.

Achievement of planned targets

15. The annual performance report includes information on reported achievements against planned targets and provides explanations for under-achievements.
16. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on page 22.

Western Cape Cultural Commission

Targets achieved: 67% (2 out of 3) Budget spent: 47% (R4,3 m actual vs R9,2 m budgeted)		
Key service delivery indicator not achieved	Planned target	Reported achievement
1.3 Number of approved bookings at the cultural facilities	250	240

Report on compliance with legislation

17. 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 public entity's compliance with legislation.
18. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
19. 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 public 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.
20. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

21. 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.
22. I did not identify any significant deficiencies in internal control.

REPORT OF THE EXTERNAL AUDITOR

Professional ethics and quality control

23. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
24. 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 2026



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	Sections 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
Treasury Regulations, 2005	Regulations 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
Construction Industry Development Board Regulations, 2004	Regulations 17; 25(7A); 25(9)(a); 25(10)
National Treasury SCM instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM instruction No. 03 of 2021/22	Paragraphs 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM instruction No. 2 of 2021/22	Paragraphs 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury practice note 5 of 2009/10	Paragraph 3.3
National Treasury practice note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Sections 1; 2(1)(a); 2(1)(b); 2(1)(f)
Preferential Procurement Regulations, 2022	Paragraphs 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

STATEMENT OF FINANCIAL POSITION

Figures in Rand thousand	Note(s)	2026	2025
Assets			
Current Assets			
Cash and cash equivalents	4	9 828	10 200
Receivables from exchange transactions	5	81	111
Receivables from non-exchange transactions	6	-	42
		9 909	10 353
Total Assets		9 909	10 353
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	26	194
Other current liabilities	8	1 832	1 878
		1 858	2 072
Total Liabilities		1 858	2 072
Net Assets		8 051	8 281
Accumulated surplus		8 051	8 281
Total Net Assets		8 051	8 281

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2026

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2026	2025
Revenue			
Revenue from exchange transactions			
Expected Credit Loss Gain	9	21	-
Fees from facilities	10	2 211	2 211
Interest income	11	705	573
Other income from exchange transactions	12	113	119
Total revenue from exchange transactions		3 050	2 903
Revenue from non-exchange transactions			
Other income from non - exchange transactions	13	6 495	5 922
Transfers and subsidies	14	679	3 745
Total revenue from non-exchange transactions		7 174	9 667
Total revenue		10 224	12 570
Expenditure			
Audit fees	15	(35)	(97)
General expenses	16	(3 263)	(3 694)
Members' fees	17	(116)	(72)
Services in-kind	18	(6 495)	(5 922)
Transfers and subsidies	19	(520)	(290)
Total expenditure		(10 429)	(10 075)
(Deficit)/Surplus for the year		(205)	2 495

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus	Total net assets
Balance at April 1, 2024	5,786	5 786
Changes in net assets		
Surplus for the year	2 495	2 495
Total changes	2 495	2 495
Opening balance as previously reported	8 281	8 281
Adjustments		
Change in accounting policy Note 2	(25)	(25)
Balance at April 1, 2025 as restated*	8 256	8 256
Changes in net assets		
Deficit for the year	(205)	(205)
Total changes	(205)	(205)
Balance at March 31, 2026	8 051	8 051

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2026

CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2026	2025
Cash flows from operating activities			
Receipts			
Cash receipts		3 108	7 703
Interest income		713	571
		<u>3 821</u>	<u>8 274</u>
Payments			
Cash paid		(4 193)	(3 954)
Net cash flows from operating activities	21	<u>(372)</u>	<u>4 320</u>
Net increase/(decrease) in cash and cash equivalents		(372)	4 320
Cash and cash equivalents at the beginning of the year		10 200	5 880
Cash and cash equivalents at the end of the year	4	<u>9 828</u>	<u>10 200</u>

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Refer- ence
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Sales of goods and services other than capital assets	2 015	-	2 015	2,349	334	26.1
Entity revenue other than sales	580	-	580	713	133	26.2
Transfers received	679	-	679	679	-	
Other transfers- surplus funds	5 973	-	5 973	-	(5 973)	26.3
Total revenue	9 247	-	9 247	3 741	(5 506)	
Expenditure						
Goods and services	(8 727)	-	(8 727)	(3 791)	4 936	26.4
Transfers and subsidies	(520)	-	(520)	(520)	-	
Total expenditure	(9 247)	-	(9 247)	(4 311)	4 936	
Deficit	-	-	-	(570)	(570)	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	(570)	(570)	
Reconciliation						
Basis difference						
Sales of goods and services other than capital assets				82		
Entity revenue other than sales				8		
Other non - tax revenue (services in-kind)				6 495		
Goods and services				275		
Goods and services (services in-kind)				(6 495)		
Actual Amount in the Statement of Financial Performance				(205)		

ACCOUNTING POLICIES

Figures in Rand Thousand

Note(s)

2026

2025

1. Significant accounting policies

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

1.1 Basis of preparation

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

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

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

They are presented in South African Rand, which is the functional currency of the entity. All amounts presented in the financial statements are rounded to the nearest thousand.

The accounting policies have been applied consistently to all periods presented, unless otherwise stated. Changes in accounting policies resulting from the adoption of new or revised Standards of GRAP are disclosed in the notes to the financial statements.

Amendments to accounting policy wording mainly relate to clarification, alignment with revised Standards of GRAP, and entity specific tailoring, and do not represent changes in accounting policy unless explicitly stated.

1.2 Going concern assumption

The annual financial statements have been prepared on a going concern basis, as the entity is expected to continue operating for the foreseeable future, being at least 12 months from the reporting date. In making this assessment, management considered the entity's financial position, approved budgets, and the continued financial support from the Provincial Government.

1.3 Materiality

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

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

The entity applies materiality in both quantitative and qualitative assessments and exercises judgement in determining the nature and extent of disclosures presented in the annual financial statements.

ACCOUNTING POLICIES

1.4 Significant judgements and sources of estimation uncertainty

The preparation of annual financial statements in conformity with the Standards of Generally Recognised Accounting Practice (GRAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses, and the disclosure of contingent assets and liabilities at the reporting date.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are considered to be reasonable under the circumstances. Actual results may differ from these estimates.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the annual financial statements, are disclosed below:

Receivables:

The entity assesses its receivables for impairment at each reporting date using the expected credit loss (ECL) model in accordance with GRAP 104.

The impairment of receivables requires judgement in determining the recoverability of amounts due from debtors. Management considers factors such as the ageing of receivables, historical payment patterns, and any available information about the financial condition of debtors in determining whether an impairment loss should be recognised.

Given the nature of the entity's receivables, impairment is assessed on a portfolio basis using appropriate loss rates, adjusted where necessary to reflect current conditions.

No other material areas of estimation uncertainty were identified that could have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Classification of financial assets and liabilities

The classification of financial assets and financial liabilities requires judgement in determining whether the contractual cash flows meet the criteria for measurement at amortised cost. Management has assessed the entity's financial instruments and concluded that they are held within a business model aimed at collecting contractual cash flows, and that the cash flow characteristics meet the requirements of GRAP 104.

Accordingly, financial assets and liabilities are classified and measured at amortised cost.

Impairment of receivables

The entity applies the expected credit loss (ECL) model in accordance with GRAP 104 to measure impairment of financial assets measured at amortised cost. The estimation of expected credit losses requires significant judgement, particularly in determining the recoverability of receivables and the appropriate loss allowance.

For receivables from exchange transactions, impairment is assessed on a portfolio basis using a provision matrix approach.

Receivables are grouped based on shared credit risk characteristics and analysed using historical payment behaviour across defined ageing categories.

Key judgements and estimations involved in the ECL model include:

- **Grouping of Receivables:** Debtors are grouped by debtor type to ensure a consistent assessment of credit risk within each segment.
- **Ageing Buckets:** Historical payment patterns are consolidated into specific ageing buckets to ensure statistical credibility and reliable estimation of payment behaviour.
- **Impairment Probability:** The likelihood that an account holder will ultimately fail to settle their outstanding balance is derived from historical non-payment rates using a conditional probability approach.

ACCOUNTING POLICIES

1.4 Significant judgements and sources of estimation uncertainty (continued)

- **Forward-Looking Information:** GRAP 104 requires expected credit loss estimates to consider historical loss experience, current conditions, and reasonable, supportable forward-looking information. Management considered general macroeconomic indicators (GDP, unemployment rate, prime interest rate) and entity-specific conditions. Based on available data and analysis, it was judged that these factors did not materially impact debtor payment behaviour beyond what is reflected in historical data, and thus, historical loss rates were not adjusted.

For receivables from non-exchange transactions, which are typically individually significant, impairment is assessed on a case-by-case basis, taking into account legal enforceability and recoverability of the amounts.

The estimation of expected credit losses involves uncertainty, particularly regarding the probability of default and the impact of future economic conditions. Changes in these assumptions could result in a material adjustment to the carrying amount of receivables and the recognised impairment gain or loss in future reporting periods.

1.5 Property, plant and equipment

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

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

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

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

1.6 Financial instruments

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

Recognition

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument.

Classification

Financial assets are classified based on the entity's business model for managing the assets and the contractual cash flow characteristics of the financial assets.

The entity's financial instruments comprise cash and cash equivalents, receivables, and payables. These instruments are held within a business model whose objective is to collect contractual cash flows, and the contractual terms give rise to cash flows that are solely payments of principal and interest.

Accordingly, all financial assets and financial liabilities are classified and measured at amortised cost.

Measurement

Financial instruments are initially measured at fair value. For receivables and payables that do not contain a significant financing component, the transaction price is considered to approximate fair value.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

Subsequently, financial assets and financial liabilities are measured at amortised cost using the effective interest method, where applicable.

Receivables are measured at amortised cost less any loss allowance for expected credit losses

Impairment

Recognition of expected credit losses

Simplified approach for receivables

The entity adopted the simplified approach in accordance with the GRAP 104, the entity recognises a loss allowance for expected credit losses (ECL) on all financial assets measured at amortised cost, requiring recognition of the loss allowance for all trade receivables at lifetime expected credit losses from initial recognition until derecognition. The entity considers a financial asset to be in default when it is more than 90 days past due on its contractual payments, or when there is evidence that the debtor is unlikely to pay their credit obligations in full without the entity's recourse, such as legal action or a credit-enhancing guarantee.

The provision matrix approach is used, which involves applying historical loss rates to ageing buckets of receivables. The methodology for calculating impairment values on outstanding receivable balances is as follows:

- **Grouping of Receivables (Step 1):** Receivables are grouped into portfolios with similar credit risk characteristics to ensure a consistent and reliable estimation of expected credit losses. These groupings are based on debtor type. This ensures that the credit risk assessment reflects the underlying risk profile of each segment.
- **Historical Period of Sales (Step 2):** The gross carrying amount of receivables is determined at the reporting date and allocated into ageing buckets based on days past due (e.g. current, 30 days, 60 days, 90 days and 90+ days). The model uses historical exposure and payment data from 1 April 2023 to the reporting date to establish consistent and representative payment behaviour patterns.
- **Historical Payment Profile (Step 3):** For each receivable group and ageing bucket, historical payment behaviour is analysed by comparing outstanding balances to amounts collected over time. This analysis is used to assess repayment trends and forms the basis for estimating the likelihood of default for each category.
- **Historical Loss Rate (Step 4):** The probability of default (PD) for each ageing bucket is determined using a conditional probability approach, which estimates the likelihood that a receivable will not be recovered based on historical non-payment patterns. The PD increases as balances age and reflects the observed deterioration in recoverability over time. The probability of default for balances aged 90+ days and above is set at 100% based on historical recovery experience. Guardrails are applied to ensure that PDs are reasonable and follow a logical progression across ageing buckets.
- **Adjustment for Current and Forward-Looking Information (Step 5):** In accordance with GRAP 104, expected credit loss estimates consider historical information, current conditions and reasonable and supportable forward-looking information. Management assessed whether there are any current or forward-looking factors that would materially affect debtor payment behaviour, including changes in economic conditions, funding structures and collection patterns. Based on this assessment, no material indicators were identified that would require adjustment to the historical loss rates or probability of default. The entity's debtor base consists primarily of public sector and related entities, where payment patterns are stable and not significantly impacted by short-term economic fluctuations. Accordingly, the probability of default applied in the model reflects historical experience, supported by the application of guardrails, and no additional forward-looking adjustments were applied.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

- **Calculation of Expected Credit Loss (Step 6):** Expected credit losses are calculated by applying the probability of default to the exposure in each ageing bucket at the reporting date. Given the nature of the receivables, the loss given default is assumed to be close to 100%. The total expected credit loss is determined by aggregating across all receivable groups and ageing categories. The carrying amount of receivables is reduced through the recognition of a loss allowance, with movements in the allowance recognised in surplus or deficit as impairment losses or impairment gains. Expected credit losses are assessed differently depending on the nature of the receivable.

For receivables from exchange transactions, the entity applies a provision matrix approach, grouping receivables based on shared credit risk characteristics and ageing profiles. For receivables from non-exchange transactions, which are typically individually significant and subject to specific legal or contractual enforcement, expected credit losses are assessed on an individual basis, taking into account the specific facts and circumstances of each debtor.

General approach

The general approach is applied to cash and cash equivalents. The approach determines the loss allowance based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. For those where the credit risk has not significantly increased since initial recognition, the loss allowance is measured at an amount equal to the 12-month expected credit losses. For the instruments where the credit risk has increased significantly, lifetime expected credit losses are recognised. The entity assumes that the credit risk has increased significantly if the balance is more than 30 days past due and that the credit risk has not increased when the credit risk is assessed as low.

The entity considers financial assets to be in default when the balance is more than 90+ days past due or the debtor is unlikely to pay their credit obligations in full, without recourse.

The entity assesses the credit risk rating of cash and cash equivalents by using the latest published credit ratings. The entity considers cash and cash equivalents to have a low credit risk.

ECLs are a probability-weighted estimate of credit losses. These probabilities of non-payment are derived from historical payment patterns and where necessary, these are adjusted for current conditions and reasonable, supportable forward-looking information. Credit losses are measured as the present value of all cash shortfalls.

The adoption of the amended GRAP 104 standard has no impact on the entity's cash and cash equivalents.

Write-off

Financial assets are written off when there is no reasonable expectation of recovery. Write-offs are recognised in surplus or deficit. Subsequent recoveries of amounts previously written off are recognised in surplus or deficit.

Measurement of expected credit losses

The entity measures expected credit losses of a financial instrument in a way that reflects:

- an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- the time value of money; and
- reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

Derecognition

A financial asset is derecognised when the contractual rights to the cash flows expire or are settled.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled, expires or is waived.

Offsetting

Financial assets and financial liabilities are offset and presented on a net basis only when the entity has a legally enforceable right to offset the recognised amounts and intends to settle on a net basis.

1.7 Cash and cash equivalents

Cash comprises of cash on hand.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demand.

Some equity investments are included in cash equivalents when they are, in substance, cash equivalents.

1.8 Commitments

Commitments represent contractual agreements entered into by the Western Cape Cultural Commission that will result in future outflows of cash or other resources.

Commitments are classified as those contractual arrangements that are not recognised as liabilities at the reporting date.

Disclosure of commitments is made in the notes to the annual financial statements where it is necessary to achieve fair presentation.

Commitments are disclosed when the following criteria are met:

- the contractual arrangement is non-cancellable or is cancellable only at significant cost; and
- the commitment is not part of the entity's normal, ongoing operations.

Commitments relating to routine operational transactions, such as employee costs and other recurring expenses, are not disclosed.

1.9 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.

ACCOUNTING POLICIES

1.9 Revenue from exchange transactions (continued)

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

Revenue arising from the use by others of the entity's assets yielding interest is recognised when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the amount of revenue can be measured reliably.

Interest income is recognised using the effective interest rate method for financial instruments depending on the nature of the underlying transaction.

1.10 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 recognised in respect of the same inflow.

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

Measurement

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

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability.

Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Conditional grants and receipts

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

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

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

ACCOUNTING POLICIES

1.10 Revenue from non-exchange transactions (continued)

Transfers and subsidies

Transfers and subsidies received from the Department of Cultural Affairs and Sport and other parties are recognised as revenue when it is probable that the economic benefits or service potential will flow to the entity and the amount can be reliably measured, unless they are subject to conditions.

Where such transfers are conditional, they are initially recognised as liabilities and recognised as revenue as the conditions are fulfilled.

Gifts and donations, including goods in-kind

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

Services in-kind

The entity recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related 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.

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.

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

1.11 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year. The nature and reason for any reclassifications are disclosed where applicable.

In the current year, certain liabilities previously presented as payables from exchange transactions have been reclassified to other current liabilities to distinguish between financial instruments and non-financial liabilities. This reclassification has no impact on the total liabilities or net assets previously reported.

1.12 Expenditure

Expenditure is recognised in surplus or deficit when goods or services are received and a present obligation to pay exists, in accordance with the accrual basis of accounting. Financial transactions resulting in the extinguishment of assets or liabilities are recognised when the transaction occurs.

Amounts determined to be irrecoverable are written off when there is no reasonable expectation of recovery, in accordance with the entity's accounting policies on financial instruments and statutory receivables.

All other losses are recognised in surplus or deficit when authorisation has been granted for the recognition thereof.

Irregular expenditure

Irregular expenditure is expenditure incurred in contravention of, or that is not in accordance with, applicable legislation, including the Public Finance Management Act, Treasury Regulations, or the entity's supply chain management policies.

ACCOUNTING POLICIES

1.12 Expenditure (continued)**Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Irregular, and fruitless and wasteful expenditure is accounted for and disclosed in accordance with all applicable legislation, regulations, frameworks, circulars, instruction notes, practice notes and guidelines issued by National Treasury and the relevant authorities.

1.13 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.

1.14 Budget information

The Western Cape Cultural Commission is subject to budgetary limits in the form of approved budgets, which are given effect through applicable legislation and directives.

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

The approved budget covers the fiscal period from 4/1/2025 to 3/31/2026.

The annual financial statements and the budget are 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.

The annual financial statements are prepared on the accrual basis of accounting, while the budget is prepared on the cash basis. A comparison of budget and actual amounts is therefore presented on a comparable basis in the Statement of Comparison of Budget and Actual Amounts in accordance with GRAP 24.

The reconciliation between the actual amounts presented on a comparable basis and the actual amounts recognised in the financial statements is disclosed, where necessary, to explain differences arising from the basis of accounting, classification, or timing of transactions.

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

1.15 Related parties

A related party is a person or entity that has control, joint control or significant influence over the entity, or is subject to common control with the entity. Related parties also include key management personnel and their close family members.

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

1.15 Related parties (continued)

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.

Where the exemption applies, sufficient narrative information is disclosed to enable users of the annual financial statements to understand the nature of the related party relationships and transactions and their effect on the financial statements.

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

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

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

1.16 Events after reporting date

Events after the 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:

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

The entity adjusts the amounts recognised in the annual financial statements to reflect adjusting events after the reporting date.

The entity discloses the nature of material non-adjusting events after the reporting date and an estimate of their financial effect, or a statement that such an estimate cannot be made, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.17 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

Figures in Rand Thousand

2026

2025

2. Changes in accounting policy

Adoption of GRAP 104 (Revised 2019): Financial Instruments

The entity has adopted the revised Standard of GRAP 104 Financial Instruments (issued 2019) with effect from 1 April 2025.

The Standard was applied retrospectively in accordance with GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors, using the transitional provisions permitted in GRAP 104 (Revised 2019). Accordingly, comparative information has not been restated, and the cumulative effect of initially applying the Standard has been recognised as an adjustment to the opening accumulated surplus as at 1 April 2025.

Nature of change

The revised Standard introduces:

- A new classification model for financial assets based on:
 - The entity's business model for managing financial assets; and
 - The contractual cash flow characteristics of the financial assets
- A new expected credit loss (ECL) impairment model, replacing the incurred loss model previously applied;
- Enhanced disclosure requirements relating to financial instruments and credit risk.

Classification of financial instruments

On initial application of the revised Standard, the entity assessed the classification of its financial assets and financial liabilities based on its business model and the contractual cash flow characteristics of the instruments.

Financial assets are held within a business model whose objective is to collect contractual cash flows, and the contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Accordingly, all financial assets continue to be classified and measured at amortised cost. Financial liabilities continue to be recognised and measured at amortised cost using the effective interest method.

As a result, the adoption of the revised Standard did not result in any reclassification of financial instruments or changes to their measurement bases.

Impact on transition

The tables below summarise the classification and carrying amounts of financial instruments at the date of adoption:

Classification and measurement of financial instruments on transition.

Financial Instrument	Previous classification (GRAP 104 (2009))	Revised classification (GRAP 104 (2019))	Carrying Amount (R'000)	Reclassification/ measurement impact (R'000)
Cash and cash equivalents	Amortised cost	Amortised cost	10,200	-
Receivables from exchange	Amortised cost	Amortised cost	111	-
Receivables from non-exchange	Amortised cost	Amortised cost	42	-
Trade and other payables	Amortised cost	Amortised cost	(2,072)	-
			8,281	-

There were no changes in classification or measurement of financial instruments on transition.

Figures in Rand Thousand

2026

2025

2. Changes in accounting policy (continued)

Impairment of financial asset

The revised Standard replaces the incurred loss model with an expected credit loss (ECL) model, resulting in earlier recognition of credit losses.

The entity applies the simplified approach to measuring expected credit losses for trade and other receivables. Under this approach, lifetime expected credit losses are recognised at each reporting date.

Expected credit losses are determined using an ageing-based methodology, considering:

- Historical loss experience
- Current conditions
- Forward-looking information
- Entity-specific risk factors

Reconciliation of impairment allowances on transition

The impact of adopting the expected credit loss model on the entity's impairment allowances is set out below.

Class of instrument	Notes	Closing impairment allowance under GRAP 104 (2009) (before adoption)	Adjustments arising solely from change in measurement category	Difference recognised in opening accumulated surplus/ (deficit)	Opening loss allowance under revised GRAP 104 at date of initial adoption
Receivables from exchange transactions	5	40	(17)	(17)	23
Receivables from non-exchange transactions	6	-	42	42	42
		40	25	25	65

The adoption of the expected credit loss model resulted in a:

- Decrease in impairment for receivables from exchange transactions; and
- Recognition of impairment for receivables from non-exchange transactions

Overall, this resulted in a net increase in the loss allowance of R25,000, which was recognised as a decrease in opening accumulated surplus at 1 April 2025.

Impact on the current year

The entity continues to apply the expected credit loss model in the current year. Movements in the impairment allowance are recognised in surplus or deficit and disclosed in the relevant notes:

- Note 5: Receivables from exchange transactions
- Note 6: Receivables from non-exchange transactions.

Financial liabilities

The adoption of GRAP 104 (Revised 2019) did not have a material impact on the accounting for financial liabilities, which continue to be measured at amortised cost using the effective interest method.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2026

2025

3. Standards and interpretations

3.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after April 1, 2026 or later periods:

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

4. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	723	2,198
Short-term deposits	9,105	8,002
	9,828	10,200

Split between financial instruments and non-financial instruments

Carrying amount of financial instruments	9,828	10,200
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Split of carrying amount of financial instruments into categories

Financial assets measured at amortised cost	9,828	10,200
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Credit quality of cash at bank and short-term deposits

Nedbank Limited	723	2,198
Corporation for Public Deposits	9,105	8,002
	9,828	10,200

Credit quality of cash at bank and short-term deposits, excluding cash on hand

Cash and cash equivalents comprise cash and short-term, high liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to an insignificant risk of changes in value, the carrying amount of these assets approximates to their fair value.

Figures in Rand Thousand

2026

2025

5. Receivables from exchange transactions

Receivables from exchange transactions

Receivables	82	143
Accrued interest	-	8
Allowance for impairment	(1)	(40)
	81	111

Reconciliation of allowance for impairment: Trade and other receivables

Opening balance	40	93
Adjustment: GRAP104 Revised ¹	(17)	-
Opening balance restated (Note 2)	23	-
ECL allowance ²	(21)	-
Write-offs ³	(1)	(53)
	1	40

Receivables are classified at amortised cost.

The entity applies the expected credit loss (ECL) model in accordance with GRAP 104 to measure impairment on receivables. The simplified approach is applied, whereby lifetime expected credit losses are recognised at each reporting date. Expected credit losses are determined using an ageing-based approach, incorporating segment-specific risk characteristics, historical loss experience, and forward-looking information, including management overlays where appropriate. The decrease in the impairment allowance in the current year is attributable to the initial application of GRAP 104 (revised 2019), which resulted in a reassessment of the recoverability of receivables.

¹ Adjustment to the allowance as at 1 April 2025 (adoption of revised GRAP 104).

² Adjustment to the allowance as at 31 March 2026.

³ Debt which were assessed as uneconomical to pursue were written off during the year under review.

6. Receivables from non-exchange transactions

Other receivables from non-exchange: Cultural Council	42	42
ECL Allowance	(42)	-
Total Receivables from non-exchange transactions	-	42

Receivables from non-exchange transactions are initially recognised at the transaction amount when an enforceable claim arises. These receivables are subsequently assessed for impairment and a loss allowance is recognised where recovery is uncertain.

Reconciliation of allowance for impairment: Non-exchange receivables

Opening balance	-	-
Adjustment: GRAP 104 revised ¹	42	-
	42	-

¹ Adjustment to the allowance as at 1 April 2025 (adoption of revised GRAP 104).

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2026

2025

7. Payables from exchange transactions

Trade Payables	26	98
Accrued expense	-	96
	<u>26</u>	<u>194</u>

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

8. Other current liabilities

Income received in advance	1,395	1,419
Customer refundable deposits	437	459
	<u>1,832</u>	<u>1,878</u>

9. Expected Credit Loss Gain

Impairment gain	<u>21</u>	<u>-</u>
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During the year an Expected Credit Loss gain was realised based on the reassessment of GRAP104 (Revised).

10. Fees from facilities

Fees from facilities	<u>2,211</u>	<u>2,211</u>
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11. Interest income

Interest received	<u>705</u>	<u>573</u>
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The increase in interest income is due to higher bank balances held during the current financial year, supported by increased fees collection following the implementation of the revised tariff.

12. Other income from exchange transactions

Rental income damages	5	1
Rental income: Staff accommodation ¹	108	118
	<u>113</u>	<u>119</u>

¹ Staff retired during the year which resulted in a decrease in rental income.

13. Other income from non-exchange transactions

Donation: Services in-kind	<u>6,495</u>	<u>5,922</u>
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For the detail on the Donation: Services in-kind, refer to note 18.

Figures in Rand Thousand	2026	2025
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14. Transfers and subsidies

Departmental transfer received	679	3,745
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In the 2024/25 financial year additional funding was received from the Department of Cultural Affairs and Sport to further support operations

15. Audit fees

External audit	35	97
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Prior year expenditure includes a partial payment for the 2024/25 audit due to the timing of the commencement of the audit.

16. General expenses

Administration fees ¹	1	-
Bad debt written off	36	22
Catering ²	30	20
Consulting and outsourced services ³	42	59
Consumable stores ⁴	79	156
Courier service	3	-
Donations (Transfer of Assets to DCAS) ⁵	362	214
Linen and soft furnishing ⁶	265	123
Maintenance, repairs and running costs ⁷	472	977
Printing, stationery and publications ³	57	77
Property expense	1,846	1,948
Software licence renewal	33	31
Travel and subsistence ⁸	37	63
Uniforms	-	4
	3,263	3,694

¹ Administration fees consist of travel agency fees. The increase is due to additional meetings and site visits conducted during the financial year.

² The increase in catering costs is mainly due to more in person meetings held compared to the previous year.

³ The 2024/25 financial year includes expenditure relating to the printing of the 5 year strategic plan.

⁴ In the 2024/25 financial year kitchen equipment was replaced at some cultural facilities

⁵ During the year under review assets were donated to the Department of Cultural Affairs and Sport to manage the assets for the entity.

⁶ New linen and soft furnishings were procured for some cultural facilities during the year.

⁷ Cost incurred for the removal of rubble at the cultural facilities during the previous financial year.

⁸ The 2024/25 expenditure includes members who travelled from outside of Cape Town.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand	2026	2025
17. Members fees		
Arendse, M	-	10
Baard, P	1	9
Filander, I	10	-
Govender, K	8	-
Grootboom, G	6	-
Hop, J	-	8
Jama, Z	-	2
Jarvis, A	3	-
Karriem, Y	3	-
Keet, D	8	-
Khati, P	10	-
Maliza, S	9	-
Mavumengwana, S	-	6
Moolman, G	12	-
Muthien, B	-	8
Myers, M	-	5
Nokawaza, L	-	10
Pieters, B	5	-
Samie, Q	-	3
Sinqoto, A	13	-
Weston, R	8	5
Winster, W	-	6
Worsnip, M	12	-
Zono, M	8	-
	116	72

The increase is mainly due to the induction of new commission members, and additional meetings and site visits conducted during the reporting period.

18. Services in-kind

Employee cost: Services in-kind	6,495	5,922
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Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with the Western Cape Cultural Commission (WCCC). Officials dedicated to the Public Entity includes the officials performing managerial and administrative functions at the seven (7) Cultural facilities and the Financial Management Unit who supports the Chief Financial Officer (CFO) responsible for Financial Management of DCAS and WCCC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of WCCC thus their remuneration is recognised in the Statement of Financial Performance of WCCC as required by GRAP 23.

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

Figures in Rand Thousand

2026

2025

19. Transfers and subsidies

Cultural councils	520	290
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More Cultural Councils were funded during the year under review.

20. Property Plant and Equipment

Additions	362	214
Disposals	(362)	(214)
	-	-

During the year under review equipment was purchased for the cultural facilities.

To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property, plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at 31 March 2026.

21. Cash (used in) generated from operations

(Deficit)/Surplus	(205)	2,495
Non-cash movements:		
Revenue: Services in-kind	6,495	5,922
Expenditure: Services in-kind	(6,495)	(5,922)
Accrued interest	(8)	(2)
Accrued expense	(96)	96
Bad debt written off	36	22
Changes in working capital:		
Receivables from exchange transactions	61	59
Other receivables from non-exchange transactions	-	1,500
impairment adjustment	(42)	-
Payables from exchange transactions	(118)	203
Receivables from exchange transaction (impairment)	-	(53)
	(372)	4,320

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2026

2025

22. Commitments

Authorised operational expenditure

Approved and contracted

- Okkie Jooste: Every Flush Toilet Hire	-	234
- Bien Donne Manor House: Princeton Protection Services	-	109
- Groot Drakenstein: Princeton Protection Services	-	109
- Okkie Jooste: Princeton Protection Services	-	82
- Koekenaap: BAI Security	-	10
- Melkbos Cultural Centre: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Spike Technology	-	53
- Melkbos Cultural Centre: Spike Technology	-	53
	<u>-</u>	<u>652</u>

Total operational commitments

- Already contracted for but not provided for	-	652
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This expenditure will be financed from

Authorised operational expenditure	-	652
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This expenditure will be financed from authorised operational expenditure.

23. Related parties

Relationships

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

DCAS provides accommodation to WCCC to execute their administrative and financial operations and is a related party in terms of GRAP 20.

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

The members of WCCC as disclosed in note 17 and the entity are related parties in terms of GRAP 20. All Departments and Public Entities in the Western Cape are considered to be related parties as they are under common control of the Provincial

Related party transactions

Income received from related party

Department of Cultural Affairs and Sport	679	3,745
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Services in-kind from related party

Department of Cultural Affairs and Sport	6,495	5,922
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Figures in Rand Thousand

2026

2025

24. Risk management

The entity's activities expose it to a variety of financial risks, including credit risk, liquidity risk, and market risk arising from its financial instruments.

The entity's overall risk management objective is to identify, measure, and manage these risks in a manner that ensures the sustainability of operations and the protection of financial resources. Financial instruments arise primarily from the entity's day-to-day operational activities and give rise to exposure to financial risks, which are managed in accordance with approved risk management policies.

Risk management is carried out by designated risk owners and is coordinated through the Enterprise Risk Management function. Risks are assessed on a continuous basis, formally reviewed bi-annually, and monitored quarterly by the Enterprise Risk Management and Ethics Committee. The Audit Committee provides oversight over the entity's risk profile.

In accordance with GRAP 104 (Revised), the entity provides both qualitative and quantitative disclosures to enable users of the financial statements to evaluate the nature and extent of risks arising from financial instruments and their impact on the entity's financial position and future cash flows.

Specific disclosures relating to credit risk, including the application of the Expected Credit Loss (ECL) model, liquidity risk (including maturity analysis), and market risk are set out in the notes below.

Liquidity risk

Liquidity risk is the risk that the entity will encounter difficulty in meeting its obligations associated with financial liabilities as they fall due.

The entity manages liquidity risk by maintaining adequate cash reserves, monitoring forecast and actual cash flows, and ensuring that sufficient funding facilities are available to meet its short-term and long-term obligations.

A maturity analysis of financial liabilities has been prepared based on contractual undiscounted cash flows, while financial assets are reflected based on their expected realisation dates. The analysis is presented by time bands to assist in evaluating the entity's ability to meet its obligations as they fall due.

Management monitors liquidity on an ongoing basis and, based on the maturity profile below, is satisfied that the entity has adequate resources to meet its obligations as they become due.

Maturity Analysis

A maturity analysis was performed presenting the expected timing of cash inflows from financial assets and cash outflows for financial liabilities. The analysis is prepared to assist in evaluating the entity's liquidity risk and its ability to meet obligations as they fall due. Financial liabilities are classified according to their contractual maturities, while financial assets are reflected based on expected realisation dates.

Management monitors liquidity on an ongoing basis and ensures that sufficient cash resources and funding facilities are available to meet short-term and long-term commitments. Based on this assessment, the entity is satisfied that it has adequate resources to cover its liabilities as they become due.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2026

2025

24. Risk management (continued)

Financial Assets

Expected cash inflows	Within 1 year	2-5 years	5+ years
Cash and cash equivalents	9,828	-	-
Trade and other receivables	81	-	-
	<u>9,909</u>	<u>-</u>	<u>-</u>

Financial Liabilities

Expected cash outflows	Within 1 year	2-5 years	5+ years
Trade payables	26	-	-
Other financial liabilities	1,832	-	-
	<u>1,858</u>	<u>-</u>	<u>-</u>

Net Liquidity Position

	Within 1 year	2-5 years	5+ years
Total expected cash inflows	9,909	-	-
Total expected cash outflows	(1,858)	-	-
	<u>8,051</u>	<u>-</u>	<u>-</u>

Sensitivity analysis

At 31 March 2026, 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 R14 476 higher/lower.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The entity's maximum exposure to credit risk is limited to the carrying amounts of the financial assets recognised at the reporting date.

The entity's credit risk is assessed as low. Cash and cash equivalents are placed exclusively with high-credit-quality financial institutions regulated by the South African Reserve Bank. For trade receivables the entity applies the simplified approach permitted under Revised GRAP 104 to measure the loss allowance at an amount equal to lifetime expected credit losses (ECL). Because these receivables do not contain a significant financing component, have short repayment terms, and historically carry low default rates, the risk of a significant change in credit risk is minimal. Forward-looking macro-economic factors are evaluated annually but do not materially impact the historical baseline loss rates. There are no significant concentrations of credit risk for the entity.

Credit Risk Exposure (Provision Matrix)

The following table provides information about the entity's exposure to credit risk and ECLs for trade receivables using the simplified approach at 31 March 2026.

Figures in Rand Thousand

2026

2025

24. Risk management (continued)

Receivables-Days past due	Weighted Average Loss rate %	Gross Carrying Amount	Loss Allowance (ECL)
Current (Not past due)	0.64	33	-
1-30 days past due	0.50	16	-
31-60 days past due	0.89	3	-
61-90 days past due	-	-	-
90+ days past due	7.08	30	2
	-	82	2

The loss rates disclosed above represent weighted average expected credit loss rates based on historical payment behaviour. Receivables aged more than 90 days are considered to be in default and are partially impaired. The entity has applied judgement in determining expected credit losses, taking into account the ageing of receivables, historical payment trends and specific information available on individual debtors.

Non-exchange receivables

Non-exchange receivables are assessed individually due to their specific nature and underlying contractual arrangements.

The balance relates to receivables arising from a breach of a Memorandum of Agreement. Legal recovery processes are ongoing; however, based on the available information, the receivable is considered to be credit-impaired and has been fully provided for.

Market risk

The entity's primary financial instruments comprise cash and cash equivalents and short-term investments, both of which attract variable interest rates. The entity is not exposed to significant market risks, such as currency risk or price risk, as it holds no foreign currency transactions or equity investments. Interest rate risk is managed by investing surplus funds in highly liquid, low-risk accounts with reputable financial institutions, thereby ensuring that interest revenue is optimised while preserving capital.

Interest rate risk

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.

The entity's exposure to interest rate risk is low, as the majority of its financial assets consist of short-term consumer trade receivables which do not attract contractual interest, or attract interest at fixed statutory rates. The entity uses the simplified approach for these receivables. The entity's cash and cash equivalents are invested in short-term call accounts with the Reserve Bank at floating market-related interest rates.

Cash and cash equivalents are held in short-term call accounts with financial institutions and earn interest at variable market-related rates. While these balances are exposed to fluctuations in interest rates, the impact is not considered significant due to the short-term nature of the investments and the relatively stable interest rate environment.

The entity does not have any significant interest-bearing financial liabilities.

Given the low-risk profile and short-term nature of these instruments, a change in market interest rates at the reporting date would not have a material impact on the entity's surplus or deficit.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2026

2025

24. Risk management (continued)

The table below provides the entities exposure to interest rate risk.

Financial instrument class	Carrying amount	Interest rate profile
Financial Assets		
Cash and cash equivalents	9,828	Variable rate
Net Exposure	9,828	

25. Events after the reporting date

Subsequent to the reporting date, severe storms and flooding resulted in significant damage to certain cultural facilities, specifically Schoemanspoort (Oudtshoorn) and Koekenaap (Lutzville). Mop-up operations are currently underway, and the Department of Infrastructure (DOI) is in the process of conducting detailed assessments to determine the full extent of the damage to infrastructure at both sites.

Due to the damage sustained, including the loss of access roads and bridges, the affected facilities are currently inaccessible and not operational. As a result, all bookings at these facilities have been cancelled until further notice. Ongoing adverse weather conditions in the Oudtshoorn area continue to impact the Schoemanspoort facility.

At the reporting date, the financial impact of the damage cannot be reliably estimated, as assessments by the Department of Infrastructure are still in progress. It is anticipated that a budget will be required to address and repair the identified damages once the extent thereof has been determined.

These facilities play an important role in supporting community wellbeing and youth development within the province, and their restoration remains a priority.

Management has assessed this as a non-adjusting event after the reporting date, as the detailed assessment and quantification of the damage are still in progress.

26. Budget variances

Material variance between budget and actual amounts

26.1 Sales of goods and services other than capital assets

The variance is due to the implementation of revised tariffs during the year under review.

26.2 Entity revenue other than sales

The variance is due to higher than anticipated cash balances held in investment accounts during the year, resulting in increased interest earned.

26.3 Other transfers - surplus funds

Reserves included in the budget to adequately fund operations of the entity.

26.4 Goods and services

The variance is due to a delay in the procurement of solar panels. The procurement was initiated in the new financial year and is on track for delivery in the 2026/27 financial year.

Figures in Rand Thousand

2026

2025

27. 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.



Western Cape
Government



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Western Cape Cultural Commission

Annual Report
2025/2026

DEEL A: ALGEMENE INLIGTING

1.	ALGEMENE INLIGTING OOR DIE OPENBARE ENTITEIT	3
2.	LYS AFKORTINGS/AKRONIEME	4
3.	VOORWOORD DEUR DIE VOORSITTER	5
4.	OORSIG VAN DIE HOOF- UITVOERENDE BEAMPTTE	9
5.	VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN DIE AKKURAAKTHEID VAN DIE JAARVERSLAG	10
6.	STRATEGIESE OORSIG	10
6.1.	Visie	10
6.2.	Missie	10
6.3.	Waardes	10
7.	WETGEWENDE EN ANDER MANDATE	10
8.	ORGANISASIESTRUKTUUR	14

DEEL B: PRESTASIE-INLIGTING

1.	UDITEURSVERSLAG: VOORAFBEPAAKDE DOELWITTE	15
2.	OORSIG VAN PRESTASIE	15
2.1.	Diensleweringsomgewing	15
2.2.	Organisatoriese omgewing	16
2.3.	Belangrike beleidsontwikkelings en wetgewende veranderinge	17
2.4.	Vordering ter bereiking van institusionele impakte en uitkomste	17
3.	INSTITUSIONELE PROGRAMPRESTASIE-INLIGTING	18
3.1.	Program 1:	18
4.	INKOMSTE-INVORDERING	23
5.	KAPITAALBELEGGING	23

DEEL C: REGERINGSBESTUUR

1.	INLEIDING	26
2.	PORTEFEULJEKOMITEES	26
3.	UITVOERENDE GESAG	26
4.	DIE REKENPLIGTIGE GESAG / RAAD	27
5.	RISIKOBESTUUR	40
6.	INTERNE KONTROLE-EENHEID	41
7.	INTERNE UDITT	41
8.	UDITKOMITEES	43
9.	VOLDOENING AAN WETTE EN REGULASIES	46
10.	BEDROG EN KORRUPSIE	46
11.	MINIMERING VAN BELANGEBOTSING	47
12.	GEDRAGSKODE	47
13.	GESONDHEID-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	47
14.	MAATSKAPPY-/RAADSEKRETARIS (indien van toepassing)	47
15.	MAATSKAPLIKE VERANTWOORDELIKHEID	47
16.	VERSLAG VAN DIE UDITKOMITEE	48
17.	PRESTASIE-INLIGTING OOR BBSEB-VOLDOENING	51

DEEL D: MENSLIKE HULPBRONBESTUUR**52**

- | | | |
|----|--|----|
| 1. | INLEIDING | 52 |
| 2. | OORSIG VAN MENSLIKE HULPBRONSTATISTIEK | 52 |

DEEL E: VERSLAG OOR WOFB-VOLDOENING**53**

- | | | |
|------|---|----|
| 1. | ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE | 53 |
| 1.1. | Onreëlmatige uitgawes | 53 |
| 1.2. | Vrugtelose en verkwistende uitgawes | 55 |
| 1.3. | Bykomende bekendmaking ten opsigte van wesenlike verliese ingevolge artikel 55(2)(b)(i) en (iii) van die WOFB | 56 |
| 2. | LAAT EN/OF NIEBETALING VAN VERSKAFFERS | 57 |
| 3. | VOORSIENINGSKETTOINGBESTUUR | 57 |
| 3.1. | Verkryging op ander wyses | 57 |
| 3.2. | Kontrakafwykings en -uitbreiding | 57 |

DEEL F: FINANSIËLE INLIGTING**48**

- | | | |
|----|-----------------------------------|----|
| 1. | VERSLAG VAN DIE EKSTERNE OUDITEUR | 48 |
| 2. | FINANSIËLE JAARSTATE | 63 |

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (indien van toepassing):	Nie van toepassing
FISIESE ADRES:	3de verdieping, Protea Assuransie-gebou Groentemarkplein 8001
POSADRES:	Posbus X7115 Kaapstad 8000
TELEFOONNOMMER/S:	+27 21 483 9714
E-POSADRES:	Thandwa.Ntshona@westerncape.gov.za
WEBADRES:	www.westerncape.gov.za /cas
EKSTERNE OUDITEURS:	Ouditeur-Generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
BANK:	Nedbank St. George-wandellaan 18, Kaapstad stadsentrum, Kaapstad 8001

Verklaring: Gebruik van kunsmatige intelligensie in hierdie Jaarverslag

Microsoft Copilot is as 'n gehalteversekeringsinstrument gebruik vir spel-, taal-, uitleg- en konsekwentheidskontrole tydens die opstel van hierdie Jaarverslag. Alle KI-gegenereerde of KI-ondersteunde inhoud is deur departementsamptenare nagegaan, geverifieer en geredigeer. Die departementsamptenare bly ten volle verantwoordelik vir die akkuraatheid, volledigheid en finale inhoud van die verslag.

BBSEB	Breëbasis swart ekonomiese bemagtiging
CAPEX	Kapitaaluitgaweverslag
DKES	Departement van Kultuursake en Sport
DPG	Departement van Polisie-toesig en Gemeenskapsveiligheid
DSKK	Departement van Sport, Kuns en Kultuur
DVI	Departement van Infrastruktuur
EKPVS	Elektroniese kwartaallikse prestasieverslagdoeningstelsel
FJ	Finansiële jaarstate
GBBP	Gebruikerbatesbestuursplan
HFB	Hoof- Finansiële Beampste
HUB	Hoof- Uitvoerende Beampste
IOF	Interne Ouditfunksie
LUR	Lid van die Uitvoerende Raad
MTUR	Mediumtermynuitgaweraamwerk
NKR	Nasionale Kunsteraad
NTR	Nasionale Tesourieregulasies
OGSA	Ouditeur-generaal van Suid-Afrika
OIB	Onderneminginhoudsbestuur
OK	Ouditkomitee
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur-en-etiekkomitee
POI	Provinsiale Tesourie-instruksies
BPPI	Raamwerk vir Bestuur van Prestasieprograminligting
RG	Rekenpligtige Gesag
TBA	Tegniese beskrywing van aanwyser
TR	Tesourieregulasies
UOWP	Uitgebreide Openbare Werke-program
VKB	Voorsieningskettingbestuur
WBPI	Wet op Beskerming van Persoonlike Inligting, 2013
WBV	Wet op Beroepsgesondheid en Veiligheid
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Wet op Openbare Finansiële Bestuur, Wet 1 van 1999
WOO	Wet op Openbare Oudit

3. VOORWOORD DEUR DIE VOORSITTER

Die Provinsiale Minister het in Mei 2025 die huidige Wes-Kaapse Kultuurkommissie (WKKK) aangestel met die doel om tot die bewaring, bevordering en ontwikkeling van kultuur in die Wes-Kaap by te dra. Ons eerste jaar het 'n paar uitdagings met die diensstaat ervaar, maar ons het deurgedruk om die implementering van ons regulatoriese mandaat te verseker. Die WKKK se drie prestasieareas, wat deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 bepaal word, is om roerende en onroerende eiendom te beheer, te bestuur, te ontwikkel en in stand te hou, om die registrasie en deregistrasie van kultuurrade te bestuur, en om die Provinsiale Minister te adviseer oor hoe om die mandaat van die WKKK ten beste na te kom. Hierdie prestasieareas het die Kommissie in staat gestel om tot maatskaplike samehang, gemeenskapswelstand en die volhoubare gebruik van kulturele infrastruktuur in die Provinsie by te dra.



Portia Khati
Wes-Kaapse Kultuurkommissie

Die Komitee oor Kultuurfasiliteite het terreininspeksies uitgevoer by drie van die fasiliteite wat deur die WKKK bestuur word ten einde eiendom te bestuur en in stand te hou. Verskeie opgraderings is geïdentifiseer en aanbevelings is aan die Minister gemaak. Ons sien uit na die implementering van daardie aanbevelings. Ons bly daartoe verbind om 'n veilige ruimte vir ons gemeenskappe en die jeug te verskaf om in 'n niebedreigende omgewing aan aktiwiteite deel te neem. Sodoende ondersteun ons nie net inklusiewe gemeenskapsdeelname en jeugontwikkeling nie, maar verseker ook die ekonomiese gebruik van die fasiliteite.

Ons het in die verslagtydperk 12 kultuurrade befonds en die registrasie van al 34 kultuurrade gehandhaaf. Ons het ook drie nuwe registrasies ontvang, wat die totale getal geregistreerde kultuurrade op 37 te staan bring. Hierdie geregistreerde kultuurrade dra by om ons visie te bereik deur gemeenskapsinisiatiewe oor kuns en kultuur te ondersteun en te bevorder.

Ek wil graag my waardering betuig teenoor elke lid van die Kommissie vir hul toewyding om die doelwitte van die WKKK te behaal. Dit was nie 'n maklike eerste jaar nie, maar ons kon daarin slaag om twee van ons teikens te bereik. Ek gee graag erkenning aan die toewyding van die uitvoerende leierskap en personeel, wat deur hul professionele optrede die kontinuïteit van dienste en regulatoriese stabiliteit verseker het. Ons fokus sal op die bewaring, bevordering en ontwikkeling van kultuur in die Wes-Kaap bly.

Portia Khati
Namens die Rekenpligtige Gesag (WKKK)
Datum: 31 Mei 2026

4. OORSIG DEUR DIE REKENPLIGTIGE GESAG

Algemene finansiële oorsig van die Openbare Entiteit

Die Entiteit het 'n toekenning van R679 000 van die Departement ontvang as 'n oordragbetaling om die WKKK se mandaat uit te voer. Die Wes-Kaapse Beleggingsrekening is ook in die oorsigjaar benut as aanvulling tot die nodige inkomste om die werksaamhede van die Entiteit te onderhou, asook om die kultuurfasiliteite in stand te hou.

Bestedingstendense van die Entiteit

Ekonomiese klassifikasie	2025/26			2024/25		
	Begroting	Werklike besteding	(Oor-)/ onder-besteding	Begroting	Werklike besteding	(Oor-)/ onder-besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	9 247	3 898	5 349	4 264	4 135	111
Totaal	9 247	3 898	5 349*	4 264	4 135	111

* Die besparings is hoofsaaklik weens 'n oponthoud in die verkryging van sonkragpanele. Die verkryging is in die nuwe boekjaar geïnisieer en is op dreef vir aflewering in die boekjaar 2026/27.

Kapasiteitsbeperkings en uitdagings waarvoor die Openbare Entiteit te staan kom

Nadelige omgewingstoestande en veranderende weerpatrone het inkomste-invoering beïnvloed as gevolg van die kansellering van goedgekeurde besprekings tydens die storms wat in die vorige jaar ondervind is. Daarbenewens het infrastrukturele skade in sekere gebiede in die Provinsie toeganklikheid beperk, met sommige paaie wat ongeskik was om op te reis.

Gestaakte sleutelaktiwiteite/aktiwiteite wat gestaak gaan word

Geen aktiwiteite is gedurende die oorsigjaar gestaak nie.

Nuwe of voorgestelde sleutelaktiwiteite

Die Komitee oor Kultuurfasiliteite het assesserings by terreine uitgevoer en die bevindings van 'n uitvoerbaarheidstudie hersien om voorgestelde verbeterings aan kultuurfasiliteite in te lig. Dié bevindings sal toekomstige beplanning ondersteun om volhoubaarheid, toeganklikheid en die gebruik van fasiliteite te bevorder.

Versoek om omrol van fondse

Die WKKK het 'n omrol van fondse versoek, wat deur die Uitvoerende Gesag van die Departement goedgekeur is.

Voorsieningskettingbestuur

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

Alle afgehandelde ongevraagde bodvoorstelle vir die oorsigjaar

Geen ongevraagde bodvoorstelle is deur die Kultuurkommissie ontvang of geïmplementeer nie.

VKB-prosesse en -stelsels wat ingestel is

VKB-prosesse en -stelsels is ingestel en beleide is bygewerk om onreëlmatige uitgawes te verhoed. Hierdie prosesse stem ten volle ooreen met toepaslike wetgewende en regulatoriese voorskrifte. Die Entiteit het gedurende die oorsigtydperk geen ongemagtigde, vrugtelose of verkwistende uitgawes aangegaan nie, wat omsigtige finansiële oorsig weerspieël. Voortdurende hersienings, oudits en versterkings van VKB-praktyke verseker dat potensiële risiko's proaktief geïdentifiseer word en toepaslik aandag geniet.

Uitdagings ervaar en hoe dit opgelos is

Die regeringsbestuursamestelling van die Wes-Kaapse Kultuurkommissie het gedurende die boekjaar 2025/26 verander ná die Uitvoerende Gesag se uitvoering van bevoegdhede ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, saamgelees wat die Wet op Openbare Finansiële Bestuur. Hierdie veranderinge is aangebring om die stabiliteit van regeringsbestuur te versterk, voldoening aan statutêre verpligtinge te verseker, en die doeltreffende toesighouding van die Kommissie te ondersteun.

Die Kommissie besef dat hierdie veranderinge aan regeringsbestuur in die oorsigtydperk binne die konteks van uitdagings met betrekking tot voldoening aan statutêre verslagdoeningsprosesse en gevestigde regeringsbestuursprotokolle plaasgevind het. Die hersiene samestelling is bedoel om sterker regeringsbestuursdisipline, verantwoordbaarheid en voldoening aan toepaslike wetgewende en verslagdoeningsvereistes te ondersteun.

Aangeleenthede in die Ouditverslag oor die vorige jaar, en hoe dit aandag sal ontvang

Geen. Die WKKK het vir die vorige boekjaar 'n skoon oudit behaal.

Vooruitsig/planne om finansiële uitdagings in die toekoms te hanteer

Die Provinsiale Tesourie het die instelling van alternatiewe geleenthede en 'n hersiene tariefregister goedgekeur, wat sal bydra tot verhoogde benutting van die kultuurfasiliteite en groter inkomste-invordering in die nuwe boekjaar.

'n Beleggingsrekening is ook geaktiveer om te verseker dat die Entiteit beduidende maandelikse rente verdien, wat die huidige begroting aanvul.

Gebeure na die verslagdatum

Die storm wat die Wes-Kaap in Mei 2026 getref het, het verskeie kultuurfasiliteite beïnvloed en skade soos oorstromings en lekkasies by die hoofgeboue en staatshuise veroorsaak.

Ekonomiese lewensvatbaarheid

Die Kommissie is ekonomies lewensvatbaar en operasioneel stabiel te danke aan die ondersteuning van die Departement en die invordering van eie inkomste uit die gebruik van kultuurfasiliteite. Die sekondering van personeel vanaf die Departement stel die WKKK verder in staat om ons werksaamhede te bestuur en ons mandaat doeltreffend uit te voer.

Hoewel die Kultuurkommissie gedurende die oorsigtydperk finansiële druk ondervind het, is versagtende maatreëls geïmplementeer om volgehoue bedryfsdoeltreffendheid binne die heersende finansiële beperkings te verseker. Verder bly die Entiteit daartoe verbind om finansiële en administratiewe regulasies ingevolge die toepaslike wetgewende bepalings te handhaaf.

Erkenning(s) of waardering

Namens die Wes-Kaapse Kultuurkommissie erken ek met dank die leiding wat van die Provinsiale Minister van Kultuursake en Sport, Minister Ricardo Mackenzie, ontvang is. Ek wil ook graag erkenning gee aan die voormalige Kultuurkommissielede wat 'n stewige grondslag in regeringsbestuur en etiese gedrag geskep het waarop ons kan voortbou.

Ek is ook dankbaar teenoor die Departement van Kultuursake en Sport vir hul blywende en waardevolle ondersteuning wat daartoe bygedra het dat die Entiteit sy verpligtinge ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 kon nakom.

Die Kommissie waardeur die tegniese en finansiële ondersteuning wat deur die Departement van Infrastruktuur verskaf is met die opgraderings en noodherstelwerk by die kultuurfasiliteite. Die Wes-Kaapse Kultuurkommissie sal voortgaan om in die jaar wat voorlê sy mandaat ingevolge die regering se prioriteite uit te voer.



P. Khati

Rekenpligtige Gesag namens die Wes-Kaapse Kultuurkommissie

Datum: 31 Mei 2026

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

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

- Alle inligting en bedrae wat in die jaarverslag bekendgemaak is, is in ooreenstemming met die finansiële jaarstate hersien deur die Ouditeur-generaal hersien is.
- Die jaarverslag is volledig, akkuraat en vry van enige weglatings.
- Die jaarverslag is opgestel in ooreenstemming met die riglyne vir die jaarverslag, soos uitgereik deur Nasionale Tesourie.
- Die Finansiële Jaarstate (Deel E) is voorberei in ooreenstemming met die relevante raamwerke en standaarde van toepassing op die Openbare Entiteit.
- Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die menings wat in hierdie inligting gestel word.
- Die Rekenpligtige Gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne kontrole wat ontwerp is om redelike sekerheid oor die integriteit en betroubaarheid van die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële jaarstate te verskaf.
- Die eksterne ouditeure word betrek om 'n gevolgtrekking oor die finansiële jaarstate te gee.

Na ons mening is die jaarverslag 'n redelike weergawe van die werksaamhede, die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële sake van die Entiteit vir die boekjaar geëindig 31 Maart 2026.

Die uwe



Portia Khati

Voorsitter van die Entiteit

Namens die Rekenpligtige Gesag

Datum: 31 Mei 2026

6. STRATEGIESE OORSIG

6.1. Visie

Lewer 'n doeltreffende bydrae tot die groei en ontwikkeling van 'n dinamiese kultuuromgewing vir 'n verenigde Wes-Kaap.

6.2 Missie

Om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel deur middel van::

- die registrasie en deregistrasie van kultuurrade;
- die lewering van finansiële bystand aan geregistreerde kultuurrade;
- die beheer, bestuur, ontwikkeling en instandhouding van roerende en onroerende eiendom wat deur die Provinsiale Minister onder die Kommissie se toesig geplaas word;
- die uitvoering van ander take en funksies wat deur die Provinsiale Minister toegewys word; en
- advieslewering aan die Provinsiale Minister ten opsigte van beleid.

6.3. Waardes

Die visie, missie en waardes van die Wes-Kaapse Kultuurkommissie dra by tot die welstand van die prioriteitsteikengroep om die Kommissie se bydrae tot maatskaplike insluiting te verseker, asook om dienste doeltreffend aan almal te lewer.



Caring



Competence



Accountability



Integrity



Innovation



Responsiveness

7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie is 'n statutêre liggaam wat ingestel is ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998). Die WKKK is op 1 Junie 2001 as 'n Bylae 3-, deel C-provinsiale openbare entiteit gelys ingevolge die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999). Die Openbare Entiteit is 'n statutêre liggaam onder beskerming van die Departement van Kultuursake en Sport.

7.1 Grondwetlike mandaat

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Beleid	Die WKKK moet deur middel van wetgewende en ander maatreëls die gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelyke aansien geniet en moet billik behandel word.
Artikel 30: Taal en kultuur	Die WKKK fasiliteer geleenthede vir die mense van die Wes-Kaap om hul taal- en kultuurregte uit te oefen deur middel van die aanbieding en ondersteuning van programme en projekte.
Artikel 31: Kultuur-, geloofs- en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kultuurdiversiteit van die Wes-Kaapse bevolking respekteer.
Artikel 41: Beginsels van samewerkende regering en interregeringsbetrekkinge	Die WKKK werk saam met alle vlakke van die regering om sy mandaat uit te voer.

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Bylae 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Kultuuraangeleenthede: Die WKKK werk nou saam met die nasionale Departement van Sport, Kuns en Kultuur en verwante staatsorgane ten opsigte van konkurrente kuns-, kultuur- en erfenisaangeleenthede.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie reguleer	Amptenare van die Departement van Kultuursake en Sport moet aan die bepalings van artikel 195 voldoen; dit bevat 'n beskrywing van die demokratiese waardes en beginsels wat openbare administrasie beheer. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en doelmatige benutting van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)	
Artikel 70	Provinsiale wetgewing moet binne die beskikbare hulpbronne van die Wes-Kaapse Regering voorsiening maak vir die instelling en redelike befondsing van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Provinsie wat 'n algemene kultuur- en taalerfenis deel. Registrasie van en ondersteuning aan kultuurrade: Die Wes-Kaapse Kultuurkommissie is verantwoordelik vir die registrasie en ondersteuning van geregistreerde kultuurrade. DKES hou toesig oor die WKKK en voorsien administratiewe en finansiële ondersteuning aan die Kommissie.
Artikel 81	Die WKKK moet beleide aktief aanneem en implementeer om die welstand van die mense van die Wes-Kaap te bevorder en te handhaaf, insluitend beleide wat daarop gemik is om die volgende te bereik: - die bevordering van respek vir die regte van kultuur-, geloofs- en taalgemeenskappe in die Wes-Kaap; en - die beskerming en bewaring van die natuurhistoriese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap ten bate van huidige en toekomstige geslagte; Die WKKK verseker dat DKES in die kultuurbehoefte van gemeenskappe in die Wes-Kaap voorsien, soos deur wetgewing voorgeskryf.

7.2 Wetgewende en beleidsmandate

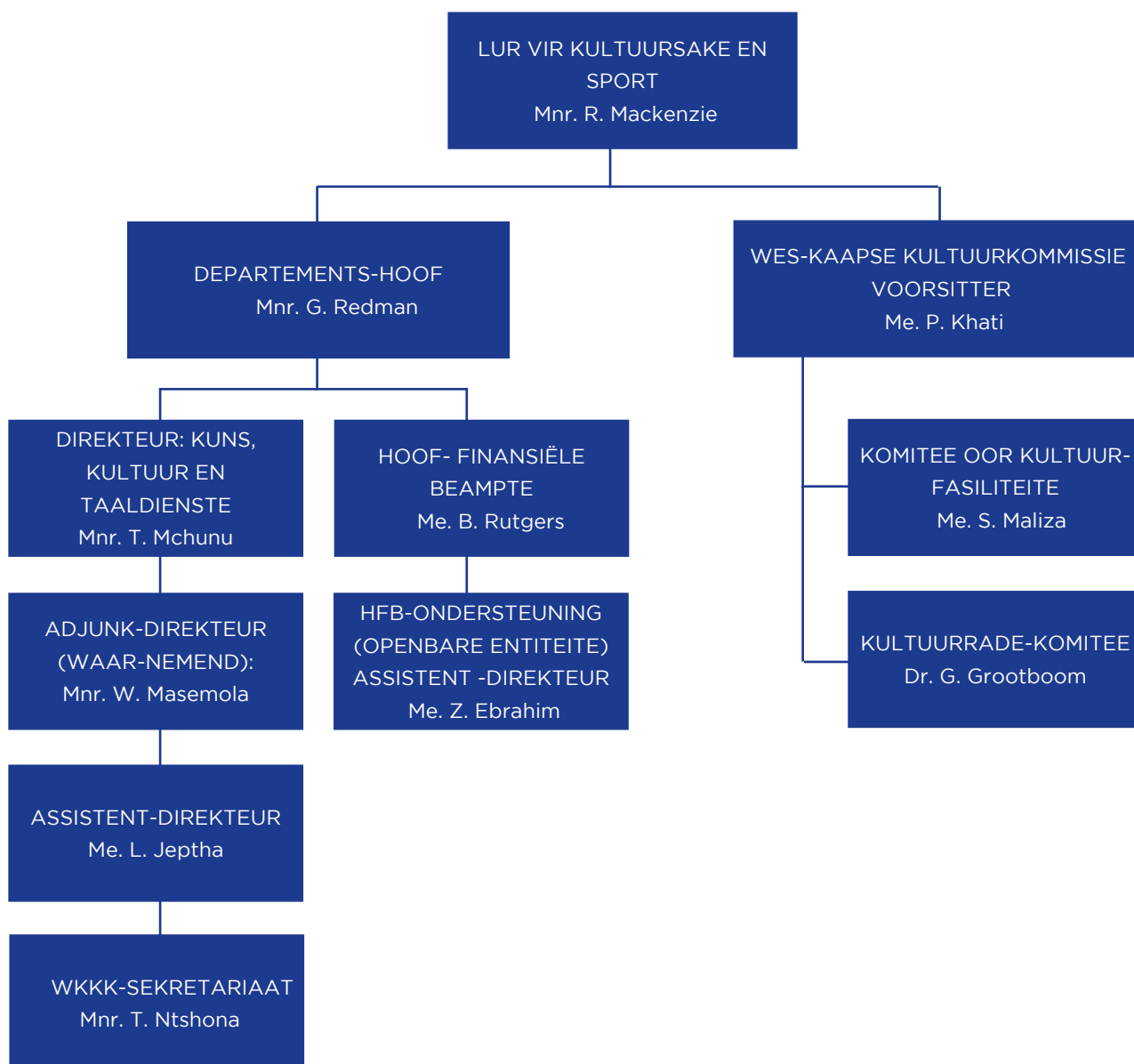
Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die WKKK dien kwartaallikse en jaarlikse verslae in oor sy prestasielewering en geouditeerde finansiële state wat op die jaarlikse teikens van strategiese doelwitte vir elke boekjaar gegrond is.
Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998	Wet 14 van 1998	Die Wes-Kaapse Kultuurkommissie bewaar, bevorder en ontwikkel kultuur in die Wes-Kaap ingevolge 'n beleid wat deur die LUR (lid van die [provinsiale] Uitvoerende Komitee) bepaal word. Die WKKK adviseer die LUR oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Wet op Tradisionele en Khoi-San-leierskap, 2019	Wet 3 van 2019	Die hoofdoelwitte van die Wet is: Om voorsiening te maak vir die erkenning van Khoi-San-leierskap; om die "National House of Traditional Leaders Act, 2009" en die "Traditional Leadership and Governance Framework Act, 2003" te konsolideer; Om aan sekere beperkings in die bestaande wetgewing aandag te skenk; Om gevolglike wysigings aan ander wette aan te bring.

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • bepaal die reëls en riglyne wat administrateurs tydens besluitneming moet nakom; • vereis dat administrateurs mense meedeel oor hulle reg op hersiening of appèl en hulle reg om redes daarvoor te versoek; • vereis dat administrateurs redes vir hulle besluite verskaf; en • gee aan lede van die publiek die reg om besluite van administrateurs in die hof uit te daag.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang te verkry tot rekords wat deur die staat, regeringsinstellings en privaat liggame gehou word. Die Entiteit moet onder meer: • 'n Handleiding opstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien om toegang te verkry tot inligting wat daardie entiteit het; • 'n Inligtingsbeampte aanstel om aansoeke om inligting wat die entiteit het, te oorweeg.
Wet op Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word; en stel sekere voorwaardes om minimumvereistes vir die verwerking van persoonlike inligting in te stel.
Wet op Gebruiklike Inisiasie, 2021	Wet 2 van 2021	Die Wet maak voorsiening vir die doeltreffende regulering van gebruiklike inisiasiepraktyke; die instelling van 'n Nasionale Inisiasie-toesigkomitee en Provinsiale Inisiasiekoördineringskomitees en hul funksies; die verantwoordelikhede, rolle en funksies van die verskillende rolspelers wat as sodanig by inisiasiepraktyke of die beheeraspekte daarvan betrokke is; die doeltreffende regulering van inisiasieskole; regulatoriese bevoegdhede van die Minister en Premiers; die monitering van die implementering van hierdie Wet; provinsiale kenmerkende eienskappe; en aangeleenthede wat daarmee in verband staan.
Hersiene Witskrif oor Kuns, Kultuur en Erfenis	2019	Die hersiene Witskrif is in 2018 deur die Kabinet goedgekeur ná afloop van 'n maatskaplik-ekonomiese impakbepaling wat deur die Suid-Afrikaanse Kultuurobservatorium uitgevoer is. Dit gee 'n uiteensetting van die beleidsdoelwitte, ondersteun deur die strategiese waarde van kuns, kultuur en erfenis. Dit stel 'n naatlose integrasie voor van die NOP en die Strategie oor Maatskaplike Samehang en Nasiebou wat die visie en strategiese doelwitte van DKES inlig.
Wet op die Beleid vir Voorkeur-verkrygings-raamwerk, 2000	Wet 5 van 2000	Om uitvoering te gee aan artikel 217(3) van die Grondwet deur 'n raamwerk te voorsien vir die implementering van die verkrygingsbeleid wat in artikel 217(2) van die Grondwet beoog word.

7.3 institusionele beleide en strategieë oor die vyfjaarbeplanningstydperk

Beleid	Beskrywing
Gedragkode vir lede van die WKKK	Die hoofdoel van die kode is om voorbeeldige gedrag onder lede te bevorder om institusionele geloofwaardigheid aan die WKKK te verleen.
Beleid oor die registrasie en deregistrasie van kultuurrade	Hierdie beleid bepaal die registrasie van kultuurrade vir die verteenwoordiging van mense wat 'n gemeenskaplike kultuur- of taalerfenis deel. Dit gee uitvoering aan die beginsel om kultuurdiversiteit in die Wes-Kaap en Suid-Afrika in die geheel te respekteer, koester, handhaaf en bewaar. Die beleid stel die WKKK in staat om kultuurrade te deregistreer wanneer daar goeie redes voor bestaan.
Beleid oor die benutting van kultuurfasiliteite	Dié beleid voorsien 'n raamwerk waarbinne die rekenpligtige gesag van die WKKK inkomste ekonomies en doeltreffend moet bestuur, en bevorder die volle benutting van bates onder die Kommissie se beheer.
Beleid oor kwytskelding	Die beleid verskaf prosedures vir die oorweging en goedkeuring van versoeke om kwytskelding wat deur kliënte woonagtig in die Wes-Kaap by die Wes-Kaapse Kultuurkommissie ingedien is. Dit bepaal ook duidelike vereistes waarvolgens tariewe ten volle of gedeeltelik kwyteskeld kan word.
WKKK se finansiële delegasies	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
WKKK se VKB-delegasie	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Raamwerk vir wesenlikheid	Daar word van die Rekenpligtige Gesag vereis om 'n raamwerk vir aanvaarbare vlakke van wesenlikheid en belang te ontwikkel en met die Uitvoerende Gesag, in oorleg met eksterne ouditeurs, ooreen te kom.
Bedrog-voorkomingsplan	Hierdie plan verskaf responsiewe meganismes vir die aanmelding, ondersoek en oplossing van voorvalle van bedrog wat 'n impak op die WKKK het.
Strategie en Implementerings-plan vir Ondernemings-risikobestuur	Om uitvoering te gee aan die vereistes van die WOFB, Wet 1 van 1999, artikel 51(1)(a) (i) wat bepaal dat die Rekenpligtige Gesag moet verseker dat die Entiteit 'n effektiewe, doeltreffende en deursigtige stelsel van finansiële bestuur, risikobestuur en interne kontrole implementeer en handhaaf.
Debiteurebestuur	Die Rekenpligtige Gesag moet debiteure vir die benutting van kultuurfasiliteite beheer.
Vergoeding van lede	Om die betaling van lede van die WKKK wat benoem is om konferensies, projekte, vergaderings en werksinkels namens die Kommissie by te woon, te fasiliteer.
Beleid oor voorsieningskettingbestuur	Om voorsieningskettingbestuur in die Entiteit te reguleer.

8. ORGANISASIESTRUKTUUR



1. OUDITEURSVERSLAG: VOORAFBEPAALENDE DOELWITTE

Die OGSA voer tans sekere ouditprosedures op prestasie-inligting uit. Die vlak van sekerheid wat verskaf word, kan redelik ('n mening) of beperk ('n gevolgtrekking) of geen (bevindinge) wees, soos vooraf deur die OGSA bepaal. Sekerheid in die vorm van 'n ouditmening of -beslissing oor die nuttigheid en betroubaarheid van die aangegewe prestasie-inligting is tans by die bestuursverslag ingesluit. Wesenlike bevindings word in die ouditeursverslag aangeteken.

Verwys na bladsy 58 vir die Verslag van die Ouditeur-Generaal, gepubliseer as Deel F: Finansiële inligting van hierdie Jaarverslag 2025/26.

2. OORSIG VAN PRESTASIE

2.1. Diensleweringssomgewing

Die Wes-Kaapse Kultuurkommissie het dienste aan die mense van die Wes-Kaap gelever deur middel van finansiële ondersteuning aan die kultuursektor, asook deur die verskaffing van rustige ruimtes by die kultuurfasiliteite waar verskillende strukture hul projekte kon implementeer.

Die impak van kultuur- en artistieke projekte/geleenthede het tot inklusiwiteit, maatskaplike samehang en 'n trots in kulturele identiteit bygedra, asook tot die verdere ontwikkeling van kultuur. Die Kultuurkommissie het verder verseker dat daar deur die geregistreerde kultuurrade 'n bydrae gelever is tot die bevordering van die maatskaplike, kulturele en ekonomiese ontwikkelingsdoelwitte van die Wes-Kaap.

Die Entiteit het beplan om die drie teikens uiteengesit in die Jaarlikse Prestasieplan te behaal, maar was suksesvol met slegs twee daarvan. Die ekonomiese omstandighede en die werkloosheidskrisis het daartoe bygedra dat daar 'n afname in die goedgekeurde besprekings by die kultuurfasiliteite was. Die sluiting van die fasiliteite gedurende verlede jaar se storms, tesame met onbeplande noodinstandhouding, het ook 'n negatiewe uitwerking gehad op die getal besprekings en die vermoë om voldoende inkomste te genereer.

Die Wes-Kaapse Kultuurkommissie het jaarlikse diensvlakoorreenskome, met duidelik uiteengesette verpligtinge, met geregistreerde verskaffers aangegaan om doeltreffende werksaamhede by die kultuurfasiliteite te verseker, in ooreenstemming met die WOFB-regulasies en al Tesourie se finansiële omsendbriewe. Dienste wat deur middel van die voorsieningskanaalbestuurstelsel verkry is, het sekuriteit, die suiging van menslike afval en sanitasiedienste ingesluit.

Die werkloosheidskrisis het misdaadaktiwiteit in gemeenskappe verhoog en 'n nadelige invloed op die Groot-Drakenstein-kultuurfasiliteit in Simondium gehad nadat inbrake ervaar is.



Figuur 1: Toegang is verkry deur dakteëls te verwyder.



Figuur 2: Verwydering van die waterverwarmer se koperpype.



Figuur 3: Beskadigde hittepomp.

Tydens verskeie besprekings met die Departement van Infrastruktuur het die beplanning ten opsigte van opgraderings verskuif na oorwegings oor omgewingsimpak en die toekenning van hulpbronne om op gesondheid en veiligheid te fokus, asook om water- en energieverkragtigheid by die kultuurfasiliteite te verseker. Assesserings is oor dié elemente gedoen en daar is begin met ander aspekte van infrastruktuur by die Koekenaap-, Schoemanspoort- en Groot Drakenstein- kultuurfasiliteite deur die Departement van Infrastruktuur. Daar word beoog dat dié verbeterings volgens 'n gefaseerde benadering geïmplementeer sal word, met voltooiing wat vir die boekjaar 2027/28 beplan word.

2.2. Organisasoriese omgewing

As gevolg van 'n oponthoud in die aanstellingsproses vir 'n nuwe Kultuurkommissie, is die termyn van die uitgaande Kommissie gedurende die oorsigjaar deur die Uitvoerende Gesag verleng om die uitvoering van verpligtinge met betrekking tot regeringsbestuur te verseker.

Die Minister het 14 lede aangestel om die mandaat van die Wes-Kaapse Kultuurkommissie te bestuur, ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998. Die aangestelde lede het op 1 Mei 2025 hul amp ervaar om vir 'n driejaartydperk wat op 30 April 2028 eindig, op die Kommissie te dien en kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel ingevolge 'n beleid wat deur die Provinsiale Minister bepaal is.

Veranderinge in die lidmaatskap en leierskap van die Kommissie het gedurende die boekjaar 2025/26 plaasgevind, insluitend die bedanking van twee lede en aanpassings aan die leierskapstruktuur deur die Minister, ingevolge toepaslike regeringsbestuurs- en regulatoriese raamwerke. Die Minister het 'n tussentydse voorsitter aangestel om kontinuïteit en stabiliteit tydens die eksterne auditproses te verseker, en dit het tot die suksesvolle afhandeling van die Entiteit se 2024/25-audit gelei. Die Kommissie het ná hierdie oorgangstydperk 'n interne verkiesingsproses onderneem om institusionele stabiliteit en kontinuïteit in regeringsbestuur te versterk.

Tydens die voltallige sitting op 23 Oktober 2025 is me. Portia Khathi as voorsitter (met RG-bevoegdheid) en mnr. Gregory Grootboom as ondervoorsitter verkies. Hierdie aanstellings het die Kommissie se vermoë versterk om sy mandaat op 'n volgehoue wyse na te kom, en het verseker dat voltallige en komiteevergaderings ingevolge die aanvaarde vergaderingskediule van die Kommissie doeltreffend gekoördineer kon word.

Die administratiewe funksies van die Kommissie word uitgevoer deur personeel wat in die Departement se diens is en sluit in, maar is nie beperk nie tot die fasilitering van WKKK-vergaderings, die verkryging van spesifieke dienste, en die afhandeling van strategiese dokumente. Ander eenhede soos HFB-ondersteuning, die Interne Ouditkomitee en Risikobestuur-eenheid het verder die uitvoering van alle regeringsbestuursverpligtinge van die Wes-Kaapse Kultuurkommissie verseker, in lyn met alle relevante beleide en raamwerke.

Die Bestuurde Netwerk-model het die plasing van begunstigdes van die Uitgebreide Openbare Werke-program (UOWP) by kultuurfasiliteite deur die Departement se UOWP-program gefasiliteer. Hierdie geïntegreerde benadering tussen die WKKK en die Departement het die operasionele funksionering van kultuurfasiliteite deur die ontplooiing van UOWP-begunstigdes ondersteun. Die UOWP-program het tydelike werkgeleenthede en blootstelling aan die werkplek aan begunstigdes voorsien, wat tot vaardigheidsontwikkeling en werkservaring bydra. Vier UOWP-begunstigdes het daarna permanente werk by kultuurfasiliteite gekry. Hierdie aanstellings bestaan uit een by die Koekenaap-fasiliteit in die Matzikama-streek, een by die Groot Drakenstein-fasiliteit in Simondium, een by die Schoemanspoort-fasiliteit in Oudtshoorn en een by die Laer Olifantsrivier Watergebruikersvereniging-fasiliteit in die Matzikama Munisipaliteit.

Die Bestuurde Netwerk-model het die Kommissie in staat gestel om met die kuns- en kultuurkomponent van die kultuursektor saam te werk om deelname aan kapasiteitsbouwerkswinkels oor befondsingsgeleenthede te fasiliteer. Die Kommissie het ook vir inligtingsessies oor die registrasieproses aangebied om vir kultuurstrukture om as kultuurrade te registreer, insluitend die vereistes vir geskiktheid om finansiële steun van die Entiteit te ontvang.

2.3. Belangrike beleidsontwikkelings en wetgewende veranderinge

Die Wet op Openbare Finansiële Bestuur vereis van die Rekenpligtige Gesag om gebruik en inkomste doeltreffend, ekonomies en doelmatig te bestuur deur die ontwikkeling van geskikte en deursigtige prosedures wat 'n veilige en gerieflike omgewing aan gebruikers voorsien.

Ten einde die wetgewende raamwerk te versterk, het die Kultuurkommissie die Beleid oor die Gebruik van Kultuurfasiliteite hersien om vir die identifisering, invordering, aantekening en rekonsiliasie van inkomste deur die aktivering van bykomende inkomstestrome voorsiening te maak.

Die Kultuurkommissie het verder 'n Beleid oor Kwytstkelding opgestel, met duidelike riglyne vir die implementering van deursigtige prosesse om uitvoering te gee aan billike geleenthede vir gebruikers wat om die kwytstkelding van tariewe as deel van hul besprekings aansoek doen.

2.4. Vordering ter bereiking van institusionele impakte en uitkomste

Ingevolge die Kommissie se impakverklaring is die beplande uitkomste wat in die Strategiese Plan 2025/26 - 2029/30 van die Entiteit vervat is, gedeeltelik bereik

Impakverklaring	Die Kommissie poog om deur sy aktiwiteite veilige en samehangende gemeenskappe te skep deur die gebruik van fasiliteite te herposisioneer, asook die verskaffing van ondersteuning aan geregistreerde kultuurrade om hul kulturele praktyke te bewaar.
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Nr.	Uitkoms	Uitkomsaanwyser
1.	Uiteenlopende kultuuraktiwiteite binne gemeenskappe.	Getal geregistreerde kultuurrade deur oordragbetalings ondersteun.
2.	Kultuurfasiliteite wat goed in stand gehou en veilig is.	Getal fasiliteite opgegradeer of in stand gehou om geskiktheid vir en veiligheid van gebruikers te verseker.
3.	Optimale benutting van kultuurfasiliteite.	Getal goedgekeurde besprekings by die kultuurfasiliteite.

Die boekjaar 2025/26 was die eerste jaar van die vyfjaar- strategiese tydperk (2025/26–2029/30) onder oorsig. Die Wes-Kaapse Kultuurkommissie het gedurende hierdie tydperk soos volg tot die nasionale uitkomste van die Mediumtermynontwikkelingsplan (MTOP) bygedra:

Mediumtermynontwikkelingsplan	Bydrae van die Openbare Entiteit
Prioriteit 1: Inklusiewe groei en werkskepping	Die WKKK skep werkgeleenthede vir die jeug en vroue deur plasings by die kultuurfasiliteite deur die UOWP-program.
Prioriteit 2: Verminder armoede en pak die hoë lewenskoste aan	Die WKKK bied finansiële ondersteuning aan kultuurrade vir hul kulturele programme wat tot die kreatiewe ekonomie bydra. Dit dra ook tot hul huishoudings by deur jongmense by fasiliteite te plaas.
Prioriteit 3: 'n Bevoegde, etiese en ontwikkelingsgerigte staat	Die WKKK het 'n aantal werkswinkels aangebied om kultuurrade verder te kapasiteer ten opsigte van regeringsbestuur en etiek in die administrasie van hul uitvoerende strukture.

3. INSTITUSIONELE PROGRAMPRESTASIE-INLICHTING

3.1. Program: Wes-Kaapse Kultuurkommissie

Die Wes-Kaapse Kultuurkommissie adviseer die Provinsiale Minister van Kultuursake en Sport oor hoe om sy mandaat ten beste te implementeer en is verantwoordelik vir die ontwikkeling, bevordering en bewaring van kuns en kultuur ingevolge die Wes-Kaapse Wet op Kultuurkommissie en Kultuurrade, Wet 14 van 1998. Die Kommissie het met twee komitees gefunksioneer, naamlik die Komitee oor Kultuurfasiliteite en Komitee oor Kultuurrade wat uit die verskillende lede van die Kultuurkommissie saamgestel is.

Die WKKK het drie prestasieareas wat deur die Wet bepaal word. Hierdie areas bepaal die funksies van die Kommissie, naamlik:

- Om roerende en onroerende eiendom te beheer, te bestuur, te ontwikkel en in stand te hou;
- Om die registrasie en deregistrasie van kultuurrade te bestuur; en
- Om die LUR te adviseer oor hoe om die mandaat van die WKKK ten beste uit te voer.

KULTUURRADE

Die getal geregistreerde kultuurrade het gedurende die oorsigjaar van 34 na 37 toegeneem. Hierdie kultuurrade is sleutelbelanghebbendes van die Kultuurkommissie, gegewe die instrumentele rol wat hulle daarin speel om die uiteenlopende kulturele identiteite van die Wes-Kaap te bevorder en te bewaar.

Die Kultuurkommissie het as deel van sy werkverrigting gedurende die oorsigjaar finansiële ondersteuning aan 12 geregistreerde kultuurrade in die Provinsie verskaf. Die toegekende begroting van R520 000 is strategies uitbetaal om die implementering van kultuuraktiwiteite deur die befondsde kultuurrade te ondersteun, wat tot die verdere ontwikkeling, bevordering en bewaring van kultuur bygedra het.

Die tabel hier onder toon die geregistreerde kultuurrade wat finansiële ondersteuning ontvang het en oordragbetalingsooreenkomste met die Wes-Kaapse Kultuurkommissie aangegaan het. Hierdie ooreenkomste het inisiatiewe ondersteun met die doel om maatskaplike samehang te bevorder, en om kulturele waardes en/of identiteite binne uiteenlopende gemeenskappe te versterk.

Hieronder volg die lys van befondsde Kultuurrade.

Naam van kultuurraad	Tipe organisasie	Doel van befondsing	Bedrag oorgedra	Projek-datum(s)	Projekligging
Nasionale Griqua Kultuurraad	OSW	Kultuurfeeste – Griqua Volksdae: Feesvieringe	R40 000	27 September 2025	The Crag in Plettenberg-baai
Isizwe Samaxesibe-kultuurraad	OSW	AmaXesibe-kultuurfees	R15 000	24 September 2025	Khayelitsha (Intlanganiso Hoërskool)
Griqua Nasionale Konferensie van Suid-Afrika	OSW	Opvoedkundige program, erfenisbewaring, kultuurnavorsing en werkswinkel	R100 000	19 – 21 September 2025	Gansbaai (Gansbaai-hawe)
Goringhaiqua Goringkhaicona-inheemse tradisionele raad	OSW	Jaarlikse kultuur- en erfenisgeleentheids-program	R100 000	20 September 2025	Oude Molen Kraal in Pinelands
Hessequa-kultuurraad	OSW	Hessequa-kultuurfees	R31 500	11 Oktober 2025	De Doorns Hoërskool
Cochouqua Khoisan-stamhuis	OSW	Opknapping van Humanity Conference	R25 000	1 November 2025	Retreat-burgersentrum

Naam van kultuurraad	Tipe organisasie	Doel van befondsing	Bedrag oorgedra	Projek-datum(s)	Projekligging
Gorachouqua-stamhuis van Kaapse Khoi	OSW	Kultuur- en tradisionele konferensie	R35 000	8 November 2025	Retreat-jeugsentrum
Khoe-San Inheemse Vroue in Aksie	OSW	Herstrukturering en vernuwing van KIWIA-konferensie	R20 000	6 Desember 2025	Napier (Groot Kranse-kerksaal)
Attaqua-stam se tradisionele owerheid	OSW	Kultuurfees	R20 000	6 Desember 2025	Sportterrein in Zoar
Cochoqua- inheemse gemeenskap van die Kaap	OSW	Kultuurleiers se fees en salwingsgeleentheid	R45 000	28 Maart 2026	Stellenbosch (Wateraanleg)
Kei-Korana Grond- en Erfenistrust	OSW	NAU Dorob vir Jeug	R40 500	28 Maart 2026	Ravensmead Hoërskool
Die Griqua- koninklike huis	OSW	Kultuurkonferensie	R48 000	20 – 21 Maart 2026	Khoisan-gastehuis in Wellington

WKKK-kultuurraad: Hoogtepunte van jaarlikse aktiwiteit

Befondsde kultuurrade het gedurende die oorsigjaar 'n diverse reeks inisiatiewe suksesvol uitgevoer met die doel om kultuurerfenis te bewaar en te vier, en gemeenskappe daarvoor op te voed. Sleutelaktiwiteite het ingesluit:

Kennisdeling en opvoedkundige uitreik:

- Die uitruil van inligting: Sessies het aktiewe aanbiedings en kennisdeling tussen afgevaardigdes ingesluit, wat samewerking en kulturele bewustheid bevorder het.
- Genesende kruie: Opvoedkundige brosjures met inligting oor die tradisionele gebruike, gewoontes en voordele van inheemse kruie is aan deelnemers uitgereik.
- Historiese konteks: Projekte het dieper insig gegee oor die verlede, veral met die klem op hoe die Khoi- en San-mense hul gesofistikeerde kennis van die natuur gebruik het om te oorleef.
- Vertolkings van rotskuns: Toegewyde sessies het op rotskuns gefokus en vir deelnemers 'n breër begrip van voorsate se boodskappe en historiese geloofstelsels gegee.

Gemeenskapsbetrokkenheid en kulturele viering:

- Feeste en opvoerings: Geleenthede het lewendige tentoonstellings van tradisionele uitrustings, inheemse spele en diverse kunsvorme uitgebeeld. Hierdie aktiwiteite het opvoerings deur kinders, die jeug, bejaardes en lede van die liggaamlik gestremde gemeenskap ingesluit.
- Markstalletjies en gesprekvoering: Geleenthede het 'n platform gebied vir markstalletjies en oop forums wat op kultuurgegronde en gemeenskapsbou-aktiwiteite gefokus het.
- Vrouebemagtiging: 'n Belangrike klem is geplaas op die erkenning en viering van die noodsaaklike rol wat vroue daarin speel om kultuur te bou en gemeenskapsontwikkeling te bevorder.



Foto's: Lede van die Cochoqua van die Kaapse Kultuurraad tydens die Restoration of Humanity-konferensie by Princess Vlei.

KULTUURFASILITEITE

Die voorsiening van veilige, funksionele fasiliteite wat goed onderhou word, het bygedra tot die ondersteuning van dienslewering, die bevordering van gemeenskapswelstand, en die verskaffing van inklusiewe toegang tot die dienste wat deur die Wes-Kaapse Kultuurkommissie aangebied word. Daar is in die boekjaar 2025/26 baie klem geplaas op die opgradering en instandhouding van kultuurfasiliteite om te verseker dat dit geskik is vir gebruik deur die Provinsie se mense.

Die daaglikse instandhoudingstake wat deur DKES se permanente personeel en UOWP-begunstigdes verrig is, weerspieël die Kommissie se volgehoue verbintenis om omgewings te bied wat nie net operasioneel doeltreffend is nie, maar wat ook veilig, toeganklik en waardig is vir alle gebruikers om hul uiteenlopende projekte te ontplooi. Van die instandhoudingswerk wat uitgevoer is deur die personeel wat by die kultuurfasiliteite in diens is, word hier onder aangetoon.



Foto's: UOWP-begunstigdes in opleiding oor werkplekgereedheid om hulle vir toekomstige loopbaangeleenthede voor te berei.



Foto's: UOWP-begunstigdes in opleiding oor werkplekgereedheid om hulle vir toekomstige loopbaangeleenthede voor te berei.



Foto's: Fasiliteite se personeel wat noodsaaklike herstelwerk verrig.

Tabel 3.2 Uitkomste, uitsette, uitsetaanwysers, teikens en werklike prestasie:

Uitkoms	Uitset	Uitset-aanwyser	Geoudi- teerde werklike prestase 2023/24	Geoudi- teerde werklike prestase 2024/25	Beplande jaarlikse teiken 2025/26	Werklike prestase 2025/26	Afwyking van beplande teiken teenoor werklike prestase 2025/26	Redes vir afwykings
Uiteenlop- ende kultuur- aktiwiteite binne gemeen- skappe	Oordrag- betalings aan geregi- streerde kultuurrade	Getal ge- registreerde kultuurrade wat deur oordrag- betalings ondersteun is	7	9	12	12	-	-
Kultuur- fasiliteite wat goed in stand gehou en veilig is	Implemen- tering van die goedge- keurde instand- houdings- plan	Getal fasiliteite opge- gradeer en in stand gehou om geskiktheid vir en veiligheid van gebruikers te verseker	7	7	7	7	-	-
Optimale benutting van die kultuur- fasiliteite	Getal dae wat fasiliteite benut is	Getal goed- gekeurde besprekings	-	251	250	240	10	Die afwyking is as gevolg van belangrike opgraderings en noodinstandhouding wat deur die Departement van Infrastruktuur by onderskeidelik die Okkie Jooste- en Schoemanspoort-kultuurfasiliteit onderneem is. Die ekonomiese omgewing het ook bygedra, aangesien kliënte goedgekeurde besprekings weens finansiële beperkinge gekanselleer het. Verlede jaar se storm het ook tot die sluiting van kultuurfasiliteite gelei om kliënte se veiligheid te bewaar (infrastruktuur is in sekere gebiede beskadig en het vervoer beperk).

Koppeling van prestasie aan begrotings

Doelwit	2025/26			2024/25		
	Begroting	Werklike uitgawes	(Oor-)/Onder-besteding	Begroting	Werklike uitgawes	(Oor-)/Onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	9 247	3 898	5 349*	4 264	4 135	111
Totaal	9 247	3 898	5 349*	4 264	4 135	111

* Die besparings is hoofsaaklik weens 'n oponthoud in die verkryging van sonkragpanele. Die verkryging is in die nuwe boekjaar geïnisieer en is op dreef vir aflewering in die boekjaar 2026/27.

Strategie om gebiede van onderprestasie op te los

N.v.t.

4. INKOMSTE-INVORDERING

Inkomste-bronne	2025/2026			2024/2025		
	Skatting	Werklike bedrag ingevorder	(Oor-)/Onder-invordering	Estimate	Actual amount collected	(Over)/ under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfs-inkomste	2 015	2 324	(309)*	3 254	3 836	(582)
Oordrag-betaling	679	679	-	655	3 745	(3 090)
Rente-inkomste	580	705	(125)**	355	573	(218)
Oorskotfondse	5 973	0	5 973***	-	-	-
Totaal	9 247	3 708	5 539	4 264	8 154	(3 890)

Ander bedryfsinkomste bestaan uit fooie vanaf fasiliteite en personeelverblyf.

* Die oorinvordering is weens die implementering van hersiene tariewe gedurende die oorsigjaar.

** Die oorinvordering is weens hoër as verwagte kontantsaldo's wat gedurende die jaar in beleggingsrekeninge gehou is, wat daartoe gelei het dat meer rente verdien is.

*** Reserwes wat by die begroting ingesluit is om die entiteit se bedrywighede toereikend te befonds.

5. KAPITAALBELEGGING

Die Wes-Kaapse Kultuurkommissie het in samewerking met die Departement van Polisie-toesig en Gemeenskapsveiligheid as deel van 'n jaarlikse risiko-identifiseringsproses veiligheids- en sekuriteitsevaluering by die kultuurfasiliteite uitgevoer. Die Departement van Infrastruktuur (DVI) het 'n GKTV-stelsel met 26 kameras wat aan 'n kragomsetter gekoppel is, geïnstalleer. Die personeel op die perseel het die kameras sedert die installering daarvan in Desember 2025 gemonitor, terwyl uitgesoekte kameras sedert Mei 2026 deur ADT, die gewapende reaksie-maatskappy, gemonitor is. Die sekuriteitskenmerk het as 'n afskrikmiddel gedien, en geen inbrake of voorvalle van oortreding het sedert die voltooiing van die installasie plaasgevind nie.

Alhoewel die sekuriteitsheining gedurende die boekjaar 2024/25 voltooi is, het die DVI remediërende werk vir die sekuriteitsheining by die rivier en die brug op die perseel laat onderneem, wat ook verdere sekuriteitsbreuke aan die agterkant van die fasiliteit verhoed het. Die installering van ekstra sonkragligte by die hoofgebou, in die binnehof asook aan die agterkant van die fasiliteit, het die veiligheidsaspekte verbeter en 'n veilige omgewing geskep vir kliënte om hul verblyf by die fasiliteit te geniet. DVI het ook 'n spitspaalheining rondom die personeelbehuising by die Melkbos

Kultuursentrum geïnstalleer. Hierdie verbetering het veiligheidskwessies wat voorheen deur personeel aangemeld is, opgelos; dit stel hulle nou in staat om ongemagtigde toegang by die hek en vanaf die strand se kant te monitor.

Die Kultuurkommissie het ook aangeleenthede oor gesondheid geëvalueer, in ooreenstemming met die Wet op Beroepsgesondheid en Veiligheid, en die verwydering van riool is by die Melkbos Kultuursentrum en Schoemanspoort-kultuurfasiliteit geïdentifiseer. Die septiese tenks is opgegradeer deur 'n kenner wat deur DVI gekontrakteer is, wat die gesondheidsrisiko's vir kliënte asook personeel wat op die perseel woon, uitgeskakel het.

Die Okkie Jooste-kultuurfasiliteit, geleë in die Jonkershoekvallei in Stellenbosch, is in April 2025 oorhandig aan Mabija Building and Civil Construction (Edms.) Bpk. wat deur DVI aangestel is onder die projekbestuur van ROOT Architecture (Edms.) Bpk. om die omvang van werk ter waarde van R20 642 621 uit te voer. Die sluiting van die fasiliteit het die gebruik van geriewe vir kliënte verhoed en het daartoe gelei dat die entiteit in die 12-maandetydperk geen bydrae tot inkomste-invoering gelewer het nie. DVI het op 5 Maart 2026 'n kennisgewing van beëindiging ingevolge die NEC4 Ingenieurs- en Konstruksie-kortkontrak (IKK) aan Mabija Building and Civil Construction (Edms.) Bpk. uitgereik as gevolg van swak vakmanskap, nievoldoening aan die tydsraamwerke en ander kontraktuele breuke. Hierdie situasie het DVI gemotiveer om die aanstelling van 'n nuwe kontrakteur via die voorsieningskettingbestuursproses te begin sodat 'n aanstelling vroeg in die nuwe boekjaar afgehandel kan word. Daar word beoog dat die opgraderings by die kultuurfasiliteit eers teen die einde van die boekjaar 2026/27 afgehandel sal word.



Monitering via die GKTv-kamerastelsel by die GD-fasiliteit.



Kragomsetterstelsel na die GKTv-stelsel by die GD-fasiliteit.



Installering van veiligheidsheining en remediërende werk aan die brug by die GD-fasiliteit



Boomafkapping en skoonmaak op die perseel by die Koekenaap-fasiliteit.



Oortreding van veiligheidsregulasies: werkers op die dak sonder harnasse, wat veiligheid in die gedrang bring.



Opgradering van die boorgatstelsel en vervanging van verouderde waterbergingstenks.

Die Wes-Kaapse Kultuurkommissie het die DVI versoek om deeglike omgewingsimpakstudies by die kultuurfasiliteite uit te voer om opgraderings op grond van die bevindinge te laat doen. Die fokus is op die vervanging van kernkomponente om aan nuwe standaarde te voldoen en bedryfsstandaarde by die kultuurfasiliteite te verbeter.

Die omvangsbepaling het gedurende die oorsigjaar verskeie sleutelaspekte uitgelig, soos hier onder uiteengesit.

Kultuurfasiliteit	Beeoogde opgraderings
Koekenaap-kultuurfasiliteit in Koekenaap – Matzikama-streek	• Verwydering van gevaarlike bome (boomafkapping) • Nuwe rioolaanleg • Opknapping van waterstelsels/boorgat • Vervanging van alle asbesdakke • Opgradering van personeelbehuising • Vervanging van houtdeure en -vensters (met aluminium materiaal)
Melkbos OppieSee-kultuurfasiliteit in Melkbosstrand	• Opgradering van die elektriese stelsel in die hoofgebou asook in die slaapkwartiere. • Vervanging van alle asbesdakplate in die hoofgebou. • Installering van 'n sonpaneelstelsel met alle ondersteunende elemente om energieveerkragtig te wees.
Melkbos-kultuursentrum in Melkbosstrand	• Opgradering van die elektriese stelsel in die hoofgebou asook in die slaapkwartiere. • Vervanging van alle asbesdakplate in die hoofgebou. • Installering van ekstra sonkragligte vir energiedoeltreffendheid.
Schoemanspoort-kultuurfasiliteit in Oudtshoorn	Die Departement van Infrastruktuur het Uhambiso Consult aangestel om 'n toestandbepaling te doen, veral met betrekking tot oorstromingskade wat in 2024 en 2025 by die Schoemanspoort-kultuurfasiliteit plaasgevind het. Die hooftokus van hierdie bepaling was: • belangrike strukturele elemente • stormwaterdreinerings • walle, paaie en • klipmuurstrukture in die fasiliteit
Groot Drakenstein-kultuurfasiliteit in Simondium	• Beskadigde mure is versterk • Opgradering van loodgieterstelsel – opgradering van die boorgat. • Opgradering van die brandkrane. • Verfwerk en waterdigting. • Vervanging van asbesdak. • Opgradering van oprit en parkeergebied.
Okkie Jooste-kultuurfasiliteit in Stellenbosch	• Installering van sonpaneelstelsel en ondersteunende elemente.

DEEL C: REGERINGSBESTUUR

1. INLEIDING

Regeringsbestuur, risikobestuur en voldoening is drie pilare wat saamwerk met die doel om te verseker dat die Entiteit sy doelwitte bereik. Voldoening aan die Entiteit se beleide en prosedures, wette en regulasies wat sterk en doeltreffende regeringsbestuur verseker, word as 'n belangrike element van die Entiteit se sukses beskou. Hierdie verslag bied 'n oorsig van die regeringsbestuur wat in die Entiteit veranker is.

Parlement, uitvoerende bestuur en die Rekenpligtige Gesag van die Openbare Entiteit is verantwoordelik vir korporatiewe regeringsbestuur.

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat toesig oor die WKKK het, is die Staande Komitee oor Kultuursake en Sport, en die Staande Komitee oor Openbare Rekeninge (SKOOR).

Staande Komitee oor Polisie-toesig, Gemeenskapsveiligheid en Kultuursake en Sport	
Vergadering	Onderwerp
4 Junie 2025	Begrotings vir Begrotingspos 13
26 Augustus 2025	Inligtingsvergadering deur DKES oor WKKK
28 Oktober 2025	DKES se Jaarverslag-vergadering
5 Desember 2025	Aansuiweringsbegroting vir Begrotingspos 13
16 Maart 2026	Begrotings vir Begrotingspos 13

SKOOR-besluite

Geen besluite is vir die Entiteit gepubliseer nie.

Die Entiteit het die volgende vergaderings met die Komitee oor Provinsiale Rekeninge gehad:

Staande Komitee oor Openbare Rekeninge	
Vergadering	Onderwerp
Komitee oor Provinsiale Rekeninge	
28 Oktober 2025	Beraadslaging oor die 2024/25 Jaarverslag vir die Departement van Kultuursake en Sport en sy entiteite, naamlik die Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

3. DIE UITVOERENDE GESAG

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

Kwartaallikse prestasieverslag	31 Julie 2025; 31 Oktober 2025; 31 Januarie 2026; 30 April 2026
In-jaar-moniteringsverslag	31 Julie 2025; 31 Oktober 2025; 31 Januarie 2026; 30 April 2026

4. DIE REKENPLIGTIGE GESAG

Die Wes-Kaapse Kultuurkommissie funksioneer binne die omvang of raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998 om doeltreffende werkverrigting ten opsigte van dienslewering aan die inwoners van die Wes-Kaap te verseker. Die oogmerke van die Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, bevorder en ontwikkel volgens 'n beleid wat deur die Provinsiale Minister bepaal word.

Die belangrikheid en doel van die Kommissie

Ten einde die doelwitte te bereik waarvoor die Kultuurkommissie ingestel is, moet die Kommissie:

- die registrasie en deregistrasie van kultuurrade oorweeg.
- roerende en onroerende eiendom wat onder die Kommissie se toesig geplaas is ingevolge artikel 21(1)(a) of (b), beheer, bestuur, ontwikkel en in stand hou.
- sodanige ander funksies verrig as wat die Provinsiale Minister aan die Kommissie kan toewys.

Die Kultuurkommissie kan uit eie beweging, of op versoek van die Provinsiale Minister, of op versoek van 'n kultuurraad of -rade, aanbevelings maak oor hoe die doelwitte van die Kommissie ten beste bereik kan word met betrekking tot onder meer die volgende aspekte:

- Die visuele, uitvoerende en literêre kunste
- Die natuur- en lewenswetenskappe
- Kultuurhistoriese velde
- Jeug se kultuurbewustheid en -betrokkenheid.

Die rol van die Kommissie is soos volg:

Die Kommissie kan met sy beskikbare hulpbronne bystand verleen aan 'n kultuurraad of -rade, soos ingestel ingevolge die Wet, deur:

- Die subsidiëring van kultuurverwante projekte, navorsing en konferensies soos van tyd tot tyd deur die Provinsiale Minister bepaal word, en waarom 'n kultuurraad of -raad aansoek gedoen het.
- Die bevordering en koördinering van nasionale en internasionale interkulturele kontak.
- Die verskaffing van inligting om kultuur te bewaar, te bevorder en te ontwikkel.

Kommissie se handves

N.v.t.

Samestelling van die vorige Kommissie vir die tydperk 1 Februarie 2025 tot 30 April 2025

As gevolg van die ophoud in die aanstelling van die nuwe Kultuurkommissie, het die Minister die termyn van die voormalige openbare entiteit van 1 Februarie 2025 tot 30 April 2025 verleng. Die driejaartermyn van die nuwe Kommissie het op 1 Mei 2025 begin.

Naam	Posbenaming (volgens die Openbare Entiteit se raad- struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings byge- woon
Arendse MC	WKKK-lid	1 Februarie 2022	N.v.t.	Graad 11	Bevoegdheid in die Wet op Nasionale Vuurwapen- beheer, NKR-vlak 3. Geakkrediteerde diensverskaffer van die Nasionale Vaardigheidsfonds van die Departement van Arbeid. Stigter van die Wes-Kaapse Grond- en Erfenisraad. Voorsitter van die Wes-Kaapse Korana- en Nguni- kultuurraad. Vakbond vir Papier-, Hout- en Verwante Werkers.	N.v.t.	N.v.t.	
Baard PM	WKKK-lid	1 Februarie 2022	N.v.t.	BA, Drama Honours (US). Dramagraad.	Nasionale Sangkompetisie (ATKV). Album vir 'n musiekvideo opgeneem. Benoem vir die SAM-A-toekennings. FNB Vita-toekennings vir Cabare. Eie produksie in Cabare.	Geen	Geen	
Hop JD	WKKK-lid	1 Februarie 2022	N.v.t.	Langeberg Senior Sekondêre Skool. Doktor in Godgeleerdheid. Basiese opleiding in die Suid- Afrikaanse leer. Stoormankursus. Gevorderde vuurwapenkursus. Ligte masjiengeweer.	Soldaat in die Suid-Afrikaanse weermag. Selfwerkzaam. Khoisan Hessequa-vaardighedsontwikkeling. Algemene sekretaris van die Khoisan Verenigde Beweging.	Geen	Geen	

Naam	Posbenaming (volgens die Openbare Entiteit se raad- struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Jama Z	Komitee oor Inisiasie- verwysing	23 Oktober 2023	N.v.t.	Ph.D. Student in die Departement Linguistiek (UK). BA (Hons) in Afrikatale. MA in Afrikatale (UK). BA-graad.	Uitgebreide ervaring van 30 jaar in die onderrig van Afrikatale. Dosent by vier verskillende universiteite. Dien op verskeie komitees by verskillende instellings, insluitend PanSAT. Organisasie van konferensies, insluitend die SA- Suid-Korea-forum oor Kuns en Kultuur. Dien op die WKKK se Komitee oor Inisiasieverwysing.	Geen	Wes-Kaapse Taalkomitee	
Mavume- ngwana SI	Voorsitter van Kultuur- rade WKKK-lid	1 Februarie 2022 (Bedank as voorsitter van Kultuur- kommissie 8 Maart 2023)		Matriek. Bedryfsielkunde. Diploma in Bemarkingsbestuur.	Raad vir Suid-Afrikaanse Geografiese Name (RSAGN). Lid van die Raad EWK. Voorsitter: WPKPGN. Kommissie-lid: WKKK. Stigter en direkteur: Indalo Heritage OSW.	Geen	Wes-Kaapse Taalkomitee	
Muthien B	WKKK-lid	1 Februarie 2022	N.v.t.	MA op Stellenbosch. B-graad in Sosiale Wetenskappe (Hons) by UK. BA (UK).	Navorser. Fasiliteerder. Skrywer. Digter. Geleentheidskoördineerder. Literêre Kuns. Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur). Uitvoerende kunste, kulturele nywerhede. Betrokkenheid by jeugontwikkeling.	Geen	Erfenis Wes- Kaap	

Naam	Posbenaming (volgens die Openbare Entiteit se raad- struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Myers MA	WKKK-lid	1 Februarie 2022	N.v.t.	B-graad in Sosiale Wetenskappe in Openbare Administrasie en Bedryfsosiologie by UK, 1985.	IVir 30 jaar betrokke by die kultuur- en vermaaklikheidsbedryf.. Stigting van Music Exchange, 'n OSW wat ongelooflike verandering en onderwys in die Wes- Kaap teweeggebring het. Bemaking (17 jaar) in Wes-Kaap vir BMG Records, wat Sony Music geword het. Uitvoerende kunste. Literêre Kunste. Betrokkenheid by jeugontwikkeling (werkswinkels in landelike gebiede).	Geen	Geen	
	Voorsitter, Komitee oor Kultuur- oor fasiliteite	23 Februarie 2024						
Nokwaza LG	Voorsitter van die Komitee oor Inisiasie- verwysing	1 Februarie 2022	N.v.t.	BA. Hoër Onderwysdiploma. Gevorderde Diploma vir Opvoeders van Volwassenes. Honneurs in B Admin. Filosofie-graad. Nagraadse diploma in die regte. Meesters in Kunste. Skool van Openbare Leierskap.	Uitgebreide kennis van die kultuurerfenis van mense van Nguni-oorsprong. Diepgaande begrip van die kulturele praktyke van die Nguni-mense. Besit sterk kennis van die praktyk van Xhosa-mense se heilige rituele en inheemse aanbidding.	Geen	Geen	
	WKKK- voorsitter							
Samie Q	WKKK- onder- voorsitter	4 April 2024	N.v.t.	B-graad in Stads- en Streekbeplanning. Nasionale Diploma in Stadsbeplanning. MPhil in Stedelike Bewaring	Onafhanklike Erfenis-konsultant. Het 'n aantal erfenisprosesse gefasiliteer. Ervaring in regeringsbestuur Het vir SAEHA gewerk. Formulering van beleid. Tans 'n raadslid van Robbeneiland.	Geen	Geen	
	WKKK- tussentydse voorsitter							

Naam	Posbenaming (volgens die Openbare Entiteit se raad- struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings byge- woon
Weston R	Komiteelid: Kultuur- fasiliteite	4 April 2024	N.v.t.	B. Teg.: Onderwys – Naskool (Volwasse Onderwys). Nasionale Diploma: Rekenaarpraktijk en Rekeningkunde.	Finansiële bestuur: 4 jaar ervaring as finansiële bestuurder. 5 jaar ervaring as lynprodusent Vaslegging van inkomste en uitgawes en rekonsiliasie met begroting. Verslagdoening en aanbiedings aan klënte.	Geen	Geen	
Winster W	WKKK-lid	1 Februarie 2022	N.v.t.	Matriek Sertifikaat N4 Rekenaarpraktijk. Sertifikaat by Chrysalis Akademie. Sertifikaat van voltooiing.	Versendingstoeshouer. Winkelassistent en kassier. Elektrisiën by Nolitha (Edms.) Bpk. UOWP by Schoemanspoort-kultuurfasiliteit.			

Samestelling van die huidige Kommissie (aangestel van 1 Mei 2025 tot 30 April 2028)

Toesig oor die nuut aangestelde Kultuurkommissie, wat deur die Provinsiale Minister van die Departement van Kultuursake en Sport vir 'n driejaartermyn aangewys is. Lede het hul aanstellingsbriewe aanvaar om die mandaat van die Kommissie uit te voer.

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Moolman G	WKKK-lid WKKK- onder- voorsitter	1 Mei 2025 23 Oktober 2025	N.v.t.	Matriek Baldans- en Latyn- kwalifikasie	Na Matriek as leerling gewerk. Ingeskryf as 'n vakleerling- telekommunikasietegnikus. Operasionele personeelid by Telkom. Installering van telefone en oorhoofse lyne. Junior bestuurder van 80 personeellede. Bestuur begrotings, projekte, finansies. Bestuurder by konstruksiefasiliteit. Verkryging. Projekbestuur. IT-projekte.	Geen	Geen	7
Pieters BL	WKKK-lid	1 Mei 2025	N.v.t.	MSc Geohidrologie. BSc Geologie- graad. Geologie Hons.	Die Burger – koerantaflewering. Creo-Design. Wetenskaplike mentor in geologiese veld. Mentor in siviele ingenieurswese. Mentor in fotogrammetrie. Komiteelid vir Natuurwetenskappe. Sekretariaat van Konvokasiebestuur by die Universiteit Stellenbosch. Streekhoof van AfriForum. Interkulturele verhoudings en samewerking. Kaapse Forum – Hoof: Gemeenskaps- aktivering.	Afrikaanse Taalraad. Pioneer Instituut.	Geen	4

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings byge- woon
Sinqoto AS	Voormalige WKKK- onder- voorsitter	1 Mei 2025	N.v.t. Op 20 Augustus 2025 as onder- voorsitter van die komitee bedank, maar dien steeds as lid van die Kommissie.	Matriek Dramastudies (onvoltooid)	TV- en filmwerk. Teater. A&R Musiekbestuurder. Assistentdirekteur en direkteur van verskeie rolprente (Amelia Earhart, Three Investigators and the Secret of Terror Castle, Young Ones, The Dating Game killer, Riding with Sugar, 90 Plein Street, When we were black, Blood & Water). Kortfilms: Secrets, The Cry, 777. Dokumentêre programme: Bill and Melinda.	Geen	Geen	8
Worsnip ME	WKKK-lid	1 Mei 2025	N.v.t.	Matriek. BA (Rhodes). BA Hons (Cambridge Universiteit). M Phil (Manchester Universiteit). MA (Cantab) Cambridge Universiteit.	Besturende direkteur van Maropeng a' Afrika Leisure. Hoofdirekteur by Restitusie-ondersteuning – Wes-Kaapse Grondseisekommissie. Hoof- Uitvoerende Beampte – Kaapstadse Karnaval. Direkteur – 2010 Wêreldbeker by DKES. Programbestuurder – Wieg van die Mensdom Wêrelderfenisterrein. Direkteur – Restitusienavorsing, Waarnemende Grondseisekommissaris vir Oos-Kaap en Vrystaat. Direkteur – Vereniging vir Landelike Bevordering. Algemene sekretaris – St Matthews Kerk. Onderwyser. Dosent.	Geen	Western Cape NAC Represen- tative	6

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Zono MC	WKKK-lid	1 Mei 2025	N.v.t.	Matriek. Diploma in Teaterwerk. PGCE (UK).	Kunsbedryf vir meer as 10 jaar. Opvoeder. Teaterwerk. Regisseur van toneelstukke. Radiodrama by Umhlobo Wenene (SAUK). Teaterwerkswinkels.	Geen	Geen	5
Maliza S	WKKK-lid Voorsitter, Komitee oor Kultuur- oor fasiliteite	1 Mei 2025	N.v.t.	Matriek. Honneurs in Samewerkende Kommunikasie. MA in Mediateorie en -praktyk (huidig).	Senior inhoudstrateeg en kopieskrywer. Digitale bemerkingspesialis by Philip Morris. Bydraende redakteur by GQ Magazine. Digify Afrika: Hoof van Inhoud. Tencent Afrika. Fleishman Hillard. Drum Magazine. Arena Media.	Geen	Geen	6
Keet DF	WKKK-lid	1 Mei 2025	N.v.t.	BSc Omgewingsbestuur. Meestersgraad in Uitvoerende Kunste. Dirigerings- en Repertoirstudies. B-graad (Orkes) by die Universiteit van Pretoria.	Dirigent vir Berlyn Sinfonietta. Kaapstad Filharmoniese Orkes. Kaapstad Jeugorkes. Johannesburg Filharmoniese Orkes. Junge Norddeutsche Filharmoniese Orkes. KwaZulu-Natal Filharmoniese Orkes. Assistent-dirigent: Berlynse Opera-akademie. Poolse Baltiese Filharmoniese Orkes. Kaapstad Opera.	Geen	Geen	5

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Khati PP	WKKK-lid WKKK- voorsitter 23 Oktober 2025	1 Mei 2025 23 Oktober 2025	N.v.t.	Meestersgraad in Besigheids- administrasie. Geregistreeerde psigometris. Nagraadse Diploma in Besigheids- administrasie NKR 8. Sertifikaat in Projekbestuur in die Openbare Sektor. BA Hons in Sielkunde. BA-graad in Sielkunde. Matriek.	Raad vir Gesondheidsberoepe van Suid-Afrika. Onafhanklike praktyk. Jaar van registrasie. Raad vir Gesondheidsberoepe van SA (komitee-koördineerder). RGBSA (waarnemende raadsbestuurder). Ontwikkeling en implementering van 'n plan vir belanghebbende-betrokkenheid. Verskaf administratiewe en bedryfsondersteuning aan professionele rade en hul strukture. Vergaderingsreëlings, opstel van agendas en notules, en die skryf van verslae.	Geen	Geen	6
Karriem MY	WKKK-lid	1 Mei 2025	29 January 2026	Matriek. BCom. Registrasie van mense se eksamens. Diploma in Finansiële Beplanning. Diploma in Sake-ontleding. Diploma in IS- projekbestuur (Prince 2-praktisyn).	Boss Consulting by Sanlam Beleggings. Onafhanklike kontrakteur (senior sake- ontleder). Ou Mutual Lewensversekeringsmaatskappy. Senior Sake-ontleder. Senior funksionele ontleder. Projekbestuurder en sake-ontledings- bestuurder.	Raadslid van vrywilligers- organisasies (Mosk in Wynberg en Constantia- begraafplaas). Voorsitter van die Wynberg- Oos Burger- vereniging	Geen	3

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Weston R	Komiteelid: Kultuur- fasiliteite	1 Mei 2025	N.v.t.	B. Teg.: Onderwys – Naskool (Volwasse Onderwys). Nasionale Diploma: Rekenaarpraktijk en Rekeningkunde.	Finansiële bestuur: 4 jaar ervaring as finansiële bestuurder. 5 jaar ervaring as lynprodusent. Vaslegging van inkomste en uitgawes en rekonsiliasie na begroting. Verslagdoening en aanbiedings aan kliënte. Programmdirekteur: Sunshine Cinema, Kaapstad. Hoof van Filmdepartement: SAE Instituut, Kaapstad. Navorsing en projekondersteuning (virtueel): Kelello OSW, Johannesburg. Bedryfsbestuurder: Original T-Bag Designs, Houtbaai en V&A Waterfront. Venoot: Ukufunda Education Consultant OSW, Kaapstad.	Geen	Geen	5

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Grootboom GA	WKKK-lid Voorsitter: Komitee oor Kultuurrade	1 Mei 2025 15 September 2025	N.v.t.	PhD – Opvoedkundige Sielkunde (UVS). Navorsingstegnieke in psigokulturele studies. B Ed (UPE). MED (Sielkunde) UPE. Endossement vir Psigo- opvoeding.	Uitgebreide ervaring in verskeie velde – Raadslid van die Wes-Kaapse Drankowerheid (WKDO). Ondervoorsitter (WKDO). Voorsitter van Oudit-en Risikokomitee. Lid van die Etiekkomitee (WTKK). Lid van die Provinsiale Wetgewer en Nasionale Vergadering 2009 - 2019. Woordvoerder: Onderwys en Sport en Kultuur. Skadu-adjunkminister: Kuns en Kultuur – Beleidsontwikkeling. Privaat praktisyn: Sielkundige 2004 – 2009. Sielkundige: Departement van Onderwys 1991 – 2003. Deeltydse dosent: UVS – Lewenslange Leerprogram.	Waarnemende voorsitter van die Wes-Kaapse Drankraad	Geen	5
Jarvis A	WKKK-lid	1 Mei 2025	4 Junie 2025	BA (UKZN). Hoër Onderwysdiploma (UKZN). Meestersgraad in Beeldende Kunste – Mediastudies (onvoltooid).	Draaiboekredakteur. Draaiboekskrywer. Regisseur/ skrywer en vervaardiger. Opdragredakteur – SAUK. Regisseur en vervaardiger – SAUK Sport. Kagiso-mediadirekteur. Kwasukasukela Productions . Direkteur Takalane Sesame.	Geen	Geen	2

Naam	Posbenaming (volgens die Openbare Entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal ver- gader- ings- byge- woon
Fillander I	WKKK-lid	1 Mei 2025	N.v.t.	Sertifikaat in Opleiding ETD - SETA. Fasiliteringsertifikaat. Kursus in Bestuur van Gemeenskaps-kunssentrums. USB-ED: Stellenbosch Sakeskool.	Menslike hulpbronnbestuurder - Philippi Kunssentrum. Fasiliteerder/plasingsbeampte - Social Emancipating Transformers OSW. Fasiliteerder/assessor - Philippi PESP- Opleidingsprojek-program - Kaapstadfees). Kulturele uitbeelding en beplanning/navorsing en opnames - Intlalo Consulting.	Stigter en direkteur van Gentlemen Advocacy in Philippi	Geen	6
Govender K	Voormalige WKKK-voorsitter	1 Mei 2025	Onthef van WKKK-pligte deur die Uitvoerende Gesag op 16 Oktober 2025	Matriek, Meesters: Global Smart, City Management Basics of Blockchain: Ethereum, Bitcoin	Bestuurskonsultant 2004 - 2025. Ontwerper - Ogilvy	Geen	Geen	8

- **Noem alternatiewe lede (indien van toepassing).**
Nie van toepassing nie
- **Noem ook uitgaande Kommissielede en hul posbenaming.**
Me. Althea Javies het bedank as 'n lid van die WKKK.
Mnr. Karriem Yunus het bedank as 'n lid van die WKKK.
Mnr. Karlind Govender het bedank as voorsitter en lid van die WKKK.

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
Wes-Kaapse Kultuurkommissie	4	14	P. Khati (voorsitter vanaf 23 Oktober 2025) G. Moolman (ondervoorsitter vanaf 23 Oktober 2025) K. Govender (onthef van sy rol en verantwoordelikhede by die WKKK deur Minister Mackenzie op 16 Oktober 2025) I. Fillander D. Keet M. Zono A. Sinqoto (voormalige voorsitter van kultuurrade) A. Jarvis (bedank op 4 Junie 2025) G. Grootboom (voorsitter van Komitee oor Kultuurrade) R. Weston M. Worsnip Y. Karriem (bedank op 29 Januarie 2026) S. Maliza (voorsitter, Kultuurfasiliteite) B. Pieters
WKKK Komitee oor Kultuurfasiliteite	0	5	S Maliza (voorsitter) G Moolman R Weston P Khati M Worsnip
WKKK Komitee oor Kultuurrade	2	9	G Grootboom (voorsitter) A Sinqoto (voormalige voorsitter) G Moolman I Fillander M Zono B Pieters K Govender (former Chairperson) Y Kariem D Keet

* Hoewel geen formele vergaderings gehou is nie, het die Komitee terreinbesoeke by kultuurfasiliteite afgelê.

Vergoeding van Kommissielede

Die diensvoordeelpakkette van ampsdraers van sekere statutêre en ander instansies word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie uiteengesit. Die voorsitter se tarief is R521.00 per uur; die ondervoorsitter se tarief is R367.00 per uur en die lede se tarief is R319.00 per uur.

Naam	Vergoeding R`000	Ander toelaag (reis en verblyf) R`000	Totaal R`000
Me. Portia Khathi (voorsitter)	10	6	16
Mnr. Gregory Moolman	12	2	14
Dr. Gregory Grootboom	6	0	6
Me. Sanelisiwe Maliza	9	1	10
Mnr. Karlind Govender	8	1	9
Me. Rene Weston	8	1	9
Mnr. Daniel Keet	8	3	11
Mnr. Ivan Fillander	10	1	11
Mnr. Bernard Pieters	5	0	5
Mnr. Andile Singoto	13	1	13
Mnr. Mfundo Zono	8	1	9
Mnr. Michael Worsnip	12	1	13
Mnr. Yunus Karriem	3	0	3
Me. Althea Jarvis	3	0	3
Me. Petronella Baard (komiteelid in 2024/25)	1	0	1
TOTAAL	116	18	133

5. RISIKOBESTUUR

Die Rekenpligtige Gesag van die Wes-Kaapse Kultuurkommissie (WKKK) neem verantwoordelikheid vir die implementering van Ondernemingsrisikobestuur (ORB) in ooreenstemming met die Wet op Openbare Finansiële Bestuur (WOFB) en Tesourieregulasies, gerig deur Nasionale Tesouriese Bestuursraamwerk vir die Staatsdienssektor (PSRMF). Die ORB-proses vir die WKKK maak deel uit van dié van die Departement van Kultuursake en Sport. Die Rekenpligtige Gesag word strategies deur die Direktoraat: Ondernemingsrisikobestuur in die Departement van die Premier (DvdP) geadviseer en ondersteun. Die Departement het 'n Ondernemingsrisikobestuur-en-etiekkomitee (ORBekom) ingestel om die Rekenpligtige Gesag by te staan om die verantwoordelikhede met betrekking tot risikobestuur uit te voer.

Beleid en strategie oor Ondernemingsrisikobestuur

Die Rekenpligtige Gesag van die WKKK het die Beleid oor Ondernemingsrisikobestuur vir die boekjare 2024/25 – 2029/30 en die ORB- strategie en -implementeringsplan vir die boekjaar 2026/27 in ooreenkoms met die Departement van Kultuursake en Sport onderteken. Verwys na die Departement van Kultuursake en Sport se Jaarverslag vir meer besonderhede hieroor en oor die risikobestuursproses.

Strategiese risiko wat gedurende die boekjaar bespreek en bestuur is

Die sleutelrisiko van die Entiteit is “Onvoldoende huurinkomste om die uitgawes vir die instandhouding van die fasiliteite te dek”. Die entiteit het gedurende die boekjaar strategieë vir die hantering van versagting geprioritiseer. 'n Belangrike strategie vir versagting was die hersiening van die Beleid oor die Gebruik van Kultuurfasiliteite wat op 1 April 2026 vir implementering goedgekeur is. Die beleid bevat nou buigsamer pryse en huurvoorwaardes. 'n

Nuwe bemakingstrategie is vir die nuwe boekjaar beplan, en is op 19 Maart 2026 deur die Rekenpligtige Gesag goedgekeur. Die strategie word ondersteun deur voortdurende tariefhersienings om te verseker dat pryse die huidige marktoestande weerspieël.

Slotsom

Die Entiteit het in die boekjaar (2025-26) onder oorsig risikobestuursprosesse in sy bestuursfunksies vasgelê, met risiko's wat in sowel strategiese as operasionele risikoregisters geïdentifiseer is. Nuwe en opkomende risiko's word geïdentifiseer soos en wanneer die Entiteit daarvan bewus raak. Dit geskied deur gereelde risikobepalings wat deur die loop van die boekjaar (2025/26) uitgevoer word.

WKKK het gedurende die boekjaar (2025-26) onder oorsig 'n doeltreffende stelsel van risikobestuur gehandhaaf, wat 'n sterker risikovolwassenheid in die Entiteit tot gevolg gehad het.

Strategiese, bedryfs- en voldoeningsrisiko's is ingevolge die Entiteit se goedgekeurde Risikobestuursbeleid en Risiko-aptuysraamwerk geïdentifiseer, geassesseer en gemonitor..

6. INTERNE KONTROLE-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne kontrolemaatreëls deurlopend te assesser en te evalueer om te verseker dat ingestelde kontrole-aktiwiteite doeltreffend, doelmatig en deursigtig is en verbeter word, wanneer nodig. Halfjaarlikse vergaderings word met die Ouditeur-generaal van Suid-Afrika (OGSA), programbestuurders en die Minister (LUR) gehou om die Bestuursverbeteringsplan te bespreek. Dit is 'n voortdurende proses om te verseker dat die Entiteit op 'n optimale vlak bedryf word deur die kontrole-omgewing te verbeter en die "skoon audit"-status te handhaaf.

Die Departement het 'n Interne Kontrole-strategie en -plan saamgestel, wat deur die Entiteit aanvaar is, wat 'n hoëvlakplan vir die implementering van interne kontroles in kernfunksies uiteensit.

7. INTERNE OUDIT

Strategiese rol en doel van Interne Oudit

Die interne ouditfunksie (IOF) is 'n fundamentele komponent van die Departement se stelsel van regeringsbestuur en verantwoordbaarheid. Die WKR IOF is ingestel ingevolge artikel 38(1)(a)(ii) van die Wet op Openbare Finansiële Bestuur (WOFB), saamgelees met Tesourieregulasie 3.2 en meer bepaald Tesourieregulasie 3.2.3. Kragtens Tesourieregulasie 3.2.6, wat stipuleer dat interne oudit uitgevoer moet word in ooreenstemming met die standaarde wat deur die Instituut van Interne Ouditeure gestel word, word daar van die WKR IOF verwag om te voldoen aan die International Professional Practices Framework® (IPPF®) bestaande uit die Global Internal Audit Standards™, Topical Requirements, en Global Guidance wat deur die Instituut van Interne Ouditeure (die IIA) gepubliseer word. Die IPPF vestig die grondslag waarop die WKR IOF onafhanklik en objektief optree om sekerheid- en adviesdienste te lewer ten opsigte van die Departement se prosesse van regeringsbestuur, risikobestuur en interne kontrole.

Die WKR IOF staan onder leiding van die Uitvoerende Oudithoof (UOH) en word bedryf ingevolge die Handves van Interne Oudit, wat deur die Regeringsbestuur-, Innovering- en Kultuur-kluster-Ouditkomitee goedgekeur en deur provinsiale topbestuur aanvaar word.

Die **doel** van die WKR IOF is om die WKR se vermoë te versterk om waarde te skep, te beskerm en te handhaaf deur die Ouditkomitee en bestuur van onafhanklike, risikogebaseerde en objektiewe sekerheid, raad, insig en toekomsbeplanning te voorsien. Sodoende versterk die IOF die WKR se:

- suksesvolle bereiking van doelwitte;
- prosesse vir regeringsbestuur, risikobestuur en kontroles;
- besluitneming en toesighouding;
- reputasie en geloofwaardigheid onder belanghebbendes; en
- vermoë om die openbare belang te dien.

Strategiese posisionering en onafhanklikheid

Die WKR IOF funksioneer onafhanklik van bestuur en is bemaatig met 'n funksionele lyn van verslagdoening direk aan die Ouditkomitee, en 'n administratiewe lyn van verslagdoening aan die Rekenpligtige Beamppte. Die WKR IOF se funksionele verslagdoening aan die Ouditkomitee word voorgeskryf in artikel 38 (1)(a)(ii) van die WOFB en is bedoel om die onafhanklikheid en objektiwiteit van individuele interne ouditeure te beskerm. Die UOH het onbeperkte toegang tot die voorsitters van die drie klusterouditkomitees wat in die WKR ingestel is. Die onafhanklikheid van die IOF word te alle tye aktief beskerm, met veiligheidsmaatreëls wat aktief deur die Ouditkomitee gedokumenteer, gemonitor en hersien word om te verseker dat geen onbehoorlik invloed oor die IOF uitgeoefen word in die nakoming van hul mandaat nie.

Strategie

Die strategie van die WKR IOF is belyn met die strategiese raamwerk van die Departement van die Premier, wat opgesom kan word as “Rig, Bemaatig, Lei”. Die WKR IOF se strategie belyn ook met die strategie van die Tak: Korporatiewe Sekerheid, naamlik “Getransformeerde regeringsbestuur deur proaktiewe, behendige en innoverende sekerheids- en adviesdienste wat die behoeftes van klientdepartemente en waarde vir inwoners in ag neem”.

Die WKR IOF demonstreer die waarde wat dit tot die Departement toevoeg deur intern gefokusde ouditaktiwiteite by hul jaarlikse bedryfsplan te inkorporeer. Sodoende word daar bygedra tot sterker regeringsbestuur deur middel van verbeterde sakeprosesse wat met die Departement se kerndienste verband hou.

Handves, metodologie en interne auditplanne

Die WKR IOF werk volgens 'n handves wat met die wetgewende voorskrifte en die raamwerk vir internasionale professionele praktyke (IPPF) belyn is. Die handves word elke twee jaar hersien en die jongste hersiening is in Desember 2024 goedgekeur deur die Regeringsbestuur-, Innovering- en Kultuur-kluster-Ouditkomitee (R, I & K-kluster) ingevolge hul mandaat ten opsigte van transversale verantwoordelikhede. Die WKR IOF het 'n goedgekeurde metodologie wat met die handves belyn is en die besonderhede van die IOF se verantwoordelikhede volgens die WKR IOF-handves en ander relevante riglyne uiteensit.

Die rollende 3-jaar- strategiese interne auditplan en die jaarlikse plan vir die eerste jaar van die rollende 3-jaar- strategiese plan vir die Departement van Kultuursake en Sport is op 9 April 2025 deur die Welstandskluster-Ouditkomitee hersien en daarna op 27 Januarie 2026 gewysig.

Onafhanklikheid en objektiwiteit

Om vir die onafhanklikheid van die WKR IOF voorsiening te maak, rapporteer personeel aan die Uitvoerende Oudithoof (UOH) wat funksioneel aan die Ouditkomitee en direk aan die Rekenpligtige Beamppte verslag doen oor interne ouditaktiwiteite vir die Departement, en administratief aan die ADG: Korporatiewe Sekerheid in die Departement van die Premier. Die UOH het op 28 November 2025 die onafhanklikheid van die WKR IOF vir die verslagtydperk aan die R, I & K-kluster-Ouditkomitee bevestig (ingevolge hul mandaat ten opsigte van transversale verantwoordelikhede). Alle personele van die WKR IOF het jaarliks hul objektiwiteit deur middel van 'n verklaring van voldoening aan die Instituut van Interne Ouditeurs se Etiekkode bevestig, asook op taakvlak.

Modaliteit van interne audit

Die WKR IOF is 'n ten volle inbestede funksie.

Personeelvoorsiening

Die goedgekeurde diensstaat van die totale WKR IOF is 81 personeellede, en 49 van dié poste is tans befonds. Elke departement het 'n toegewyde span en daar bestaan geen befondsde vakatures in die span wat vir die Departement verantwoordelik is nie. Die huidige vaardighede en bevoegdhede van die WKR IOF-personeel is vanpas en 'n goed ingeligte opleiding- en ontwikkelingsprogram is in plek.

Gehalteversekering-en-verbeteringsprogram (GVVP):

'n GVVP is in plek en verslagdoening oor die implementering daarvan vind tweejaarliks plaas by die R, I & K-kuster-Ouditkomitee ingevolge hul mandaat ten opsigte van transversale verantwoordelikhede. Die laaste eksterne assessering is in November 2024 afgehandel en 'n gradering van "Algemene Voldoening" is behaal. Die kwessies wat hieruit voortspruit word gemonitor en vorm deel van die GVVP-verslagdoening aan die R, I & K-kuster-Ouditkomitee.

Verhoudinge met belanghebbendes

Goeie verhoudinge word met die senior en uitvoerende bestuursspan van die Departement gehandhaaf en indien daar enige uitdagings is, word dit bespreek en ingrypings word met die verantwoordelike departementele verteenwoordiger beplan. Ten einde Gekombineerde Sekerheid binne die WKR aan te dryf, word voortdurende verhoudinge met die Interne Kontrole-eenheid in die Departement en die betrokke OGSA-ouditspan gehandhaaf.

Opsomming van werk wat tydens die verslagtydperk deur die IOF uitgevoer is:

Geen Interne Ouditaktiwiteite is gedurende die oorsigjaar vir die Entiteit uitgevoer nie..

8. OUDITKOMITEES

Die Welstandskuster-Ouditkomitee is as 'n statutêre komitee van die Departement van Kultuursake en Sport en hul drie (3) Openbare Entiteite ingestel om die statutêre pligte ingevolge artikel 77 van die WOFB en regulasie 3.1 van die Tesourieregulasies uit te voer, en hul kernfunksies en verantwoordelikhede word in die verwysingsterme vir Wes-Kaapse ouditkomitees uiteengesit. Die jongste verwysingsterme (van toepassing op hierdie verslagtydperk) is met die Provinsiale Topbestuur geraadpleeg en op 29 April 2026 deur die Wes-Kaapse Kabinet goedgekeur.

Onafhanklikheid: Die Welstandskuster-Ouditkomitee is heeltemal onafhanklik van die Wes-Kaapse Kultuurkommissie. Enige botsing of waargenome botsing van belange word verklaar en tydens elke vergadering dienooreenkomstig hanteer. 'n Algehele jaarlikse verklaringsproses word ook uitgevoer, waartydens alle botsings of waargenome botsings met die betrokke lid opgevolg word.

Beskerming van die onafhanklikheid van die IOF: Die voorsitter van die Welstandskuster-Ouditkomitee het die vergadering van die R, I & K-kuster-Ouditkomitee bygewoon om transversale verantwoordelikhede uit te voer. Gedurende hierdie vergadering op 28 November 2025, het die R, I & K-kuster-Ouditkomitee die organisatoriese posisionering van die WKR IOF en die onafhanklikheidsverklaring van die UOH hersien. Dit was nie nodig vir die Welstandskuster-Ouditkomitee om in enige situasie wat die onafhanklikheid van die WKR IOF tydens hierdie verslagtydperk beïnvloed het, tussenbeide te tree nie.

Prestasie teenoor statutêre pligte: Die Welstandskuster-Ouditkomitee is tevrede dat hul verantwoordelike nagekom is, soos uiteengesit in die WOFB, Tesourieregulasies, IPPF en die goedgekeurde Ouditkomitee-verwysingsterme.

Samestelling van die Ouditkomitee: Die Welstandskuster-Ouditkomitee het in hierdie tydperk uit vier (4) lede bestaan met 'n gepaste kombinasie van vaardighede om hul verantwoordelikhede na te kom. Alle lede was eksterne lede. Verwys na die tabel vir besonderhede oor lidmaatskap.

Bywoning van vergaderings: Die Welstandskluster-Ouditkomitee het tydens die verslagtydperk sewe (7) keer vergader. Alle vergaderings was gewone vergaderings en geen spesiale vergadering was nodig nie. Verwys na die tabel vir besonderhede oor die bywoning van vergaderings.

Gekombineerde sekerheid: Die Ouditkomitee bevestig dat die goedgekeurde Raamwerk vir Gekombineerde Sekerheid toegepas is, en dat die implementering daarvan deur Interne Oudit gefasiliteer is. Die Ouditkomitee monitor die doeltreffendheid van die Raamwerk vir Gekombineerde Sekerheid, wat koördinerende en samewerking tussen OGSA, die WKR IOF en ander sekerheidsverskaffers insluit om duplisering te verminder, die toepassing van almal se funksies bevorder en verseker dat alle beduidende risiko-areas aandag geniet.

Oplossing van Ouditkomitee-aanbevelings: Die Welstandskluster-Ouditkomitee is tevrede dat hul aanbevelings aan die Wes-Kaapse Kultuurkommissie die nodige aandag geniet het.

Prestasie-evaluering van die Ouditkomitee: Jaarlikse 360-graad-assesserings oor die prestasie van die Ouditkomitee word uitgevoer. Die Welstandskluster-Ouditkomitee het 'n verslag ontvang met die resultate van die jaarlikse assesseringsproses, en tydens 'n vergadering van die voorsitters van al die Kluster-Ouditkomitees is daar besluit op 'n benadering oor hoe om die geïdentifiseerde kwessies te hanteer.

Vergoeding van lede van die Ouditkomitee: Die WKR-ouditkomitees word vergoed teen 'n goedgekeurde uurlikse tarief op grond van die SAIGR-tarief, en slegs vir die bywoning van vergaderings. Voorsitters het R2 948 per uur ontvang, en lede het R2 211 per uur ontvang. Die totale uitgawes met betrekking tot al drie WKR-ouditkomitees was R2.551 miljoen vir die verslagtydperk, en word in die Departement van die Premier verreken. Lede van die Ouditkomitee wat by 'n staatsorgaan werk, het nie enige vergoeding as lid van 'n WKR-ouditkomitee verdien nie..

8.1: Audit Committee Composition and Meeting Attendance

The table below discloses relevant information on the audit committee members:

Naam en van	Kwalifikasies	Professionele affiliasie	Aanstelling: Ampstermyn		Getal ver- gaderings bygewoon	Verklaarde privaat en sakebelange tydens elke vergadering (Ja/Nee)	In diens van 'n staatsorgaan (Ja/Nee)	Getal ander OK waarop lid tydens verslagtydperk gedien het	Getal ander regerings- bestuurstrukture waarop lid tydens verslagtydperk gedien het
			Begin- datum	Eind- datum					
Dr. Gilbert Lawrence (Voorsitter)	M Med MBChB	Geregistreerde mediese praktisyn	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	0	0
Mnr. Terence Arendse	GR (SA)	Suid-Afrikaanse Instituut van Geotrooi-eerde Reken-meesters (SAICA)	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	2	1
Me. Busiwe Guma	Hons BCom (Inligting- stelsels) MBA Gesertifiseerde Inligting-stelsels- ouditeur	Vereniging vir die Oudit en Beheer van Inligting-stelsels en -oudit (ISACA) Suid-Afrika	1 April 2025	31 Maart 2026	7	Ja	Ja	1	0
Me. Diana Makwarela	BCompt Gesertifiseerde Interne Ouditeur	Instituut van Interne Ouditeure (Suid- Afrika) (IIA SA)	1 April 2025	31 Maart 2026	7	Ja	Nee	0	0

* Mnr. Terence Arendse is vanaf 1 April 2026 as die Voorsitter van die Komitee aangestel.

9. VOLDOENING AAN WETTE EN REGULASIES

Die Entiteit het stelsels, beleide en prosesse in plek om te verseker dat daar aan wetgewing en regulasies voldoen word.

10. BEDROG EN KORRUPTIE

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

Die WKR het 'n Anti-bedrog-en-korrupsiestrategie aanvaar wat die Provinsie se zero-toleransie vir bedrog, diefstal en korrupsie bekragtig. Die Entiteit het ter ondersteuning van hierdie strategie 'n Bedrog-en-korrupsievoorkomingsplan (Voorkomingsplan) aanvaar, wat ondersteun word deur 'n samelopende Implementeringsplan wat uitvoering aan die Voorkomingsplan gee. Die Voorkomingsplan sit die verantwoordelikhede uiteen vir proaktiewe handelinge om bedrog, diefstal, korrupsie of onreëlmatighede te verhoed. Die Bedrog- en Korrupsiereaksieplan (Reaksieplan) beskryf rolle en verantwoordelikhede om vermoedelike bedrog, diefstal en korrupsie aan te gee; en om bewerings te assesser en te ondersoek. Dit dui ook die stappe aan wat voortspruitend uit die ondersoeke ingestel moet word. Regstellende optrede word voortdurend gemonitor, insluitend die versterking van die kontrole-omgewing, om die aansienlike risiko wat bedrog en korrupsie inhou, te bestuur.

Die verskeie kanale vir die aanmelding van bewerings van bedrog, diefstal en korrupsie word breedvoerig in die Provinsiale Anti-bedrog-en-korrupsiestrategie, die WKR se Fluitjieblaasbeleid en die departementele Voorkomingsplan uiteengesit. Fluitjieblasers kan bewerings op die volgende wyses by die Provinsiale Forensiese Dienste (PFD) aangee: telefonies, persoonlik, e-poskorrespondensie aan die Blitslyn of korrespondensie deur die pos. Voorts verwys die Entiteit enige bewerings van bedrog, diefstal en korrupsie skriftelik na die PFD. Elke bewering wat deur die PFD ontvang word, word in 'n gevallebestuurstelsel opgeteken en word gebruik as 'n bestuursinstrument om verslag te lewer oor gevalle en vordering wat gemaak is met gevalle wat op die Entiteit betrekking het, en om statistiek aan die Entiteit en die WKR te voorsien.

Personeel en werkers wat die fluitjie blaas oor vermoedelike bedrog, korrupsie en diefstal, word beskerm as die bekendmaking voldoen aan statutêre vereistes van die Wet op Beskermd Openbaarmaking, Wet 26 van 2000 (bv. as die bekendmaking ter goeder trou gedoen is). Die WKR se Fluitjieblaasbeleid verskaf riglyne aan personeel en werkers oor hoe om bekommernisse by die betrokke lynbestuur, bepaalde aangewese persone in die WKR of eksterne instansies aan te meld, waar hulle redelike gronde het om te glo dat oortredings of ongerymdhede in die WKR gepleeg is of gepleeg word. 'n Werknemer wat dade van bedrog, diefstal en korrupsie by 'n lid van die Provinsiale Forensiese Dienste wil aangee, het die geleentheid om anoniem te bly. Sodanige werknemer sal die bewerings in vertroue kan aangee en hul identiteit sal vertroulik gehou word.

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

11. VOORKOMING VAN BELANGEBOTSING

Om te verseker dat daar geen belangebotsings met betrekking tot Kommissielede is nie, onderteken alle lede 'n belangeverklaringsvorm voor enige vergadering. Indien 'n belangebotsing vir 'n lid ontstaan, moet hy of sy aan die proses onttrek.

12. GEDRAGSKODE

'n Gedragskode word aan lede voorsien as 'n riglyn vir onberispelike gedrag.

13. GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES

Bewusmakingsessies oor beroepsgesondheid en veiligheid word jaarliks in samewerking met die Departement van Polisie-toesig en Gemeenskapsveiligheid by die kultuurfasiliteite gehou.

14. MAATSKAPPYSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

15. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie

16. VERSLAG VAN DIE OUDITKOMITEE

Dis vir die Ouditkomitee 'n plesier om hul verslag vir die boekjaar 2025/26 aan te bied. Die verslag weerspieël die Komitee se onafhanklike assessering wat gegrond is op aangeleenthede wat deur die loop van die jaar oorweeg is en sekerheid wat van bestuur, Interne Oudit, Ondernemingsrisikobestuur, Interne Kontrole, Provinsiale Forensiese Dienste en die Ouditeur-generaal van Suid-Afrika verkry is. Dit moet saamgelees word met die inligting oor die Komitee se samestelling, verantwoordelikhede en bywoning wat in afdeling 8 hier bo aangedui word.

16.1 Deel 1: Oorsig van die Ouditkomitee 2025/26

Die Komitee het hul werk met onafhanklikheid, professionele skeptisisme en 'n duidelike fokus op die openbare belang benader. Die Entiteit het 'n sterk regeringsbestuur- en beheeromgewing gehandhaaf.

Die Komitee het toesig gehou oor finansiële en prestasieverslagdoening, risiko en gekombineerde sekerheid, interne kontrole, etiek, IKT-regeringsbestuur en voldoening aan verkryging, en die implementering van OGSA en Interne Oudit se bevindings. Ons het die finansiële jaarstate wat deur die Entiteit opgestel is, hersien voordat dit aan OGSA voorgelê is.

Die Komitee het opbouende verhoudings met die Rekenpligtige Beampte, bestuur, Interne Oudit en OGSA gehandhaaf, asook die vermoë om inligting te bevraagteken en verdere sekerheid te versoek.

Lede het op elke vergadering hul privaat en sakebelange verklaar en daar was geen botsings wat die Komitee se werk belemmer het nie. Die Komitee het die organisatoriese onafhanklikheid van Interne Oudit en die Uitvoerende Oudithoof gemonitor en geen beperking of bedreiging geïdentifiseer wat ingryping vereis het nie.

Die Komitee het oorweging geskenk aan die 2025 Belanghebbende- en Lede-assessering en die 2025-evaluering van prestasie teenoor die goedgekeurde verwysingsraamwerk wat in Oktober 2025 voltooi is. Alle lede het aan die relevante assesserings deelgeneem en 'n voldoende aantal belanghebbendes het gereageer. Belanghebbendes was oor die algemeen tevrede met die Komitee en sy lede. Die evalueringsterme het breë voldoening aangedui, sonder enige ernstige kwessies wat spesifieke ingryping geverg het.

Die Komitee het nietemin geleenthede waargeneem om 'n strategiese eerder as 'n operasionele fokus te handhaaf, om binne die mandaat te bly, en om te verseker dat aanbevelings uit kollektiewe beraadslaging voortspruit. Hierdie waarnemings sal die Komitee se volgehoue verbetering inlig.

16.2 Deel 2: Ouditkomitee – samestelling en bywoning

Die Komitee was behoorlik saamgestel en het bestaan uit vier eksterne lede met toepaslike kundigheid op die gebied van finansies, bestuur, risiko, interne audit en inligtingstegnologie. Sewe gewone vergaderings is gedurende die verslagtydperk gehou. Geen spesiale vergadering was nodig nie. Lidmaatskap, kwalifikasies en bywoning word in afdeling 8.1 bekend gemaak.

16.3 Deel 3: Fokusareas van Ouditkomitee

Doeltreffendheid van interne kontrolestelsels: Die Entiteit is verantwoordelik om stelsels van interne kontrole te handhaaf wat doeltreffende werksaamhede, betroubare finansiële en prestasieverslagdoening, die beveiliging van hulpbronne en voldoening aan toepaslike wetgewing ondersteun. Hierdie kontroles word ondersteun deur die Wes-Kaapse Raamwerk vir Gekombineerde Sekerheid wat die sekerheid wat deur bestuur, interne sekerheidsfunksies, Interne Oudit en OGSA verskaf word, integreer.

Die Komitee het bestuur en sekerheidsverskaffers se kwartaallikse verslae oorweeg, interne en eksterne resultate hersien en regstellende handelinge gemonitor. Interne Oudit se gevolgtrekking was dat kontroleprosesse toereikend, doeltreffend en effektief was, behoudens die tekortkominge wat tydens die individuele aktiwiteite geïdentifiseer is. OGSA het geen wesenlike wanvoorstellings, wesenlike nievoldoening of beduidende tekortkominge in interne kontrole geïdentifiseer nie. Die Komitee se mening is dus van mening dat die algehele stelsel van interne kontrole oor die algemeen toereikend en doeltreffend is.

Bestuur se aandag is nietemin voortdurend nodig om, waar van toepassing, voorkomende voldoeningsskontroles vir verkryging te versterk, om onreëlmatige, vrugtelose en verkwistende uitgawes uit te skakel, en om uitstaande regstellende handelinge binne ooreengekome tydraamwerke te voltooi.

Doeltreffendheid van die interne auditfunksie: Die Ouditkomitee het die doeltreffendheid van die interne auditfunksie gemonitor en hersien, insluitend voldoening aan die internasionale raamwerk vir professionele praktyk (IPPF). Sodanige monitering en hersiening is deur die Gehalteversekering- en Verbeteringsprogram uitgevoer en die resultate is tweejaarliks aan die Ouditkomitee voorgelê.

Geen interne auditaktiwiteite is gedurende die oorsigjaar deur Interne Oudit onderneem nie.

Die Ouditkomitee monitor die implementering van ooreengekome handelinge op 'n deurlopende grondslag.

Doeltreffendheid van risikobestuur: Die Komitee het sekerheid gekry deur middel van kwartaallikse verslae oor ondernemingsrisiko, strategiese en operasionele risikoregisters, selfassesserings van kontrole, ORB-komiteeberaadslaging, Interne Oudit-aktiwiteite en gekombineerde sekerheid.

Die Komitee beskou die reëlins vir risikobestuur oor die algemeen as toereikend en toenemend volwasse.

Toereikendheid, betroubaarheid en akkuraatheid van die finansiële en prestasie-inligting: Die Komitee het kwartaallikse in-jaar-moniterings- en prestasieverslae, die konsep- en bygewerkte finansiële jaarstate, die jaarlikse prestasieverslag en die resultate van OGSA hersien.

OGSA het geen wesenlike wanvoorstellings in die finansiële state en prestasie-inligting wat vir audit voorgelê is, geïdentifiseer nie. Die Komitee beskou dus die finansiële state en prestasie-inligting as betroubaar en geskik vir toesig.

Toereikendheid en doeltreffendheid van Regeringsbestuur van Inligtings- en Kommunikasietegnologie (IKT): Die Komitee het oorweging geskenk aan kwartaallikse verslae oor IKT-regeringsbestuur en -sekerheid wat regeringsbestuurstrukture, projek- en uitgawetoelig, verkrygingsafhanklikhede, bewustheid oor kubersekeriteit en IKT-risiko's gedek het.

Bekommernisse oor rekeningkunde en ouditering wat na aanleiding van interne en eksterne audits geïdentifiseer is: Die Komitee het nie enige rekeningkundige en auditkwessies geïdentifiseer buiten dié wat in die OGSA-verslag en die finansiële jaarstate gerapporteer is nie.

Nakoming van wetlike en regulatoriese bepalings: Die Komitee monitor kwartaallikse verslae oor voldoening, interne kontrole, etiek, forensiese werk en sekerheid, tesame met OGSA se werk oor gekose wetgewende vereistes. OGSA het geen wesenlike nievoldoening geïdentifiseer nie. Die Komitee is dus tevrede dat die Entiteit oor die algemeen doeltreffende reëlins vir voldoening gehandhaaf het.

Gekombineerde sekerheid: Die Komitee het toesig gehou oor die toepassing van die Wes-Kaapse Regering se Raamwerk vir Gekombineerde Sekerheid, en het die risikogegronde Gekombineerde Sekerheidsplan hersien. Beplande sekerheidsaktiwiteite is voltooi en die insluiting van sleutelareas was bevredigend.

Evaluering van die finansiële jaarstate: Die Komitee het die finansiële jaarstate, rekeningkundige beleide en praktyke, jaarlikse prestasieverslag, die OGSA-bestuursverslag, bestuursreaksies, auditresultate en voldoeningaangeleentheid met die Rekenpligtige Beampte en OGSA hersien en bespreek. Die Komitee was tevrede met die gehalte en tydigheid van die finansiële inligting wat beskikbaar gestel is.

Tydens die jaareinde-auditvergadering in Julie 2026 het die Komitee die bygewerkte finansiële jaarstate oorweeg en vir goedkeuring en insluiting by die Jaarverslag aanbeveel, saamgelees met OGSA se verslag.

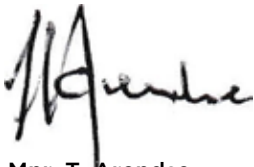
Ouditeur-generaal se verslag: Die Komitee stem saam met en aanvaar OGSA se gevolgtrekkings en is van mening dat die geouditeerde finansiële jaarstate aanvaar en saam met hul verslag gelees moet word.

Enige ander kwessies/aangeleenthede wat nie hier bo gedek word nie: Geen.

Slotsom

Die Komitee is tevrede dat dit alle verantwoordelikhede nagekom is en dat die Entiteit se reëlins vir regeringsbestuur, risikobestuur en interne kontroles oor die algemeen toereikend en doeltreffend is. Die Komitee prys die Entiteit vir die handhawing van 'n ongekwalifiseerde uitkoms sonder wesenlike bevindings.

Die Komitee waardeer die opbouende gesprekvoering met die Rekenpligtige Beampte, bestuur, Interne Oudit, Ondernemingsrisikobestuur, Interne Kontrole, Provinsiale Forensiese Dienste en OGSA. Ons sal voortgaan om die geïdentifiseerde geleenthede vir verbetering te monitor om 'n volhoubare, skoon administrasie en doeltreffende regeringsbestuur te ondersteun.



Mnr. T. Arendse

Voorsitter van die Welstandskluster-Ouditkomitee

Datum: 13 Augustus 2026

17. PRESTASIE-INLIGTING OOR BBSEB-NAKOMING

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

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

DEEL D: MENSLIKE HULPBRONBESTUUR

1. INLEIDING

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

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

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

DEEL E: VERSLAG OOR WOFB-VOLDOENING

A

DEEL E: VERSLAG OOR WOFB-VOLDOENING

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE

1.1 Onreëlmatige uitgawes

a) Rekonsiliasie van onreëlmatige uitgawes

Beskrywing	2025/26	2024/25
	R'000	R'000
Beginsaldo	-	-
Wysiging aan beginsaldo	-	-
Beginsaldo soos heraangegee	-	-
Plus: Onreëlmatige uitgawes bevestig	-	-
Minus: Onreëlmatige uitgawes gekondoneer	-	-
Minus: Onreëlmatige uitgawes nie gekondoneer nie en verwyder	-	-
Minus: Onreëlmatige uitgawes verhaalbaar	-	-
Minus: Onreëlmatige uitgawes onverhaalbaar en afgeskryf	-	-
Eindsaldo	-	-

Rekonsiliërende aantekeninge

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes wat geëvalueer is	-	-
Onreëlmatige uitgawes wat met die vorige jaar verband hou en in die lopende jaar geïdentifiseer is	-	-
Onreëlmatige uitgawes vir die lopende jaar	-	-
Totaal	-	-

b) Besonderhede oor onreëlmatige uitgawes (word geëvalueer, bepaal en ondersoek)

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes wat geëvalueer word	-	-
Onreëlmatige uitgawes wat bepaal word	-	-
Onreëlmatige uitgawes wat ondersoek word	-	-
Totaal	-	-

c) Besonderhede oor onreëlmatige uitgawes gekondoneer

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes gekondoneer	-	-
Totaal	-	-

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

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes NIE gekondoneer nie en verwyder	-	-
Totaal	-	-

e) Besonderhede oor onreëlmatige uitgawes verhaalbaar

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes verhaalbaar	-	-
Totaal	-	-

f) Besonderhede oor onreëlmatige uitgawes afgeskryf (onverhaalbaar)

Beskrywing	2025/26	2024/25
	R'000	R'000
Onreëlmatige uitgawes afgeskryf	-	-
Totaal	-	-

Bykomende bekendmaking in verband met inter-institusionele reëlings

g) Besonderhede oor gevalle van nievoldoening waar 'n instansie by 'n inter-institusionele reëling betrokke is (waar sodanige instansie nie vir die nievoldoening verantwoordelik is nie)

Beskrywing
Nie van toepassing nie

h) Besonderhede oor dissiplinêre of strafregtelike stappe wat as gevolg van onreëlmatige uitgawes geneem is

Beskrywing	2025/26	2024/25
	R'000	R'000
Nie van toepassing nie	-	-
Totaal	-	-

i) Besonderhede van dissiplinêre of strafregtelike stappe wat geneem is as gevolg van onreëlmatige besteding

Dissiplinêre stappe gedoen
Nie van toepassing nie

1.2. Vrugtelose en verkwistende uitgawes

a) Rekonsiliasie van vrugtelose en verkwistende uitgawes

Beskrywing	2025/26	2024/25
	R'000	R'000
Beginsaldo	-	-
Wysiging aan beginsaldo	-	-
Beginsaldo soos heraangegee	-	-
Plus: Vrugtelose en verkwistende uitgawes bevestig	-	-
Minus: Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Minus: Vrugtelose en verkwistende uitgawes nie verhaalbaar nie en afgeskryf	-	-
Eindsaldo	-	-

Rekonsiliërende aantekeninge

Beskrywing	2025/26	2024/25
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat geëvalueer is	-	-
Vrugtelose en verkwistende uitgawes wat met die vorige jaar verband hou en in die lopende jaar geïdentifiseer is	-	-
Vrugtelose en verkwistende uitgawes vir die lopende jaar	-	-
Totaal	-	-

b) Besonderhede oor vrugtelose en verkwistende uitgawes (word geëvalueer, bepaal en ondersoek)

Beskrywing	2025/26	2024/25
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat geëvalueer word	-	-
Vrugtelose en verkwistende uitgawes wat bepaal word	-	-
Vrugtelose en verkwistende uitgawes wat ondersoek word	-	-
Totaal	-	-

c) Besonderhede oor vrugtelose en verkwistende uitgawes verhaalbaar

Beskrywing	2025/26	2024/25
	R'000	R'000
Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Totaal	-	-

d) Besonderhede oor vrugtelose en verkwistende uitgawes onverhaalbaar en afgeskryf

Beskrywing	2025/26	2024/25
	R'000	R'000
Vrugtelose en verkwistende uitgawes afgeskryf	-	-
Totaal	-	-

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

Dissiplinêre stappe ingestel
Nie van toepassing nie

1.3. Bykomende bekendmaking ten opsigte van wesenlike verliese ingevolge artikel 40(3)(b)(i) & (iii) van die WOFB

a) Besonderhede oor wesenlike verliese weens misdadgedrag

Wesenlike verliese weens misdadgedrag	2025/26	2024/25
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Minus: Verhaalbaar	-	-
Minus: Nie verhaalbaar nie en afgeskryf	-	-
Totaal	-	-

b) Besonderhede

Aard van ander wesenlike verliese	2025/26	2024/25
	R'000	R'000
Nie van toepassing nie	-	-
Totaal	-	-

c) Ander wesenlike verliese verhaalbaar

Aard van verliese	2025/26	2024/25
	R'000	R'000
Nie van toepassing nie	-	-
Totaal	-	-

d) Ander wesenlike verliese nie verhaalbaar nie en afgeskryf

Aard van verliese	2025/26	2024/25
	R'000	R'000
Ongelukskade – Staatsmotorvervoer ¹	-	-
Personeelskuld – Swak skuld ²	-	-
Totaal	-	-

2. LAAT EN/OF NIEBETALING VAN VERSKAFFERS

Beskrywing	Number of invoices	Consolidated Value
		R'000
Geldige fakture ontvang	327	4 756
Fakture binne 30 dae of ooreengekome tydperk betaal	327	4 756
Fakture na 30 dae of ooreengekome tydperk betaal	-	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal en onbetwis)	-	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal en onbetwis)	-	-

3. VOORSIENINGSKETTINGBESTUUR

3.1. Verkryging op ander wyses

Projekbeskrywing	Naam van verskaffer	Tipe verkryging op ander wyses	Kontrak-nommer	Waarde van kontrak R'000
Hernuwing van Caseware-lisensie	Adapt IT	Beperkte biebry	POA40915	32*
Totaal				32

* Die verskaffer is die enigste diensverskaffer van die Caseware-sagteware wat gebruik word vir die opstel van die Jaarlike Finansiële State..

3.2. Kontrakafwykings en -uitbreiding

Projek-beskrywing	Naam van die verskaffer	Tipe kontrak-wysiging (uitbreiding of afwyking)	Kontrak-nommer	Oor-spronklike kontrak-waarde R'000	Waarde van vorige kontrak-uitbreiding(s) of afwyking(s) (indien toepaslik) R'000	Waarde van huidige kontrak-uitbreiding of -afwyking R'000
-	-	-	-	-	-	-
Totaal						-

DEEL F: FINANSIËLE INLIGTING

VERSLAG VAN DIE EKSTERNE OUDITEUR

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

Verslag oor die finansiële state

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie hersien, soos op bladsy 63 tot 91 uiteengesit, bestaande uit die staat van finansiële posisie soos op 31 Maart 2026, staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeistaat en staat van vergelyking van begrotingsinligting met werklike inligting vir die jaar toe geëindig, asook aantekeninge by die finansiële state, insluitend 'n opsomming van wesenlike rekeningkundige beleide.

Gevolgtrekking

2. Gegronde op my oorsig is niks onder my aandag gebring wat daartoe lei dat ek glo dat die finansiële state nie in alle wesenlike opsigte 'n billike voorstelling is van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2026 en van sy finansiële prestasie en kontantvloei vir die jaar toe geëindig nie, in ooreenstemming met die Standaarde van Algemeen Aanvaarde Rekeningkundige Praktyk (AARP) wat deur die Raad vir Rekeningkundige Standaarde van Suid-Afrika uitgereik is, en die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB).

Rekenpligtige gesag se verantwoordelikheid vir die finansiële state

3. Die rekenpligtige gesag is verantwoordelik vir die opstelling en billike aanbieding van die finansiële state ooreenkomstig AARP wat deur die Raad vir Rekeningkundige Standaarde van Suid-Afrika uitgereik is, en die vereistes van die WOFB, en vir sodanige interne kontrole wat deur die rekenpligtige gesag nodig geag word vir die opstelling van finansiële state sonder wesenlike wanvoorstelling, hetsy weens bedrog of fout.
4. Tydens die opstelling van die finansiële state is die rekenpligtige gesag verantwoordelik om te assesser of die openbare entiteit die vermoë het om as 'n lopende saak voort te gaan; om, waar van toepassing, aangeleenthede met betrekking tot 'n lopende saak openbaar te maak; en om die lopendesaakgrondslag van rekeningkunde toe te pas, tensy die betrokke regeringsbestuurstruktuur óf beoog om die openbare entiteit te likwideer óf om bedrywighede te staak, of geen realistiese alternatief het anders as om dit te doen nie..

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

5. My verantwoordelikheid is om 'n beslissing oor die meegaande finansiële state te maak. Ek het my oorsig in ooreenstemming met die International Standard on Review Engagements (ISRE) 2400 (hersien), "Engagements to review historical financial statements" uitgevoer. Die standaard vereis dat ek beslis of enigiets onder my aandag gebring is wat daartoe lei dat ek glo dat die finansiële state as geheel nie in alle wesenlike opsigte volgens die toepaslike finansiële verslagdoeningsraamwerk opgestel is nie. Hierdie standaard vereis ook dat ek toepaslike etiese vereistes moet nakom.
6. 'n Oorsig van finansiële state ingevolge die ISRE 2400 (hersien) is 'n beperkte sekerheidstudie. Daar word van my verwag om prosedures uit te voer wat hoofsaaklik bestaan uit navrae aan bestuur en ander binne die openbare entiteit, soos van toepassing, en om analitiese prosedures toe te pas en die bewyse wat verkry word, te evalueer.
7. Die prosedures wat tydens 'n oorsigstudie uitgevoer word, is aansienlik minder as dié wat uitgevoer word in 'n audit ingevolge die internasionale standaarde vir ouditering. Gevolglik spreek ek nie 'n ouditmening oor hierdie finansiële state uit nie.

VERSLAG VAN DIE EKSTERNE OUDITEUR

Verslag oor die jaarlikse prestasieverslag

8. Ingevolge die Wet op Openbare Oudit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die nuttigheid en betroubaarheid van die gerapporteerde prestasie teenoor voorafbepaalde doelwitte vir die gekose wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverslag aangebied word, oudit en daaroor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die opstelling van die jaarlikse prestasieverslag.
9. Ek het die volgende wesenlike prestasie-aanwysers gekies ten opsigte van program: Wes-Kaapse Kultuurkommissie wat in die jaarlikse prestasieverslag vir die jaar geëindig 31 Maart 2026 aangebied word. Ek het die aanwysers gekies wat die openbare entiteit se prestasie in sy primêre, gemandateerde funksies meet en wat van wesenlike nasionale, gemeenskaps- of openbare belang is.
 - Getal geregistreerde kultuurrade deur oordragbetalings ondersteun
 - Getal fasiliteite opgegradeer en in stand gehou om geskiktheid vir en veiligheid van gebruikers te verseker
 - Getal goedgekeurde besprekings by die kultuurfasiliteite
10. Ek het die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geëvalueer teen die kriteria wat uit die prestasiebestuur- en verslagdoeningsraamwerk saamgestel is, soos omskryf in die algemene kennisgewing. Wanneer 'n jaarlikse prestasieverslag met hierdie kriteria opgestel word, verskaf dit aan gebruikers nuttige en betroubare inligting en insigte oor die openbare entiteit se beplanning en lewering van sy mandaat en doelwitte.
11. Ek het die prosedures uitgevoer om te toets of:
 - die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik word, direk aan die openbare entiteit se mandaat en die bereiking van sy beplande doelwitte gekoppel kan word
 - al die aanwysers wat relevant is vir die meting van die openbare entiteit se prestasie teenoor sy primêre gemandateerde en geprioritiseerde funksies en beplande doelwitte, ingesluit is
 - die aanwysers goed gedefinieer en verifieerbaar is om te verseker dat dit maklik is om te verstaan en konsekwent toe te pas, en dat ek die metodes en prosesse wat gebruik moet word vir die meting van prestasies kan bevestig
 - die teikens direk aan die bereiking van die aanwysers gekoppel kan word en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en teen wanneer, die vereiste vlak van prestasie asook hoe prestasie geëvalueer sal word
 - die gerapporteerde aanwysers en teikens in die jaarlikse prestasieverslag dieselfde is as waartoe daar in die goedgekeurde, aanvanklike of hersiene beplanningsdokumente verbind is
 - die gerapporteerde prestasie-inligting op die voorgeskrewe wyse in die jaarlikse prestasieverslag aangebied word
 - daar voldoende stawende bewyse vir die gerapporteerde prestasies is en vir die redes wat vir enige oor- of onderbereiking van teikens verskaf is.
12. Ek het die prosedures uitgevoer met die doel om slegs wesenlike bevindings te rapporteer; en nie om 'n mening of beslissing oor sekerheid uit te spreek nie.
13. Ek het nie enige wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die gekose aanwysers geïdentifiseer nie.

VERSLAG VAN DIE EKSTERNE OUDITEUR

Ander aangeleentheid

14. Ek vestig die aandag op die aangeleentheid hier onder:

Bereiking van beplande teikens

15. Die jaarlikse prestasieverslag bevat inligting onder gerapporteerde prestasies teenoor beplande teikens en verskaf verduidelikings vir onderprestasies.
16. Die tabel hieronder verskaf inligting oor die bereiking van beplande teikens en lys die sleutelaanwysers wat nie behaal is nie, soos in die jaarlikse prestasieverslag gerapporteer. Die redes vir enige onderprestasie van teikens word by die jaarlikse prestasieverslag op bladsy 22 ingesluit.

Wes-Kaapse Kultuurkommissie

Teikens bereik: 67% (2 van 3)		
Begroting bestee: 47% (R4,3 m werklik teenoor R9,2 m begroot)		
Sleuteldiensleweringsaanwyser wat nie bereik is nie	Beplande teiken	Gerapporteerde prestasie
1.3 Getal goedgekeurde besprekings by die kultuurfasiliteite	250	240

Verslag oor voldoening aan wetgewing

17. Ingevolge die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die voldoening aan toepaslike wetgewing rakende finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede audit en daarvoor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die openbare entiteit se voldoening aan wetgewing.
18. Ek het prosedures uitgevoer om die voldoening aan gekose vereistes in sleutelwetgewing te toets, in ooreenstemming met die metodologie vir aktiwiteite oor bevindings van die Ouditeur-generaal van Suid-Afrika (OGSA). Hierdie studie is nie 'n sekerheidstudie nie. Gevolglik spreek ek nie 'n mening of gevolgtrekking oor sekerheid uit nie.
19. Ek het deur middel van 'n gevestigde OGSA-proses vereistes in sleutelwetgewing vir die toetsing van voldoening gekies wat betrekking het op die finansiële en prestasiebestuur van die openbare entiteit en wat duidelik is om konsekwente meting en evaluering te kan doen, en wat ook genoeg besonderhede bevat en geredelik beskikbaar is om op 'n verstaanbare wyse verslag te lewer. Die gekose wetgewende vereistes word by die bylae tot hierdie ouditeur se verslag ingesluit.
20. Ek het geen wesenlike nievoldoening aan die gekose wetgewende vereistes geïdentifiseer nie.

Tekortkominge in interne kontrole

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

VERSLAG VAN DIE EKSTERNE OUDITEUR

Professionele etiek en gehaltebeheer

23. Ek is onafhanklik van die openbare entiteit, in ooreenstemming met die International Ethics Standards Board for Accountants se International code of ethics for professional accountants (insluitend International Independence Standards) (IESBA-kode) asook ander etiese vereistes wat betrekking het op my werksaamhede in Suid-Afrika. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die IESBA-kode nagekom.
24. Ingevolge die International Standard on Quality Management 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit

Cape Town
31 Julie 2026



AUDITOR - GENERAL
SOUTH AFRICA

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 soos volg::

Wetgewing	Artikels, paragrafe of regulasies
Wet op Openbare Finansiële Bestuur, Wet 1 van 1999	Artikel 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
Tesourieregulasies, 2005	Regulasie 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
Regulasies van die Ontwikkelingsraad van die Boubedryf, 2004	Regulasie 17; 25(7A); 25(9)(a); 25(10)
Nasionale Tesourie VKB-instruksie Nr. 4A van 2016/17	Paragraaf 6
Nasionale Tesourie VKB-instruksie Nr. 03 van 2021/22	Paragraaf 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
Nasionale Tesourie VKB-instruksie Nr. 2 van 2021/22	Paragraaf 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Nasionale Tesourie Praktyknota 5 van 2009/10	Paragraaf 3.3
Nasionale Tesourie Praktyknota 7 van 2009/10	Paragraaf 4.1.2
Wet op die Raamwerk vir Voorkeurverkrygingsbeleid, Wet 5 van 2000	Artikel 1; 2(1)(a); 2(1)(b); 2(1)(f)
Voorkeurverkrygings-regulasies, 2022	Paragraaf 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, Wet 12 van 2004	Artikel 34(1)

STAAT VAN FINANSIËLE POSISIE

Syfers in rand duisend	Aant.	2026	2025
Bates			
Bedryfsbates			
Kontant en kontantekwivalente	4	9 828	10 200
Ontvangbare rekeninge uit ruiltransaksies	5	81	111
Ontvangbare rekeninge uit nieruiltransaksies	6	-	42
		9 909	10 353
Totale bates		9 909	10 353
Laste			
Bedryfslaste			
Betaalbare rekeninge uit ruiltransaksies	7	26	194
Ander bedryfslaste	8	1 832	1 878
		1 858	2 072
Totale laste		1 858	2 072
Netto bates		8 051	8 281
Opgehoopte oorskot		8 051	8 281
Totale netto bates		8 051	8 281

STAAT VAN FINANSIËLE PRESTASIE

Syfers in rand duisend	Aant.	2026	2025
Inkomste			
Inkomste uit ruiltransaksies			
Verwagte kredietverlies of -wins	9	21	-
Foosie vanaf fasiliteite	10	2 211	2 211
Rente-inkomste	11	705	573
Ander inkomste uit ruiltransaksies	12	113	119
Totale inkomste uit ruiltransaksies		3 050	2 903
Inkomste uit nieruiltransaksies			
Ander inkomste uit nieruiltransaksies	13	6 495	5 922
Oordragte en subsidies	14	679	3 745
Totale inkomste uit nieruiltransaksies		7 174	9 667
Totale inkomste		10 224	12 570
Uitgawes			
Ouditfoosie	15	(35)	(97)
Algemene uitgawes	16	(3 263)	(3 694)
Ledefoosie	17	(116)	(72)
Dienste in natura	18	(6 495)	(5 922)
Oordragte en subsidies	19	(520)	(290)
Totale uitgawes		(10 429)	(10 075)
(Tekort)/Oorskot vir die jaar		(205)	2 495

STAAT VAN VERANDERINGE IN NETTO BATES

Syfers in rand duisend	Opgehoopte oorskot	Totale netto bates
Saldo op 1 April 2024	5,786	5 786
Veranderinge in netto bates		
Oorskot vir die jaar	2 495	2 495
Totale veranderinge	2 495	2 495
Beginsaldo soos voorheen aangegee	8 281	8 281
Aanpassings		
Verandering in rekeningkundige beleid Aantekening 2	(25)	(25)
Saldo op April 1, 2025, soos heraangegee*	8 256	8 256
Veranderinge in netto bates		
Tekort vir die jaar	(205)	(205)
Totale veranderinge	(205)	(205)
Saldo op Maart 31, 2026	8 051	8 051

KONTANTVLOEISTAAT

Syfers in rand duisend	Aant.	2026	2025
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		3 108	7 703
Rente-inkomste		713	571
		<u>3 821</u>	<u>8 274</u>
Betalings			
Kontant betaal		(4 193)	(3 954)
Netto kontantvloei uit bedryfsaktiwiteite	21	<u>(372)</u>	<u>4 320</u>
Netto toename/(afname) in kontant en kontantekwivalente		(372)	4 320
Kontant en kontantekwivalente aan die begin van die jaar		10 200	5 880
Kontant en kontantekwivalente aan die einde van die jaar	4	<u>9 828</u>	<u>10 200</u>

STAAT VAN VERGELYKING VAN BEGROTING EN WERKLIKE BEDRAE

Begroting op kontantgrondslag

	Goed- gekeurde begroting	Aan-passings	Finale begroting	Werklike bedrae op vergelyk-bare grondslag	Verskil tussen finale begroting en werklik	Ver- wysing
Syfers in rand duisend						
Staat van finansiële prestasie						
Inkomste						
Niebelastinginkomste						
Verkoop van goedere en dienste buiten kapitaalbates	2 015	-	2 015	2,349	334	26.1
Entiteitsinkomste buiten verkope	580	-	580	713	133	26.2
Oordragte ontvang	679	-	679	679	-	
Ander oordragte - oorskotfondse	5 973	-	5 973	-	(5 973)	26.3
Totale inkomste	9 247	-	9 247	3 741	(5 506)	
Uitgawes						
Goedere en dienste	(8 727)	-	(8 727)	(3 791)	4 936	26.4
Oordragte en subsidies	(520)	-	(520)	(520)	-	
Totale uitgawes	(9 247)	-	(9 247)	(4 311)	4 936	
Tekort	-	-	-	(570)	(570)	
Werklike bedrag op vergelykbare grondslag soos aangebied in die begroting en werklik vergelykende staat	-	-	-	(570)	(570)	
Rekonsiliasie						
Grondslagverskil						
Verkoop van goedere en dienste buiten kapitaalbates				82		
Entiteitsinkomste buiten verkope				8		
Ander niebelastinginkomste (dienste in natura)				6 495		
Goedere en dienste				275		
Goedere en dienste (dienste in natura)				(6 495)		
Werklike bedrag in die staat van finansiële prestasie				(205)		

REKENINGKUNDIGE BELEID

Syfers in rand duisend

Aant.

2026

2025

1. Beduidende rekeningkundige beleide

Die beduidende rekeningkundige beleide wat in die samestelling van hierdie finansiële jaarstate toegepas is, word hieronder uiteengesit.

1.1 Grondslag van voorbereiding

Die finansiële jaarstate is saamgestel ooreenkomstig die Standaard van Algemeen Aanvaarde Rekeningkundige Praktyk (AARP), uitgereik deur die Raad op Rekeningkundige Standaard ingevolge artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

Hierdie finansiële jaarstate is volgens 'n toevallingsgrondslag van boekhouding saamgestel en stem ooreen met kosteberekening volgens historiese koste as die grondslag van meting, tensy anders gespesifiseer.

Bates, laste, inkomste en uitgawes is nie verreken nie, behalwe waar verrekening deur 'n Standaard van AARP vereis of toegelaat word.

Die state word aangebied in Suid-Afrikaanse rand, wat die funksionele geldeenheid van die entiteit is. Alle bedrae wat in die finansiële state aangebied word, word tot die naaste duisend afgerond.

Die rekeningkundige beleide is konsekwent toegepas op alle tydperke wat aangebied word, tensy anders vermeld. Veranderinge aan rekeningkundige beleide as gevolg van die aanvaarding van nuwe of hersiene Standaard van AARP word in die aantekeninge by die finansiële state bekendgemaak.

Wysigings aan die bewoording van rekeningkundige beleid hou hoofsaaklik verband met verduideliking, ooreenstemming met hersiene Standaard van AARP, en entiteit-spesifieke aanpassing, en verteenwoordig nie veranderinge aan rekeningkundige beleid nie, tensy uitdruklik so aangedui.

1.2 Lopendesaak-aanname

Die finansiële jaarstate state is op 'n lopendesaakgrondslag opgestel, aangesien die entiteit na verwagting vir die afsienbare toekoms, naamlik ten minste 12 maande vanaf die verslagdatum, met sy bedrywighede sal voortgaan. Bestuur het met hierdie assessering die entiteit se finansiële posisie, goedgekeurde begrotings en die volgehoue finansiële ondersteuning van die provinsiale regering in ag geneem.

1.3 Wesenlikheid

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

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

Die entiteit pas wesenlikheid op sowel kwantitatiewe as kwalitatiewe assesserings toe en oefen oordeel uit om die aard en omvang te bepaal van bekendmakings wat in die finansiële jaarstate aangebied word.

1.4 Beduidende beslissings en bronne van skattingsonsekerheid

Die opstelling van die finansiële jaarstate in ooreenstemming met die Standaard van Algemeen Aanvaarde Rekeningkundige Praktyk (AARP) vereis dat bestuur skattings en aannames moet maak wat die aangegewe bedrae van bates, laste, inkomste en uitgawes, en die bekendmaking van voorwaardelike bates en laste op die verslagdatum beïnvloed.

Skattings en beslissings word voortdurend geëvalueer en is gegrond op historiese ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeure wat as billik onder die omstandighede beskou word. Werklike resultate kan van dié skattings verskil.

Die gebiede wat 'n hoër mate van beslissing of kompleksiteit behels, of gebiede waar aannames en skattings beduidend vir die finansiële jaarstate is, word hier onder bekendgemaak:

Ontvangbare rekeninge:

Die entiteit assesser sy ontvangbare rekeninge vir waardedaling op elke datum deur die verwagtekredietverlies- (VKV-) model te gebruik ingevolge AARP 104.

Die waardedaling van ontvangbare rekeninge vereis 'n beslissing om die verhaalbaarheid van bedrae wat deur debiteure verskuldig is, te bepaal. Bestuur oorweeg faktore soos die veroudering van ontvangbare rekeninge, historiese betalingspatrone en enige beskikbare inligting oor die finansiële toestand van debiteure om te bepaal of 'n waardedalingsverlies erken moet word.

Gegewe die aard van die entiteit se ontvangbare rekeninge, word waardedaling op 'n portefeuljgrondslag geassesseer deur toepaslike verlieskoerse te gebruik, wat aangepas word, waar nodig, om huidige toestande te weerspieël.

Geen ander wesenlike gebiede van skattingsonsekerheid is geïdentifiseer wat 'n beduidende risiko kan inhou om tot 'n wesenlike aanpassing van die drabedrae van bates en laste in die volgende boekjaar aanleiding te gee nie.

Klassifikasie van finansiële bates en laste

Die klassifikasie van finansiële bates en finansiële laste vereis 'n beslissing om te bepaal of die kontraktuele kontantvloeï aan die kriteria vir meting teen geamortiseerde koste voldoen. Bestuur het die entiteit se finansiële instrumente geassesseer en tot die gevolgtrekking gekom dat hulle in 'n besigheidsmodel gehou word wat ten doel het om kontraktuele kontantvloeï in te vorder, en dat die kontantvloeï-eienskappe aan die vereistes van AARP 104 voldoen.

Gevolgtrek word finansiële bates en laste teen geamortiseerde koste geklassifiseer en gemeet.

Waardedaling van ontvangbare rekeninge

Die entiteit pas die verwagtekredietverlies- (VKV-) model toe, in ooreenstemming met AARP 104, om waardedaling van finansiële bates gemeet teen geamortiseerde koste te meet. Die skatting van verwagte kredietverliese vereis 'n beduidende beslissing, veral om die ontvangbare rekeninge van vorderings en die toepaslike verliesvoorsiening te bepaal.

Vir ontvangbare rekeninge uit ruiltransaksies word waardedaling op 'n portefeuljgrondslag met behulp van 'n voorsieningsmatriksbenadering geassesseer.

Ontvangbare rekeninge word gegroepeer op grond van gedeelde kredietrisiko-eienskappe en word met behulp van historiese betalingsgedrag oor gedefinieerde verouderingskategorieë ontleed.

Sleutelbeslissings en skattings wat by die VKV-model betrokke is, sluit in:

- Groepering van ontvangbare rekeninge: Debiteure word volgens die tipe debiteur gegroepeer om 'n konsekwente assessering van kredietrisiko in elke segment te verseker.
- Verouderingskategorieë: Historiese betalingspatrone word in spesifieke verouderingskategorieë gekonsolideer om statistiese geloofwaardigheid en betroubare skatting van betalingsgedrag te verseker.
- Waarskynlikheid van waardedaling: Die waarskynlikheid dat 'n rekeninghouer uiteindelik nie hul uitstaande saldo sal vereffen nie, word afgelei van historiese niebetalingskoerse deur die benadering van voorwaardelike waarskynlikheid te gebruik.

REKENINGKUNDIGE BELEID

1.4 Beduidende beslissing en bronne van skattingsonsekerheid (vervolg)

Vooruitskouende inligting: AARP 104 vereis dat skattings van verwagte kredietverlies historiese verlieservaring, huidige toestande en billike, stawende vooruitskouende inligting in ag neem. Bestuur het die algemene makro-ekonomiese aanwysers (BBP, werkloosheidsyfer, prima rentekoers) en entiteit-spesifieke toestande in ag geneem. Daar is op grond van beskikbare data en ontledings beslis dat hierdie faktore nie die betalingsgedrag van debiteure wesenlik beïnvloed het buiten wat in historiese data weerspieël word nie, en historiese verlieskoerse is dus nie aangepas nie.

Vir ontvangbare rekeninge uit niëruiltransaksies, wat gewoonlik individueel beduidend is, word waardedaling van geval tot geval geassesseer, met inagneming van die wetlike afdwingbaarheid en verhaalbaarheid van die bedrae.

Die skatting van verwagte kredietverliese behels onsekerheid, veral met betrekking tot die waarskynlikheid van wanbetaling en die impak van toekomstige ekonomiese toestande. Veranderinge aan hierdie aannames kan tot 'n wesenlike aanpassing van die drabedrag van ontvangbare rekeninge en die erkende waardedalingswins of verlies in toekomstige verslagtydperke lei.

1.5 Eiendom, aanleg en toerusting

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

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

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

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

1.6 Finansiële instrumente

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

Erkenning

Finansiële bates en finansiële laste word erken wanneer die entiteit 'n party word by die kontraktuele bepaling van die instrumente.

Klassifikasie

Finansiële bates word geklassifiseer op grond van die entiteit se sakemodel vir die bestuur van bates en die kontraktuele kontantvloei-eienskappe van die finansiële bates.

Die entiteit se finansiële instrumente bestaan uit kontant en kontantekwivalente, ontvangbare rekeninge en betaalbare rekeninge. Hierdie instrumente word gehou binne 'n besigheidsmodel met die doel om kontraktuele kontantvloei in te vorder, en die kontraktuele voorwaardes gee aanleiding tot kontantvloei wat slegs betalings van prinsipaal en rente is.

Gevolgtrek word alle finansiële bates en finansiële laste teen geamortiseerde koste geklassifiseer en gemeet.

Meting

Finansiële instrumente word aanvanklik teen billike waarde gemeet. Vir ontvangbare en betaalbare rekeninge wat nie 'n beduidende finansieringskomponent bevat nie, word die transaksieprys as benaderde billike waarde beskou.

1.6 Finansiële instrumente (vervolg)

Gevolgtlik word finansiële bates en finansiële laste teen geamortiseerde koste gemeet deur die effektiwerente-metode te gebruik, waar van toepassing.

Ontvangbare rekeninge word gemeet teen geamortiseerde koste minus enige verliesvoorsiening vir verwagte kredietverliese

Waardedaling

Erkenning van verwagte kredietverliese

Vereenvoudigde benadering vir ontvangbare rekeninge

Die entiteit het die vereenvoudigde benadering ingevolge AARP104 aanvaar. Die entiteit erken 'n verliesvoorsiening vir verwagte kredietverliese (VKV) op alle finansiële bates wat teen geamortiseerde koste gemeet word, wat erkenning vereis van die verliesvoorsiening vir alle handelsdebiteure teen lewensduur-verwagte kredietverliese vanaf aanvanklike erkenning tot ontkenning. Die entiteit beskou 'n finansiële bate as in versuim wanneer dit meer as 90 dae op sy kontraktuele betalings agterstallig is, of wanneer daar bewyse is dat die debiteur waarskynlik nie hul kredietverplichtinge ten volle sal betaal sonder die entiteit se verhaal nie, soos regstappe of 'n kredietverbeterende waarborg.

Die voorsieningsmatriksbenadering word gebruik, wat die toepassing van historiese verlieskoerse op verouderingskategorieë van ontvangbare rekeninge behels. Die metodologie vir die berekening van waardedalingswaardes op uitstaande ontvangbare rekeninge se saldo's is soos volg:

- **Groepering van ontvangbare rekeninge (Stap 1):** Ontvangbare rekeninge word in portefeuljes met soortgelyke kredietrisiko-eienskappe gegroepeer om 'n konsekwente en betroubare skatting van verwagte kredietverliese te verseker. Hierdie groeperings is op die tipe debiteur gegrond. Dit verseker dat die kredietrisiko-assessering die onderliggende risikoprofiel van elke segment weerspieël.
- **Historiese tydperk van verkope (Stap 2):** Die bruto drabedrag van ontvangbare rekeninge word op die verslagdatum bepaal en in verouderingskategorieë toegeken op grond van dae agterstallig (bv. lopend, 30 dae, 60 dae, 90 dae en 90+ dae). Die model gebruik historiese blootstelling- en betalingsdata vanaf 1 April 2023 tot die verslagdatum om konsekwente en verteenwoordigende patrone van betalingsgedrag vas te stel.
- **Historiese betalingsprofiel (Stap 3):** Historiese betalingsgedrag word vir elke groep ontvangbare rekeninge en verouderingskategorie ontleed deur uitstaande saldo's te vergelyk met bedrae wat met verloop van tyd ingevorder is. Hierdie ontleding word gebruik om terugbetalingstendense te assesser en vorm die grondslag om die waarskynlikheid van wanbetaling vir elke kategorie te skat.
- **Historiese verlieskoers (Stap 4):** Die waarskynlikheid van wanbetaling (WW) vir elke verouderingskategorie word bepaal deur 'n benadering van voorwaardelike waarskynlikheid te gebruik, wat 'n skatting doen van die waarskynlikheid dat 'n ontvangbare rekening op grond van historiese niebetalingspatrone nie verhaal sal word nie. Die WW verhoog namate saldo's verouder, en weerspieël die waargenome agteruitgang in verhaalbaarheid met verloop van tyd. Die waarskynlikheid van wanbetaling vir saldo's van 90+ dae en ouer word op 100% gestel, gegrond op historiese ervaring van invordering. Bestedingslimiete word toegepas om te verseker dat WW's redelik is en 'n logiese progressie oor die verouderingskategorieë volg.
- **Aanpassing vir huidige en vooruitskouende inligting (Stap 5):** Skattings van verwagte kredietverliese neem ingevolge AARP 104 historiese inligting, huidige toestande en billike en stawende vooruitskouende inligting in ag. Bestuur het geassesseer of daar enige huidige of vooruitskouende faktore is wat die debiteur se betalingsgedrag wesenlik sou beïnvloed, insluitend veranderinge in ekonomiese toestande, befondsingstrukture en invorderingspatrone. Op grond van hierdie assessering is geen wesenlike aanwysers geïdentifiseer wat 'n aanpassing van die historiese verlieskoerse of waarskynlikheid van wanbetaling sou vereis nie. Die entiteit se debiteurebasis bestaan hoofsaaklik uit openbaresektor- en verwante entiteite, waar betalingspatrone stabiel is en nie beduidend deur korttermyn ekonomiese skommeling beïnvloed word nie. Gevolgtlik weerspieël die waarskynlikheid van wanbetaling wat in die model toegepas word, historiese ervaring, gestaaf deur die toepassing van bestedingslimiete, en geen bykomende vooruitskouende aanpassings is toegepas nie.

REKENINGKUNDIGE BELEID

1.6 Finansiële instrumente (vervolg)

Berekening van verwagte kredietverlies (Stap 6): Verwagte kredietverliese word bereken deur die waarskynlikheid van wanbetaling toe te pas op die blootstelling in elke verouderingskategorie op die verslagdatum. Gegewe die aard van die ontvangbare rekeninge, word daar aangeneem dat die verlies gegewe wanbetaling naby 100% is. Die totale verwagte kredietverlies word bepaal deur agterstelling oor alle groepe ontvangbare rekeninge en verouderingskategorieë. Die drabedrag van ontvangbare rekeninge word verminder deur die erkenning van 'n verliesvoorsiening, met bewegings in die voorsiening wat in oorskot of tekort as waardedalingsverliese of waardedalingswinste erken word. Verwagte kredietverliese word anders geassesseer na gelang van die aard van die ontvangbare rekening.

Die entiteit pas vir ontvangbare rekeninge uit ruiltransaksies 'n voorsieningsmatriksbenadering toe, met ontvangbare rekeninge wat op grond van gedeelde kredietrisiko-eienskappe en verouderingsprofiel gegroepeer word. Vir ontvangbare rekeninge uit nieruiltransaksies, wat gewoonlik individueel beduidend en aan spesifieke wetlike of kontraktuele afdwinging onderworpe is, word verwagte kredietverliese op 'n individuele grondslag geassesseer, met inagneming van die spesifieke feite en omstandighede van elke debiteur.

Algemene benadering

Die algemene benadering word op kontant en kontantekwivalente toegepas. Die benadering bepaal die verliesvoorsiening op grond van die feit of daar 'n beduidende toename in kredietrisiko sedert aanvanklike erkenning van die finansiële bate was. Vir dié waar die kredietrisiko sedert aanvanklike erkenning nie beduidend toegeneem het nie, word die verliesvoorsiening teen 'n bedrag gelykstaande aan die 12-maande- verwagte kredietverliese gemeet. Vir die instrumente waar die kredietrisiko beduidend toegeneem het, word lewensduur-verwagte kredietverliese erken. Die entiteit neem aan dat die kredietrisiko beduidend toegeneem het as die saldo meer as 30 dae agterstallig is, en dat die kredietrisiko nie toegeneem het wanneer die kredietrisiko as laag geassesseer is nie.

Die entiteit beskou finansiële bates as in versuim wanneer die saldo meer as 90+ dae agterstallig is of as die debiteur waarskynlik nie sonder verhaal hul kredietverpligtinge ten volle sal betaal nie.

Die entiteit assesseer die kredietrisikogradering van kontant en kontantekwivalente deur die jongste gepubliseerde kredietgraderings te gebruik. Die entiteit beskou kontant en kontantekwivalente as 'n lae kredietrisiko.

VKV's is 'n waarskynlikheid-geweegde skatting van kredietverliese. Hierdie waarskynlikhede van niebetaling word afgelei van historiese betalingspatrone en word, waar nodig, aangepas vir huidige toestande en billike, stawende vooruitskouende inligting. Kredietverliese word as die huidige waarde van alle kontanttekorte gemeet.

Die aanvaarding van die gewysigde AARP 104-standaard het geen impak op die entiteit se kontant en kontantekwivalente nie.

Afskrywing

Finansiële bates word afgeskryf as daar geen billike verwagting is om dit te verhaal nie. Afskrywings word in surplus of tekort erken. Daaropvolgende invorderings van bedrae wat vantevore afgeskryf is, word in oorskot of tekort erken.

Meting van verwagte kredietverliese

Die entiteit meet verwagte kredietverliese van 'n finansiële instrument op 'n manier wat die volgende aandui:

- (a) 'n onbevooroordeelde en waarskynlikheid- geweege bedrag wat bepaal word deur 'n reeks moontlike uitkomst te evalueer;
- (b) die tydwaarde van geld; en
- (c) billike en stawende inligting wat sonder onnodige koste of moeite op die verslagdatum beskikbaar is oor vorige gebeure, huidige toestande en voorspellings van toekomstige ekonomiese toestande.

1.6 Finansiële instrumente (vervolg)

Onterkenning

'n Finansiële bate word onderken wanneer die kontraktuele regte op die kontantvloei verval of vereffen word.

'n Finansiële las word onderken wanneer die verpligting wat in die kontrak gespesifiseer word, nagekom word, gekanselleer word, verval of kwytgeskeld word.

Verrekening

Finansiële bates en finansiële laste word op 'n netto basis verreken en aangebied slegs wanneer die entiteit 'n wetlik afdwingbare reg het om die erkende bedrae te verreken en van voorneme is om op 'n netto basis te vereffen.

1.7 Kontant en kontantekwivalente

Kontant bestaan uit kontant voorhande.

Kontantekwivalente is korttermyn-, hoogs likiede beleggings wat gereedelik omskep kan word in bekende bedrae kontant, en wat aan 'n onbeduidende risiko van veranderinge in waarde onderworpe is.

Kontantekwivalente word gehou met die doel om korttermynkontantverpligtinge na te kom, in plaas van vir beleggings- of ander doeleindes.

Kontant en kontantekwivalente bestaan uit banksaldo's, kontant voorhande, deposito's wat op aanvraag by banke gehou word en ander korttermyn-, hoogs likiede beleggings met oorspronklike vervaldatums van drie maande of minder wat op aanvraag beskikbaar is.

Sekere aandeelbeleggings word by kontantekwivalente ingesluit wanneer hulle in wese kontantekwivalente is.

1.8 Verpligtinge

Verpligtinge verteenwoordig kontraktuele ooreenkomste wat deur die Wes-Kaapse Kultuurkommissie aangegaan word en tot toekomstige uitvloeiing van kontant of ander hulpbronne sal lei.

Verpligtinge word geklassifiseer as kontraktuele reëlings wat op die verslagdatum nie as laste erken word nie.

Bekendmaking van verpligtinge word in die aantekeninge by die finansiële jaarstate gedoen waar dit nodig is om billike verteenwoordiging te behaal.

Verpligtinge word bekendgemaak wanneer die volgende kriteria nagekom word:

- die kontraktuele reëling is niekanselleerbaar of is slegs teen beduidende koste kanselleerbaar; en
- die verpligting is nie deel van die entiteit se gewone, voortdurende bedrywighede nie.

Verpligtinge met betrekking tot gewone bedryfstransaksies, soos werknemerskoste en ander herhalende uitgawes, word nie bekendgemaak nie.

1.9 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en wanneer die bedrag van inkomste betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit die lewering van dienste word erken as 'n oorskot of tekort in verhouding tot die stadium van afhandeling van die transaksie teen die verslagdatum.

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

REKENINGKUNDIGE BELEID

1.9 Inkomste uit ruiltransaksies (vervolg)

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

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

Meting

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

Rente

Inkomste voortspruitend uit ander se gebruik van die entiteit se bates wat rente oplewer, word erken wanneer dit waarskynlik is dat die ekonomiese voordele of dienspotensiaal wat met die transaksie verband hou, na die entiteit sal vloei en die bedrag inkomste betroubaar gemeet kan word.

Rente-inkomste word erken deur die effektiwerentekoersmetode vir finansiële instrumente te gebruik, afhangend van die aard van die onderliggende transaksie.

1.10 Inkomste uit nieruiltransaksies**Erkenning**

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

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

Meting

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

Wanneer die entiteit as gevolg van 'n nieruiltransaksie 'n bate erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate gemeet teen sy billike waarde op die datum van verkryging, tensy dit ook vereis word om 'n las te erken.

Waar daar vereis word dat 'n las erken word, sal dit gemeet word as die beste skatting van die bedrag wat nodig is om die verpligting op die verslagdatum te vereffen, en die bedrag van die verhoging in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las vervolgens verminder word omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde nagekom word, word die bedrag van die vermindering in die las as inkomste erken.

Voorwaardelike toewysings en ontvangstes

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

Rente wat op beleggings verdien word, word volgens toelaagvoorwaardes hanteer. As dit aan die toekenner betaalbaar is, word dit as deel van die las aangeteken en, indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

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

1.10 Inkomste uit nieruiltransaksies (vervolg)

Oordragte en subsidies

Oordragte en subsidies wat van die Departement van Kultuursake en Sport en ander partye ontvang word, word as inkomste erken wanneer dit waarskynlik is dat die ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en dat die bedrag betroubaar gemeet kan word, tensy dit aan voorwaardes onderworpe is.

Waar sodanige oordragte voorwaardelik is, word hulle aanvanklik as laste erken en dan as inkomste erken namate die voorwaardes nagekom word.

Geskenke en donasies, insluitend goedere in natura

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

Dienste in natura

Die entiteit erken dienste in natura wat beduidend vir sy werksaamhede en/of diensleweringdoelwitte is, as bates, en erken die verwante inkomste wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei, en as die billike waarde van die bates betroubaar gemeet kan word.

Waar dienste in natura nie betekenisvol vir die entiteit se werksaamhede en/of diensleweringdoelwitte is nie en/of nie aan die kriteria vir erkenning voldoen nie, maak die entiteit die aard en tipe dienste in natura bekend wat gedurende die verslagtydperk ontvang is.

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

1.11 Vergelykende syfers

Waar nodig, is vergelykende syfers weer geklassifiseer om te voldoen aan veranderinge in aanbieding in die lopende jaar. Die aard en rede vir enige herklassifikasie word bekend gemaak, waar van toepassing.

Sekere laste wat voorheen as betaalbare rekeninge uit ruiltransaksies aangebied is, is in die lopende jaar na ander bedryfslaste geherklassifiseer om tussen finansiële instrumente en niefinansiële laste te onderskei. Dié herklassifikasie het geen impak op die totale laste of netto bates wat voorheen aangegee is nie.

1.12 Uitgawes

Uitgawes word in oorskot of tekort erken wanneer goedere of dienste ontvang word en as daar 'n huidige verpligting is om te betaal, in ooreenstemming met die toevallingsgrondslag van rekeningkunde. Finansiële transaksies wat tot die vereffening van bates of laste lei, word erken wanneer die transaksie plaasvind.

Bedrae wat as onverhaalbaar bepaal word, word afgeskryf wanneer daar geen redelike verwagting van invordering is nie, in ooreenstemming met die entiteit se rekeningkundige beleide oor finansiële instrumente en statutêre ontvangbare rekeninge.

Alle ander verliese word erken in oorskot of tekort wanneer magtiging vir die erkenning daarvan toegestaan is.

Onreëlmatige uitgawes

Onreëlmatige uitgawes is uitgawes wat aangegaan word in stryd met of wat nie in ooreenstemming is met toepaslike wetgewing nie, insluitend die Wet op Openbare Finansiële Bestuur, Tesourieregulasies of die entiteit se beleide oor voorsieningsketteringbestuur.

REKENINGKUNDIGE BELEID

1.12 Uitgawes (vervolg)**Vrugtelose en verkwistende uitgawes**

Vrugtelose en verkwistende uitgawes is uitgawes wat tevergeefs aangegaan is en vermy kon word indien redelike sorg gedra is.

Onreëlmatige en vrugtelose en verkwistende uitgawes word verantwoord en bekend gemaak ingevolge alle toepaslike wetgewing, regulasies, raamwerke, omsendbriewe, instruksienotas, praktyknotas en riglyne wat deur die Nasionale Tesourie en die betrokke owerhede uitgereik word.

1.13 Opgelope oorskot

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

1.14 Begrotingsinligting

Die Wes-Kaapse Kultuurkommissie is onderworpe aan begrotingsbeperkings in die vorm van goedgekeurde begrotings wat deur toepaslike wetgewing en riglyne geïmplementeer word.

Die goedgekeurde begroting word op 'n kontantgrondslag voorberei en deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte aangebied.

Die goedgekeurde begroting dek die fiskale tydperk van 4/1/2025 tot 3/31/2026.

Die finansiële jaarstate en die begroting is op dieselfde basis van rekeningkunde en dus is vergelyking met die begrote bedrae vir die verslagtydperk ingesluit by die Staat van Vergelyking van Begroting en Werklike Bedrae.

Die finansiële jaarstate word op die toevallingsgrondslag van rekeningkunde opgestel, en die begroting word op die kontantbasis opgestel. 'n Vergelyking van begroting en werklike bedrae word dus op 'n vergelykbare grondslag in die staat van vergelyking van begroting en werklike bedrae aangebied, in ooreenstemming met AARP 24.

Die rekonsiliasie tussen die werklike bedrae wat op 'n vergelykbare grondslag aangebied word en die werklike bedrae wat in die finansiële state erken word, word, waar nodig, bekendgemaak om verskille te verduidelik wat uit die grondslag van rekeningkunde, klassifikasie of tydsberekening van transaksies voortspruit.

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

1.15 Verwante partye

'n Verwante party is 'n persoon of entiteit wat beheer of gesamentlike beheer oor, of 'n beduidende invloed op, die entiteit het, of wat aan gemeenskaplike beheer met die entiteit onderworpe is. Verwante partye sluit ook sleutelbestuurspersoneel en hul naasbestaandes in.

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

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

1.15 Verwante partye (vervolg)

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

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

Waar die vrystelling van toepassing is, word voldoende verklarende inligting verskaf om gebruikers van die finansiële jaarstate in staat te stel om die aard van die verwantepartyverhoudings en -transaksies en die uitwerking daarvan op die finansiële state te verstaan.

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

Naasbestaendes van 'n persoon is daardie familieledede wat na verwagting daardie persoon in hul handelinge met die entiteit sal beïnvloed of deur daardie persoon beïnvloed kan word.

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

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

1.16 Gebeure ná die verslagdatum

Gebeure ná die verslagdatum is daardie gebeure, sowel gunstig as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word.

Twee soorte gebeure kan geïdentifiseer word:

- wysigingsgebeure na die verslagdatum, naamlik gebeure wat bewys lewer van toestande wat op die verslagdatum bestaan het; en
- newysigingsgebeure ná die verslagdatum, naamlik gebeure wat aanduidend is van toestande wat na die verslagdatum ontstaan het.

Die entiteit pas die bedrae aan wat in die finansiële jaarstate erken word om aanpassingsgebeure ná die verslagdatum te weerspieël.

Die entiteit maak die aard van wesenlike nie-aanpassingsgebeure ná die verslagdatum en 'n skatting van die finansiële uitwerking daarvan bekend, of verklaar dat sodanige skatting nie gemaak kan word nie, waar niebekendmaking die ekonomiese besluite van gebruikers wat op grond van die finansiële state geneem word, kan beïnvloed.

1.17 Belasting op Toegevoegde Waarde (BTW)

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

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

2. Veranderinge in rekeningkundige beleid

Aanvaarding van AARP 104 (hersien in 2019): Finansiële instrumente

Die entiteit het met ingang van 1 April 2025 die hersiene Standaard van AARP 104 Finansiële Instrumente (uitgereik in 2019) aanvaar.

Die Standaard is terugwerkend toegepas ingevolge AARP 3: Rekeningkundige Beleide, Veranderinge in Rekeningkundige Skattings en Foute deur die oorgangsvoorsienings te gebruik wat in AARP 104 (hersien in 2019) toegelaat word. Gevolglik is vergelykende inligting nie heraanagegee nie, en die kumulatiewe effek van die aanvanklike toepassing van die Standaard is erken as 'n aanpassing aan die opening- opgehoopte oorskot soos op 1 April 2025.

Aard van verandering

Die hersiene Standaard stel die volgende in:

- 'n Nuwe klassifikasie-model vir finansiële bates op grond van:
 - Die entiteit se sakemodel vir die bestuur van finansiële bates; en
 - Die kontraktuele kontantvloei-eienskappe van die finansiële bates
- 'n Nuwe verwagte kredietverlies- (VKV-) waardedalingsmodel wat die aangegaande-verliesmodel wat voorheen toegepas is, vervang;
- Sterker bekendmakingsvereistes ten opsigte van finansiële instrumente en kredietrisiko.

Klassifikasie van finansiële instrumente

Die entiteit het by die aanvanklike toepassing van die hersiene Standaard die klassifikasie van sy finansiële bates en finansiële laste geassesseer op grond van sy besigheidsmodel en die kontraktuele kontantvloei-eienskappe van die instrumente.

Finansiële bates word gehou binne 'n besigheidsmodel met die doel om kontraktuele kontantvloei in te vorder, en die kontraktuele voorwaardes gee aanleiding tot 'n styging in kontantvloei wat slegs betalings van prinsipaal en rente op die hoofbedrag uitstaande is.

Gevolglik word alle finansiële bates steeds teen geamortiseerde koste geklassifiseer en gemeet. Finansiële laste word steeds teen geamortiseerde koste erken en gemeet deur middel van die effektiwerentemete-metode.

Gevolglik het die aanvaarding van die hersiene Standaard nie tot enige herklassifikasie van finansiële instrumente of veranderinge aan hul metingsbasisse gelei nie.

Impak op oorgang

Die tabelle hier onder som die klassifikasie en drabedrae van finansiële instrumente op die datum van aanvaarding op:

Klassifikasie en meting van finansiële instrumente tydens oorgang.

Finansiële instrumente	Vorige klassifikasie (AARP 104 (2009))	Hersiene klassifikasie (AARP 104 (2019))	Drabedrag (R'000)	Impak van herklassifikasie/meting (R'000)
Kontant en kontantekwivalente	Geamortiseerde koste	Geamortiseerde koste	10,200	-
Ontvangbare rekeninge uit ruiltransaksies	Geamortiseerde koste	Geamortiseerde koste	111	-
Ontvangbare rekeninge uit nieruiltransaksies	Geamortiseerde koste	Geamortiseerde koste	42	-
Handels- en ander krediteure	Geamortiseerde koste	Geamortiseerde koste	(2,072)	-
			8,281	-

Daar was geen veranderinge aan die klassifikasie of meting van finansiële instrumente tydens oorgang nie.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

2. Veranderinge in rekeningkundige beleid (vervolg)

Waardedaling van finansiële bate

Die hersiene Standaard vervang die aangeganeverliesmodel met 'n verwagtekredietverlies- (VKV-) model wat tot vroeër erkenning van kredietverliese lei.

Die entiteit pas die vereenvoudigde benadering toe om verwagte kredietverliese vir handels- en ander krediteure te meet. Ingevolge hierdie benadering word lewensduur-verwagte kredietverliese op elke verslagdatum erken.

Verwagte kredietverliese word bepaal deur 'n verouderingsgegronde metodologie te gebruik, met inagneming van:

- Historiese verlieservaring
- Huidige toestande
- Toekomstgerigte inligting
- Entiteit-spesifieke risikofaktore

Rekonsiliasie van waardedalingsvoorsienings tydens oorgang

Die impak van die aanvaarding van die verwagtekredietverliesmodel op die entiteit se waardedalingsvoorsienings word hier onder uiteengesit.

Klas instrument	Aant.	Sluitings-waardedalings-voorsiening ingevolge AARP 104 (2009) (voor aanvaarding)	Aanpassings wat uitsluitlik voortspruit uit verandering aan die metings-kategorie	Verskil wat in opening-opgehoopte oorskot/ (tekort) erken word	Openings-verlies-voorsiening ingevolge hersiene AARP 104 op die datum van aanvanklike aanvaarding
Ontvangbare rekeninge uit ruiltransaksies	5	40	(17)	(17)	23
Ontvangbare rekeninge uit nieruiltransaksies	6	-	42	42	42
		40	25	25	65

Die aanvaarding van die verwagtekredietverliesmodel het gelei tot 'n:

- Afname in waardedaling vir ontvangbare rekeninge uit ruiltransaksies; en
- Erkenning van waardedaling vir ontvangbare rekeninge uit nieruiltransaksies

Dit het oor die algemeen gelei tot 'n netto toename in die verliesvoorsiening van R25,000, wat op 1 April 2025 as 'n vermindering in opening- opgehoopte oorskot erken is.

Impak op die lopende jaar

Die entiteit pas in die lopende jaar die verwagtekredietverliesmodel toe. Bewegings in die waardedalingsvoorsiening word in oorskot of tekort erken en in die betrokke aantekeninge bekendgemaak:

- Aantekening 5: Ontvangbare rekeninge uit ruiltransaksies
- Aantekening 6: Ontvangbare rekeninge uit nieruiltransaksies

Finansiële laste

Die aanvaarding van AARP 104 (hersien in 2019) het nie 'n wesenlike impak op die verantwoording vir finansiële laste gehad nie, wat steeds teen geamortiseerde koste deur middel van die effektiwerentemete metode gemeet word.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

3. Standaard en vertolkings

3.1 Standaard en vertolkings uitgereik, maar nog nie in werking nie

Die entiteit het nie die volgende standaard en vertolkings toegepas wat gepubliseer en verpligtend is vir die entiteit se rekeningkundige tydperke wat op of na April 1, 2026 of later tydperke begin nie:

Standaard/vertolking	Datum van inwerkingtreding: Jare wat begin op of na	Verwagte impak
AARP 1 (gewysig): Aanbieding van finansiële state (lopende saak)	Nog nie in werking nie	Onwaarskynlik dat daar 'n wesenlike impak sal wees

4. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	723	2,198
Korttermyn-deposito's	9,105	8,002
	9,828	10,200
Verdeling tussen finansiële instrumente en niefinansiële instrumente		
Drabedrag van finansiële instrumente	9,828	10,200
Verdeling van drabedrag van finansiële instrumente in kategorieë		
Finansiële bates gemeet teen geamortiseerde koste	9,828	10,200
Kredietgehalte van kontant in die bank en korttermyndeposito's		
Nedbank Beperk	723	2,198
Korporasie vir Openbare Deposito's	9,105	8,002
	9,828	10,200

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

Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoog-likiede beleggings wat by geregistreerde bankinstellings gehou word met vervaldatums van drie maande of minder en wat aan 'n onbeduidende risiko van veranderinge in waarde onderhewig is. Die drabedrag van hierdie bates benader hul billike waarde.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

5. Ontvangbare rekeninge uit ruiltransaksies

Ontvangbare rekeninge uit ruiltransaksies

Ontvangbare rekeninge	82	143
Opgelope rente	-	8
Inagneming van waardedaling	(1)	(40)
	<u>81</u>	<u>111</u>

Rekonsiliasie van voorsiening van waardedaling: Handels- en ander debiteure

Beginsaldo	40	93
Aanpassing: AARP 104 Hersiening ¹	(17)	-
Openingsaldo heraangegee (Aant. 2)	23	-
VKV-voorsiening ²	(21)	-
Afskrywings ³	(1)	(53)
	<u>1</u>	<u>40</u>

Ontvangbare rekeninge word teen geamortiseerde koste geklassifiseer.

Die entiteit pas die verwagtekredietverlies- (VKV-) model toe, in ooreenstemming met AARP 104, om waardedaling op ontvangbare rekeninge te meet. Die vereenvoudigde benadering word toegepas, waarvolgens lewensduur-verwagte kredietverliese op elke verslagdatum erken word. Verwagte kredietverliese word bepaal deur 'n verouderingsgegronde benadering te gebruik, wat segment-spesifieke risiko-eienskappe, historiese verlieservaring en toekomsgerigte inligting insluit, insluitend bestuursoorleggers waar toepaslik. Die vermindering in die waardedalingsvoorsiening in die lopende jaar is toeskryfbaar aan die aanvanklike toepassing van AARP 104 (hersien in 2019), wat tot 'n herassessering van die verhaalbaarheid van ontvangbare rekeninge gelei het.

¹ Aanpassing van die voorsiening soos op at 1 April 2025 (aanvaarding van hersiene AARP 104).

² Aanpassing van die voorsiening soos op 31 Maart 2026.

³ Skuld wat geassesseer is as skuld wat onekonomies is om op te volg, is gedurende die oorsigjaar afgeskryf.

6. Ontvangbare rekeninge uit nieruiltransaksies

Ander ontvangbare rekeninge uit nieruiltransaksies: Kultuurraad	42	42
VKV-voorsiening	(42)	-
Totale ontvangbare rekeninge uit nieruiltransaksies	<u>-</u>	<u>42</u>

Ontvangbare rekeninge uit nieruiltransaksies word aanvanklik teen die transaksiebedrag erken wanneer 'n afdwingbare eis ontstaan. Hierdie ontvangbare rekeninge word vervolgens vir waardedaling geassesseer en 'n verliesvoorsiening word erken waar invordering onseker is.

Rekonsiliasie van voorsiening van waardedaling: Nieruil- ontvangbare rekeninge

Beginsaldo	-	-
Aanpassing: AARP 104 hersien ¹	42	-
	<u>42</u>	<u>-</u>

¹ Aanpassing van die voorsiening soos op at 1 April 2025 (aanvaarding van hersiene AARP 104).

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

7. Betaalbare rekeninge uit ruiltransaksies

Handelskrediteure	26	98
Opgelope uitgawes	-	96
	<u>26</u>	<u>194</u>

Betaalbare rekeninge word teen geamortiseerde koste geklassifiseer. Die drawaarde van betaalbare transaksies benader die billike waarde daarvan.

8. Ander bedryfslaste

Inkomste wat vooruit ontvang is	1,395	1,419
Kliënt-terugbetaalbare deposito's	437	459
	<u>1,832</u>	<u>1,878</u>

9. Verwagte kredietverlies of -wins

Waardedalingswins	21	-
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Gedurende die jaar is 'n verwagtekredietverlieswins gerealiseer op grond van die herevaluering van AARP 104 (hersien).

10. Fooie vanaf fasiliteite

Foos vanaf fasiliteite	2,211	2,211
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11. Rente-inkomste

Rente ontvang	705	573
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Die toename in rente-inkomste is weens hoër banksaldo's wat gedurende die lopende boekjaar gehou is, ondersteun deur 'n toename in die invordering van fooie nadat die hersiene tarief geïmplementeer is.

12. Ander inkomste uit ruiltransaksies

Huurinkomsteskode	5	1
Huurinkomste: Personeelverblyf ¹	108	118
	<u>113</u>	<u>119</u>

¹ Personeel het gedurende die jaar afgetree, wat tot 'n afname in huurinkomste gelei het.

13. Ander inkomste uit nieruiltransaksies

Donasie: Dienste in natura	6,495	5,922
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Vir besonderhede oor die Donasie: Dienste in natura, verwys na aantekening 18.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend	2026	2025
14. Oordragte en subsidies		
Departementele oordrag ontvang	679	3,745
Bykomende befondsing is in die boekjaar 2024/25 vanaf die Departement van Kultuursake en Sport ontvang om werksaamhede verder te ondersteun		
15. Ouditfooie		
Eksterne oudit	35	97
Uitgawes in die vorige jaar sluit 'n gedeeltelike betaling vir die 2024/25-udit in as gevolg van die tydsberekening van die aanvang van die oudit.		
16. Algemene uitgawes		
Administratiewe fooie ¹	1	-
Swak skuld afgeskryf	36	22
Spyseniering ²	30	20
Konsultasie en uitbestede dienste ³	42	59
Verbruiksgoederevoorraad ⁴	79	156
Koerierdiens	3	-
Donasies (oordrag van bates aan DKES) ⁵	362	214
Linne en sagte meublement ⁶	265	123
Instandhouding, herstelwerk en lopende koste ⁷	472	977
Drukwerk, skryfbehoeftes en publikasies ³	57	77
Eiendomsuitgawe	1,846	1,948
Hernuwing van sagtewarelisensie	33	31
Reis en verblyf ⁸	37	63
Uniforms	-	4
	3,263	3,694

¹ Administratiewe fooie bestaan uit reisagentskapsfooie. Die toename is weens bykomende vergaderings en terreinbesoeke wat gedurende die boekjaar plaasgevind het.

² Die toename in spysenieringskoste is hoofsaaklik weens meer in-persoon-vergaderings wat in vergelyking met die vorige jaar gehou is.

³ Die boekjaar 2024/25 sluit uitgawes in met betrekking tot die druk van die vyfjaar- strategiese plan.

⁴ Kombuistoerusting is in die boekjaar 2024/25 by sommige kultuurfasiliteite vervang.

⁵ Bates is gedurende die oorsigjaar aan die Departement van Kultuursake en Sport geskenk om die bates vir die entiteit te bestuur.

⁶ Nuwe linne en sagte meubels is gedurende die jaar vir sommige kultuurfasiliteite aangekoop.

⁷ Koste wat aangegaan is vir die verwydering van puin by die kultuurfasiliteite gedurende die vorige boekjaar.

⁸ Die 2024/25-uitgawes sluit lede in wat van gebiede buite Kaapstad gereis het.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend	2026	2025
17. Ledefooie		
Arendse, M	-	10
Baard, P	1	9
Filander, I	10	-
Govender, K	8	-
Grootboom, G	6	-
Hop, J	-	8
Jama, Z	-	2
Jarvis, A	3	-
Karriem, Y	3	-
Keet, D	8	-
Khati, P	10	-
Maliza, S	9	-
Mavumengwana, S	-	6
Moolman, G	12	-
Muthien, B	-	8
Myers, M	-	5
Nokawaza, L	-	10
Pieters, B	5	-
Samie, Q	-	3
Sinqoto, A	13	-
Weston, R	8	5
Winster, W	-	6
Worsnip, M	12	-
Zono, M	8	-
	116	72

Die toename is hoofsaaklik weens die induksie van nuwe kommissieledes, en bykomende vergaderings en werksinkels wat gedurende die verslagtydperk plaasgevind het.

18. Dienste in natura

Werknemerkoſte: Dienste in natura	6,495	5,922
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Amptenare in diens van die Departement van Kultuursake en Sport (DKES) voer die uitvoerende en administratiewe funksies uit wat met die Wes-Kaapse Kultuurkommissie (WKKK) verband hou. Amptenare wat aan die Openbare Entiteit toegewy is, sluit die amptenare in wat bestuurs- en administratiewe funksies by die sewe (7) kultuurfasiliteite verrig, en die Finansiële Bestuursseenheid wat ondersteuning bied aan die Hoof- Finansiële Beampste (HFB) verantwoordelik vir die finansiële bestuur van DKES en WKKK. Die dienste in natura wat deur hierdie amptenare verskaf word, is beduidend vir die werksaamhede en dienslewingsdoelwitte van WKKK, en hul vergoeding word dus in die staat van finansiële prestasie van WKKK erken, soos deur AARP 23 vereis.

Die Direkteur: Kuns, Kultuur en Taaldienste, die Hoof- Finansiële Beampste en sekere amptenare in die Direkteoraat: Kuns, Kultuur en Taaldienste vervul tweeledige rolle aangesien hulle dienste aan sowel DKES as die WKKK verskaf. Dit is moeilik om die tyd wat deur amptenare aan WKKK bestee word, toe te deel. Die dienste in natura wat van hierdie amptenare ontvang word, kan dus nie betroubaar gemeet word nie en is uitgesluit van die dienste in natura wat in die staat van finansiële prestasie van WKKK erken word, soos vereis deur AARP 23, aangesien die dienste in natura wat deur hierdie amptenare aan WKKK verskaf word, nie aan die kriteria vir erkenning voldoen nie.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend	2026	2025
19. Oordragte en subsidies		
Kultuurrade	520	290
Meer kultuurrade is gedurende die oorsigjaar befonds.		
20. Eiendom, aanleg en toerusting		
Toevoegings	362	214
Vervreemdings	(362)	(214)
	-	-
Toerusting is gedurende die oorsigjaar vir die kultuurfasiliteite aangekoop. Hierdie funksie is binne die departement (DKES) gesentraliseer om doeltreffende batebestuur te verseker. AARP 17, Eiendom, aanleg en toerusting (ontekening van bates) is toegepas om verantwoording te doen vir die effek van die donasie teen drawaarde soos op 31 Maart 2026.		
21. Kontant (gebruik in) voortgebring uit bedrywighede		
(Tekort)/Oorskot	(205)	2,495
Niekontantbewegings:		
Inkomste: Dienste in natura	6,495	5,922
Uitgawes: Dienste in natura	(6,495)	(5,922)
Opgelope rente	(8)	(2)
Opgelope uitgawes	(96)	96
Swak skuld afgeskryf	36	22
Veranderinge in bedryfskapitaal:		
Ontvangbare rekeninge uit ruiltransaksies	61	59
Ander ontvangbare rekeninge uit nieruiltransaksies	-	1,500
Waardedalingsaanpassing	(42)	-
Betaalbare rekeninge uit ruiltransaksies	(118)	203
Ontvangbare rekeninge uit ruiltransaksies (waardedaling)	-	(53)
	(372)	4,320

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

22. Verpligtinge

Gemagtigde bedryfsuitgawes

Goedgekeur en uitbestee

- Okkie Jooste: Every Flush Toilet Hire	-	234
- Bien Donne Manor House: Princeton Protection Services	-	109
- Groot Drakenstein: Princeton Protection Services	-	109
- Okkie Jooste: Princeton Protection Services	-	82
- Koekenaap: BAI Security	-	10
- Melkbos-kultuursentrum: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Spike Technology	-	53
- Melkbos-kultuursentrum: Spike Technology	-	53
	-	652

Totale bedryfsverpligtinge

- Reeds gekontrakteer maar nog nie voorsiening voor gemaak nie	-	652
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Hierdie uitgawes sal befonds word uit

gemagtigde bedryfsuitgawes	-	652
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Hierdie uitgawes sal befonds word uit gemagtigde bedryfsuitgawes.

23. Verwante partye

Verwantskappe

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

DKES verskaf akkommodasie aan WKKK om hul administratiewe en finansiële werksaamhede uit te voer en is 'n verwante party ingevolge AARP 20.

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

Die lede van WKKK, soos bekendgemaak in aantekening 17, en die entiteit is ingevolge AARP 20 verwante partye. Alle departemente en openbare entiteite in die Wes-Kaap word as verwante partye beskou aangesien hulle onder die algemene beheer van die provinsiale wetgewer is.

Verwantepartytransaksies**Inkomste van verwante party af ontvang**

Departement van Kultuursake en Sport	679	3,745
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Dienste in natura vanaf verwante party

Departement van Kultuursake en Sport	6,495	5,922
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AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

24. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan 'n verskeidenheid finansiële risiko's, insluitend kredietrisiko, likiditeitsrisiko en markrisiko wat uit sy finansiële instrumente voortspruit.

Die entiteit se oorhoofse doelwit van risikobestuur is om hierdie risiko's te identifiseer, te meet en te bestuur op 'n wyse wat die volhoubaarheid van werksaamhede en die beskerming van finansiële hulpbronne verseker. Finansiële instrumente ontstaan grotendeels uit die entiteit se daaglikse bedryfsaktiwiteite, en gee aanleiding tot blootstelling aan finansiële risiko's wat in ooreenstemming met goedgekeurde risikobestuursbeleide bestuur word.

Risikobestuur word deur aangewese risiko-eienaars onderneem en word deur die funksie van Ondernemingsrisikobestuur gekoördineer. Risiko's word deurlopend deur die Ondernemingsrisikobestuur- en Etiekkomitee geassesseer, formeel tweejaarliks hersien en kwartaalliks gemonitor. Die Ouditkomitee hou toesig oor die entiteit se risikoprofiel.

In ooreenstemming met AARP 104 (hersien), doen die entiteit sowel kwalitatiewe as kwantitatiewe bekendmakings om gebruikers van die finansiële state in staat te stel om die aard en omvang van risiko's voortspruitend uit finansiële instrumente, asook hul impak op die entiteit se finansiële posisie en toekomstige kontantvloei, te evalueer.

Spesifieke bekendmakings in verband met kredietrisiko, insluitend die toepassing van die Verwagte Kredietverlies- (VKV) model, likiditeitsrisiko (insluitend volwassenheidsontleding) en markrisiko word in die aantekeninge hier onder uiteengesit.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit probleme sal ervaar om sy verpligtinge in verband met finansiële laste na te kom namate hulle verskuldig raak.

Die entiteit bestuur likiditeitsrisiko deur toereikende kontantreserwes te handhaaf, voorspelde en werklike kontantvloei te monitor, en te verseker dat voldoende befondsingsfasiliteite beskikbaar is om korttermyn- en langtermynverpligtinge na te kom.

'n Volwassenheidsontleding van finansiële laste is op grond van kontraktuele onverdiskonteerde kontantvloei opgestel, terwyl finansiële bates op grond van hul verwagte realisasiedatums weerspieël word. Die ontleding word volgens tydbande aangebied om te help met die evaluering van die entiteit se vermoë om verpligtinge na te kom soos hulle verskuldig raak.

Bestuur monitor likiditeit op 'n volgehoue grondslag en is op grond van die onderstaande volwassenheidsprofiel tevrede dat die entiteit voldoende hulpbronne het om verpligtinge na te kom soos hulle verskuldig raak.

Volwassenheidsontleding

'n Volwassenheidsontleding is gedoen om die verwagte tydsberekening van kontantvloei uit finansiële bates en kontantuitvloei vir finansiële laste aan te dui. Die ontleding is uitgevoer om te help met die evaluering van die entiteit se likiditeitsrisiko en sy vermoë om verpligtinge na te kom soos hulle verskuldig raak. Finansiële laste word volgens hul kontraktuele vervaldatums geklassifiseer, terwyl finansiële bates op grond van verwagte realisasiedatums weerspieël word.

Bestuur monitor likiditeit op 'n volgehoue grondslag en verseker dat daar voldoende kontanthulpbronne en befondsingsfasiliteite beskikbaar is om korttermyn- en langtermynverpligtinge na te kom. Die entiteit is op grond van assessering tevrede dat daar voldoende hulpbronne is om die laste te dek soos hulle verskuldig raak.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

24. Risikobestuur (vervolg)

Finansiële bates

Verwagte kontantinvloei

Kontant en kontantekwivalente

Binne 1 jaar

2-5 jaar

5+ jaar

9,828

-

-

Handels- en ander debiteure

81

-

-

9,909

-

-

Finansiële laste

Verwagte kontantuitvloei

Binne 1 jaar

2-5 jaar

5+ jaar

Handelskrediteure

26

-

-

Ander finansiële laste

1,832

-

-

1,858

-

-

Posisie van netto likiditeit

Binne 1 jaar

2-5 jaar

5+ jaar

Totale verwagte kontantinvloei

9,909

-

-

Totale verwagte kontantuitvloei

(1,858)

-

-

8,051

-

-

Sensitiwiteitsontleding

Op 31 Maart 2026, indien die rentekoerse op veranderlike-koers finansiële instrumente 1% hoër/laer was en alle ander veranderlikes nog konstant was, sou die jaar se oorskot R14 476 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko is die risiko dat een party by 'n finansiële instrument 'n finansiële verlies vir die ander party sal veroorsaak deur nie 'n verpligting na te kom nie. Die entiteit se maksimum blootstelling aan kredietrisiko is beperk tot die drabedrae van die finansiële bates wat op die verslagdatum erken word.

Die entiteit se kredietrisiko word as laag geassesseer. Kontant en kontantekwivalente word uitsluitlik geplaas by finansiële instellings met 'n hoë kredietgehalte wat deur die Suid-Afrikaanse Reserwebank gereguleer word. Die entiteit pas vir handelskrediteure die vereenvoudigde benadering toe wat ingevolge die hersiene AARP 104 toegelaat word om die verliesvoorsiening te meet teen 'n bedrag gelykstaande aan lewensduur-verwagte kredietverliese (VKV). Aangesien hierdie ontvangbare rekeninge nie 'n beduidende finansieringskomponent bevat nie en kort terugbetalingstermyne en histories lae wanprestasiekoerse het, is die risiko van 'n beduidende verandering in kredietrisiko minimaal. Toekomstgerigte makro-ekonomiese faktore word jaarliks geëvalueer, maar het nie 'n wesenlike invloed op die historiese basislynverlieskoerse nie. Daar is geen beduidende konsentrasies kredietrisiko vir die entiteit nie.

Kredietrisikoblootstelling (Voorsieningsmatriks)

Die volgende tabel verskaf inligting oor die entiteit se blootstelling aan kredietrisiko en VKV's vir handelskrediteure soos op 31 Maart 2026 deur die vereenvoudigde benadering te gebruik.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

24. Risikobestuur (vervolg)

Ontvangbare rekeninge - dae agterstallig	Geweegde gemiddelde verlieskoers %	Bruto drabedrag	Verlies- voorsiening (VKV)
Lopend (nie agterstallig nie)	0.64	33	-
1-30 dae agterstallig	0.50	16	-
31-60 dae agterstallig	0.89	3	-
61-90 dae agterstallig	-	-	-
90+ dae agterstallig	7.08	30	2
	-	82	2

Die verlieskoerse wat hier bo bekendgemaak word, verteenwoordig geweegde gemiddelde verwagte kredietverlieskoerse op grond van historiese betalingsgedrag. Ontvangbare rekeninge wat meer as 90 dae oud is, word as in versuim beskou en is gedeeltelik verswak. Die entiteit het oordeel toegepas in die bepaling van verwagte kredietverliese, met inagneming van die veroudering van ontvangbare rekeninge, historiese betalingstendense en spesifieke inligting wat oor individuele debiteure beskikbaar is.

Nieruil- ontvangbare rekeninge

Nieruil- ontvangbare rekeninge word individueel geassesseer as gevolg van hul spesifieke aard en onderliggende kontraktuele reëlins.

Die saldo hou verband met ontvangbare rekeninge wat uit 'n oortreding van 'n Memorandum van Ooreenkoms voortspruit. Wetlike invorderingsprosesse is aan die gang; die ontvangbare rekening word egter op grond van die beskikbare inligting as krediet-verswak beskou en volle voorsiening is daarvoor gemaak.

Markrisiko

Die entiteit se primêre finansiële instrumente bestaan uit kontant en kontantewalente en korttermynbeleggings wat albei veranderlike rentekoerse behels. Die entiteit is nie aan beduidende markrisiko's, soos valutarisiko of prysrisiko, blootgestel nie, aangesien dit geen buitelandse valutatransaksies of aandelebeleggings hou nie. Rentekoersrisiko word bestuur deur oorskotfondse in hoogs likiede, laerisiko-rekeninge by finansiële instellings van goeie aansien te belê, en sodoende te verseker dat rente-inkomste geoptimeer word terwyl kapitaal bewaar word.

Rentekoersrisiko

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

Die entiteit se blootstelling aan rentekoersrisiko is laag, aangesien die meerderheid van sy finansiële bates uit korttermynverbruiker- ontvangbare rekeninge bestaan wat nie kontraktuele rente behels nie, of wat rente teen vaste statutêre koerse behels. Die entiteit gebruik die vereenvoudigde benadering vir hierdie ontvangbare rekeninge. Die entiteit se kontant en kontantewalente word in korttermyn dagrekeninge by die Reserwebank teen beweeglike markverwante rentekoerse belê.

Kontant en kontantewalente word in korttermyn dagrekeninge by finansiële instellings gehou en verdien rente teen veranderlike markverwante koerse. Alhoewel hierdie saldo's aan skommeling in rentekoerse blootgestel is, word die impak as gevolg van die korttermynaard van die beleggings en die relatief stabiele rentekoersomgewing nie as beduidend beskou nie.

Die entiteit het geen beduidende rentedraende finansiële laste nie.

Gegewe die laerisikoprofiel en korttermynaard van hierdie instrumente, sal 'n verandering in markrentekoerse op die verslagdatum nie 'n wesenlike impak op die entiteit se surplus of tekort hê nie.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

24. Risikobestuur (vervolg)

Die tabel hier onder toon die entiteit se blootstelling aan rentekoersrisiko.

Klas finansiële instrumente	Drabedrag	Rentekoers-profiel
Finansiële bates		
Kontant en kontantekwivalente	9,828	Veranderlike koers
Netto blootstelling	9,828	

25. Gebeure ná die verslagdatum

Ná die verslagdatum het hewige storms en oorstromings aansienlike skade aan sekere kultuurfasiliteite veroorsaak, spesifiek Schoemanspoort (Oudtshoorn) en Koekenaap (Lutzville). Opruimingswerk is tans aan die gang, en die Departement van Infrastruktuur (DvI) is besig om gedetailleerde assesserings uit te voer om die volle omvang van die skade aan infrastruktuur by al twee terreine te bepaal.

As gevolg van die skade wat opgedoen is, insluitend die verlies van toegangspaaie en brûe, is die betrokke fasiliteite tans ontoeganklik en nie in bedryf nie. Gevolglik is alle besprekings by hierdie fasiliteite tot verdere kennisgewing gekanselleer. Voortdurende ongunstige weerstoestande in die Oudtshoorn-gebied beïnvloed steeds die Schoemanspoort-fasiliteit.

Die finansiële impak van die skade kon op die verslagdatum nie betroubaar geskat word nie, aangesien assesserings deur die Departement van Infrastruktuur steeds aan die gang is. Daar word verwag dat 'n begroting nodig sal wees om die geïdentifiseerde skade te herstel sodra die omvang daarvan bepaal is.

Hierdie fasiliteite speel 'n belangrike rol in die ondersteuning van gemeenskapswelstand en jeugontwikkeling in die Provinsie, en die herstel daarvan bly 'n prioriteit.

Bestuur het dit as 'n nie-aanpassende gebeurtenis na die verslagdatum geassesseer, aangesien die gedetailleerde assessering en kwantifisering van die skade steeds aan die gang is.

26. Begrotingsafwykings

Wesenlike afwyking tussen begroting en werklike bedrae

26.1 Verkoop van goedere en dienste buiten kapitaalbates

Die afwyking is weens die implementering van hersiene tariewe gedurende die oorsigjaar.

26.2 Entiteitsinkomste buiten verkope

Die afwyking is weens hoër as verwagte kontantsaldo's wat gedurende die jaar in beleggingsrekeninge gehou is, wat daartoe gelei het dat meer rente verdien is.

26.3 Ander oordragte - oorskotfondse

Ander oordragte - oorskotfondse

Reserwes wat by die begroting ingesluit is om die entiteit se bedrywighede toereikend te befonds.

26.4 Goedere en dienste

Die afwyking is weens 'n oponthoud in die verkryging van sonkragpaneel. Die verkryging is in die nuwe boekjaar geïnisieer en is op dreef vir aflewering in die boekjaar 2026/27.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in rand duisend

2026

2025

27. BBSEB-prestasie

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



URhulumente
weNtshona Koloni



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



IKhomishini yeNkcubeko yeNtshona Koloni

INgxelo yoNyaka
2025/2026

ICANDELO A: INGCACISO NGOKUBANZI

3

1. INGCACISO NGOKUBANZI YEQOMRHU	3
2. ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO	4
3. INTSHAYELELO EYENZIWA NGUSIHLALO	5
4. UPHONONONGO LWEGOSA LESIGQEBA	6
5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA	9
6. UVAVANYO NGOKUBANZI LWEQHINGA	10
6.1. Umbono	10
6.2. Umnqophiso	10
6.3. Iinqobo ezisesikweni	10
7. IZIGUNYAZISO ZOWISOMTHETHO NEZINYE	10
8. ISAKHELO SOMBUTHO	14

ICANDELO B: INGCACISO YOMSEBENZI

15

1. INGXELO YOMPICOTHI ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI	15
2. UVAVANYO NGOKUTSHA LOMSEBENZI	15
2.1. UBume bokuNikezelwa kweNkonzo	15
2.2. ubume bombutho	16
2.3. Uphuhliso lomgaqonkqubo ongundoqo neenguqu kwezomthetho	17
2.4. Inkqubela phambili ebhekiselele ekufezekisweni kweMpembelelo zeziko neZiphumo	17
3. INGCACISO YOKUSEBENZA KWENKQUBO YEZIKO	18
3.1. Inkqubo 1:	18
4. UKUQOKELELWA KWENGENISO	23
5. UTYALOMALI LWENKUNZI	23

ICANDELO C: ULAWULO

26

1. INTSHAYELELO	26
2. IIKOMITI ZEMICIMBI YESEBE (Ukuba kufanelekile)	26
3. UGUNYAZIWE WESIGQEBA	26
4. UGUNYAZIWE ONIKA INGXELO / IBHODI	27
5. ULAWULO LOMNGCIPHEKO	40
6. IYUNITHI YOLAWULO LWANGAPHAKATHI	41
7. UPHICOTHO ZINCWADI LWANGAPHAKATHI	41
8. IIKOMITI ZOPHICOTHO ZINCWADI	43
9. UHAMBELWANO NEMIGAQO NEMIMISELO	46
10. UBUQHOPHOLOLO NORHWAPHILIZO	46
11. UKUNCITSHISWA KWEDOLO	47
12. INDLELA YOKUZIPHATHA	47
13. IMIBA YOKHUSELO LWEMPILO NOLWENDALO	47
14. UNOBHALA WENKAMPANI/WEBHODI (UKUBA KUFANELEKILE)	47
15. UXANDUVA LWENTLALO	47
16. INGXELOYEKOMITI YOPHICOTHO ZINCWADI	48
17. INGCACISO YOMSEBENZI WOKUHAMBELANA NEB-BBEE	51

ICANDELO D: ULAWULO LWEMICIMBI YABASEBENZI**52**

1. INTSHAYELELO 52
2. IINKCUKACHA ZAMANANI ZOLONGAMELO LWEMICIMBI YABASEBENZI 52

ICANDELO E: INGXELO YOHAMBELWANO LWEPFMA**53**

1. INKCITHO ENGALUNGELELANANGA, ENGENAZIQHAMO NENGENAMSEBENZI
NELAHLEKO EBAMBEKAYO 53
 - 1.1. Inkcitho engalungelelananga 53
 - 1.2. Inkcitho engenaziqhamo nengenamsebenzi 55
 - 1.3. Isibhengezo esangezelelweyo esiphathelele kwilahleko ebambekayo ngokuhambela neCandelo lePFMA
55(2)(b)(i) &(iii)) 56
2. INTLAWULO EYENZIWA EMVA KWEXESHA ELIMISELWEYO KUNYE/OKANYE
UKUNGAHLAWULWAKWABANIKEZELI BENKONZO 57
3. ULAWULO LWESIXOKELELWANO SONIKEZELO 57
 - 3.1. Ukuthenga ngezinye iindlela 57
 - 3.2. Ukuguqulwa kwesivumelwano nokwandiswa. 57

ICANDELO F: INGCACISO YEMALI**48**

1. INGXELO YOMPHICOTHI ZINCWADI WANGAPHANDLE 48
2. IINGXELO ZONYAKA ZEMALI 63

ICANDELO A: INGCACISO NGOKUBANZI

X

ICANDELO A: INGCACISO NGOKUBANZI

1. INGCACISO NGOKUBANZI YEQUMRHU LIKARHULUMENTE

IGAMA ELIBHALISIWEYO	IKhomishini yeNkcubeko yeNtshona Koloni
INIMBOLO YOBHALISO (ukuba kufanelekile):	Akufanelekanga
IDILESI YENDAWO:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
IDILESI YEPOSI:	P.O. Box X7115 Cape Town 8001
INOMBOLO YEMFONOMFONO:	+27 21 483 9714
IDILESI YEIMEYILE:	Thandwa.Ntshona@westerncape.gov.za
IDILESI YEWEBHUSAYITI:	www.westerncape.gov.za /cas
ABAPHICOTHI ZINCWADI BANGAPHANDLE:	Auditor-General South Africa 19 Park Ln Milnerton Cape Town 7441
IIBHANKA:	Nedbank 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001

AA	UGunyaziwe onNika iNgxelo
AC	IKomiti yoPhicotho zincwadi
AFS	liNgxelo zoNYaka zeMali
AGSA	UMphicothi zincwadi Jikelele woMzantsi Afrika
BBBEE	UkuXhotyiswa ngoQoqosho okuSekwe ngokuBanzi kwabaNtsundu
CAPEX	INgxelo yeNkcitho yeNkunzi
CEO	IGosa eliyiNtloko leSigqeba
CFO	IGosa eliyiNtloko yeMali
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DPOCS	ISEbe loLongamelo lwamaPolisa noKhuselo loLuntu
DSAC	ISEbe leMidlalo uBugcisa neNkcubeko
DOI	ISEbe leZiseko ezinguNdoqo
ECM	ULawulo lokuQulathiweyo lweShishini
EPWP	INkqubo eYandisiweyo yeMisebenzi kaRhulumente
EQPRS	INkqubo yeElektroniki yokuNikwa kweNgxelo ngoMsebenzi yaRhoqo ngeKota
ERM	UkuLawulwa koMngcipheko lweShishini
ERMECO	UkuLawulwa koMngcipheko weShishini kunye neKomiti yeeNqobo eziseSikweni
IAF	UMsebenzi woPhicotho zincwadi lwaNgaphakathi I
MEC	ILungu leBhunga leSigqeba
FMPII	IsiCwangcisonkqubo sengcaciso yeNkqubo yokuLawulwa koMsebenzi
MTEF	IsiCwangcisonkqubo seNkcitho yeSithuba esiPhakathi
NAC	IBhunga leSizwe loBugcisa
NTR	IMimiselo yeSizwe yeCandelo loLawulomali
OHASA	UMthetho weMpilo eNgqeshweni noKhuselo
PAA	UMthetho woPhicotho zincwadi kaRhulumente
PFMA	UMthetho woLawulo lweMali kaRhulumente, uMthetho 1 we1999
POPIA	UMthetho woKhuseleko lweNgcaciso yoMntu
PTI	IMiyalelo yeCandelo loLawulomali lePhondo
SCM	ULawulo lweSixokelelwano soNikezelo
TID	INkcazelo yoMgqalisela woBuchule
TR	IMimiselo yeCandelo loLawulomali
UAMP	IsiCwangciso soLwulo loMsebenzisi weAsethi
WCCC	IKhomishini yeNkcubeko yeNtshona Koloni

3. INTSHAYELELO EYENZIWA NGUSIHLALO

KwekaCanzibe 2025, uMphathiswa wePhondo waqesha le Khomishini ikhoyo yeNkcubeko yeNtshona Koloni (WCCC), ixhabe ukunikela kulondolozo, kukukhuthaza, nophuhliso lwenkcubeko eNtshona Koloni. Unyaka wethu wokuqala uhlangabezane nemingeni embalwa esekiweyo; ngoko, siphumelele ukuqinisekisa ngomiliso lwesigunyaziso sethu esilawulayo. Imimandla emithathu yokusebenza yeWCCC njengoko ichaziwe yiKhomishini yeNkcubeko yeNtshona Koloni kunye noMthetho wamaBhunga eNkcubeko, 1998, kukulawula, kukuphatha kukuphuhlisa nokugcina ipropati eshukumayo nengashukumayo. Ukulawulwa kobhaliso nokubhangiswa kobhaliso kwamaBhunga eNkcubeko; nokucebisa uMphathiswa wePhondo ngendlela elungileyo yokufezekisa isigunyaziso seWCCC. Le mimandla yokusebenza inceda iKhomishini okokuba inikele kuhambelwano lwentlalo, kwimpilontle yoluntu nokusetyenziswa okuzinzileyo kweziseko ezingundoqo zenkcubeko kulo lonke iphondo.



Portia Khati
Egameni loGunyaziwe oNika iNgxelo (WCCC)

Ngeenzame zethu zokulawula nokugcinwa kwepropati, iKomiti yeZibonelelo iqhube uhlobo lwendawo kumaziko amathathu alawulwa yiWCCC. Uhlaziyo olwahlukeneyo lwachongwa ze izindululo zenziwa kuMphathiswa. Silindele ukumiliselwa kwezo zindululo. Sihleli sizibophelele ekunikeleni ngendawo ekhuselekileyo kuluntu lwethu kunye nolutsha okokuba luthabathe inxaxheba kwimisebenzi kubume obungenazoyikiso, ngoko sixhasa ukuthatyathwa kwenxaxheba okuhlangeneyo kunye nophuhliso lolutsha. Kodwa ngokunjalo siqinisekisa ngokusetyenziswa ngoqoqosho kwezibonelelo.

Ngesi sithuba, sibe nakho ukuxhasa ngemali amaBhunga eNkcubeko ali12 saze sagcina ubhaliso lwawo onke amaBhunga eNkcubeko angama34. Sifumene ngokunjalo amabhunga amatsha amathathu abhalisiweyo athe anyusa inani lamaBhunga eNkcubekolaya kutsho kuma37. La maBhunga eNkcubeko abhalisiweyo anceda kukunikwa kwengqwalasela yombono wethu ngokuxhaswa kwamalinge oluntu andeleliswe kubugcisa kunye nenkcubeko, ngoko kukhuthazwa ubugcisa nenkcubeko.

Ndithanda ukwenza umbulelo ongazenzisiyo kulo nakuliphi na ilungu leKhomishini ngokuzinikela ngokuphathelele ekufezekisweni kweenjongo zeWCCC. Bekungekho lula kunyaka wokuqala, kodwa sibe nakho ukuphumeza ezimbini kwebesijolise kuko. Ndithanda ukuqhwabela izandla ukuzinikela kweenkokheli zesigqeba kunye nabasebenzi, eziqinisekise ngokuqhubeka kweenkonzo kunye nozinzo olulawulayo ngubuchule baza. Siya kuqhubeka ngokugxila kwethu kubume bokugcina, bokukhuthaza nobophuhliso eNtshona Koloni.

Portia Khati
Egameni loGunyaziwe oNika iNgxelo (WCCC)
Umhla: 31 kuCanzibe2026

X 4. UVAVANYO NGOKUBANZI LOGUNYAZIWE ONIKA INGXELO

Uvavanyo kwakhona ngokubanzi lwemali yequmrhu likarhulumente

Iindlela zenkcitho yequmrhu likarhulumente. IQumrhu lifumene isabelo samaR679 000 esivela kwiSebe njengentlawulo ekhutshelweyo ephathelele kumiliselo lwesigunyaziso salo. IAKhawunti yoTyalomali yeNtshona Koloni ngesithuba sonyaka ophantsi kophononongo ukwangezelela ingeniso edingekayo eya kugcina imisebenzi yeQumrhu ngokunjalo nangokuphathelele kukulolongwa kwamaziko enkcubeko.

Iindlela zokuchitha kweQumrhu

Uhlelo ngokoqoqosho	2025/26			2024/25		
	Uhlahlo lwabiwomali	INkcitho eYiyo	INkcitho (Engaphezulu) engaphantsi	Uhlahlo lwabiwomali	INkcitho eYiyo	INkcitho (Engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
IMpahla kunye neeNkonzo	9 247	3 898	5 349	4 264	4 135	111
Luonke	9 247	3 898	5 349*	4 264	4 135	111

* Ulondolozo lubangelwe ikakhulu lulityazso kukuthengwa kwephaneli zesola. Ukuthenga kwasungulwa kunyakamali omtsha yaye ngoku sele kuza kuthunyelwa impahla kunyakamali wama2026/27.

Izithintelo zekhono kunye nemingeni ejamelene nequmrhu likarhulumente

Iimeko zendalo ezimbi kunye neepateni zokutshintsha kwesimo sendalokuchaphazele ukuqokelelwa kwengeniso ngenxa yokurhoxiswa kobhukisho oluvunyiweyo ngethuba lesichotho esifunyenweyo kunyaka ongaphambili. Ngaphezulu, umonakalo weziseko ezingundoqo kwimimandla ethile kulo lonke iphondo kube nomphumela wofikelelo olunyiniweyo, ezinye zemigaqo zingangeneki okokuba kuhanjwe kuzo.

Imisebenzi engundoqo eyekiweyo / imisebenzi ekufuneka iyekwe

Akukho misebenzi iyekiweyo ngesithuba sonyaka ophantsi kophononongo.

Imisebenzi engundoqo emitsha okanye ecetywayo

IKomiti yeZibonelelo iqhube iimvavanyo zendawo yaze yaphonononga okufunyenweyo kufundo lokufaneleka ukuncedisa kuphuculo olucetywayo kwizibonelelo zenkcubeko. Oku kufunyenweyo kuya kukhokhela ucwangciso lwexesha elizayo olujolise ekwandiseni uzinziso, ufikelelo, nokusetyenziswa kwezibonelelo.

Izicelo lokuqengqelwa kweengxowamali

I-WCCC icele ukuqengqelwa kweenkgxowamali okwavunywa nguGunyaziwe weSigqeba weSebe.

Ulawulo lwesixokelelwano sonikezelo kweendlela zokusebenza ezilungileyo.

I-WCCC, ngoncedo oluvela kwiSebe leMicimbi yeNkcubeko neMidlalo, iseke iinkqubo ezomeleleyo zoLawulo lweSixokelelwano soNikezelo (SCM) kunye neenkqubo ukuqinisekisa ngokuba phandle, ngokufaneleka, nangokuthatha uxanduva kwimisebenzi yalo yokuthenga nokulawulwa kwemali. Ezi nkqubo ziyilelwe okokuba zilungelelaniswe nezicwangcisonkqubo zomthetho nezolawulo, ziqinisekisa ngohambelwano nangokukhuthazwa kweendlela zokusebenza ezilungileyo.

Zonke izindululo zoluhlu lwamaxabiso ezingabongozwanga zonyaka ophantsi kophononongo.

Ingaba iinkqubo zeSCM zikho

Iinkqubo zeSCM zikho, yaye imigaqonkqubo ihlaziyiwe ukuthintela inkcitho engalungelelananga. Ezi nkqubo zilungelelaniswe ngokupheleleyo nemithetho yowisomthetho nelawulayo. IQumrhu alenzanga nayiphi na inkcitho engagunyaziswanga, engenaziqhamo, engalungelelananga okanye engenamsebenzi ngesi sithuba siphantsi kophononongo, labonisa ulongamelo oluhlakaniphileyo lwemali. Uphononongo oluqhubekayo, uphicotho zincwadi nokwandiswa kwimisebenzi yeSCM luqinisekisa ngento yokuba imingcipheko engakho ichongwa kwangaphambili ze ilungiswe ngokufanelekileyo.

Iminingeni efunyenweyo nendlela yokuyisombulula

Ngesithuba sonyakamali wama2025/26, ukuqulunqwa kolawulo lweKhomishini yeNkcubeko yeNtshona Koloni kwaguqulwa kulandelwa ukusetyenziswa oGunyaziwe weSigqeba ngokoMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko ofundwa kunye noMthetho woLawulo lweMali kaRhulumente. Ezi nguqu zamiliselwa ukuqinisa uzinzo kulawulo, kuqinisekiswa ngohambelwano nezigunyaziso ezisemthethweni, nokuxhasa ulongamelo olusebenzayo lweKhomishini.

IKhomishini iqaphele into yokuba ezi nguqu zolawulo zenzeke kubume bemingeni ephathelele kuhambelwano neenkqubo ezisemthethweni zokunikwa kwengxelo yaye ziseke imithetho yolawulo ngesi sithuba siphantsi kophononongo. Uqulunqo oluhlaziyiweyo kuxhibe ekuxhaseni indlela ephuculweyo yolawulo, ukuthatyithwa koxanduva, kunye nohambelwano oluhamba neemfuno ezisebenzayo zomthetho nezokunikezelwa kwengxelo.

Imicimbi yokunikwa kwengxelo yophicotho zincwadi kunyaka ongaphambili nendlela eya kulungiswa ngayo

Ayikho. I-WCCC ifumene uphicotho zincwadi olungenaziphene kunyakamali ongaphambili.

Imbonakalo/iziCwangciso zexa elizayo ukulungisa imingeni yemali

UMgaqonkqubo wokuSetyenziswa kwamaZiko eNkcubeko kuphononongiwe ze kwamkelwa yaye kunikezela ngesicwangcisonkqubo esicwangcisiweyo ukuqinisekisa ngento yokuba ukusetyenziswa kweziko kulawula ngendlela efanelekileyo, enoqoqosho, nesebenzayo. UMgaqonkqubo ushedyulelwe ukumiliselwa ngomhla woku1 kuTshazimpuzi ka2026. Uxhibe ukukhuthaza ukusetyenziswa ngokupheleleyo kweeasethi eziphantsi kolawulo lweKhomishini nokuxhasa uzinziso oluphuculweyo lwemali ukuya phambili. IWCCC isele izibophelele ekuqiniseni uYilo oluLawulweyo loThungelwano ngentsebenziswano ezinzileyo kunye namahlakani eqhinga.

Imisitho eyenzeke emva komhla wokunikwa kwengxelo

Isichotho esibethe iNtshona Koloni ngekaCanzibe ka2026 sichaphazele amaziko qwahlukeneyo enkubeko yaye adala umonakalo ofana neempuphuma nokuvuza kwisakhiwo esikhulu kunye nezindlu zikarhulumente.

Okunokwenzeka koqoqosho

IKhomishini imile ngoqoqosho yaye izinzile ngokokusebenza ngenkxaso yeSebe nangokuqokelelwa kwengeniso yayo evela ekusetyenzisweni kwamaziko ayo enkubeko. Ukubekwa kwabasebenzi kuyo bevela kwiSebe kunceda iWCCC okokuba ilawule imicimbo yayo ze isebenzise isigunyaziso sayo ngokufanelekileyo.

Nangona iKhomishini yeNkcubeko ifumene uxinzelelo lwezemali ngesi sithuba siphantsi kophononongo, imiqathango yokudanjiso yamiliselwa ukuqinisekisa ngokusebenza kakuhle okuqhubekayo phantsi kwezi meko zezithintelo zemali zigqubayo. Ngaphezulu, IQumrhu lihleli lizibophelele ekugcineni imithe

Ukwamkela/okanye ukuNcoma

Egameni leKhomishini yeNkcubeko yeNtshona Koloni, ndamkela ngombulelo isikhokhelo endisifumene kuMphhathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, UMphathiswa Ricardo Mackenzie. Ndifuna ukwamkela ngokunjalo amalungu angaphambili eKhomishini yeNkcubeko athe ayila isiseko esomeleleyo kulawulo nakwindlela yokuziphatha



eneenqobo ezisesikweni elungiselela thina ukuba sakhe ngaphezulu.

Ndincoma ngakumbi iSebe leMicimbi yeNkcubeko neMidlalo ngenkxaso yalo enyamezeleyo kunye exatyisiweyo, ethe yanikela kukuzalisekisa kweQumrhu izigunyaziso salo ngokuhambelana noMthetho weKhomishini yeNkcubeko yeNtshona Koloni namaBhunga eNkcubeko, we1998.

IKhomishini iyixabise ngokunjalo inkxaso yobuchule neyemali enikezelwe liSebe leZiseko enginguNdoqo eziphathelele kuhlaziyo olukhulu nolungiso olungxamileyo olufunyenwe kumaziko enkubeko. IKhomishini yeNkcubeko yeNtshona Koloni iya kuqhubeka, kunyaka ozayo inikezela kwisigunyaziso sayo ngokuhambelana nokuphambili kukaRhulumente.

P Khathi
 UGunyaziwe oNika iNgxelo egameni leKhomishini yeNkcubeko yeNtshona Koloni
 Umhla: 31 kuCanzibe2026

5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam kunye nenkolo, ndiqinisekisa okulandelayo:

- Yonke ingcaciso kunye nezixa-mali ezibhengezwe kwingxelo yonyaka iyahambelana neengxelo zonyaka zemali eziphicothiweyo nguMphicothi-zincwadi Jikelele.
- Ingxelo yonyaka iphelele, ichanekile yaye akukho naziphi na zinto ezishiyeiweyo.
- Ingxelo yemali iqulunqwe ngokuhambelana nezikhokhelo ezikwingxelo yemali njengoko ikhutshwe liCandelo loLawulo-mali leSizwe.
- IiNgxelo zoNyaka zeMali (iCandelo F) zilungiswe ngokuhambelana nemigangatho esebenza kwiqumrhu likarhulumente.
- UGunyaziwe oNika iNgxelo unoxanduva lokulungiselela iingxelo zonyaka zemali kunye nezigwebo ezenziwe kule ngcaciso.
- UGunyaziwe oNika iNgxelo unoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi eyilelwe ukunika ingqinisekiso efanelekileyo ngemfezeko nokuthembeka kwengcaciso yokusebenza, ingcaciso ngemicimbi yabasebenzi kunye neengxelo zonyaka zemali.
- Abaphicothi-zincwadi bangaphandle kunxityelelwene nabo okokuba banike imbono ezimeleyo ngeengxelo zonyaka zemali.

Ngokwembono yethu, ingxelo yonyaka ibonise ngokufanelekileyo imisebenzi, ingcaciso yokusebenza, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yequmrhu likarhulumente kulungiselelwa unyaka-mali ophela ngomhla wama31 kweyoKwindla ka2026.

Obekekileyo



Portia Khati
USihlalo weQumrhu
Egameni loGunyaziwe oNika iNgxelo
Umhla: 31 kuCanzibe2026

6. UPHONONONGO LWEQHINGA

6.1. Umbono

Ukunikela ngokufanelekileyo kukukhula nophuhliso lobume obunamandla benkcubeko ngokubhekiselele kwiNtshona Koloni ehlangeneyo.

6.2 UMnqophiso

Ukulondoloza, ukukhuthaza, nokuphuhlisa inkcubeko eNtshona Koloni:

- Ngokubhaliswa nokungabhaliswa kwamabhunga enkcubeko;
- Ngokunikezelwa kwenkxaso yemali kumabhunga enkcubeko abhalisiweyo;
- Ngokuphatha, ukulawula, ukuphuhlisa nokulolonga ipropati eshukumayo nengashukumayo ebekwe phanti kwempatho yayo nguMphathiswa wePhondo;
- Ngomsebenzi weminye imisebenzi enikezelwe nguPhathiswa wePhondo; kunye
- Nokucebisa uMphathiswa wePhondo ngomgaqo-nkqubo..

6.3. Iinqubo ezisesikweni

Umbono, umnqophiso kunye neenqobo ezisesikweni zeKhomishini yeNkcubeko yeNtshona Koloni unikela kwimpilontle yamaqela achongiweyo aphambili ukuqinisekisa okokuba umnikelo wayo obhekiselele kubandakanyeko lwentlalo ngokunjalo nokunikezelwa ngokufanelekileyo kweenkonzo zayo kuye wonke umntu.



7. IZIGUNYAZISO ZOWISOMTHETHO NEZINYE

IKhomishini yeNkcubeko yeNtshona Koloni liqumrhu elisemthethweni elisekwe ngokuhambelana noMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko, 1998 (uMthetho 14 we1998). I-WCCC yadweliswa njengeShedyuli yesi3, icandelo C lequmrhu likarhulumente wephondo ngomhla woku1 kweyeSilimela 2001 ngokuhambelana noMthetho woLawulo lweMali kaRhulumente, 1999 (uMthetho 1 we1999). Iqumrhu likarhulumente liqumrhu elisemthethweni phantsi kolawulo lweSebe leMicimbi yeNkcubeko neMidlalo.

7.1 Isigunyaziso somgaqosiseko

Icandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996	
Icandelo 6(3), (4) kunye (5): Ulwimi	I-WCCC kufuneka, ngemiqathango esemthethweni neminye ilawule yaye ibeke iliso kusetyenziso lwayo lweelwimi ezisesikweni . Zonke iilwimi ezisesikweni kufuneka zinikwe iwonga lokulingana yaye kufuneka ziphathwe ngokulinganayo.
ICandelo 30: Ulwimi kunye nenkcubeko	IKhomishini yeNkcubeko yeNtshona Koloni (WCCC) iququzelela amathuba ukulungiselela abantu baseNtshona Koloni ukuze basebenzise iilwimi zabo kunye namalungelo enkcubeko ngeenkqubo neeprojekti ezimeleyo nezixhasayo.
ICandelo 31: Uluntu lwenkcubeko, lwenkolo kunye noluntu lweelwimi	I-WCCC kufuneka iqinisekise ukuba iinkqubo zayo neeprojekti ziyayihlonipha iyantlukwano kwinkcubeko yabemi baseNtshona Koloni.
ICandelo 41: Imithetho-siseko yokusebenzisana kukarhulumente kunye nobudlelwane boorhulumente	I-WCCC isebenzisana nawo onke amasebe karhulumente ekwenzeni umsebenzi yayo.

Icandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996	
IShedyuli 4: IMimandla eSebenzayo elawulwa ngentsebenziswano yiNdlu yoWiso-mthetho yeSizwe neyePhondo	Imicimbi yenkcubeko: I-WCCC isebenza ngokubambisana neSebe leSizwe lezobuGcisa neNkcubeko kunye nemibutho ebandakanyekayo kurhulumente amalunga nemicimbi yentsebenziswano yobugcisa, inkcubeko kunye nemiba yelifa lemveli..
ICandelo 195: Iinqobo ezisesikweni kunye nemithetho-siseko elawula ukuphathwa kukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo kufuneka ahambelane nezibonelelo zecandelo 195, elinikezela ngenkcazelo yeenkqobo ezisesikweni zedemokhrasi nemithethosiseko elawula ukuphathwa kukarhulumente. ICandelo 195(1) (b) lidinga kukhuthazwe ukusetyenziswa kwezibonelelo okufanelekileyo, okunoqoqosho nokusebenzayo. Oku kuthetha ukuba iinkqubo eziqhutywa kwicandelo likarhulumente kufuneka zivelise izibonelelo ezininzi ngeendleko eziphantsi kakhulu.
UMgaqosiseko weNtshona Koloni, 1998 (uMthetho 1 we-1998)	
ICandelo 70	Umthetho wephondo kufuneka ubonelele ngokusekwa kunye nenkxaso-mali efanelekileyo kuxhonyekeke kwizibonelelo zephondo ezikhoyo, kwibhunga lenkcubeko okanye amabhunga oluntu okanye oluntu kwiphondo elabelana ngelifa lemveli lenkcubeko kunye nolwimi. Ubhaliso nenkxaso kumabhunga enkcubeko: IKhomishini yeNkcubeko yeNtshona Koloni inoxanduva lobhaliso, nokuxhasa, nokubhalisa amabhunga enkcubeko. I-DCAS inolongamelo lweWCCC yaye inikeza iKhomishini inkxaso yolawulo neyemali.
ICandelo 81	I-WCCC kufuneka yamkele kwaye iphumeze imigaqo-nkqubo ngamandla ukukhuthaza nokugcina intlalo-ntle yabantu baseNtshona Koloni, kubandakanya nemigaqo-nkqubo ejolise ekufezekiseni: - ukukhuthazwa kokuhlonitshwa kwamalungelo enkcubeko, inkolo kunye neelwimi zoluntu eNtshona Koloni; kunye - nokukhuselwa kunye nokulondolozwa kwembali yendalo, ezembali yenkcubeko, ubugcisa bezinto zakudala kunye nelifa lemveli lolwakhiwo lweNtshona Koloni ukuze kuxhamle isizukulwana esikhoyo nesizayo. I-WCCC iqinisekisa ukuba iDCAS ibonelela ngeemfuno zenkcubeko zoluntu lweNtshona Koloni njengoko kumiselwe ngumthetho

7.2 Izigunyaziso zomthetho nezomgaqonkqubo

UMthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho woLawulo lweMali kaRhulumente.	UMthetho 1 we1999	I-WCCC ingenisa iingxelo zarhoqo ngekota nezonyaka ngonikezelo lwayo lomsebenzi kunye neengxelo zemali eziphicothiweyo ngokusekwe kokujoliswe kuko konyaka kwenjongo yeqhinga yonyaka-mali ngamnye.
UMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko,	UMthetho we14 we1998	IKhomishini yeNkcubeko yeNtshona Koloni iyalondoloza, ikhuthaze ze iphuhlise inkcubeko eNtshona Koloni, ngokomgaqonkqubo omiselwe nguMEC (ilungu leKomiti yesiGqeba [wePhondo]). I-WCCC icebisa uMEC malunga nolondolozo, ukukhuthazwa nokuphuhliswa kobugcisa nenkcubeko eNtshona Koloni.

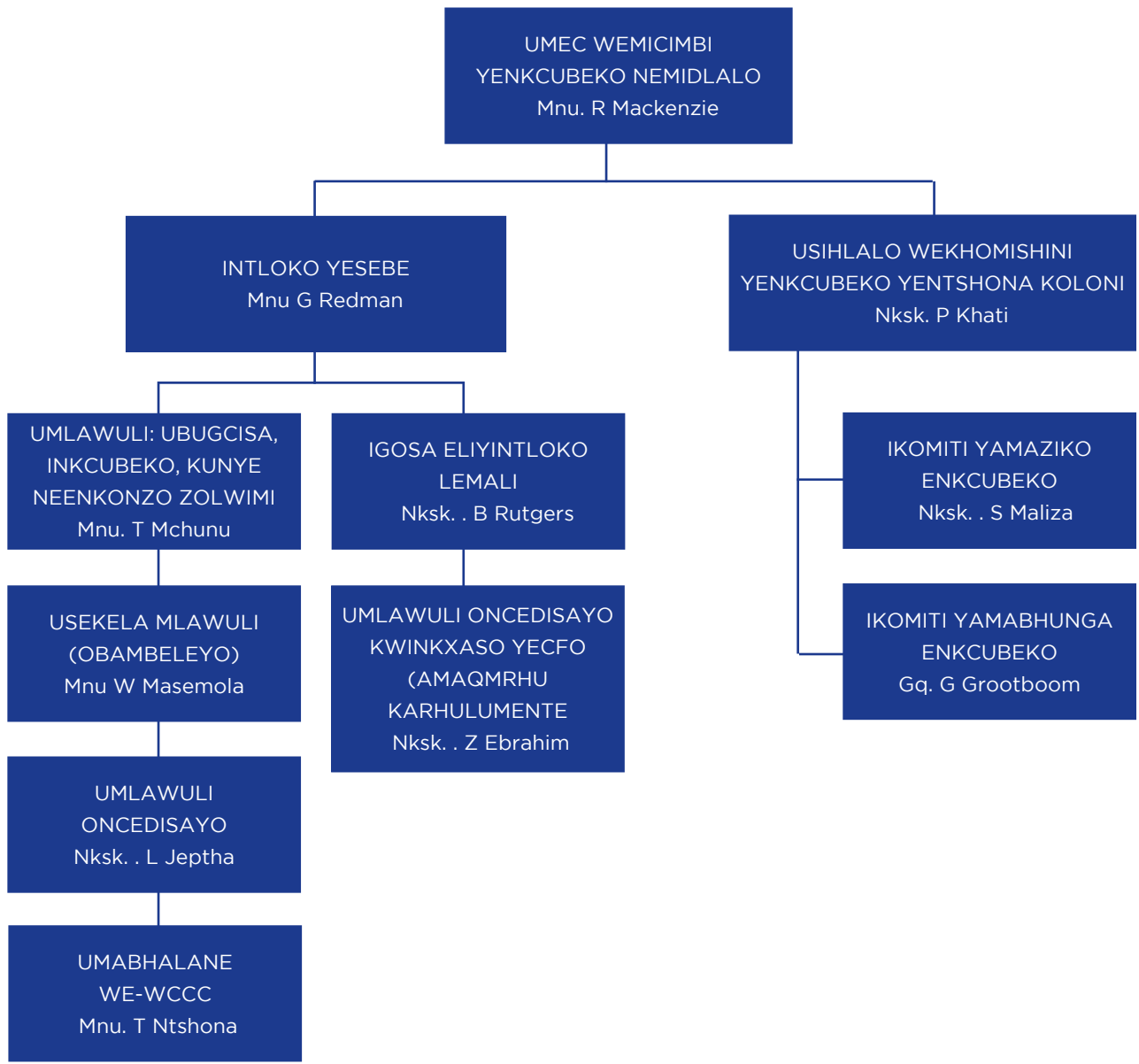
UMthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho woBunkokheli beMveli namaKhoi-San	UMthetho wesi 3 wama2019	Ezona njongo ziphambili zoMthetho zezi: Ukwenza isibonelelo sokunikwa kwengqwalasela kubunkokeli bamaKhoi-San; kudityaniswa koMthetho weNdlu yeeNkokheli zeMveli kwiSizwe, wama2009, kunye noMthetho wesiCwangciso-nkqubo soBunkokheli beMveli kunye noLawulo wama2003: Ukujongana nezinye izithintelo kwimithetho ekhoyo; Ukumiselwa kwezilungiso ezilandelayo kweminye imigaqo.
UMthetho wokuKhuthazwa koBulungisa kuLawulo	UMthetho wesi3 wama2000	Lo Mthetho: - wandlala imigaqo kunye nezikhokelo ekufuneka zilandelwe ngabalawuli xa besenza izigqibo; - ufuna abaphathi ukuba bazise abantu malunga nelungelo labo lokuphonononga okanye ukubhena kunye nelungelo labo lokucela izizathu; - ufuna abalawuli banike izizathu zezigqibo zabo; kunye - nokunika amalungu oluntu ilungelo lokucela umngeni kwizigqibo zabalawuli enkundleni.
UMthetho wokuKhuthaza ukuFikelela kwiNgcaciso	UMthetho wesi2 wama2000	Lo Mthetho unika ilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente, ngamaziko karhulumente kunye namaziko a bucala. Phakathi kwezinye izinto iQumrhu kufuneka: - Liqulunge incwadana yemigaqo echaza kumalungu oluntu ukuba angasifaka njani isicelo sokufikelela kwingcaciso egcinwe liziko; and - Liqeshe igosa lengcaciso ukuba liqwalasele izicelo zengcaciso egcinwe liqumrhu.
UMthetho woKhuseleko lweNgcaciso yoMntu	UMthetho wesi4 wama2013	UMthetho ukhuthaza ukhuselo lwengcaciso yomntu equlunqwa ngamaqumrhu karhulumente nawangasese; ukuqalisa kwemiqathango ethile yokuseka iimfuno eziphantsi yokuqulunqwa kwengcaciso yomntu.
UMthetho weSiko loLwaluko	UMthetho wesi2 wama2021	UMthetho unikezela ngolawulo olufanelekileyo lokwenziwa kwesiko loLwaluko; unikezela ngokusekwa kweKomiti yeSizwe yokoNganyelwa koLwaluko kunye neeKomiti zePhondo zoLungelelwaniso loLwaluko kunye nemisebenzi yazo; ukunikezela ngoxanduva, iindima nemisebenzi yabachaphazelekayo abahlukeneyo ababandakanyekayo kukwenziwa kolwaluko efana okanye kwimiba efana nemiba yolawulo apho; ukunikezela ngolawulo olufanelekileyo lwezikolo zolwaluko; ukunikezela ngamagunya olawulo oMphathiswa neeNkulumbuso; ukunikezela ngokubekwa kweliso kumiliseko lwalo Mthetho; ukunikezelwa kweempawu ezingafaniyo zephondo; nokunikezela kwimiba enxulumene noko.
Ukuhlaziywa kwePhepha leNgcaciso yoMgaqo-nkqubo woBugcisa, iNkcubeko neLifa leMveli	2019	IPhepha leNgcaciso yoMgaqo-nkqubo elihlaziyiweyo lamkelwa yiKhabhinethi ngowama-2018 kulandelwa uVavanyo lweMpembelelo yoQoqosho lweNtlalo oluqhutywe yiSouth African Cultural Observatory. Landlala iinjongo zomgaqo-nkqubo ezisekelwe liqhinga lexabiso lobugcisa, lenkcubeko, kunye nelifa lemveli. Ijongene nohlanganiso olungenazo izithintelo zeNDP, uHambelwano lweNtlalo kunye neQhinga loLwakhiwo lweSizwe olunceda kwiinjongo zombono neqhinga leDCAS.
UMthetho wesi-Cwangcisonkqubo soMgaqonkqubo wokuThenga ngoku-Khethekileyo, 2000	UMthetho 5 wama2000	Ukuncedisa kwicandelo 217(3) lomgaqosiseko ngokunikezela isicwangcisonkqubo sokumiliselwa komgaqonkqubo wokuthenga ocamngcwe kwicandelo 217(2) lomgaqosiseko.

7.3 Imigaqonkqubo yeziko namaqhinga kwisithuba semnyaka emihlanu yocwangciso

Umgaqonkqubo	Inkcazelo
Migaqo yokuZiphatha yaMalungu eWCCC	Injongo ephambili yale Khowudi kukukhuthaza indlela yokuziphatha engumzekelo phakathi kwamalungu ukunikezela ngemfezeko kwiziko iWCCC
UMgaqo-nkqubo wokuBhaliswa kunye nokucinywa kokuBhaliswa kwamaBhunga eNkcubeko	Lo mgaqo-nkqubo unikezela ngokubhaliswa kwamabhunga enkcubeko nokumela abantu ababelana ngenkcubeko enye okanye abanolwimi olunye lwelifa lemveli. Unceda kumthetho-siseko wokuhlonipha, ukukhulisa, ukugcinwa nokukhuselwa kweyantlukwano eNtshona Koloni nakuMzantsi Afrika uphela. Lo mgaqo-nkqubo unceda iWCCC okokuba icime ukukubhaliswa kwamabhunga enkcubeko xa kukho imihlaba elungileyo yokwenza njalo.
UMgaqo-nkqubo wokuSetyenziswa kweZibonelelo zeNkcubeko	Ukunikezela ngesicwangcisonkqubo kuGunyaziwe oNika iNgxelo weWCCC okokuba alawule ingeniso ngoqoqosho nangokufanelekileyo nokukhuthaza usetyenziso olupheleleyo lwee-asethi eziphantsi kolawulo lweKhomishini.
UMgaqonkqubo wokuYeka	Umgaqonkqubo wandlala iinkqubo zokuthathelwa ingqalelo kunye nokuvunywa kwezicelo zokuyeka ezingeniswe kwiKhomishini yeNkcubeko yeNtshona Koloni ngabaxhamli abahlala eNtshona Koloni. Useka ngokunjalo iindlela ezicacileyo zokukhetha apho imirhumo inakho ukuyekwa ngokupheleleyo okanye ngokungaphelelanga.
IziGunyaziso zeMali zeWCCC	Izigunyaziso zamagunya ezikhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) nalama44(2) loMthetho woLawulo lweMali kaRhulumente, we1999.
IsiGunyaziso seSCM yeWCCC	Izigunyaziso zamagunya ezikhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) nalama44(2) loMthetho woLawulo lweMali kaRhulumente, we1999.
IsiCwangciso nkqubo sokuBambekayo	UGunyaziwe oNika iNgxelo udingeka okokuba aphuhlise yaye avumelane nesicwangciso-nkqubo samanqanaba amkelekileyo okubambekayo yaye kubalulekile kuGunyaziwe wesiGqeba kuthethwano nabaphicothi zincwadi bangaphandle.
IsiCwangciso sokuThintela uBuqhophololo	Umgaqonkqubo ubonelela ngeendlela zokuchaza ukuphanda kunye nokusombulula izehlo zobuqhophololo ezichaphazela iWCCC.
Iqhinga loLawulo loMngcipheko weShishini nesiCwangciso soMiliselo	Ukuncedisa kwiimfuno zePFMA, uMthetho 1 we1999 icandelo 51(1)(a)(i) elichaza okokuba ugunyaziwe onika ingxelokufuneka aqinisekise into yokuba iqumrhu linenkqubo yaye ligcina inkqubo esebenzayo nefnelekileyo nephandle yolawulo lwemali nomngcipheko kunye nolawulo lwangaphakathi.
ULawulo lwabatyalayo	UGunyaziwe oNika iNgxelo kufuneka alawule abatyalayo kulungiselelwa ukusetyenziswa kwezibonelelo zenkcubeko.
IMivuzo yamaLungu	Ukuququzelela intlawulo kumalungu eWCCC atyunjwe okokuba azimase iinkomfa, iiprojekti, iintlanganiso kunye nocweyo egameni leKhomishini.
UMgaqonkqubo weSixokelelwano soNikezelo	Ukulawula ulawulo lwezibonelelo ngaphakathi kwiqumrhu.



8. ISAKHELO SOMBUTHO



1. INGXELO YOMPHICOTHI ZINCWADI: IINJONGO EZIMSELWEYO

I-AGSA ngokwakalokunje iqhube iinkqubo eziyimfuneko kwingcaciso yokusebenza. Inqanaba lengqiniseko linokuba lelifanelekileyo (uluvo) okanye elinyiniweyo (isigqibo) okanye alikho (okufunyenweyo) njengoko zimiselwe kwangaphambili yiAGSA. Ingqiniseko engohlobo loluvo lophicotho zincwadi okanye isigqibo ngokuba luncedo nokuthembeka kwengcaciso yokusebenza ekunikwe ingxelo ngayo ibandakanyiwe ngokwakaloku nje kwingxelo yolawulo. Okufunyenweyo okubambekayo kuchazwe kwingxelo yomphicothi zincwadi.

Khangela kwiphepha 58 leNngxelo yeNngxelo yoMphicotho-zincwadi, epapashwe njengeCandelo F: INgcaciso yezeMali 2025/26.

2. UPHONONONGO LOKUSEBENZA

2.1. UBume bokuNikezelwa kweNkonzo

IKhomishini yeNkcubeko yeNtshona Koloni inikezela ngeenkonzo kubantu beNtshona Koloni ngenkxaso yemali kwicandelo lenkcubeko ngokunalo nangokunikezela ngeendawo ezolileyo kumaziko enkcubeko okokuba zisetyenziswe ngamacandelo awahlukeneyo ukumilisea iiprojekti zawo.

Ifuthe leeprojekti zenkcubeko nezobugcisa/imisitho enikeleyo kubandakanyeko, kuhambelwanp loluntu, nokuzingca kubuwena benkcubeko, ngokunjalo nophuhliso olungaphezulu lwenkcubeko. IKhomishini yeNkcubeko iqinisekisa ngaphezulu ngento yokuba ngamabhunga enkcubeko abhalisiweyo, iya kunikela ngokubhekiselele kukuqhutyelwa phambili kwenkcubeko yentlalo, neenjongo zophuhliso loqoqosho zeNtshona Koloni.

IQumrhu licwangcisele ukufezekisa ejolise kuko okuthathu okwandlalwe kwisiCwangciso soNyaka sokuSebenza, kodwa kube kubini ekujoliswe kuko okufezekisiweyo. limeko zoqoqosho, ngokunjalo nentlekele yentswela ngqesho, zanikele kukuncipha kolwamkelo lwababhukishekumaziko enkcubeko. Ukuvalwa kwamaziko ngethuba leepuphuma zalo nyaka uphelileyo, kunye nolungiso olukhawulezileyo uolungacwangciswa, kuuchaphazele kakubi ngaphezulu inani lababhukishi kunye nekhono lokuveliswa kwengeniso eyaneleyo.

IKhomishini yeNkcubeko yeNtshona Koloni ingene kwisivumelwano senqanaba lenkonzo sonyaka nabanikezeli benkonzo, linezigunyaziso ezichazwe ngokucacileyo, ukuqinisekisa mhemisebenzi efanelekileyo kumaziko enkcubeko ngokuhambelana nemimiselo yePFMA, ngokunjalo neesetyhula zemali zeCandelo loLawulomali. linkonzo ezithengwe ngenkqubo yolawulo lwesixokelelwano sonikezelo ezibandakanya ukhuseleko, ukutsalwa kwelindle, kunye neenkonzo zogutyulo lwelindle.

Intlekele yentswelo ngqesho inyuse imisebenzi yolwaphulomthetho kuluntu yaze yachaphazela kakubi iZiko leNkcubeko iGroot Drakenstein eSimondium, ebelivelelwe kukuqhekezwa.



Umzobo 1: Ukungena kwafunyanwa ngo-kususwa kwezinye zeethayile zophahla.



Umzobo 2: Ukuthathwa kwe-mibhobho yekopolo eya kwigiza.



Umzobo 3: Impompo yobushushu eyonakalisiweyo.

Ngeengxoxo ezahlukeneyo kunye neSebe leZiseko ezinguNdoqo, ucwangciso oluphathelele kuhlaziyo luguqukele kwiingcamango zefuthe lendalo nokwabiwa kwezibonelelo ukulungiselela ukugxila kwimpilo nokhuselo (OHASA), ngokunjalo nokuqinisekisa ngokomelela kwamanzi nombane kumaziko enkcubeko. Iimvavanyo zokulungisa le miba, kunye neminye imiba yeziseko ezingundoqo iqalisiwe kumaziko enkcubeko eKoekenaap, eSchoemanspoort naseGroot Drakenstein, njengoko zigunyaziswe liSebe leZiseko ezinguNdoqo. Kuqikelelwa okokuba olu phuculo luya kumiliselwa ngamanqanaba yaye luqakunjelwe kunyakamali wama2027/28.

2.2. Ubume bombutho

Ngesithuba sonyaka ophantsi kophononongo, ngenxa yolibaziseko kwinkqubo yokugqeshwa kweKhomishini entsha yeNkcubeko, isithuba seofisi seKhomishini ephumayo sandiswa sagqitha kwixesa lokuphela kwalo nguGunyaziwe weSigqeba ukuqinisekisa ngokumiliselwa kwezigunyaziso zayo zolawulo.

UMphathiswa uqeshe amalungu ali14 ukulawula isigunyaziso seKhomishini yeNkcubeko yeNtshona Koloni ngokuhambelana noMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko, 1998. Abaqeshwa bangene eofisini ngomhla woku1 kuCanzibe 2025 ukuze basebenze kwiKhomishini ixesha leminyaka emithathu, ephela ngomhla wama30 kuTshazimpuzi 2028, ukuglondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngokuhambelana nomgaqonkqubo omiselwe nguMphathiswa wePhondo.

Ngethubasonyakamali wama2025/26, iinguqezenziweyo kubulungu nakwinkokheli yeKhomishini, kubandakanywa ukurhoxakwamalungu amabini kunyehlohlengahlengisokwisakhelosokukhokhelanguMphathiswa, ngokuhambelana nolawulo olufanelekileyo kunye nezicwangcisonkqubo ezilawulayo. Ukuqinisekisa ngokuqhubeka kunye nozinzo ngethuba lenkqubo yophicotho zincwadi lwangaphandle, uMphathiswa uqeshe uSihlalo wethutyana, othe wanikela kukuqakunjelwa ngempumelelo kophicotho zincwadi lwangaphandle lweQumrhu lowama2024/25. Ukulandelwa kwesi sithuba senguqu, iKhomishini iqalise ngenkqubo lwangaphakathi yonyulo ukuqinisa uzinzo lweziko nolawulo oluqhubekayo.

KwiNtlanganiso yoMntu wonke ebibanjwe ngomhla wama23 kweyeDwarha 2025, uNksk Portia Khathi noMnu Gregory Grootboom banyulwa njengoSihlalo (namagunya AA) kunye noSekela Sihlalo, ngokulandelelana. Oku kuqeshwa kwaqinisa ikhono leKhomishini lokuqhubeka inikezela kwisigunyaziso sayo nokuqinisekisa ngolungelelaniso olusebenzayo lwentlanganiso yomntu wonke kunye neentlanganiso zekomiti ngokuhambelana neshedyuli eyamkelweyo yentlanganiso yeKhomishini.

Imisebenzi yolawulo yeKhomishini yenziwa ngabasebenzi abaqeshwe kwisebe yaye babandakanyiwe, kodwa akuphelelanga apho, baququzelela iintlanganiso zeWCCC, Imisebenzi yolawulo yeKhomishini iqhutywa ngabasebenzi abaqeshwe kwisebe yaye babandakanya, kodwa abaphalelanga apha, ukuququzelelwa kweentlanganiso zeWCCC, ukuthengwa kweenkonzo ezithile, nokuqakunjelwa kwamaxwebhu eqhinga. Ezinye iiyunithi ezifana neNkxaso yeCFO, iKomiti yoPhicotho zincwadi lwaNgaphakathi, iYunithi yoLawulo loMngcipheko ziqinise ngaphezulu ngomilisele lwazo zonke izigunyaziso zolawulo zeKhomishini yeNkcubeko yeNtshona Koloni ngokuhambelana nayo yonke imigaqonkqubo efanelekileyo nezicwangcisonkqubo.

UYilo oluLawulweyo loThungelwano luququzelele ukubekwa kwabaxhamli beNkqubo eYandisiweyo yeMisebenzi kaRhulumente (EPWP) kumaziko enkcubeko ngokubekwa kwabaxhamli beEPWP. Inkqubo yeEPWP ibonelele abaxhamli ngamathuba omsebenzi wethutyana nokuchanatywa kwindawo yokusebenza, inikela kuphuhliso lwezakhono kunye namava okusebenza. Abaxhamli abane beEPWP kamva bafumene ingqesho esigxina kumaziko enkcubeko. Oku kuqeshwa kubandakanye omnye kwiziko laseKoekenaap kummandla waseMatzikama, omnye kwiziko leGroot Drakenstein eSimondium, omnye kwiziko laseSchoemanspoort eOudtshoorn ze omnye wakwiziko laeLowere Olifants River Water Users (LORWAU) kuMasipala waseMatzikama.

UYilo loThungelwano lunceda iKhomishini okokuba isebenzisane necandelo lobugcisa nenkcubeko lecandelo lenkcubeko ukuququzelela ukuthatyathwa kwenxaxheba kucweyo lokwakhiwa kwekhono olungamathuba enkxasomali. IKhomishini inikezele ngokunjalo ngeeseshoni zengcaciso ngenkqubo yobhaliso lwezakhelo zenkcubeko okokuba zibhalise njengamabhunga enkcubeko, kubandakanywa iimfuno lokufaneleka okokuba afumane inkxaso yemali evela kwiQumrhu.

2.3. Uphuhliso olungudoqo lomgaonkqubo kunye neenguqu zomthetho

UMthetho woLawulo lweMali kaRhulumente udinga ukuba uGunyaziwe oNika iNgxelo okokuba alawulu ukusetyenziswa nengeniso ngokufanelekileyo, ngoqoqosho, nangokusebenzayo ngokuphuhlisa iinkqubo ezifanelekileyo neziselubala ezithi zibonelele ngobume obukhuselekileyo nobamkelekileyo kubasebenzisi.

Ukuqiniswa kwesicwangcisonkqubo esisemthethweni, iKhomishini yeNkcubeko iphonononge uMgaonkqubo wokuSetyenziswa kwamaZiko eNkcubeko okokuba anikezele ngokuchongwa, ngokuqokelelwa, ngokurekhodwa, nangokulungelelaniswa kwengeniso ngokuvuselelwa kwamajelo angezelelweyo engeniso.

Ngaphezulu, iKhomishoni yeNkcubeko iphuhlise uMgaonkqubo wokuYeka onezikhokhelo kulungiselelwa ukumiliselwa kweenkqubo eziselubala ukunceda kumathuba alinganayo abasebenzisi abenze izicelo zokuyekwa kwemirhumo njengenxalenye yokubhukisha kwabo.

2.4. Inkqubela phambili ebhekiselele ekufezekisweni kweeMpembelelo zeziko neZiphumo

Iziphumo ezicwangcisiweyo njengoko ziqulathwe kwisiCwangciso seQhinga sowama2025/26 - 2029/30 seQumrhu zafezekiswa kodwa ngokungaphelelanga, ngokuhambelana nengxelo yeMpembelelo yeKhomishini.

INgxelo yempembelelo	IKhomishini ngemisebenzi yayo, izamela ukuyila uluntu olukhuselekileyo nolulungelelanisiweyo ngokumiliselwa kwakhona kokusetyenziswa kwamaziko ngokunjalo nokunikezelwa kwenkxaso kumabhunga enkubeko abhalisiweyo ukulondolozwa kwemisebenzi yawo yenkcubeko.
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Isiphumo		UMgqaliselo weSiphumo
1	Imisebenzi eyahlukeneyo yenkcubeko kuluntu.	Inani lamabhunga abhalisiweyo axhaswengeentlawulo ezikhutshelweyo.
2	Amaziko enkubeko agcinwe kakuhle nakhuselekileyo.	Inani lamaziko ahlaziyiweyo yaye agciniweyo ukuqinisekisa ngokufaneleka nokhuseleko lwabasebenzisi.
3	Ukusetyenziswa ngokupheleleyo kwamaziko enkubeko	Inani labasebenzisi elifikelela kumaziko enkubeko

Ngonyakamali wama2025/26 uphawula unyaka wokuqala kwisithuba seqhinga seminyaka emihlanu (2025/26–2029/30) ophantsi kophononongo. Ngesi sithuba, iKhomishini yeNkcubeko yeNtshona Koloni inikele kwiZiphumo zeSizwe zesiCwangciso soPhuhliso seSithuba esiPhakathi (MTDP) njengoku kulandelayo:

IsiCwangciso soPhuhliso seSithuba esiPhakathi	UMnikelo weQumrhu likaRhulumente
Okuphambili 1: Ukukhula okubandakanyayo nokuyilwa kwemisebenzi	I-WCCC iqhubile ngokuyila amathuba omsebenzi phakathi kolutsha kunye namanina ngokubekwa kumaZiko eNkcubeko ngokusetyenziswa kwenkqubo yeEPWP.
Okuphambili 2: Ukuncitshiswa kwendlala nokuhlaselelwa kweendleko zokuphila eziphezulu	I-WCCC inikezela ngenkxaso yemali kumabhunga enkubeko ukulungiselela iinkqubo zawo zenkcubeko okokuba zinikele kuyilo loqoqosho. Ukubekwa kwabantu abatsha kumaziko, anikela kwezasekhaya.
Okuphambili 3: Urhulumente onekhono, onenqobo ezisesikweni, nophuhlayo	I-WCCC isingethe inani locweyo ukuxhobisa ngaphezulu amabhunga enkubeko malunga nolawulo lwezakhelo zawo zesigqeba.

3. INGCACISO YOKUSEBENZA KWENKQUBO YEZIKO

3.1. Inkqubo: IKhomishini yeNkcubeko yeNtshona Koloni

IKhomishini yeNkcubeko yeNtshona Koloni icebisa uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo ngendlela elungileyo yokumilisela isigunyaziso sayo nokunika ingqwalasela kuphuhliso, kwinkuthazo nokulondolozwa kobugcisa nenkcubeko ngokuhambelana noMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko we14 we1998. IKhomishini isebenze neekomiti ezimbini ezizezi iKomiti yamaZiko eNkcubeko kunye neKomiti yamaBhunga eNkcubeko eziqulunqwe ngamalungu awahlukeneyo eKhomishini yeNkcubeko.

I-WCCC inemimandla emithathu yokusebenza njengoko kuchaziwe nguMthetho. Le mimandla imisela imisebenzi yekhomishini eyile:

- Ukuphatha, ukulawula, ukuphuhlisa nokugcina ipropati eshukumayo nengashukumayo;
- Ukulawula ukubhaliswa nokucinywa kobhaliso lwamaBhunga eNkcubeko; kunye
- Nokucebisa uMEC ngeyona ndlela ilungileyo yokufezekisa isigunyaziso seWCCC.

AMABHUNGA ENKCUBEKO

Ngethuba lonyhaka ophantsi kophononongo, inani lamaBhunga enkcubeko abhalisiweyo anyuka ukusuela kuma34 ukuya kuma37. La mabhunga asala engabachaphazelekayo abangundoqo kwiKhomishini yeNkcubeko ngenxa yendima yawo ayidlalayo ekuboniseni nasekulondolozeni ubuwena benkcubeko obahlukeneyo beNtshona Koloni.

Njengexalenye yomsebenzi wayo ngesithuba sonyaka ophantsi kophononongo, iKhomishini yeNkcubeko inikezele ngenkxaso yemali kumaBhunga eNkcubeko abhalisiweyo ali12 kulo lonke iphondo. Uhlahlo lwabiwomali olwabiweyo lwamaR520 000 lwakhutshwa ngokweqhinga ukuxhasa ukumiliselwa kwemisebenzi yenkcubeko ngamaBhunga eNkcubeko axhaswe ngemali, ngokwenza njalo enikela kuphuhliso olungaphezulu, kwinkuthazo nokulondolozwa kwenkcubeko.

Ittheyibhile engasezantsi ibonisa amaBhunga eNkcubeko abhalisiweyo athe afumana inkxaso yemali yaye angena kwizivumelwano zentlawulo ekhutshelweyo kunye neKhomishini yeNkcubeko yeNtshona Koloni. Ezi zivumelwano zixhase amalinge ajolise ekukhuthazeni uhambelwano lwentlalo ngokunjalo nasekuqiniseni iinqobo ezisesikweni zenkcubeko kunye/okanye ubuwena kuluntu olwahlukeneyo.

Ngezantsi kuluhlu lwaMabhunga eNkcubeko afumene inkxasomali

Igama leBhunga leNkcubeko	Uhlobo lombutho	Injongo yenkxasomali	Isixamali esikhutshelweyo	Umhl/imiha yeprojekti	Indawo yeprojekti
Nasionale Griekwa Kultuurraad	NPO	Kultuur Feeste – Griekwa Volksdae Fees vieringe	R40 000	27 kweyo-Msintsi 2025	The Craggs in Plettenberg Bay
Isizwe Samaxesibe Cultural Council	NPO	UMnyhadalaweNkcubeko wamaXesibe	R15 000	24 kweyo-Msintsi 2025	Khayelitsha (Intlanganiso High School)
Griqua National Conference of South Africa	NPO	INKqubo yeMfundo, uLondolozo lweLifa leMveli, uPhando lweNkcubeko noCweyo	R100 000	19 – 21 kweyo-Msintsi 2025	Gansbaai (Gansbaai Harbour)
Goringhaiqua Goringkhaicona Indigenous Traditional Council	NPO	INKqubo yoMsitho woNyaka weNkcubeko noweLifa leMveli	R100 000	20 kweyo-Msintsi 2025	Oude Mollen Kraal in Pinelands
Hessekwa Cultural Council	NPO	UMnyadala weNkcubeko yeHessekwa	R31 500	11 kweye-Dwarha 2025	De Doorns High School

Igama leBhunga leNkcubeko	Uhlobo lombutho	Injongo yenkxasomali	Isixamali esi-khutshelweyo	Umhl/imihla yeprojekti	Indawo yeprojekti
Cochouqua Khoisan Tribal House	NPO	INkomfa yokubuyiselwa kwakhona koBuntu	R25 000	1 kweye-Nkanga 2025	Retreat Civic Centre
Gorachouqua Tribal House of Cape Khoi	NPO	INkomfa yeNkcubeko neyeMveli	R35 000	8 kweye-Nkanga 2025	Retreat Youth Centre
Khoe - San Indigenous Women in Action	NPO	UluLungiswa ngokutsha nokuHlaziywa kweNkomfa yeKIWIA	R20 000	6 kweyoMnga 2025	Napier (Groot Kranse Church Hall)
Attaqua Aboriginal Traditional Authority	NPO	UMnyhadala weNkcubeko	R20 000	6 December 2025	Sports Ground in Zoar
Cochoqua Indigenous Community of the Cape	NPO	UMnyhadala weeNkokheli zeNkcubeko kunye nomsitho wokuThanjiswa	R45 000	28 kweyo-Kwindla 2026	Stellenbosch (Water plant)
Kei-Korana Land and Heritage Trust	NPO	NAU Dorob yoLutsha	R40 500	28 kweyo-Kwindla 2026	Ravensmead High School
The Griqua Royal House	NPO	INkomfa yeNkcubeko	R48 000	20 - 21 Kweyo-Kwindla 2026	Khoisan Guesthouse in Wellington

AmaBhunga eNkcubeko eWCCC: Okuqaqambileyo kuMsebenzi woNyaka

Ngesithuba sonyaka ophantsi kophononongo, amaBhunga eNkcubeko axhaswe ngemali amilisele uluhlu olwahlukeneyo lwamalinge ajolise ekulondolozeni, ekuvuyisaneni, nasekufundiseni uluntu malunga nelifa lemveli lenkcubeko. Imisebenzi ephambili ibandakanya:

- UkuTshintshiselana ngeNgcaciso: liseshoni eziququzelelwa zintetho ezisebenzayo nokwabelana ngolwazi phakathi kwabathunywa, ukukhuthazwa kwentsebenziswano kunye nolwazi lwenkcubeko.
- Amayeza okuPhilisa: lincwadana zemfundo ezicalula uikusetyenziswa kwamayeza emveli, kwezithehte yaye izibonelelo zamayeza emveli zanikezelwa kubathathi nxaxheba.
- UBume beMbali: Iprojekti zinikezele ngengqiqo enzulu kwixesha elidlulileyo, ingakumbi ukuqaqanjiswa kwendlela abantu abangamaKoi namaSan ayesebenzisa ngayo ulwazi lwabo olunobunkunkqele lwendalo yokuba uphile.
- Ukutolika kwiRock Art: liseshoni ezibekiweyo zijolise kubugcisa obukwidwala, obunikezela abathathi nxaxheba ngengqiqo enzulu yemiyalezo yezinyanya kunye neenkqubo zembali yenkolo.

UkuHlangana koLuntu noVuyiswano lweNkcubeko:

- Iminyhadala neMiboniso: Imisitho ibonise imiboniso evuselelayo yempahla yemveli, imidlalo yemveli, kunye neentlobo ezahlukeneyo zobugcisa, Le misebenzi ibandakanya imiboniso eyenziwa ngabantwana, lulutsha, ngadala, kunye namalungu oluntu olukhubazekileyo.
- Imariki eneetafile zokuthengisa kunye neeNgxoxo: Imisitho ibonelele neqonga elilungiselelwe iitafile zokuthengisa kunye neeforam ezivulelekileyo ezijolise kwimisebenzi esekwe kwinkcubeko kunye neenzame zokwakhiwa koluntu.
- Ukuxhotyiswa kwaManina: Ugxininiso olungundoqo lwabekwa kwingqwalasela nasekukhumbuleni indima ebalulekileyo yamanina ekuqulunqeni inkcubeko nokukhuthaza uphuhliso loluntu.



Amafoto: AmaLungu eCochoqua eBhunga leNkcubeko yaseKapa ngethuba leNkqubo yoMsitho wokuBuyiselwa kweNkomfa yoLuntu ePrincess Vlei.

AMAZIKO ENKCUBEKO

Isibonelelo samaziko akhuselekileyo, asebenzayo, nagcinwe kakuhle sincede ngokunikezelwa kwenkonzo exhasayo, ngokukhuthazwa kwempilontle yoluntu nokuncedisa kufikelelo olubandakanyayo kwiinkonzo ezinikezelwa yoKhomishiniyeNkcubeko yeNktshona Koloni. Ngesithuba sonyakamali wama2025/26, ugxininiso olubonakalayo lwabekwa ekuhlaziyweni ngasekugcinweni kwamaziko enkcubeko ukuqinisekisa ngento yokuba ahlala ekufanele ukusetyenziswa ngabantu bephondo.

Imisebenzi yolungiso yamihla le eyenziwa ngabasebenzi abasigxina bakaDCAS kunye nabaxhamli beEPWP ibonisa ukuzibophelela okunyamezelayo ekunikezeleni kobume obungafanelekanga nje ukusebenzela kubo kodwa bukhuseleke ngokunjalo, bufikeleleke. Yaye kuqaliswe ngeeprojekti zabo ezahlukeneyo. Ngasezantsi yeynye yemisebenzi yololongo eyenziwe ngabasebenzi abaqeshwe kumaziko enkcubeko.



Amafoto: Abaxhamli beEPWP bahlangene kuqeqesho lokulungela indawo yokusebenza ukulungiselela amathuba emisebenzi yexesha elizayo.



Amafoto: Abaxhamli beEPWP bahlangene kuqeqesho lokulungela indawo yokusebenza ukulungiselela amathuba emisebenzi yexesha elizayo.



Ilfoto: Abasebenzi bamaziko baqhuba umsebenzi wolungiso oyimfuneko.

Itheyibhile 3.2: Iziphumo, iiMveliso, iMigqalisela yeeMveliso, ekuJoliswe kuko neZifezekiso eziZizo

Isiphumo	Imveliso	UMgqalisela wemveliso	UMsebenzi oNguwo oPhicothiweyo 2023/24	UMsebenzi oNguwo oPhicothiweyo 2024/25	EkuJoliswe kuko oku-Cwangcisiweyo koNyaka 2025/26	Eku-fezekisiweyo okukuko 2025/26	Iyantlukwano esuka kokujoliswe kuko oku-cwangcisiweyo ukuya kwizifezekiso eziZizo 2025/26	Izizathu zeyantlukwano
Imisebenzi eyahlukeneyo yenkcubeko kuluntu	Intlawulo ezi-khutshelwe kumabhunga enkcubeko abhalisiweyo	Inani lamabhunga enkcubeko axhaswe ngeentlawulo ezikhutshelweyo	7	9	12	12	-	-
Amaziko enkcubeko agcinwe kakuhle nakhuselekileyo	Ukumilisela kwesicwangciso esivunyiweyo sololongo	Inani lamaziko ahlaziyiweyo nalolongiweyo ukuqinisekisa ngokufaneleka nokhuseleko lwa-basebenzisi.	7	7	7	7	-	-
Ukusetyenziswa okupheleleyo kwamaziko enkcubeko	Inani leentsuku amaziko enabantu	Inani lokubhukisha elivunyiweyo	-	251	250	240	10	Iyantlukwano ibangelwe luhlaziyo olungundoqo nolukhawulezileyo olugunyaziswe liSebe leZiseko ezingundoqo kumaziko enkcubeko elaseOkkie Jooste nelaseSchoemanspoort ngokulandelelana Ubume boqoqosho bunikele ngokunjalo apho abaxhamli barhoxise ubhukisho oluvunyiweyo ngenxa yezithintelo zemali. Impuphuma kulo nyaka uphelileyo ikhokhelele ngokunjaloThe storm kukuvalwa kwamaziko kukhuselwa ukhuselo lwabaxhamli liziseko ezingundoqo kwimimandla ethile zonakala zaze zatintela ukuhamba).

Ukunxulunyaniswa komsebenzi nohlalo lwabiwomali

Injongo	2025/26			2024/25		
	Uhlalo lwabiwomali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi	Uhlalo lwabiwomali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Impahla neenkonzo	9 247	3 898	5 349*	4 264	4 135	111
Iyonke	9 247	3 898	5 349*	4 264	4 135	111

* Ulondolozo lunangelwe ikakhulu lulityziso kukuthengwa kweephaneli zesola. Ukuthenga kwaqaliswa kunyakamali omtsha yaye ngoku kusemgaqweni kunyakamali wama2026/27.

Iqhinga lokoyisa imimandla esebenza ngaphantsi kokulindelweyo

N/A

4. INGENISO EQOKELELWEYO

Umthombo wengeniso	2025/2026			2024/2025		
	Okuqikelelweyo	ISixamali esisiso esiQokelelweyo	UQokelelo (Olungaphezulu)/ Olungaphantsi	Okuqikelelweyo	ISixamali esisiso esiQokelelweyo	UQokelelo (Olungaphezulu)/ Olungaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Enye ingeniso yokusebenza	2 015	2 324	(309)*	3 254	3 836	(582)
IiNtlawulo eziKhutshelweyo	679	679	-	655	3 745	(3 090)
Inzala kwingeniso	580	705	(125)**	355	573	(218)
Iingxowamali ezingumncino	5 973	0	5 973***	-	-	-
Total	9 247	3 708	5 539	4 264	8 154	(3 890)

Enye iNgeniso yokuSebenza iquka iintlawulo ezivela kwizibonelelo nakwindawo yokuhlala yabasebenzi.

* Uqokelelo olungaphezulu lubangelwe kukumilisela kwemirhumo ehlaziyiweyo ngesithuba sonyaka ophantsi kophononongo.

** Uqokelelo olungaphezulu lubangelwe kwimincono yemali ezinkozo kunaleyo ibilindelwe egcinwe kwiiakhawunti zotyalomali apha enyakeni, okunomphumela yokunyuka kwezala efunyenweyo.

*** Imali egciniweyo ibandakanyiwe kuhlalo lwabiwomali ukulungiselela ukuxhasa ngemali imisebenzi yequmrhu.

5. UTYALOMALI LWENKUNZI

IKhomishini yeNkcubeko yeNtshona Koloni ngentsebenziswano neSebe loLongamelo lwamaPolisa noKhuselo loLuntu iqhube iimvavanyo zokhuselo nokhuseleko kumaziko enkubeko njengenxalenye yenkqubo yonyaka yokuchongwa komngcipheko. ISebe leZiseko ezinguNdoqo (DOI) lifakele iiCCTV ezineekhamera ezingama26 ezinxulunyaniswe neinvetha. Abasebenzi abakwiziko bazibeke iliso ezi khamera ukususela kumhla wokufakelwa kwazo kweyoMnga 2025, ngeli thuba ikhamera ezikhethiweyo zibekwe iliso yinkampani yokusabela exhobileyo uADT ukususela kuCanzibe 2026. Uphawu lokhuseleko lusebenze njengesithinteli, yaye akubangakho luqhekezo okanye izehlo zokungena kwabantu ngokungekho methethweni okuthe kwenzeka ukususela ekugqityweni kokufakelwa.

Nangona uthango lokhuseleko lwaqakunjelwa ngonyakamali wama2024/25, iDOI igunyazise ngomsebenzi woxabangelokulungiselelwa uthango lokhuseleko emlanjeni nasebhulorhweni ekule ndawo, ethe yathintela ngokunjalo ulwaphulo olungaphezulu lokhuselekongasemva kweziko. Ngaphezulu, ukufakelwa kwesibane esingaphezulu sesola

kwisakhiwo esiphambili, kwintendelezo ngokunjalo nangasemva kweziko kwandisa imiba yokhuselo, kukhuselwa ubume obukhuselweyo kulungiselelwa abaxhamli okokuba bonwabele ixesha labo lokuhlala kwiziko. I-DOI ifakele ngokunjalo uthango lwepalisedi kumjikelo wezindlu zabasebenzi kwiZiko leNkcubeko laseMelkbos. Olu phuculo lulungise iinkxalabo zokhuselo eziphakanyiswe ngabasebenzi ngaphambili; yaye ngoku ibanceda ekubekeni iliso kukungena okungagunyaziswa kwisango nakwicala laselunxwemeni.

IKhomishini yeNkcubeko ihlole ngokunjalo imicimbi ephathelele kwimpilo ngokuhambelana noMthetho weOHASA, nokucocwa kwamanzi amdaka nelindle kwachongwa kwiZiko leNkcubeko laseMelkbos nakwiziko lenkcubeko laseSchoemanspoort. Amatanki okwahlulwahlulwa kwelindle ahlaziya yingcungele enesivumelwano neDOI ethe yabhangisa imingcipheko yempilo kulungiselelwa abaxhamli ngokunjalo nabasebenzi abahlala kula maziko.

IZiko leNkcubeko laseOkkie Jooste eliseJonkershoek Valley, eStellenbosch lanikezelwa kwiMabija Building and Civil Construction (Pty)Ltd elaqeshwa yiDOI kuTshazimpuzi 2025 phantsi kolawulo lweprojekti yeROOT Architecture (Pty)Ltd, okokuba imilisele ubungakanani bomsebenzi obuxabisa uqikelelo lweR20,642,621. Ukuvalwa kweziko kuthintele ukusetyenziswa kwezibonelelo ngabaxhamli isithuba seenyanga ezilishumi elinesibuni. I-DOI ikhuphe isaziso sokuyekiswa ngokuhambelana neNEC4 Engineering and Construction Short Contract (ECSC) kwiMabija Building and Civil Construction (Pty) Ltd ngomhla wesi5 kweyokwindla 2026, ngenxa yomsebenzi owenziweyo ombi, nokungahanjelwana namaxesha amaiselweyo okwenziwa komsebenzi, kunye nolunye ulwaphulo lwesivumelwano. Isimo siphembelele iDOI okokuba ifune ikontilaka entsha ngokusetyenziswa kweenkqubo zolawulo lwexokelelwano sonikezelo, kulungiselelwa ukuqeshwa kube kugqityiwe kwangethuba kunyakamali omtsha. Kuqikelelwa okokube uhlaziyo kwiziko lenkcubeko luya kuqakunjelwa kuphela ekupheleni konyakamali wama2026/27.



Ukubekwa kweliso kusetyenziswa ikhamera yeCCTV kwiziko iGD.



Inkqubo yeinvetha eya kwiCCTV kwiiko laseGD.



Ukufakelwa kothango lokhuseleko nomsebenzi woxabangelokwibhulurho ekwiziko iGD.



Ukugawulwa kwemithi nokucowa kwesiza kwiziko laseKoekenaap.



Ukwapulwa kwemithetho yokhuselo: abasebenzi babeseluphahleni mgaphandle yokusebenza, okubeka esichengeni ukhuselo.



Ukuhlaziywa kwesixokelelwano sesitsala manzi nokufakelwa kwamatanki okugcina amanzi aphelileyo.

IKhomishini yeNkcubeko yeNtshona Koloni icele iDOI okokuba iqhube iimvavanyo ezigqibeleleyo zempembelelo yendalo kumaziko enkcubeko ukulungiselela ukugunyaziswa kohlaziyo olusekwe kokufunyenweyo. Ukugxila kusekufakelweni kwamacandelo angundoqo ukuhlangabezana nemigangatho emitsha nokuphuculwa kwemigangatho esebenzayo kumaziko enkubeko.

Ngesithuba sonyaka ophantsi kophononongo, ithuba liqaqambise imiba eyahlukeneyo engundoqo, njengoko ichazwe ngasezantsi..

Iziko lwenkcubeko	Uhlaziyo oluqikelelwayo
IZiko leNkcubeko laseKoekenaap eKoekenaap – kummandla waseMatzikama	• Ukususwa kwemithi eyingozi (ukugawulwa kwemithi) • Umzimveliso omtsha welindle • Ukulungiswa kwesixokelelwane samanzi/isitsali manzi • Ukufakelwa kweasbestos eluphahleni • Ukuhlaziywa kwezindlu zabasebenzi • Ukususwa kweengcango zeplanga kunye neefestile (kufakelwe ezealuminium)
IZiko leNkcubeko laseMelkbos OppieSee eMelkbosstrand	• Ukuhlaziywa kothungelwano lweentambo zombane kwisakhiwo esiphambili ngokunjalo nakwiindawo zokulala. • Ukususwa kwalo lonke uphahla lweasbestos lwesakhiwo esiphambili kufakelwe olunye. • Ukufakelwa kwesixokelelwano sephaneli yesola kunye nazo zonke izinto ezincedisayo ukulungiselela ukomelela kombane.
IZiko leNkcubeko eMelkbos eMelkbosstrand	• Ukuhlaziywa kothungelwano lombane kwisakhiwo esiphambili ngokunjalo nakwiindawo zokulala. • Ukususwa kwalo lonke uphahla lweasbestos kwisakhiwo esiphambili. • Ukufakelwa kwezibane ezingaphezulu zesola kulungiselelwa ulondolozo lombane.
IZiko leNkcubeko Schoemanspoort eOudtshoorn	ISebe leZiseko ezinguNdoqo limeme Uhambiso Consult ukuqhuba uvavanyo lobume, ingakumbi oluphathelele kumonakalo wempuphuma owenzeke ngowama2024 nangowa2025 kwiziko lenkcubeko IsaseSchoemanspoort. Imimandla ekugxilwe kuyo ephambili yovavanyo ibandakanya: • Imiba yolwakhiwo engundoqo • Iidreyini zamanzi esichotho • Iindonga, imigaqo, kunye • Nesakhelo sodonga lwamatye kwiziko
IZiko leNkcubekoGroot Drakenstein eSimondium	• Ukuqiniswa kweengonga ezonakeleyo. • Ukuhlaziywa kwesixokelelwano semibhobho yamanzi - Ukuhlaziywa kwesitsali manzi. • Ukuhlaziywa zemibhobho yokucima umbane. • Ukupeyintwa nokuvingcwa kunganeni manzi. • Ukususwa kophahla lweasbestos kufakelwe olunye. • Ukuhlaziywa kwendlela yemoto esuka esitalatweni eya endlwini kunye nommandla wokupaka.
IZiko leNkcubekoOkkie Jooste eStellenbosch	• Ukufakelwa kwesixokelelwano sephaneli yesola kunye nezinto ezixhasayo.

ICANDELO C: ULAWULO

1. INTSHAYELELO

Ulawulo, ulawulo lomngcipheko kunye nohambelwano zintsika ezintathu ezisebenza kunye ngenjongo zokuqinisekisa okokuba iqumrhu liyahlangabezana neenjongo zalo. Uhambelwano kunye nemigaqonkqubo kunye neenkqubo, imigaqo nemimiselo ethi ibe nomphumela wolawulo olomeleleyo nolufanelekileyo luthatyathwa njengondoko kwimpumelelo yeQumrhu. Le ngxelo inikezela ngophononongo ngokubanzi lolawulo olwendeleleyo kwiQumrhu.

IPalamente, iSigqeba noGunyaziwe noNika iNgxelo weQumrhu likaRhulumente inoxanduva lolawulo lwequmrhu..

2. IIKOMITI ZEMICIMBI YESEBE

Iikomiti zePalamente yePhondo enolongamelo kumsebenzi weWCCC yiKomiti eSigxina yeMicimbi yeNkcubeko neMidlalo, kunye neyee-Akhawunti zikaRhulumente (SCOPA).

IKomiti eSigxina yoLongamelo lwamaPolisa, uKhuselo loLuntu, iMicimbi yeNkcubeko neMidlalo	
Intlanaganiso	Isihloko
4 kweyeSilimela 2025	ULwabiwomali lweVoti 13
26 kweyeThupha 2025	Inkcazelo eyenziwa nguDCAS ngeHWC
28 kweyeDwarha 2025	Intlanaganiso yoNyaka kaDCAS
5 kweyoMnga 2025	ULwabiwomali oluHlengehlengisiweyo lweVoti 13
16 kweyoKwindla 2025	ULwabiwomali lweVoti 13

IZigqibo zeSCOPA

Akukho zigqibo ezipapashiweyo zeQumrhu.

IQumrhu libe neentlangano ezilandelayo kunye neeKomiti zeeAkhawunti zeKomiti:

IKomiti eSigxina ngeeAkhawunti zikaRhulumente	
Intlangano	Isihloko
IKomiti yeAkhawunti yePhondo	
28 kweyeDwarha 2025	Ingxoxo ngeNgxelo yoNyaka yowama2024/25 elungiselelwe iSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo, iKomiti yeeLwimi yeNtshona Koloni, iKhomishoni yeNkcubeko yeNtshona Koloni kunye neLifa leMveli leNtshona Koloni.

3. UGUNYAZIWE WESIGQEBA

UGunyaziwe weSigqeba umilisele uxanduva lokongamela ngokubeka iliso kwingcaciso eyimali nengeyiyo imali elungiselelwe isithuba esiphantsi kophononongo. Iingxelo ezilandelayo zangeniselwa iinjongo zokubekwa kweliso:

INGxelo yokuSebenza yaRhoqo ngeKota	31 kweyeKhala 2025; 31 kweyeDwarha 2025; 31 kweyoMqungu 2026; 30 kuTshazimpuzi 2026
INGxelo yaseNyakeni yokuBekwa kweLiso	31 kweyeKhala 2025; 31 kweyeDwarha 2025; 31 kweyoMqungu 2026; 30 kuTshazimpuzi 2026

4. UGUNYAZIWE ONIKA INGXELO

IKhomishini yeNkcubeko yeNtshona Koloni isebenza kwimida okanye kwisicwangcisonkqubo soMthetho weNtshona Koloni weKhomishini yeNkcubeko namaBhunga eNkcubeko, onguNombolo 14 we1998 ukuqinisekisa ukusebenza okufanelekileyo ngokubhekiselele kunikezelo lwenkonzo kubemi beNtshona Koloni. Iinjongo zeKhomishini yeNkcubeko kukulondoloza, kukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqonkqubo omiselwe nguMphathiswa wePhondo.

Ukubaluleka kunye nenjongo yeKhomishini

Ukulungiselela ukufezekisa iinjongo ekusekwe kuzo iKhomishini yeNkcubeko, iKhomishini kufuneka:

- icamngce ngokubhaliswa nokungabhaliswa kwamabhunga enkubeko.
- ilawule, iphathe, iphuhlise yaye igcine ipropati eshukumayo nengashukumayo efake phantsi kwempatho yayo ngokwemiqathango yecandelo 2(1)(a) okanye (b); kunye
- nokwenza eminye imisebenzi enjalo njengoko uMphathiswa wePhondo anokuyinikela kwiKhomishini.

IKhomishini yeNkcubeko inakho ngokuthanda kwayo, okanye ngesicelo soMphathiswa wePhondo okanye ngesicelo sebhunga lenkcubeko okanye amabhunga ukwenza izindululo ngendlela iinjongo zeKhomishini yeNkcubeko ezingafezekiswa ngayo ngokungcono ngokuphathelele phakathi kwezinye izinto kwimimandla elandelayo:

- ubugcisa bemiboniso, bemidlalo yeqonga noluncwadi;
- inzululwazi yendalo yabantu;
- imimandla yembali yenkcubeko; kunye
- nolwazi lwenkcubeko yolutsha nobandakanyeko

Indima yeKhomishini injengoku kulandelayo:

IKhomishini yeNkcubeko inokunika uncedo isebenzisa izibonelelo enazo, kwibhunga okanye kumabhunga enkubeko njengoko kusekiwe phantsi koMthetho

- ngokunika inkxaso-mali kwiiprojekti ezinxulumene nenkcubeko, kuphando nakwiinkomfa njengoko kumiselwe amathuba ngamathuba nguMphathiswa wePhondo, nekuthe kwenziwa isicelo libhunga okanye ngamabhunga enkubeko.
- ngokukhuthaza nokulungelanisa uthungelwano lweenkcubeko zesizwe nezehlabathi; kunye.
- nangokunikezela ingcaciso ukulungiselela ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko.

Iphepha lamalungelo ekhomishini

N/A

Ukuqulunqwa kweKomiti yesithuba somhla woku1 kweyoMdumba 2025 ukuya kumhla wama30 kuTshazimpuzi 2025

Ngenxa yolityiziso ekuqeshweni kweKomiti yeNkcubeko, uMphathiswa walandisa ixesha leofisi lequmrhu langaphambili likarhulumente ukususela kumhla woku1 kweyoMdumba ka2025 de kube ngumhla wama30 kuTshazimpuzi ka2025. Ixesha leminyaka emithathu leKhomishini entsha liqala ngomhla woku1 kuCanzibe ka2025

Igama	Isikhundla (ngokuha-mbelana neSakhelo seBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziqinisekiso	Ummandla wobungcaphphe	Ubu-lawuli beBhodi (Dwelisa ama-Gumrhu)	Ezinye iKomiti okanye amaGela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentla-nganiso ezizi-nyasi-weyo
Arendse MC	ILungu leWCCC USihlalo wama-Bhunga eNkcubeko	1 kweyo-Mdumba 2022 10 kweyo-Kwindla ka2023	N/A	IGreyidi 11	Ubuchule kuMthetho weSizwe woLawulo lweMipu, NQF Inqanaba 3. Umnikezeli wenkonzo oqinisekisiweyo kwingxowamali yeSizwe yeZakhono yeSebe laBasebenzi. Umseki weBhunga loMhlaba neLifa leMveli. USihlalo weBhunga leNkcubeko leKoran neNgunu leNtshona Koloni. UMbutho waBasebenzi wePaper wood and Allied.	N/A	N/A	
Baard PM	ILungu leWCCC	1 kweyo-Mdumba ka2022	N/A	BA, Drama Honours (US). Drama Degree	Ukukuphiswano lokuCula leSizwe (ATKV). Ukurekhodwa kwecwecwe kulungiselelwa iVidiyo yoMculo. Ukutyunjelwa amaBhaso eSAMA, FNB vita awards for Cabare. Imveliso yakho kwiCabare.	Azikho	Azikho	
Hop JD	ILungu leWCCC	1 kweyo-Mdumba ka2022	N/A	Langeberg Senior Secondary School. Doctor of Divinity. Basic Training South African Army. Store man Course. Advanced Firearm Course. Light Machine Gun.	ISoldathi kwiSouth African Defense Force. Ukuziqesha. UPhuhliso lweZakhono seKhoisan Hessequa . UNobhala Jikelele weKhoisan United Movement.	Azikho	Azikho	

Igama	Isikhundla (ngokuha-mbelana neSakhelo seBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziqinisekiso	Ummandla wobungcaphephe	Ubu-lawuli beBhodi (Dwelisa ama-Qumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganis ezizinyasi-nyasi-weyo
Jama Z	IKomiti yeNgcebiso yoLwaluko	23 kweye-Dwarha ka2023	N/A	Ph.D. Student in the Department of Linguistics (UCT). BA Honors in African Languages. MA in African Languages (UCT). BA Degree.	Amava abanzi kukufundiswa kweelimi zaBantsundu iminyaka engama30. Utithala kwiiYunivesiti ezi4 ezahlukeneyo. Ukusebenza kwiikomiti ezahlukeneyo kumaziko awahlukeneyo kubandakanywa nePanSALB. Ukuququzelela iinkomfa kubandakanywa iforam yeSA - South Korea engoBugcisa neNkcubeko. Ukusebenza kwiKomiti yeNgcebiso ngoLwaluko yeWCCC.	Azikho	IKomiti yeelwimi yeNtshona Koloni	
Mavume-ngwana SI	Cultural Councils Chairperson ILungu leWCCC	1 kweye-Mdumba 2022 (Resigned as Cultural Commission Chairperson 8 March 2023)		Matric. Industrial Psychology. Diploma in Marketing Management	IBhunga laMagama eeNdawo loMzantsi Afrika (SAGNC). ILungu leBhunga leHWC: uSihlalo: WCPGNC. ILungu leKhomishini: WCCC. UMseki noMlawuli: Indalo Heritage NPO	Azikho	ILifa leMveli leNtshona Koloni	
Muthien B	ILungu leWCCC	1 kweye-Mdumba ka2022	N/A	MA in Stellenbosch. Bachelor of Social Science (Hons) at UCT. BA (UCT).	UMphandi. UMququzeleli. UMBhali. Imbongi. Umlungelelanisi weMisitho. UBugcisa bokuFunda. I-Humanities (IMbali, uBugcisa, iNkcubeko yembali, inkcubeko). UBugcisa beMiboniso, amaShishini eNkcubeko. Ukubandakanyeka kuphuhliso lolutsha.	Azikho	UMmeli weNAC waseNtshona Koloni	

Igama	Isikhundla (ngokuhanjwa ngomsebenzi)	Umhla wokuqeshwa	Umhla wokuqeshwa	Iziqinisekiso	Ummandla wobungcaphephe	Ubu-lawuli (Dwelisa amagama)	Ezinye iikomiti okanye amaGela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganisela ezizinyasiweyo
Myers MA	ILungu leWCCC USihlalo weKomiti yamaZiko	1 kweyo-Mdumba 2022 23 kweyo-Mdumba 2024	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology at UCT 1985.	Ukutyalala kwiNkcubeko nakuShishino lokoNwabisa isithuba seminyaka engama30. UMculo osekiweyo. Utshintshiselwano lweNPC echaphazela inguqu engummangalis, imfundo kuyo yonke iNtshona Koloni. Ukuthengisa iNtshona Koloni kulungiselelwa iirekhodi zeBMG ethe waba yiSony Music iminyaka eli17. Ubugcisa bomboniso. Ubugcisa bokuFunda Ukubandakanyeka kuphuhliso lolutsha (ucweyo kwimimandl yasemaphandleni).	Azikho	Azikho	
Nokwaza LG	USihlalo weKomiti yeNgcebiso ngoLwaluko Initiation USihlalo weWCCC	1 kweyo-Mdumba ka2022	N/A	Bachelor of Arts Higher Diploma in Education Advanced Diploma for Educators of Adults Honours in Bachelor of Administration Philosophy Degree Postgraduate Diploma in Law Master of Arts School of Public Leadership.	Ulwazi olubanzi lweLifa lweMveli lweNkcubeko yabantu abamnombo wabo usisiNguni. Ulwazi olunzulu lweendlela zokuqutywa kwamasiko abantu besiNguni. Ulwazi lobuchule oluphathelelene nokwenziwa kwamasiko esiXhosa nokukhonza kweMveli.	Azikho	Azikho	
Samie Q	USEkela Sihlalo weWCCC USihlalo weThutyana weWCCC	1 kweyo-Mdumba 2022 23 kweyo-Mdumba 2023	N/A	Bachelor's Degree in Town and Regional Planning. National Diploma in Town Planning. MPhil in Urban Conversation	UMcebisi oZimelelo weLifa leMveli. Ukuquzelela inani leenqubo zeLifa leMveli. Amava oLawulo. Ukusebenzela iSAHRA. Ukuyilwa koMgqonkqubo. Ngokwakaloku ne ilungu leBhunba laseRobben Island.	Azikho	Azikho	

Igama	Isikhundla (ngokuhanjwa neSakhelo seBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziqinisekiso	Ummandla wobungcaphephe	Ubulethi (Dwelisa ama-Qumrhu)	Ezinye iikomiti okanye amaGela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganisela ezizinyasiweyo
Weston R	ILungu leKomiti yamaZiko eNkcubeko	4 kuTshazimpuzi 2024	N/A	Baccalaureus Technology: Education – Post School (Adult Education). National N Diploma: Computer Practice and Accounting.	ULawulo lweMali : amava eminyaka emi4 njengomphathi wemali. Amava eminyaka emi5 njengoMvelisi Ukufakwa kweNgeniso kunye neNkcitho nokulungelelaniswa kuhlalo lwabiwomali. Ukunikwa kwengxelo nokwandlalwa kwayo kumxhamli.	Azikhoh	Azikhoh	
Winster W	ILungu leWCCC	1 kweyo-Mdumba ka2022	N/A	Matric. Certificate N4 Computer Practice. Certificate at Chrysalis Academy. Certificate of Completion.	UMphathi wokuThunyelwa kweMpahla. Umncedisi eVenkileni kunye noMphathi womashini wemali. Igcisa lombane eNolitha (Pty) Ltd. I-EPWP kwiZiko leNkcubeko eSchoemanspoort.			

Ukuqulunqwa kweKomiti yeKhomishini ekhoyo (eqeshwe ngomhla woku1 kuCanzibe ukuya kowama30 kuTshazimpuzi 2028)

Uphononongo lweKhomishini yeNkcubeko esandul'ukuqeshwa, ethe yatyunjwa nguMphathiswa wePhondo weSebe leMicimbi yeNkcubeko neMidlalo isithuba seminyaka emithathu. Amalungu azamkele ileta zawo zegqesho zokuqhuba isigunyaziso seKhomishini.

Igama	Isikhundla (ngokuha-mbelana neSakhelo seBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziqinisekiso	Ummandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa ama-Qumrhu)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganis ezizinyasiweyo
Moolman G	ILungu leWCCC USEkela Sihlalo weWCCC	1 kuCanzibe 2025 23 kweye-Dwarha 2025	N/A	Matric Ballroom and Latin qualification	Ukusebenza njengomqeqeshwa emva kweMatric. Ukubhaliswa njengomsebenzi oseluqeqeshweni njengeGcisa lezoNxibelelwano Umsebenzi kwaTelkom. Ukufakela iMfonomfono neengcingo zonxibelelwano. UMphthi wabasebenzi abali80. kulawula uhlahlo lwabiwomali, iProjekti neMali. UMphathi woLwakiwo lweZiko Ukuthenga UkuLawula iProjekti. iProjekti zeliT.	Azikho Azikho	Azikho	7
Pieters BL	ILungu leWCCC	1 kuCanzibe 2025	N/A	MSc Geohydrology BSc Geology Degree Geology Hons	Die Burger – ukuhambisa amaphephandaba. Umcebisi weCreo-Design Geology field science. Umcebisi weCivil engineering. Umcebisi wePhotogrammetry. Ilungu lukomiti yeNatural Science. UMabhalane wolawulo lweConvocation kwiYunivesithi yaseStellenbosch. Intloko yengingqi yeAfriForum. Ubudlelwane phakathi kweenkcubeko neNtsebenziswano. IFoam yaseKapa – iNtloko: Ukuvuselelwa koLuntu Community Activation.	IBhunga loLwimi lwesiBhulu Pioneer Institute	Azikho	4

Igama	Isikhundla (ngokuha-mbelana neSakhelo seBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziginisekiso	Ummandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa ama-Gumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganisozizi-nyasi-weyo
Sinqoto AS	Usekela Sihlalo weWCCC yanga-phambili	1 kuCanzibe 2025	N/A Ndarhoxa njengoSekela Sihlalo weKomiti ngomhla wama20 kweye-Thupha 2025, ngeli thuba ndiqhubeka njengelungu leKhomishini.	Matric Drama studies (Incomplete)	KwiTV nakwiMiboniso bhanyabhanya. KwThiyetha. UMphathi weA&R Music. UMncedisi Mlawuli kunye noMlawuli kwiifilimu ezimbalwa ezinde (Amelia Earhart, Three Investigators and the Secret of Terror Castle, Young Ones, The Dating Game killer, riding with sugar, 90 Plein Street, when we were black, Blood & Water). Imiboniso bhanyabhanya emifutshane S: Secrets, The Cry, 777. Amaxwebhu embali: Bill and Melinda.	Azikho	Azikho	8
Worsnip ME	ILungu leWCCC	1 kuCanzibe 2025	N/A	Matric BA (Rhodes) BA Hons (Cambridge University) M Phil (Manchester University) MA (Cantab) Cambridge University	Umlawuli oPhetheyo kwi Maropeng a' Afrika Leisure. Umlawuli oyiNtloko kwiRestitution Support - Western Cape Land Claims Commission. IGosa eliyiNtloko leSigqeba - Cape Town Carnival. Umlawuli - INdebe yeHlabathi yowama2010 kwaDCAS. UMphathi weNkqubo - weCradle of Humankind World Heritage Site. Umlawuli - Restitution Research, Acting Land claims Commissioner for EC and FS. Director - Association for rural advancement. UNobhla Jikelele - weSt Matthews Church. UTitshala. UMhlohi.	Azikho	Ummeli weNAC wase-Ntshona Koloni	6

Igama	Isikhundla (ngokuhanjwa ngomsebenzi weBhodi yeQumrhu lika-Rhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa	Iziqinisekiso	Umandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa amagama)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganis ezizinyasiweyo
Zono MC	ILungu leWCCC	1 kuCanzibe 2025	N/A	Matric Diploma in Theatre Making PGCE (UCT)	UShishini loBugcisa olungaphezulu kweminyaka eli10. UTitshala . UMenzi woMboniso . Umlawuli woMdlalo UMdlalo weNomathotholo ku-Umhlobo Wenene (SABC). Ucweyo lweThiyetha .	Azikho	Azikho	5
Maliza S	ILungu leWCCC USihlalo weKomiti yamaZiko eNkcubeko	1 kuCanzibe 2025	N/A	Matric. HONS in cooperate Communication MA in Media Serie and Practice (Current)	Senior content strategist and copy writer. Digital marketing specialist at Philip Morris. Contributing editor at GQ Magazine. Digify Afrika: INTloko yokuQulathiweyo. Tencent Afrika. Fleishman Hillard. Drum Magazine. Arena Media.	Azikho	Azikho	6
Keet DF	ILungu leWCCC	1 kuCanzibe 2025	N/A	BSC Environmental Management Masters in Performing Arts Conducting and repertoire Studies Bachelor of Orchestra at University of Pretoria	Umbhexeshi: for Berlin Sinfonietta Cape Town Philharmonic Orchestra Cape Town Youth Orchestra Johannesburg Philharmonic Orchestra Junge Norddeutsche Philharmonic Orchestra KwaZulu-Natal Philharmonic Orchestra Assistant Conductor: Berlin Opera Academy Polish Baltic Philharmonic Cape Town Opera	Azikho	Azikho	5

Igama	Isikhundla (ngokuhambelana neSakhelo seBhodi yeQumrhu iika-Rhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa	Izinqinisekiso	Umandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganisano ezizinyasiweyo
Khati PP	ILungu leWCCC USihlalo weWCCC 23 kweye-Dwarha 2025	1 kuCanzibe 2025 23 October 2025	N/A	Master's in business administration Registered Psychometrist Postgraduate Diploma in Business Admin NQF 8 Certificate in Public Sector Project Management BA Hons in Psychology BA Degree in Psychology Matric	IBhunga leeNgcali zezeMpilo loMzantsi Afrika Umsebenzi ozimeleyo Unyaka woBhaliso Bhunga leeNgcali zezeMpilo loMzantsi Afrika (UMququzeleli weKomiti) I-HPSCSA (UMphathi weBhodi oBambeleyo). Uphuhliso nomiliselo lwesicwangciso sokuhlangana kwabaChaphazelekayo. Ukunikezela ngolawulo kunye nenkxaso yomsebenzi kwiiBhodi zamaGcisa nezakhelo zazo. Ukuhlalagabazana namalungiselelo, Ukuqulunqa iajenda yentlanganiso nokubhalwa kwengxelo.	Azikho	Azikho	6
Karriem MY	ILungu leWCCC	1 kuCanzibe 2025	29 kweye-Mqungu 2026	Matric B. Com Registered Persons Exams Diploma in Financial Planning Diploma in Business Analysis Diploma in IS Project Management (Prince 2 Practitioner) Baccalaureus Technology: Education Post School (Adult Education) National N Diploma: Computer Practice and Accounting	Boss Consulting at Sanlam Investments. Ikhontilaka eZimeleyo (UMhlahleli oPhezulu woShishino). INKampani yeSiqinisekiso soBomi iOld Mutual UMhlalutyi oPhezulu weeNkqubo zokuSebenza UMhlalutyi oPhezulu weShishini UMphathi weProject &Mphathi woHlahlelo lweShishini,	Ilungu leBhodi lombutho wama-volontiya (Mosk in Wynberg and Constantia Cemetery) USihlalo woMbutho woLuntu wase-Wynberg East	Azikho	3

Igama	Isikhundla (ngokuha- mbelana neSakhelo seBhodi yeQumrhu iika- Rhulumente)	Umhla wokuqeshwa	Umhla woku- rhoxa	Izinqinisekiso	Umandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa ama- Qumrhu)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho- zincwadi/qela lomsebenzi loMphathiswa)	Inani leentla- nganiso ezizi- nyasi- weyo
Weston R	ILungu leKomiti yamaZiko eNkcubeko	1 kuCanzibe 2025	N/A	Baccalaureus Technology: Education – Post School (Adult Education) National N Diploma: Computer Practice and Accounting	ULawulo lweMali : 4 Amava eminyaka emi4 njengomphathi wemali. Amava eminyaka emi5 njengoMvelisi. Ukufakwa kweNgeniso neNkcitho nolungelelwaniso ukuyela kuhlalo lwabiwomali. Ukunikwa kwengxelo nokwandlalwa kubaxhamli. UMlawuli weNkqubo: Sunshine Cinema, eKapa. INTloko yeSebe leeFilimu: iSAE Institute, eKapa. INKxaso yoPhando kunye neeProjekthi (Ebonakalayo): Kelelo NPO, eRhawutini. UMphathi weMisebenzi: Original T-Bag Designs, eHout Bay nase V&A Waterfront. Ilungu elinculumeneyo: Ukufunda Education Consultant NPO, eKapa	Azikho	Azikho	5

Igama	Isikhundla (ngokuha-mbelana neSakhelo seBhodi yeQumrhu iika-Rhulumente)	Umhla wokuqeshwa	Umhla woku-rhoxa	Iziqinisekiso	Umandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa ama-Qumrhu)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Grootboom GA	ILungu leWCCC USihlalo weKomiti yamaBhunga eNkcubeko	1 kuCanzibe 2025 15 kweyo-Msintsi 2025	N/A	PhD - Educational Psychology (UFS) Research Techniques in Psycho-cultural Studies B Ed (UPE) MED (Psychology) UPE Endorsement for Psycho Education	Amava abanzi kwiMimandla eyahlukeneyo - ILungu lebhodi yoGunyaziwe woTywala weNtshona Koloni (WCLA). USekela Sihlalo (WCLA). USihlalo IKomiti yoMngcipheko kuPhicotho zincwadi. ILungu leKomiti yeeNqobo eziseSikweni (WCLC). ILungu leNdlu yoWisomthetho lwePhondo neyeSizwe 2009-2019. USomlomo weMfundo neMidlalo neNkcubeko isithethi esisemthethweni: UkuMela uSekela Mphathiswa: uBugcisa neNkcubeko -uMgaqonkqubo. Ukuphuhliswa kweShishini laNgasese: Psychologist 2004 - 2009. Psychologist: ISebe leMfundo 1991 - 2003. UMhlohi ongesosigxina: UFS - iNkqubo yokuFunda uBomi bonke .	Acting Chairperson of the Western Cape Liquor Board.	Azikho	5
Jarvis A	WCCC Member	1 kuCanzibe 2025	4 kweye-Silimela 2025	Bachelor of Arts (UKZN) Higher Diploma in Education (UKZN) Masters in fine art - Media Studies (Incomplete)	UMhleli woMdlalo. Umbhali woMdlalo. UMlawuli/ umbhali noMvelisi UMlawuli noMvelisi - zezeMidlalo UMhleli oGunyazisayo - yiSABC UMlawuli wooNondaba iKagiso. Kwasukasukela Productions. UMlawuli Takalane Sesame.	Azikho	Azikho	2

Igama	Isikhundla (ngokuhambelana neSakhelo seBhodi yeQumrhu iika-Rhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa	Iziqinisekiso	Ummandla wobungcaphephe	Ubu-Lawuli beBhodi (Dwelisa ama-Qumrhu)	Ezinye iikomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganis ezizinyasiweyo
Fillander I	WCCC Member	1 kuCanzibe 2025	N/A	Certificate in Training ETDP - SETA Facilitation Certificate Community Arts Centre manager Course. USB-ED: Stellenbosch Business School	Umlawuli weMicimbi yaBasebenzi - Philippi Arts Centre. li UMququzele/ukubekwa kwegosa - Social Emancipating Transformers NPC. UMququzele/umhloli - Philippi PESP Inkqubo yeprojekthi yoqeqesho - uMnyhadala waseKapa). Imephu yeNkcubeko noCwangciso / Uphando noVavanyo - Intlalo Consulting.	Founder and Director of Gentlemen Advocacy in Philippi	Azikho	6
Govender K	Former WCCC Chairperson	1 kuCanzibe 2025	Relieved of WCCC duties by the Executive Authority on 16 October 2025	Matric Master's: Global Smart City Management Basics of Blockchain: Ethereum, Bitcoin	UMcebisi woLawulo 2004 - 2025. Umyili - Ogilvy.	Azikho	Azikho	8

• **Amalungu angamalalela karhulumente (ukuba kufanelekile).**

Akufanelekanga

• **Chaza ngokunjalo amalungu aphumayo eKhomishini nezikhundla zawo**

Nksk Althea Javies urhoxile njengalungu leWCCC.

Mnu Karriem Yunus urhoxile njengalungu leWCCC

Mni Karlind Govender njengoSihlalo kunye neLungu leWCCC.

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
IKhomishini yeNkcubeko yeNtshona Koloni	4	14	P Khati (USihlalo ukususela ngomhla wama23 kweyeDwarha 2025) G Moolman (USekela Sihlalo ukususela ngomhla wama23 kweyeDwarha 2025) K. Govender (wayekiswa kwindima yakhe nakuxanduva oluphathelele kwiWCCC mguMphathiswa Mackenzie ngomhla we16 kweyeDwarha 2025) I Fillander D Keet M Zono A Sinqoto (USihlalo wangaphambili wamaBhunga eNkcubeko) A Jarvis (Warhoxa ngomhla wesi4 kweyeSilimela 2025) G Grootboom (USihlalo weKomiti yamaBhunga eNkcubeko) R Weston M Worsnip Y Karriem (Warhoxa ngomhla wama29 kweyoMqungu 2026) S Maliza (USihlalo wamaZiko eNkcubeko) B Pieters
IKomiti yamaZiko eNkcubeko eWCCC*	0	5	S Maliza (USihlalo) G Moolman R Weston P Khati M Worsnip
IKomit yamaBhunga eNkcubeko eWCCC	2	9	G Grootboom (USihlalo) A Sinqoto (USihlalo wangaphambili) G Moolman I Fillander M Zono B Pieters K Govender (USihlalo wangaphambili) Y Kariem D Keet

* Nangona kungekho zintlanganiso zasesikweni ebezibanjwe, iKomiti yenze utyelelo lokuhlola kwiindawo zamaziko eNkcubeko.

Imivuzo yamalungu eKhomishini

Imiqulu yezibonelelo zenkonzo zababambe izikhundla ze-ofisi zomaziko athile asemthethweni namanye amaziko ichazwa nguMphathiswa wezeMali yaye ichazwe kwiSetyhula yeCandelo loLawuomali lePhondo. Umrhumo kaSihlalo ngamaR521.00 ngeyure, umrhumo kaSekela Sihlalo ngama-R367.00 ngeyure ze umrhumo ze umrhumo wamalungu ube ngama-R319.00 ngeyure. r.

Igama	Umvuzo R`000	Enye imali evunyelweyo R`000	Iyonke R`000
Nksk Portia Khati (USihlalo)	10	6	16
Mnu Gregory Moolman	12	2	14
Gq. Gregory Grootboom	6	0	6
Nksk Sanelisiwe Maliza	9	1	10
Mnu Karlind Govender	8	1	9
Nksk Rene Weston	8	1	9
Mnu Daniel Keet	8	3	11
Mnu Ivan Fillander	10	1	11
Mnu Bernard Pieters	5	0	5
Mnu Andile Sinqoto	13	1	13
Mnu Mfundo Zono	8	1	9
Mnu Michael Worsnip	12	1	13
Mnu Yunus Karriem	3	0	3
Nksk Althea Jarvis	3	0	3
Nksk Petronell Baard (ilungu ekomiti ngowama2024/25)	1	0	1
Ewonke	116	18	133

5. ULAWULO LOMNGCIPHEKO

UGunyaziwe oNika iNgxelo weKhomishini yeNkcubeko yeNtshona Koloni (WCCC) uthabatha uxanduva lokumiliselwa koLawulo loMngcipheko weShishini (EMR) ngokuhambelana noMthetho woLawulo lweMali kaRhulumente (PFMA) kunye neMimiselo yeCandelo loLawulomali, ekhokhelwa sisiCwangcisonkqubo soLawulo loMngcipheko weCanelo likaRhulument leCandelo leSizwe loLawulomali (PSRMF). Inkqubo yeERM yeWCCC yinxalenye yokokuba iSebe leMicimbi yeNkcubeko neMidlalo. UGunyaziwe oNika iNgxelo ucetyiswa ngokweqhinga yaye uxhaswa liCandelo: loLawulo loMngcipheko weShishini kwiSebe leNkulumbuso (DotP). ISebe liseke iKomiti yoLawulo loMngcipheko weShishini kunye neeNqobo eziseSikweni (ERMECO) ukunceda uGunyaziwe oNika iNgxelo ekumiliselweni uxanduva lwakhe ukulawula umngcipheko.

UMgaqonkqubo woLawulo loMngcipheko weShishini kunye neQhinga

UGunyaziwe oNika iNgxelo weWCCC usayine kunye noMgaqonkqubo woLawulo loMngcipheko weShishini weminyakamali 2024/25 - 2029/30 kunye neQhinga leERM nesiCwangciso soMiliselo sonyakamali wama2026/27, evumelana neSebe leMicimbi yeNkcubeko neMidlalo. Nceda khangela kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo ukufumana iinkcukacha ezingaphezulu ngalo mba kunye nenkqubo yolawulo lomngcipheko.

Umngcipheko weqhinga oxoxiweyo waze walawulwa ngesithuba sonyakamali

Umngcipheko ongundoqo wequmrhu “yingeniso enganele yerente ukuhlawula yonke inkcitho yololongo lwamaziko”. Ngesithuba sonyakamali ophantsi kophononongo, iqumrhu libeke phambili ukulungiswa kwamaqhinga okudambisa. Iqhinga eliphambili lokudambisa elilungisiweyo libandakanya ukuhlaziywa koMgaqonkqubo wokuSetyenziswa kwamaZiko eNkcubeko owamiliselwa ngomhla woku1 kuTshazimpuzi 2026, umgaqonkqubo iqalisa ngemiqathango ekulula ukuguquguquka yokunikwa kwexabiso neyerente. Iqhinga elitsha lokuthengisa lisaqulunqelwa unyakamali omtsha yaye lavunywa nguGunyaziwe oNika iNgxelo ngomhla we19 kweyoKwindla ka2026. Iqhinga lixhaswa luphononongo oluqhubekayo lomrhumo ukuqinisekisa okokuba ukunikwa kwexabiso kubonisa iimeko ezikhoyo zemarike.

Ukuqukumbela

Ngonyakamali (2025/26) ophantsi kophononongo, iQumrhu lendelelise iinkqubo zolawulo lomngcipheko kwimisebenzi yalo yolawulo kunye nemingcipheko echongiweyo kwiirejista zombini zemingcipheko yeqhinga neyokusebenza. Ngokusetyenziswa rhoqo kweemvavanyo zomngcipheko eziqhutywa kunyakamali wonke (2025/26), imingcipheko emitsha nevelayo iyachongwa xa lithe iQumrhu layazi.

I-WCCC igcine iinkqubo esebenzayo yolawulo lomngcipheko ngesithuba sonyakamali (2025/26) ophantsi kophononongo, okuthe kwanomphumela kukufezeka okwandileyo komngcipheko kwiQumrhu.

Imingcipheko yeqhinga, yokusebenza neyohambelwano yachongwa, yahlolwa yaze yabekwa iliso ngokuhambelana noMgaqonkqubo owamkelweyo woLawulo loMngcipheko kunye nesiCwangcisonkqubo soMdlala woMngcipheko.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva loGunyaziwe oNika iNgxelo ukuqhubeka ehlola yaye evavanya ulawulo lwangaphakathi ukuqinisekisa ngento yokuba imisebenzi yolawulo ekhoyo iyasebenza, ifanelekile yaye iphandle yaye iyaphuculwa xa kudingeka. Ukufezekisa oku, iintlangano ezikho kabini ngonyaka ziyabanjwa kunye noMphicothi-zincwadi Jikelele (AGSA), aBaphathi beNkqubo, kunye noMphathiswa (MEC) ukuxoxa isiCwangciso soPhuculo loLawulo. Le yinkqubo eqhubekayo ukuqinisekisa ngento yokuba iQumrhu lisebenza kwinqanaba elipheleleyo ngokuphucula ubume bolawulo nokugcina iwonga lalo lophicotho-zincwadi olungenaziphene.

ISebe livelise iQhinga loLawulo lwaNgaphakathi nesiCwangciso, esathi samkelwa liQumrhu, esicacisa isicwangciso esikwinqanaba eliphezulu esingomiliselo lolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. UPHICOTHO ZINCWADI LWANGAPHAKATHI

INdima yeQhinga neNjongo yoPhicotho zincwadi lwaNgaphakathi

Umsebenzi wophicotho zincwadi lwangaphakathi (IAF) licandelo lesiseko lolawulo lwesebe kunye nenkqubo yokuthatyathwa koxanduva. I-IAF yeWCG isekwe ngokuhambelana necandelo 38(1)(a)(ii) loMthetho woLawulo lweMali kaRhulumente (PFMA) ofundwa kunye noMmiselo 3.2 weCandelo loLawulomali, ingakumbi uMmiselo weCandelo loLawulomali 3.2.3. Ngokolwazi loMmiselo weCandelo loLawulomali 3.2.6, ochaza into yokuba uphicotho zincwadi lwangaphakathi kufuneka luqhutywe ngokuhambelana neMigangatho eyandalwe liZiko laBaphicothi zincwadi baNgaphakathi, iIAF yeWCG idingeka okokuba ihambelana nesiCwangcisonkqubo® sokuSebenza kwamaGcisa eHlabathi (IPPF®) esiquathe iMigangatho™ yeHlabathi yoPhicotho zincwadi lwaNgaphakathi, iiMfuno eziKhoyo, kunye neSikhokhelo seHlabathi esipapashwe liZiko laBaphicothi zincwadi baNgaphakathi (iIIA). I-IPPF iseke isiseko apho iIAF yeWCG isebenza ngokuzimela nangokungakathi cala ekunikezeleni ngengqinisekiso nangeenkono zengcebiso ngokuphathelele kulawulo ngokupheleleyo lwesebe, kulawulo lomngcipheko, nakwiinkqubo zolawulo lwangaphakathi.

I-IAF yeWCG ikhokhelwa siSigqeba esiyiNtloko soPhicothi zincwadi (CAE) yaye isebenza ngokuhambelana nePhepha lamaLungelo oPhicotho zincwadi lwaNgaphakathi, elivunywe yiKomoti yoPhicotho zincwadi yoBumbano yoLawulo, iNguqulelo noBume yaye lamkelwe ngaBalawuli bePhondo abaPhezulu.

Injongo yeIAF yeWCG kukuqinisa ikhono leWCG lokuyila, lokukhusela nokuzinzisa ixabiso ngokunikezela iKomiti yoPhicotho zincwadi kunye nolawulo ngengqinisekiso ezimeleyo, esekwe kumngcipheko, nengaphethi cala, ngengcebiso, ngengqiqo nengqondo yokubona izinto ezizayo. Ukwenjenjalo, yandisa:

- Izifizekiso eziyimpumelelo zeenjongo zeWCG;
- ULawulo, ulawulo lomngcipheko, nolawulo lweenkqubo zeWCG;
- Ukuthatyathwa kwezigqibo nolongamelo;
- Isidima nemfezeko kunye nabachaphazelekayo bayo;
- Ikhono lokusebenzela umdla wabantu.

UkuBekwa ngokweQhinga nokuZimela

I-IAF yeWCG isebenza ngokuzimeleyo kubalawuli yaye ixhotyiswe ngendawo esebenzayo yokunika ingxelo ngqo eyiKomiti yoPhicotho zincwadi, yaye yindawo yokunika ingxelo yolawulo kwiGosa eliNika iNgxelo. Ukunikezelwa

kwengxelo okusebenzayo kwelAF yeWCG kwikomiti yophicotho zincwadi kuchazwe kwicandelo 38(1)(a)(ii) lePFMA yaye kuxhitywe ukukhusela ukuzimela nokungathathi cala kwabaphicothi ngabanye bangaphakathi. I-CAE inofikelelo olungathintelwanga kooZihlalo bobathathu beekomiti zophicotho zincwadi lobumbano esekwe kwiWCG. Ukuzimela kwelAF kukhuselwa ngamandla ngawo onke amaxesha, kunokhuseleko olufakwe kumaxwebhu ngokusesikweni, olubekwa iliso yaye luphononongwa yiKomiti yoPhicotho zincwadi ukuqinisekisa okokuba iAF ihlala ingaphandle kwimpembelelo engafanelekanga ekumiliseleni isigunyaziso sayo.

IQhinga

Iqhinga leIAF yeWCG lilungelelaniswe kwisiCwangcisonkqubo seQhinga seSebe leNkulumbuso, elinokushwankathelwa njenge "Sikhokhelo, Mncedi, Mkhokheli". Iqhinga leIAF yeWCG lilungelelaniswe ngaphezulu kwiqhinga leSebe: INgqinisekiso yeQumrhu, okt., "Ulawulo oluguqulweyo ngengqinisekiso ecingwe kwangaphambili, eguquguqukayo nrrnkonzo zengcebiso kulindelwe izidingo zamasebe angabaxhamli kunye nexabiso kubahlali".

I-IAF yeWCG ibonisa ixabiso elangezeleleyo kwisebe ngokuhlanganisa iintlangano zophicotho zincwadi ezijolise kubemi kwisicwangciso sayo sonyaka sokusebenza. Ukwenza njalo, inikela kulawulo oluphuculweyo ngokusetyenziswa kweenkqubo eziphuculweyo zoshishino eziphathelele kwiinkonzo ezingundoqo zesebe.

Iphepha lamalungelo, imethodi kunye nezicwangciso zophicotho zincwadi lwangaphakathi

I-IAF yeWCG isebenza ngokuhambelana nephepha lamalungelo, ilungelelaniswe kwimithetho yowisomthetho kunye nesiCwangcisonkqubo seMisebenzi yamaGcisa eHlabathi (IPPF). Iphepha lamalungelo liphononongwa qho emva kweminyaka emibini, yaye uphononongo olusandul'ukwenziwa lwamkelwa yiKomiti yoLawulo, yeNguqulelo kunye noBume (G, I & C) boPhicotho zincwadi loBumbano, ngokuhambelana nesigunyaziso salo esiphathelele kuxanduva olunqamlezileyo, kweyoMnga 2024. I-IAF yeWCG inemethodi evunyiweyo ethi iyilungelelanise kwiphepha lamalungelo yaze yandlala iinkcukacha eziphathelele kuxanduva lweIAF ngokwePhepha lamaLungelo leIAF yeWCG kunye nesinye isikhokhelo esifnelekileyo.

Ukuqaliswa kokusetyenziswa kwesicwangciso sophicotho zincwadi sangaphakathi seqhinga seminyaka emi3, kunye nesicwangciso sonyaka kunyaka wokuqala wokusetyenziswa kweqhinga leminyaka emi3, kweSebe leMicimbi yeNkcubeko neMidlalo kwaphononongwa kwaze kwavunywa yiKomiti yoPhicotho zincwadi yoBumbano lweMpilontle ngomhla wesi09 kuTshazimpuzi ka2025 kwaze kamva kwalungiswa ngomhla wama27 kweyoMqungu ka2026.

Ukuzimela nokungakhethi cala

Ukunikezela ngokuzimele kwelAF yeWCG, abasebenzi bayo banika ingxelo kwiCAE, ethi inike ingxelo yokusebenza kwayo kwiKomiti yoPhicotho zincwadi, ngokuthe ngqo kwiGosa eliNika iNgxelo ngemisebenzi yophicotho zincwadi lwangaphakathi kwiSebe ze ngokolawulo kwiDDG: iNgqinisekiso yeQumrhu kwiSebe leNkulumbuso. I-CAE ikuqinisekisile ukuzimela kwelAF yeWCG ngethuba lokunikezela kwengxelo kwiKomiti yoPhicotho zincwadi yoBumbano lweG, I & C (ngokuhambelana nesigunyaziso sayo esiphathelele kuxanduva olunqamlezileyo) ngomhla wama28 kweyeNkanga ka2025. Onke amalungu abasebenzi eIAF yeWCG ayakuqinisekisa rhoqo ngonyaka ukungakhethi cala kwawo ngesibhebhezo sohambelwano kwiZiko leKhowudi yaBaphicothi zincwadi baNgaphakathi yeeNqobo eziseSikweni ngokunjalo nenqanaba lomsebenzi.

Indlela yokwenziwa kophicotho zincwadi lwangaphakathi

I-IAF yeWCG ingumsebenzi owenziwa ngaphakathi.

Abasebenzi

Uluhlu lwabasebenzi abapheleleyo oluvunyiweyo ngamalungu abasebenzi abangama81, yaye ama49 ezi zithuba zixhaswe ngemali ngokwakaloku nje. Isebe ngalinye lineqela elizinikeleyo, yaye akukho zithuba zingazaliswangwa ezixhaswe ngemali kwiqela elinoxanduva lweSebe. Izakhono ezikhoyo nobuchule babasebenzi beIAF yeWCG zifanelekile, yaye inkqubo enolwazi yooqeqesho nophuhliso ikho.

INkqubo yeNgqinisekiso yokuLungu noPhuculo (QAIP)

I-QAIP ikho yaye inika ingxelo kumiliselo koku kuqhubeka kwiKomiti yoPhicotho zincwadi loBumbano lweG, I & C, ngokuhambelana nesigunyaziso sazo esiphathelele kuxanduva olunqamlezileyo, enikwa kabini ngonyaka. Uvavanyo lokugqibela lwangaphandle lwaqukunyelwa kweyeNkanga 2024 waze umlinganiselo “Kuyahanjelwano ngokubanzi” wafunyanwa. Imiba evela koku iyalandelwa ze ibe yinxalenye yokunikwa kwengxelo kweQAIP kwiKomiti yoPhicotho zincwadi loBumbano lweG, I & C.

UBudlelwane baBachaphazelekayo

Ubudlelwane obulungileyo bugcinwa neqela labalawuli abaphezulu nabesigqeba beSebe, yaye ukuba kukho imingeni ekhoyo, iyaxoxwa yaye amangenelo ayaveliswa kunye nommeli weseba onoxanduva. Ukuqhutywa kweNgqinisekiso ehlangeneyo kwiWCG, ubudlelwane obuqhubekayo bugcinwa neYunithi yoLawulo lwaNgaphakathi kwiSebe kunye neqela elifanelekileyo loPhicotho zincwadi lweAGSA.

Isishwankathelo somsebenzi owenziweyo yiIAF ngethuba lokunikwa kwengxelo:

No Internal Audit engagements were conducted for the Entity for the year under review.

8. IKOMITI ZOPHICOTHO ZINCWADI

IKomiti yoPhicotho zincwadi yoBumbano lweMpilontle iqulunqwe njengekomiti esemthethweni yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo amathathu kaRhulumente ukuzalisekisa imisebenzi yalo esemthethweni ngokuhambelana necandelo 77 lePFMA, uMmiselo 3.1 weMimiselo yeCandelo loLawulomali kunye nemisebenzi engundoqo kunye noxanduva eyandlalwe kwiMiqathango yokuKhangela yeeKomiti zoPhicotho zincwadi zeNtshona Koloni. IMiqathango yokuKhangela yakutsha nje (esebenza kwesi sithuba sokunikwa kwengxelo) kwathethwana ngayo kunye naBalawuli abaPhezulu bePhondo yaye yamkelwa yiKhabhinethi yeNtshona Koloni ngomhla wama29 kuTshazimpuzi 2026.

Ukuzimela: IKomiti yoPhicotho zincwadi yoBumbano lweMpilontle izimele ngokupheleleyo kwiKhomishini yeNkcubeko yeNtshona Koloni. Naluphi na ungquzulwano okanye ungquzulwano lwedolo olucingelwayo luyabhengezwa zikujongwane nalo ngokufanelekileyo kuyo nayiphi na intlanganiso. Inkqubo yobhengezo yonyaka ephela yiyalawulwa apho lonke ungquzulwano okanye ungquzulwano olucingelwayo lulandelwayo lilungu elifanelekileyo.

Ukukhuselwa kokuzimela kweIAF: USihlalo weKomiti yoPhicotho zincwadi yoBumbano lweMpilontle uzimase intlanganiso yeKomiti yoPhicotho zincwadi yoBumbano lweG, I & C apho inikezele ngoxanduva lwayo olunqamlezileyo. Ngomhla wama28 kweyeNkanga 2025, ngale ntlanganiso, iKomiti yoPhicotho zincwadi yoBumbano lweG, I & C yaphonononga ukubekwa kombutho kweIAF yeWCG kunye nesibhengezo sokuzimela seCAE. Kwakungeyiyo imfuneko yokokuba iKomiti yoPhicotho zincwadi yeMpilontle okokuba ingenelele nakubuphi na ubume ochaphazela ukuzimela kweIAF yeWCG ngesi sithuba sokunikwa kwengxelo.

Ukusebenza okuthelekiswa noxanduva olusemthethweni: IKomiti yoPhicotho zincwadi yeMpilontle yanelisekile yinto yokuba iluzalisekisile uxanduva lwayo njengoko lwandlalwe kwiPFMA, kwiMimiselo yeCandelo loLawulomali, iIPPF kunye neMiqathango yokuKhangela evunyiweyo yeKomiti yoPhicotho zincwadi.

Ukuqulunqwa kweKomiti yoPhicotho zincwadi: Kwesi sithuba sokunikezelwa kwengxelo iKomiti yoPhicotho zimali loBumbano lweMpilontle iqulunqwe ngamalungu amane (4) yaye inomxube ofanelekileyo wezakhono ezidingekayo ukumilisela uxanduva lwayo. Onke amalungu ibe ingamalungu avela ngaphandle. Khangela kwitheyibhile ukufumana iinkcukacha zobulungu.

UkuZinyaswa kweNtlanganiso: IKomiti yoPhicotho zincwadi loBumbano lweMpilontle ibe neentlanganiso ezisixhenxe (7) ngeli thuba liphantsi kophononongo. Zonke iintlanganiso ibe izintlanganiso zesiqhelo, akukhange kubekho mfuneko yeentlanganiso ezizodwa ezidingekayo. Khangela iinkcukacha kwitheyibhile engokuzinyaswa kwentlanganiso ukufumana iinkcukacha.

Ingqinisekiso eHlangeneyo: IKomiti yoPhicotho zincwadi iqinisekise ngento yokuba isicwangcisonkqubo esivunyiweyo sengqinisekiso ehlangeneyo similiselwe, umiliselo oluthe lwaququzelelwa luPhicotho zincwadi lwaNgaphakathi. IKomiti yoPhicotho zincwadi ibeka iliso ukusebenza kakuhle kwesiCwangcisonkqubo seNgqinisekiso eHlangeneyo, okubandakanya ulungelelwaniso nentsebenziswano phakathi kweAGSA, iIAF yeWCG kunye nabanye abanikezela ngengqinisekiso ukunciphisa uphindaphindo lweenzame, ukukhuthazwa kokusetyenziswa komsebenzi womntu ngamnye, nokuqinisekisa yaonke imimandla yomngcipheko obonakalayo iyalungiswa.

Isigqibo sezindululo zeKomiti yoPhicotho zincwadi: IKomiti yoPhicotho zincwadi yoBumbano yeMpilontle yanelisekile yinto yokuba izindululo zayo kwiKhomishini yeNkcubeko yeNtshona Koloni zifumene ingqwalasela eyimfuneko.

Uvavanyo lomsebenzi weKomiti yoPhicotho zincwadi: Iimvavanyo zonyaka zeqondo lama360 kumsebenzi wekomiti yophicotho zincwadi ziyaqhutywa. IKomiti yoPhicotho zincwadi yoBumbano yeMpilontle ifumene ingxelo equkethe iziphumo zenkqubo yonyaka yovavanyo yaye ngethuba lentlanganiso yabo bonke oozihlalo beKomiti yoBumbano yoPhicotho zincwadi, indlela ekwavunyelwana ngayo yokuqwalaselwa kwemiba echongiweyo.

Ukuhlawulwa kwamaLungu eKomiti yoPhicotho zincwadi: Iikomiti zoPhicotho zincwadi zeWCG zihlawulwa ngomlinganiselo ovunyiweyo warhoqo ngeyure osekre kumlinganiselo weSAICA, yaye ngokuzinyaswa kweentlanganiso kuphela. Oozihlalo bafumana amaR2 948-00 ngeyure ze amalungu afumane R2 211-00 ngeyure. Inkqubo ephelileyo ephathelele kuzo zontathu iikomiti zoPhicotho zincwadi zeWCG yaba zizigidi eziR2.551 kwisithuba sokunikwa kwengxelo, ebalelwa kwiSebe leNkulumbuso. Amalungu eKomiti yoPhicotho zincwadi asebenza kwisebe likarhulumente awafumani nayiphi na intlawulo xa esebenza kwiKomiti yoPhicotho zincwadi yeWCG.

8.1: UkuQulunqwa kweKomiti yoPhicotho zincwadi nokuZinyaswa kweNtlanganiso

Itheyibhile engsezantsi ibhengeza ingcaciso efanelekileyo ngamalungu ekomiti yophicotho zincwadi:

Igama neFani	Iziqinisekiso	UManyano loBugcisa	INGqesho: Isithuba seOfisi		Inani leentlanganiso ezizinyasiweyo	Ukubhe-ngezwa komdla woshishini lwangasese kuyo yonke intlanganiso (Ewe/Hayi)	Uqeshwe lisebe likarhulumente (Ewe/Hayi)	Inani lezinye iiAC ilungu elithe lasebenza kuzo ngesithuba sokunikwa kwengxelo	Inani lezinye izakhelo zolawulo ilungu elithe lasebenza kuzo ngesithuba sokunikwa kwengxelo
			UMhla woku-Qalisa	UMhla woku-Yeka					
Dr Gilbert Lawrence (Chairperson)	M Med MBChB	Registered Medical Practitioner	1 kweyo-Mqungu 2023	31 kwey-Kwindla 2026	7	Yes	No	0	0
Mr Terence Arendse	CA (SA)	South African Institute of Chartered Accountants (SAICA)	1 kweyo-Mqungu 2023	31 kwey-Kwindla 2026	7	Yes	No	2	1
Ms Busiwe Guma	Hons B Com (Information Systems) MBA Certified Information Systems Auditor	Information Systems Audit and Control Association (ISACA) South Africa	1 kuTshazi-mpuzi 2025	31 kwey-Kwindla 2026	7	Yes	Yes	1	0
Ms Diana Makwarela	B Compt Certified Internal Auditor	Institute of Internal Auditors (South Africa) (IIA SA)	1 kuTshazi-mpuzi 2025	31 kwey-Kwindla 2026	7	Yes	No	0	0

* UMnu Terence Arendse waqeshwa njengoSihlalo weKomiti ukususela ngomhla woku1 kuTshazimpuzi 2026

9. UHAMBELWANO NEMIGAQO NEMIMISELO

Iqumrhu lineenkqubo, imigaqonkqubo kunye neenkqubo ezikhoyo ukuqinisekisa ngohambelwano kunye nemigaqo kunye nemimiselelo.

10. UBUQHOPHOLLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo bumele imingcipheko engakho ebonakalayo kwiiasethi zeQumrhu yaye bunganempembelelo embi kukufaneleka kokunikezelwa kwenkonzo kunye nesidima seQumrhu.

I-WCG yamkele iQhinga lokuChaswa koBuqhophololo noRhwaphilizo okuqinisekisa ukunganyanyezelwa tu liPhondo ubuqhophololo, ubusela norhwaphilizo. Ukuxhaswa kweli qhinga, iQumrhu lamkele isiCwangciso sokuThintelwa koBuqhophololo noRhwaphilizo (**IsiCwangciso soThintelo**), esixhaswe sisiCwangciso esisetyenziswa kunye soMiliselo esincedisa kwisiCwangciso soThintelo. IsiCwangciso soThintelo sichaza uxanduva lwezenzo eziqhutywa kwangaphambili ukuthintela ubuqhophololo, ubusela, urhwaphilizo okanye ukungalingelelani. IsiCwangciso sokuSabela kuBuqhophololo nakuRhwaphilizo (**IsiCwangciso sokuSabela**) sichaza iindima noxanduva lokuchazwa kobuqhophololo oburhanelwayo, ubusela norhwaphilizo; nokuvavanya nokuphanda izityholo. Sibonisa ngokunjalo iintshukumo emazithatyathwe ezivela kuphando. Izenzo zoxabangelo zibekwa iliso ngokuqhubekayo kubandakanywa ukwandiswa kobume bolawulo ukulungiselela ukulawulwa komngcipheko omkhulu obangelwe bubuqhophololo norhwaphilizo.

Amajelo awahlukeneyo alungiselelwe ukuchazwa kwezityholo zobuqhophololo, ubusela norhwaphilizo achaziwe kwiQhinga lePhondo eliChasene noBuqhophololo noRhwaphilizo, kuMgaqonkqubo weWCG wokuNtama kunye nesiCwangciso seSebe soThintelo. OoNtamnani bankho ukuchaza izityholo kwiiNkonzo zeNkundla zePhondo (PFS) ngemfonomfono, ubuqu, ngembalelwano yeimeyile kumnxeba wokuNtama okanye ngembalelwane yeposi. Ngaphezulu, iQumrhu lithumela naziphi izityholo zobuqhophololo, zobusela norhwaphilizo kwiPFS ngokubhaliweyo. Isityholo ngasinye esifunyenweyo yiPFS siyarekhodwa kwiNkqubo yoLawulo lweTyala esetyenziswa njengesixhobo solawulo sokuchazwa kwamatyala, inkqubela phambili eyenziweyo kumatyala anxulumene nequmrhu nokuveliswa kweenkcukacha zamanani kulungiselelwa iqumrhu kunye neWCG.

Abasebenzi nabaqeshwa abantame izenzo zokurhanela ubuqhophololo, urhwaphilizo nobusela bakhuselekile ukuba ngaba ubhengezo luyazihlangabeza iimfuno ezisemthethweni zoMthetho woKhuseleko weziBhengezo, onguNombolo 26 wama2000 (umz., ukuba ngaba isibhengezo senziwe ngokusenyanisweni). UMgaqonkqubo wokuNtama weWCG unukezela ngezikhokhelo kubasebenzi nabaqeshwa ngendlela yokuphakamisa iinkxalabo zakho kubalawuli osebenza phantsi kwabo, kubantu abatyunjelwe okokwiWCG okanye amaziko angaphandle, apho unemihlaba yokukholelwa okokuba amatyala okanye ukungafaneleki kuyaqhubeka kwiWCG. Ithuba lokuhlala ungaziwa liyanikezelwa kumqeshwa ongathanda ukuchaza izenzo zobuqhophololo, zobusela nezorhwaphilizo kwilungu leeNkonzo zeNkundla zePhondo. Umsebenzi onjalo uya kunikwa ithuba lokwenza njalo ngokuyimfihleloyaye ukuba bangobani na kuya kugcinwa kuyimfihlo.

Ukuba, emva kophando, ubuqhophololo, ubusela okane urhwaphilizo buqinisekisiwe, umsebenzi othe wathatha inxaxheba kwizenzo ezinjalo uya kunyanzeleka avele kuphulaphulo loluleko. Ummeli weWCG oqhuba iinkqubo zoluleko kudingeka okokuba acebise ngokugxothwa komsebenzi ochaphazelekayo. Apho ubungqina bolwaphulomthetho bufunyaniswa, umba wolwaphulomthetho uchazwa kwiiNkonzo zamaPolisa oMzantsi Afrika

11. UKUNCITSHISWA KWEDOLO

Ukuqinisekisa okokuba akukho dolo ngokuphathelele kumalungu ekhomishini, onke amalungu asayina ifomu yonyaka yesibhengezo sedolo yaye le ngumba omileyo kuzo zonke iintlanganiso zeWCLC, apho amalungu kufuneka abhengeze naliphi na idolu eliphathelele kwimiba yeajenda. Ukuba nga kuvela idolu kwilungu, lidingeka okokuba lirhoxe kwinkqubo.

12. INDLELA YOKUZIPHATHA

Amalungu anikezelwa indlela yokuziphatha ebakhokhelela ekuziphatheni ngomzekelo.

13. IMIBA YEMPILO, YOKHUSELO NEYENDALO

Ilishoni zoLwazi lweMpilo eNgqeshweni noKhuselo ziyaqhutywa rhoqo ngonyaka kumaziko enkcubeko esebenzisana neSebe loLongamelo lwamaPolisa noKhuselo loLuntu.

14. UMABHALANE WENKAMPANI (UKUBA KUFANELEKILE)

Akufanelekanga

15. UXANDUVA LOLUNTU

Akufanelekanga

16. INGXELO YEKOMITI YOPHICOTHO ZINCWADI

IKomiti yoPhicotho zincwadi yanelisekile ngokunikezela kwayo ingxelo yonyakamali wama2025/26. Le ngxelo ibonisa uvavanyo oluzimeleyo lweKomiti, olusekwe kwimiba eqwalaselwe unyaka wonke yaze ingqinisekiso yafunyanwa evela kubalawuli, kuPhicotho zincwadi lwaNgaphakathi, kuLawulo lwaNgaphakathi, kwiiNkonzo zeNkundla zePhondo nakuMphicothi zincwadi Jikelele woMzantsi Afrika. Kufuneka ifundwe kunye nengcaciso yokuqulunqwa kweKomiti, uxanduva nokuzimasa okwandlawe kwicandelo lesi8 ngasentla.

16.1 ICandelo 1: Okubonakaliswe yiKomiti yoPhicotho zincwadi 2025/26

IKomiti iwuqalise umsebenzi wayo ngokuzimela, ngentandabuzo yobuchule nokugxila okucacileyo kumdlawoluntu. IQumrhu ligcine ulawulo olomeleleyo nobume obulawulwayo.

IKomiti inikezela ngolongamelo kwimali nakukunikwa kwengxelo yomsebenzi, womngcipheko nengqinisekiso ehlangeneyo, kulawulo lwngaphakathi, kwiinqobo ezisesikweni, kulawulo lweICT nokuthotyelwa kwemithetho yokuthenga nokumiliselwa kwomuFunyenwe nguAGSA noPhicotho lwaNgaphakathi. Siziphononongile iiNgxelo zoNyaka zeMali ezilungiselelwe liQumrhu phambi kokuba zandlalwe kwiAGSA.

IKomiti igcine ubudlelwane obakhayo kunye neGosa eliNika iNgxelo, kubalawuli, kuPhicotho zincwadi lwaNgaphakathi ngeli thuba ilondoloza ikhono layo ukucela umngeni kwingcaciso nokwenza isicelo sengqinisekiso esingaphezulu.

Amalungu entlanganiso abhengeze umdla wawo wangasese nowoshishino kwintlanganiso nganye yaye akukho lungqzulwano luthothisa umsebenzi weKomiti. IKomiti ibeka iliso kukuzimela kombutho koPhicotho zincwadi lwaNgaphakathi kunye neSigqeba esiyiNtloko soPhicotho zincwadi yaye ayichonganga lunyino okanye sigrogriso esidinga ungenelelo.

IKomiti iqwalasela uHlobo lwaBachaphazelekayo kunye neLungu lowama2025 kunye novavanyo lowama2025 lomsebenzi uthalekiswa neMiqathango yokuKhangela evunyiweyo, oluqulunqelwe kweyeDwarha 2025. Onke amalungu athabathe inxaxheba kwiimvavanyo ezifanelekileyo yaye abachaphazelekayo abaneleyo baphendula. Abachaphazelekayo baneliseka ngokubanzi yiKomiti kunye namalungu ayo. Imiqathango yovavanyo ibonise uthotyelo olubanzi kungekho nayiphi na imiba emibi edinga ungenelelo oluthile.

IKomiti kodwa ke iqaphela amathuba okugcina ingqiqo yeqhinga kuneyokusebenza, ihleli kwisigunyaziso sayo yaze yaqinisekisa okokuba izindululo zivele kwingxoxo yesininzi. Ezi ngqwalasela ziya kunceda kuphuculo oluqhubekayo lweKomiti.

16.2 ICandelo 2: UkuQulunqwa kweKomiti yoPhicotho zincwadi nokuZimasa

IKomiti yamiselwa ngokufanelekileyo yaze yaqulunqwa ngamalungu angaphandle amane enentlanganisela efanelekileyo yobuchule bemali, bolawulo, bomngcipheko, bophicotho zincwadi lwangaphakathi kunye nethetnoloji yengcaciso. Ibize iintlanganiso zesiqhelo ezisixhenxe ngethuba lokunikezelwa kwengxelo. Akukho ntlanganiso iyodwa eyadingekayo. Ubulungu, iziqinisekiso kunye nokuzimasa bubhengeziwe kwicandelo 8.1.

16.3 ICandelo 3: IMimandla ekuJoliswe kuyo yiKomiti yoPhicotho zincwadi:

Ukusebenza kweenkqubo zolawulo lwangaphakathi: IQumrhu linoxanduva lokugcina iinkqubo zolawulo lwangaphakathi oluxhasa imisebenzi esebenzayo, ukunikwa kwengxelo ethembekileyo yemali neyokusebenza, ukukhusela izibonelelo nokuthobela umthetho osebenzayo. Olu lawulo luxhasa sisiCwangcisonkqubo seNgqinisekiso eHlangeneyo seNtshona Koloni esihlanganisa ingqinisekiso enikezelwa lulawulo, yimisebenzi yengqinisekiso yangaphakathi, uPhicotho zincwadi lwaNgaphakathi kunye neAGSA.

IKomiti iqwalasele iingxelo zarhoqo ngekota ezivela kubalawuli nakubanikezeli bengqinisekiso, yaphonononga iziphumo zangaphakathi nezangaphandle yaye yabeka iliso izenzo zolungiso. UPhicotho zincwadi lwaNgaphakathi lugqibe okokuba iinkqubo zolawulo zanele, zifanelekile yaye ziyasebenza, kuxhonyekeke

kwiintsilelo ezichongiweyo kwiintlangano nanye. I-AGSA ayichonganga zingxelo zinemiba engabambekiyo, imiba engabambekiyo yokungahambelani okanye iintsilelo ezibonakalayo zolawulo lwangaphakathi. IKomiti ngoko icamngce inkqubo ngokupheleleyo yolawulo lwangaphakathi olubonakala lwanele ngokubanzi yaye lusebenza.

Apho kufanelekileyo, ingqalelo yolawulo eqhubekayo iyadingeka noko kunjalo ukuqinisa ulawulo oluthintelayo lohambelwano kukuthengwa kwempahla, ukubhangiswa kwenkcitho engalungelelniswanga, engenaziqhamo nengenamsebenzi nokugqitywa kwemisebenzi yolungiso kwisithuba esimiselweyo ekuvunyelwene ngaso.

Ukusebenza kakuhle koMsebenzi woPhicotho zincwadi lwaNgaphakathi: IKomiti ibeke iliso nophononongo lokusebenza kakuhle komsebenzi wophicotho zincwadi lwangaphakathi, kubandakanywa uhambelwano lwayo nesiCwangcisonkqubo seMisebenzi yoBuchule seHlabathi (IPPF). Ukubekwa kweliso okunjalo nophononongo lwaqhutywa ngokusetyenziswa kweNgqinisekiso yokuLunga kunye neziphumo zeNkqubo yoPhuculo ezandlalwe kwikomiti yophicotho zincwadi kabini ngonyaka.

Ngethuba lonyaka ophantsi kophononongo, akubangakho zintlangano zophicotho zincwadi lwangaphakathi olwagqitywayo luPhicotho zincwadi lwaNgaphakathi.

IKomiti ibeka iliso kumiliselo lwemisebenzi ekuvunyelwene ngayo rhoqo ngekota.

Ukusebenza kakuhle kolawulo lomngcipheko: IKomiti ifumene ingqinisekiso ngokusebenzisa iingxelo zarhoqo ngekota zomngcipheko weshishini, kwiirejista zeqhinga nomngcipheko wokusebenza, kwiimvavanyo zolawulo lomntu, kwiingxoxo zeKomiti yeERM, kwiintlangano zoPhicotho zincwadi lwaNgaphakathi kunye nengqinisekiso ehlangeneyo.

IKomiti iwathathela ingqalelo amalungiselelo olawulo lomngcipheko ngokubanzi njenganeleyo yaye ayaqhubeka efezeka.

Ukwanela, ukuthembeka nokuchaneka kwengcaciso yemali neyokusebenza: IKomiti iziphononongile iingxelo zarhoqo ngekota zasenyakeni zokubekwa kweliso nezomsebenzi, uyilo nokuhlaziywa kweengxelo zonyaka zemali, ingxelo yonyaka yokusebenza kunye neziphumo zeAGSA

I-AGSA ayichongana nayiphi na imiba engalunganga ebambekayo kwingcaciso yeengxelo zemali engenisiweyo yophicotho zincwadi. IKomiti ngoko iyithatha ingcaciso yemali neyokusebenza njengethembakeleyo nefanelekileyo ukulungiselela ulongamelo.

Ukwanela nokusebenza koLawulo lweTheknoloji yeNgcaciso noNxibelelwano (ICT): IKomiti iziqwalasele iingxelo zarhoqo ngekota zolawulo lweICT nengqinisekiso ezibandakanya izakhelo zolawulo, ulongamelo lweprojekti nenkcitho, ukuxhomekek kukuthengwa kwempahla, ulwazo lokhuseleko lwengcaciso ekwi-intanethi kunye nemingcipheko yeICT.

Iinkxalabo zobalomali nezophicotho zincwadi ezichongwe ngenxa yophicotho zincwadi lwangaphakathi nolwangaphandle: IKomiti ayichonganga naziphi na iinkxalabo ezibhekiselele kubalomali nakuphicotho zincwadi ngaphandle koko kunikwe ingxelo ngakokwingxelo yeAGSA nakwiingxelo zonyaka zemali.

Uhambelwano kunye nezibonelelo zomthetho nezilawulayo: IKomiti ibeka iliso rhoqo ngekota kuhambelwano, kulawulo lwangaphakathi, kwiinkqobo ezisesikweni, kwiingxelo zenkundla nezengqinisekiso kunye nomsebenzi weAGSA kwiimfuno ezikhethiweyo zomthetho. I-AGSA ayichonganga ukungathobeli okubambekayo. IKomiti ngoko yanelisekile yinto yokuba iQumrhu ligcine uhambelwano olusebenzayo ngokubanzi namalungiselelo.

Ingqinisekiso ehlangeneyo: IKomiti yongamela ukumiliselwa kwesiCwangcisonkqubo seNgqinisekiso eHlangeneyo yoRhulumente weNtshona Koloni yaye yaphonononga isiCwangciso seNgqinisekiso eHlangeneyo esisekwe kumngcipheko. Imisebenzi ecwangcisiweyo yengqinisekiso yagqitywa yabandakanywa kuyo yonke imimandla engundoqo yanelisa.

Ukuvavanywa kweengxelo zonyaka zemali: IKomiti iphonononge yaze yaxoxa iingxelo zonyaka zemali, imigaqonkqubo yobalomali kunye neendlela zokusebenza, ingxelo yonyaka yokusebenza, ingxelo yolawulo yeAGSA, iimpendulo zolawulo, iziphumo zophicotho zincwadi kunye nemiba yohambelwano kunye neGosa eliNika iNgxelo kunye neAGSA. Yaneliseka kukulunga kunye nexesha elimiselweyo lengcaciso yemali lafunyanwa.

Kwintlanganiso yophicotho zincwadi yokuphela konyaka ngeyeKhala 2026, iKomiti iqwalasele uhlaziyo lweengxelo zonyaka zemali ze yacebisa okokuba yamkelwe ze zibandakanywe kwiNgxelo yoNyaka, zifundwe kunye nengxelo yoAGSA.

Ingxelo yoMphicothi zincwadi Jikelele: IKomiti iyavumelana yaye iyazamkela izigqibo zeAGSA yaye inembono yokuba iingxelo zemali zonyaka eziphicothiweyo kufuneka zamkelwe yaye zifundwe kunye nengxelo zabo.

Eminyane imiba / imicimbi engabandakanywanga ngasentla: Ayikho.

Ukuqokumbela:

IKomiti yanelisekile yinto yokuba ilwenzile uxanduva lwayo nento yokuba ulawulo lweQumrhu, ulawulo lomngcipheko kunye namalungiselelo olawulo lwanqaphakathi lwanele ngokubanzi yaye luyasebenza. Income iQumrhu ngokugcina uluvo lophicotho zincwadi olungenaziphene kungekho okufunyenweyo okubambekayo.

IKomiti iyixabisile intlangano eyakhayo yeGosa eliNika iNgxelo, ulawulo, uPhicotho zincwadi lwaNgaphakathi, uLawulo loMngcipheko lweShishini, uLawulo lwaNgaphakathi, iiNkonzo zeNkundla zePhondo kunye neAGSA. Iya kuqhubeka ngokubeka iliso kumathuba aphuculweyo achongiweyo ukuxhasa ulawulo oluzinzileyo olungenaziphene nolawulo olusebenzayo.



Mnu T Arendse

USihlalo weKomiti yoPhicotho zincwadi yoBumbano lweMpilontle

Umhla: we13 kweyeThupha ka2026

17. INGACISO YOKUSEBENZA YOHAMBELWANO LWEB-BBEE

Ittheyibhile elandelayo igqityiwe ngokuhambelana nokuthotyelwa kweemfuno zeB-BBEE zoMthetho weB-BBEE wama2013 yaye njengoko kumiselwe liSebe loRhwebo, loShishino noKhuphiswano.

Ingaba iSebe / iQumrhu likaRhulumente lisebenzisa nayiphi na iKhowudi yokuSebenza ngokuLungileyo (ISatifikethi seB-BBEE amaNqanaba 1 – 8) ngokuphathelele kokulandelayo:		
Inqobo yokukhetha	Impendulo Ewe / Hayi	Ingxoxo (bandakanya ingxoxo kwimpendulo yakho ze ubonise imiqathango ethe yathatyathwa ukuhambelana)
Ukumiselwa kweenqobo zokukhetha zokufaneleka kulungiselelwa ukukhutshwa kwamaphephamvume, iimvume okanye olunye ugunyaziso ngokuphathelele kumsebenzi woqoqosho ngokuhambelana nawo nawuphi na umgaqo?	Hayi	IQumrhu alikhuphi maphephamvume, iimvume, okanye olunye ugunyaziso ngokuhambelana nomsebenzi woqoqosho ngokuhambelana nawo nawuphi na umgaqo.
Ukuphlisa nokumilisela umgaqonkqubo wokuthenga okhethiweyo?	Ewe	Umgakonkqubo weSCM weQumrhu wenza isiboneleo sokumilisela wokuthenga okukhethiweyo.
Ukumiselwa kweenqobo zokukhetha zokufaneleka kulungiselelwa ukuthengiswa kweshishini elilelikarhulumente?	Hayi	IQumrhu alihlanganeli intengiso yamashishini angakarhulumente.
Ukuphuhlisa kweenqobo zokukhetha zokungena kuthelwano kunye necandelo langasese?	Hayi	IQumrhu alithathi nxaxheba kuthelwano kunye necandelo langasese.
Ukumiselwa kweenqobo zokukhetha zokunikezelwa kweenkuthazo, iminikelo kunye nezikim zotyalomali ngenkxaso yokuXhotyiswa ngoQoqosho okuSekwe ngokuBanzi kwabaNtsundu?	Hayi	IQumrhu alibandakanyeki ekunikezelweni kweenkuthazo, iminikelo kunye nezikimuzotyalomali ngenkxaso yokuXhotyiswa ngoQoqosho okuSekwe ngokuBanzi kwabaNtsundu.

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo.

2. IINKCUKACHA ZOLONGAMELO LWEMICIMBI YABASEBENZI

Ezi nkcukacha zamanani kunikwe ingxelo ngazo kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: INGXELO YOHAMBELWANO NEPFMA

X

CANDELO E: INGXELO YOHAMBELWANO LWEPFMA

1. INKCITHO ENGALUNGELELANANGA, ENGENAZIQHAMO NENGANAMSEBENZI, KUNYE NELAHLEKO EBAMBEKAYO

1.1 Inkcitho engalungelelananga

a) Ulungelelwaniso lwenkcitho engalungelelananga

Inkcazelo	2025/26	2024/25
	R'000	R'000
Umncono wokuvula	-	-
Uhlengahlengiso kumncono wokuvula	-	-
Umncono wokuvula njengoko uchazwe kwakhona	-	-
Kudityaniswe: Inkcitho engalungelelananga eqinisekisiweyo	-	-
Kuthatyathwe: Inkcitho engalungelelananga evunyiweyo	-	-
Kuthatyathwe: Inkcitho engalungelelananga engavunywanga yaze yasuswa	-	-
Kuthatyathwe: Inkcitho engalungelelananga efunyenweyo kwakhona	-	-
Kuthatyathwe: Inkcitho engalungelelananga engafunyenwanga yaze yacinywa	-	-
Umncono wokuvala	-	-

Amanqaku alungelelanisiweyo

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga eyayiphantsi kovavanyo	-	-
Inkcitho engalungelelananga ephathelele kunyaka ongaphambili yaze yachongwa kunyaka omiyo	-	-
Inkcitho engalungelelananga yonyaka omiyo	-	-
Iyonke	-	-

b) Iinkcukacha zenkcitho engalungelelananga (ephantsi kovavanyo, komiselo, kunye nophando)

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga eyayiphantsi kovavanyo	-	-
Inkcitho engalungelelananga ephantsi komiselo	-	-
Inkcitho engalungelelananga ephantsi kophando	-	-
Iyonke	-	-

c) linkcukacha zenkcitho engalungelelananga evunyiweyo

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga evunyiweyo	-	-
Iyonke	-	-

d) linkcukacha zenkcitho engalungelelananga esusiweyo - (engavunywanga)

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga eNGAvunywanga yaze yasuswa	-	-
Iyonke	-	-

e) linkcukacha zenkcitho engalungelelananga efunyenweyo

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga efunyenweyo	-	-
Iyonke	-	-

f) linkcukacha zenkcitho engalungelelananga ecinyiweyo (engafumanekiyo)

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engalungelelananga ecinyiweyo	-	-
Iyonke	-	-

Isibhengezo esangezelelweyo esiphathelele kumaLungiselelo aphakathi kwamaZiko

g) Inkukacha zamatyala okungahambelani apho iziko libandakanyeka kumalungiselelo aphakathi kwamaziko (apho iziko elinjalo lingenalo uxanduva lokungahambelani)

Inkcazelo
Not applicable

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

Inkcazelo	2025/26	2024/25
	R'000	R'000
Akufanelekanga	-	-
Total	-	-

i) linkckacha zamanyathelo athatyathiweyo oluleko okanye awolwaphulomthetho ngenxa yenkcitho engalungelelananga

Amanyathelo athatyathiweyo oluleko
Akufanelekanga

1.2. Inkcitho engenaziqhamo nengenamsebenzi

a) Ulungelelwaniso lwenkcitho engenaziqhamo nengenamsebenzi

Inkcazelo	2025/26	2024/25
	R'000	R'000
Umncono wokuvula	-	-
Uhlengahlengiso kumncono wokuvula	-	-
Umncono wokuvula njengoko uchazwe kwakhona	-	-
Kudityaniswe: Inkcitho engenaziqhamo nengenamsebenzi eqinisekisiweyo	-	-
Kuthatyathwe: Inkcitho engenaziqhamo nengenamsebenzi efunyenweyo	-	-
Kuthatyathwe: Inkcitho engenaziqhamo nengenamsebenzi engafunyanwanga yaze yacinywa	-	-
Umncono wokuvala	-	-

Amanqaku olungelelwaniso

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi eyathi yaphantsi kovavanyo	-	-
Inkcitho engenaziqhamo nengenamsebenzi ephathelele kunyaka ongaphambili yaze yachongwa kunyaka omiyo	-	-
Inkcitho engenaziqhamo nengenamsebenzi yonyaka omiyo	-	-
Iyonke	-	-

b) Iinkcukacha zenkcitho engenaziqhamo nengenamsebenzi (ephantsi kovavanyo, komiselo, nakophando)

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi ephantsi kovavanyo	-	-
Inkcitho engenaziqhamo nengenamsebenzi phantsi komiselo	-	-
Inkcitho engenaziqhamo nengenamsebenzi phantsi kophando	-	-
Iyonke	-	-

c) Iinkcukacha zenkcitho engenaziqhamo nengenamsebenzi efunyenweyo

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi efunyenweyo	-	-
Iyonke	-	-

d) linkcukacha zenkcitho engenaziqhamo nengenamsebenzi engafunyenwanga yacinywa

Inkcazelo	2025/26	2024/25
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi ecinyiweyo	-	-
Iyonke	-	-

e) linkcukacha zamanyathelo athatyathiweyi oluleko okanye olwaphulomthetho ngenxa yenkcitho engenaziqhamo nengenamsebenzi

Amanyathelo athatyathiweyo oluleko
Akufanelekanga

1.3. Isibhengezo esangezelelweyo esiphathelele kwilahleko yokubambekayo ngukuhambelana neCandelo 40(3)(b)(i) &(iii)) lePFMA

a) linkcukacha zelahleko ebambekayo ngenxa yezenzo zolwaphulomthetho

Ilahleko ebambekayo ngenxa yezenzo zolwaphulomthetho	2025/26	2024/25
	R'000	R'000
Ubusela	-	-
Enye ilahleko ebambekayo	-	-
Kuthatyathwe: Efumanekayo	-	-
Kuthatyathwe: Engafumanekiyo necinyiweyo	-	-
Iyonke	-	-

b) linkcukacha zenye ilahleko ebambekayo

Uhlobo lwenye ilahleko ebambekayo	2025/26	2024/25
	R'000	R'000
Akufanelekanga	-	-
Iyonke	-	-

c) Enye ilahleko ebambekayo efunyenweyo

Uhlobo lwelahleko	2025/26	2024/25
	R'000	R'000
Akufanelekanga	-	-
Iyonke	-	-

d) Enye ilahleko ebambekayo engafumanekiyo necinyiweyo

Uhlobo lwelahleko	2025/26	2024/25
	R'000	R'000
<i>Umonakalo wengozi - IZithuthi zikaRhulumente</i>	-	-
<i>ITyala laBasebenzi - AmaTyala angafumanekiyo</i>	-	-
Zizonke	-	-

2. UKUHLAWULWA EMVA KWEXESHA ELIMISELWEYO KUNYE/ OKANYE UKUNGAHLAWULWA KWABANIKELI BENKONZO

Inkcitho	Inani leevoyisi	Ixabiso elihlanganisiweyo
		R'000
li-invoyisi ezifunyenweyo ezifanelekileyo	327	4 756
li-invoyisi ezihlawulwe kwisithuba seentsuku ezingama30 okanye kwisithuba ekuvunyelwene ngaso	327	4 756
li-invoyisi ezihlawulwe emva kweentsuku ezingama30 okanye kwisithuba ekuvunyelwene ngaso	-	-
li-invoyisi ezingahlawulwanga isithuba esingaphezulu kweentsuku ezingama30 okanye kwisithuba ekuvunyelwene ngaso (azihlawulwanga kodwa akukho lungquzulwano)	-	-
li-invoyisi ezingahlawulwanga isithuba esingaphezulu kweentsuku ezingama30 okanye kwisithuba ekuvunyelwene ngaso (azihlawulwanga kodwa kukho ungquzulwano)	-	-

3. ULAWULO LWESIXOKELELWANO SONIKEZELO

3.1 Ukuthenga ngezinye iindlela

Inkcazelo yeProjekti	Igama lomnikezeli wenkonzo	Uhlobo lokuthenga ngezinye iindlela	Inombolo yesivumelwano	Ixabiso lesivumelwano R'000
Caseware License Renewal	Adapt IT	Limited Bidding	POA40915	32*
Iyonke				32

* Umnikezeli weenkonzo nguye kuphela umboneleli wesoftware yeCaseWare esetyenziselwa ukuqulunqwa kweeNgxelo zeMali zoNyaka.

3.2 Izivumelwano eziguquguqukayo nokwandiswa

Inkcazelo yeprojekti	Igama lomnikezeli wenkonzo	Ukuguqu-lwakohlobo lwesivumelwano (Ukwandiswa okanye ukuguqulwa)	Inombolo yesivumelwan	Ixabiso lokuqala lesivumelwano R'000	Ixabiso lesivumelwano sangaphambili Ukwandiswa/ ukuguqulwa (Ukuba kufanelekile) R'000	Ixabiso lesivumelwano esikhoyo esandisiweyo okanye esiguqulweyo R'000
-	-	-	-	-	-	-
Iyonke						-

PART F: FINANCIAL INFORMATION

INGXELO YOMPHICOTHI ZINCWADI WANGAPHANDLE

Ingxelo yomphicothi zincwadi jikelele kwiPalamente yePhondo leNtshona Koloni ngeKhomishini yeNkcubeko yeNtshona Koloni

Ingxelo yeengxelo zemali

1. Ndiziphicothile iingxelo zemali zeKhomishini yeNkcubeko yeNtshona Koloni ezandlalwe kumaphepha 63 ukuya kuma91, ekuquka ingxelo yobume bemali ngomhla wama-31 kweyoKwindla wama2026, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwintsalela yee-asethi kunye nengxelo yokungena nokuphuma kwemali, kwakunye nengxelo yothelekiso lohlahlo lwabiwo-mali kunye nezixa-mali ezizizo zonyaka ophelileyo, ngokunjalo namanqaku kwiingxelo zemali, kubandakanywa isishwankathelo semigaqo nkqubo ebalulekileyo yocwangciso mali.

Isigqibo

2. Ngokusekwe kuphononongo lwam, akukho nto endiyibonileyo enokundenza ndikholelwe okokuba iingxelo zemali azibonakalisi ngokwaneleyo, ngazo zonke iindlela, okokuba ubume bezemali beKhomishini yeNkcubeko yeNtshona Koloni ngokowama31 kweyoKwindla wama2026, kunye nomsebenzi wabo wezemali kwaye ukuphuma nokungena kwemali ophela ngoko ongqamene noMgangatho kokuSebenza Ngokubanzi koCwangciso lweMali okwaMkelweyo (GRAP) njengoko ukhutshwe yiBhodi yeMigangatho yoBalomali yoMzantsi Afrika kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente woMzantsi Afrika, we1999 (uMthetho woku1 we1999) (PFMA).

Uxanduva logunyaziwe onika ingxelo kwiingxelo zemali

3. Ugunyaziwe onika ingxelo unoxanduva lokulungiselela nokunikezela ngokufanelekileyo iingxelo zemali ngokuhambelana neGRAP njengoko ikhutshwe yiBhodi yeMigangatho yoBalomali yoMzantsi Afrika kunye neemfuno zePFMA, yaye nakulawulo lwangaphakathi njengokumisela kogunyaziwe onika ingxelo ebona kufanelekile ukunceda kumalungiselelo eengxelo zemali ezingenamakhwiniba, nokuba kungenxa yobuqhophololo okanye impazamo.
4. Ekulungiseleleni iingxelo zemali, ugunyaziwe onika ingxelo unoxanduva lokuvavanya ikhono lequmrhu lokuqhubeka njengenkxalabo ekhoyo, achaze, njengoko kufanelekile, imicimbi enxulumene nenkxalabo ekhoyo kwaye esebenzisa isiseko senkxalabo ekhoyo yocwangciso mali ngaphandle kokuba ulwakhiwo lolawulo olufanelekileyo lizimisele ukuphelisa iqumrhu likarhulumente okanye ayekise ukusebenza, okanye abe akanayo enye indlela eyenye ngaphandle kokwenza oko.

Uxanduva lomphicothi zincwadi jikelele kulungiselelwa uphononongo lweengxelo zemali

5. Uxanduva lwam kukunika isigqibo kwiingxelo zemali ezikhaphayo. Ndiluqhube uphononongo lwam ngokuhambelana neMigangatho yeHlabathi lweeNtlangniso zoPhononongo (ISRE) 2400 (eHlaziyiweyo), iiNtlangniso zokuphonononga iingxelo zembali zemali. Umgangatho undifuna okokuba ndenze isigqibo okokuba ingaba kukhona na endikubonileyo okunokundenza ndikholelwe okokuba iingxelo zemali, ezithathwa njengezipheleleyo, azilungiselelwanga ngazo zonke iindlela ngokuhambelana nesicwangciso-nkqubo esisebenzayo sokunikwa kwengxelo yemali. Lo mgangatho undifuna ngokunjalo okokuba ndithobele iimfuno ezifanelekileyo zenqobo ezisesikweni.
6. Uphononongo lweengxelo zemali ngokuhambelana ne-ISRE 2400 (eHlaziyiweyo) yintlanganiso enyiniweyo yengqinisekiso. Ndidingeka okokuba ndiqhube iinkqubo eziqulathe ukubuza imibuzo kubalawuli nakwabanye abakwiqela lophicotho-zincwadi, njengoko kufanelekile, ze ndisebenzise iinkqubo zohlalelo, ndivavanye ubungqina obufumanekileyo.
7. Iinkqubo ezisetyenzisiweyo kwintlangano yophononongo zingaphantsi kakhulu kunezo zisetyenziswe kuphicotho-zincwadi oluqhutywa ngokuhambelana neMigangatho yeHlabathi kuPhicotho zincwadi. Ngokufanelekileyo, andiniki mbono yaluphicotho kwezi ngxelo zemali..

INGXELO YOMPHICOTHI ZINCWADI WANGAPHANDLE

Ingxelo yengxelo yonyaka yokusebenza

8. Ngokuhambelana noMthetho woPhicotho zincwadi zikaRhulumente wama25 wama2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yawo ngoko oko, ndinoxanduva lokuphicotha nokunika ingxelo ngoncedo nokuthembeka kwengcaciso yomsebenzi echaziweyo kuthalekiswa neenjongo ezimiseliwe zemigqalisela ebambekayo yokusebenza eziboniswe kwingxelo yonyaka yokusebenza. Ungunyaziwe onika ingxelo unoxanduva lokulungiselela ingxelo yokusebenza yonyaka.
9. Ndikhethe okubambekayo okulandelayo kwemigqalisela yokusebenza enxulumene neNkqubo: IKhomishini yeNkcubeko yeNtshona Koloni okwandlalwe kwingxelo yonyaka yokusebenza yonyaka ophela ngowama31 kweyoKwindla kq2023. Ndikhethe loo migqalisela ethi ilinganise umsebenzi wequmrhu kwimisebenzi yayo yesigunyaziso esiphambili yaye ibalulekile kwisizwe, kumdlu woluntu nakurhulumente.
 - Inani lamabhunga enkubeko abhalisiweyo axhaswe ngeentlawulo ezikhutshelweyo
 - Inani lamaziko ahlaziyiweyo okanye alolongwa ukuqinisekisa ngokufaneleka nokhuselo kubasebenzisi
 - Inani labasebenzisi abafikelelayo kumaziko enkubeko
10. Ndiyivavanyile ingcaciso yomsebenzi ekunikwe ingxelo ngawo kulungiselelwa imigqalisela ebambekayo ekhethiweyo yomsebenzi ethelekiswe kwiinqobo zokukhetha eziphuhlisiwe kulawulo lokusebenza nakwisiwangcisonkqubo sokunikwa kwengxelo, njengoko kuchaziwe kwisaziso ngokubanzi. Xa ingxelo yonyaka yokusebenza iqulunqiwe kusetyenziswa ezi nqobo zisesikweni zokukhetha, inikezela ngengcaciso eluncedo nethembekileyo nenengqiqo kubasebenzisi abakucwangciso lwequmrhu nakunikezelo kwisigunyaziso salo nakwiinjongo.
11. Ndisebenzise iinkqubo ukuhlola okokuba ingaba:
 - imigqalisela esetyenziswe kucwangciso nokunikwa kwengxelo kukusebenza inakho ukunxulunyaniswa ngqo kwisigunyaziso sequmrhu nakwizifezekiso zeenjongo zalo ezicwangcisiweyo
 - yonke imigqalisela efanelekileyo yokulinganisa umsebenzi wequmrhu likarhulumente ithelekiswa nesigunyaziso salo ephambili kunye nemisebenzi ebekwe phambili kunye neenjongo ezicwangcisiweyo zibandakanyiwe
 - imigqalisela ichazwe kakuhle yaze yaqinisekiswa ukuqinisekisa ngento yokuba kulula ukuyiqonda yaye isetyenziswa ngokuzinzileyo yaye ndinakho ukuqinisekisa iimethodi kunye neenkqubo ekufuneka zisetyenzisiwe ukulunganisa izifezekiso
 - ekujoliswe kuko kunxulumana ngqo nesifezekiso somgqalisela yaye kuthe ngqo kunexesha elithile elibekiweyo yaye kunokulinganganiswa ukuqinisekisa okokuba kululula ukuqonda ukuba yintoni na ekufuneka inikezelwe yaye ngaliphi na ixesha, inqanaba elidingekayo lokusebenza ngokunjalo nendlela oya kuvavanywa ngayo umsebenzi.
 - imigqalisela nekujoliswe kuko okuchazwe kwingxelo yonyaka yokusebenza iyafana noko kwakusele kunikelwe kokuvunywe kuqala okanye kumaxwebhu ahlaziyiweyo ocwangciso.
 - ingcaciso yomsebenzi exeliweyo yandlalwe kwingxelo yonyaka yokusebenza ngendlela echazwe ngayo
 - kukho ubungqina obaneleyo obuxhasa izifezekiso ezichaziweyo kunye nezizathu ezinikezelwe kofezekiso ngaphezulu nangaphantsi kokulindelwe kobekujoliswe kuko
12. ndizenzile iinkqubo ngenjongo zokunika ingxelo kokufunyenweyo okubambekayo kuphela; nokungachazi uluvo lwengqinisekiso okanye isigqibo.
13. andichonganga naziphi na izinto ezifunyanisiweyo kwingcaciso yomsebenzi ekunikwe ingxelo ngawo zemigqalisela ekhethiweyo yokubambekayo komsebenzi.

INGXELO YOMPHICOTHI ZINCWADI WANGAPHANDLE

Eminye imiba

14. Nditsala ingqwalasela kumba ongasezantsi.

Izifzekiso zokujoliswe kuko okucwangcisiweyo

15. Ingxelo yonyaka yokusebenza ibandakanya ingcaciso engezifzekiso ezixeliweyo zithelekiswa nekujoliswe kuko okucwangcisiweyo yaye inikezela ngeenkcazelo zofezekiso olungaphezulu nolungaphantsi kokulindelweyo.
16. Itheyibhile ethe yalandela inikezela ingcaciso ngofezekiso lokujoliswe kuko okucwangcisiweyo yaye idwelise imigqalisela engundoqo engafezekiswanga njengoko kunikwe ingxelokwingxelo yonyaka yokusebenza. Izizathu zokusebenza ngaphantsi kokulindelweyo kokujoliswe kuko zibandakanywe kwingxelo yonyaka yokusebenza kwiphepha lama22.

IKhomishini yeNkcubeko yeNtshona

Ekujoliswe kuko okufezekisiweyo: 67% (2 kwezi3)

Uhlahlo lwabiwomali oluchithiweyo: 47% (Izigidi eziR4,3 ezizizol vs kwizigidi eziR9,2 zohlahlo lwabiwomali)

Umqalisela ongundoqo wokunikezelwa kwenkonzo ongafezekiswanga	Ekujoliswe kuko okucwangcisiweyo	Okufezekisiweyo okuxeliweyo
1.3 Inani lababhukishileyo elivunyiweyo kumaziko enkcubeko	250	240

Ingxelo engohambelwano nomthetho

17. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshiweyo ngoko, ndinoxanduva lokuphicotha iincwadi nokunika ingxelo ngendikufumeneyo kuhambelwano nemiba ethile kumthetho osebenzayo onxulumene nemiba yemali. Ungunyaziwe onika ingxelo unoxanduva ngohambelwano lwequmrhu kunye nomthetho.
18. Ndizenzile iinkqubo ukuhlola uhambelwano kunye neemfuno ezikhethiweyo kumthetho ophambili ngokuhambelana nendlela yentlangano yokufunyenweyo nguMphicothi zincwadi Jikelele woMzantsi Afrika (AGSA). Oku kuhlalana asikuko ukuhlalana kwengqinisekiso. Ngoko ke, andiniki mbono yengqinisekiso okanye isigqibo.
19. Ngokusekwa kwenkqubo yeAGSA, ndikhethe iimfuno kumthetho ophambili ukulungiselela uhlolo lohambelwano ofanelekileyo kulawulo lwemali nakukusebenza kwequmrhu, ocacileyo ukuvumela umlinganiselo ongaguqukiyo kunye novavanyo, ngeli thuba ucalula ngokwaneleyo ngokunjalo yaye ukulungele ukunika ingxelo ngendlela eqondakalayo. Iimfuno zomthetho ezikhethiweyo zibandakanyiwe kwisihlomelo kule ngxelo yomphicothi zincwadi.
20. Andichonganga nayiphi na imiba yokungathotyelwa kweemfuno ezikhethiweyo zomthetho..

Iintsilelo zolawulo lwangaphakathi

21. Ndiluthathele ingqalelo ulawulo lwangaphakathi njengolufanelekileyo kuphicotho zincwadi endilwenzileyo lweengxelo zemali, ingxelo yonyaka yomsebenzi kunye nohambelwano nomthetho ofanelekileyo; ngoko, injongo yama ibingeyiyo eyokunika naluphi na uhlobo lwengqiniseko kuyo.
22. Andibonanga nakuphi na ukusilelela okubalulekileyo kulawulo lwangaphakathi.

Iinqobo ezisesikweni zobuchule nolawulo olulungileyo I

23. Ndizimele andinxulumananga neKhomishini yeNkcubeko yeNtshona Koloni ngokuhambelana neInternational Ethics Standards Board for Accountants' International code of ethics for professional accountants (kubandakanywa iMigangatho yeHlabathi yokuZimela) (ikhowudi ye-IESBA) ngokunjalo neemfuno zeenqobo ezisesikweni ezifanelekileyo kwiintlanganiso zam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwam olusesikweni ngokuhambelana nezi mfuno kunye nekhawudi ye-IESBA.
24. Ngokuhambelana noMgangatho weHlabathi kukuLunga koLawulo 1, i-AGSA igcine inkqubo ehlanganisiweyo yolawulo olulungileyo olubandakanya imigaqo-nkqubo kunye neenkqubo kuhambelwano neemfuno ezisesikweni kunye nemigangatho yobuchule.

EKapa

31 kweyeKhala 2026



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Auditing to build public confidence

Isihlomelo kwingxelo yophicotho zincwadi

Uhambelwano nomthetho - iimfuno ezikhethiweyo zomthetho

Iimfuno ezikhethiweyo zomthetho zinjengoku kulandelayo:

Umthetho	Amacandelo, imihlathi okanye imimiselo
UMthetho 1 we1999 (PFMA) woLawulo lweMali kaRhulumente	Amacandelo 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
IMimiselo yeCandelo loLawulomali, 2005	IMimiselo 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A8.3; 16A8.4; 16A9.1(b) (ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
IMithetho yeBhodi yoPhuhliso loShishino loKwakha, 2004	IMimiselo 17; 25(7A); 25(9)(a); 25(10)
UMyalelo weSizwe weCandelo loLawulomali weSCM OnguNombolo 4A wama2016/17	Umhlathi 6
UMyalelo weSizwe weCandelo loLawulomali weSCM OnguNombolo 03 lowama2021/22	Umhlathi 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
UMyalelo weSizwe weCandelo loLawulomali weSCM OnguNombolo2 lowama2021/22	Umhlathi 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Inqaku lokusebenza leCandelo leSizwe loLawulomali 5 lowama2009/10	Umhlathi 3.3
Inqaku lokusebenza leCandelo leSizwe loLawulomali 7 lowama2009/10	Umhlathi 4.1.2
UMthetho wesiCwangcisonkqubo soMgaqonkqubo wokuThenga okuKhethekileyo 5 lowama2000	Amacandelo 1; 2(1)(a); 2(1)(b); 2(1)(f)
IMimiselo yokuThenga okuKhethekileyo, 2022	Umhlathi 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
UMthetho wokuThintela nokuBhangisa iMisebenzi yoRhawaphilizo 12 wama2004	Icandelo 34(1)

INGXELO YOBUME BEMALI

Amanani ngamaWaka eeRandi	Inqaku/ amaNqaku	2026	2025
IiAssets			
IiAsethi ezikhoyo			
Imali ezinkozo nemilinganiselo yemali ezinkozo	4	9 828	10 200
Ezifunyenweyo ezivela kutshintsiselwano lweentengiselwano	5	81	111
Ezifunyenweyo ezivela kwiintengiselwano ekungekho kutshintshiselwano	6	-	42
		9 909	10 353
Ziazonke iiAsethi		9 909	10 353
Amatyala			
Amatyala akhoyo			
Ezihlawulweyo ezivela kutshintsiselwano lweentengiselwano	7	26	194
Amanye amatyala akho ngoku	8	1 832	1 878
		1 858	2 072
Ewonke amatyala		1 858	2 072
IiAsethi ezisesandleni		8 051	8 281
Umncono oNyusiweyo		8 051	8 281
Ziaonke iiasethi ezisesandleni		8 051	8 281

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo zoNyaka zezeMali zonyaka ophela ngowama31 kweyoKwindla ka2026

INGXELO YOKUSEBENZA KWEMALI

Amanani ngewaka leeRandi	Inqaku/ amaNqaku	2026	2025
INgeniso			
Ingeniso evela kutshintsiselwano lweentengiselwano			
Ilahleko elindelekileyo yokuFumana ityala	9	21	-
Imirhumo evela kumaziko	10	2 211	2 211
Ingeniso evela kwinzala	11	705	573
Enye ingeniso evela kutshintsiselwano lweentengiselwano	12	113	119
Iyonke ingeniso evela kutshintsiselwano lweentengiselwano		3 050	2 903
Ingeniso evela kutshintsiselwano lweentengiselwano			
Enye ingeniso ezivela kwiintengiselwano ekungekho kutshintshiselwano	13	6 495	5 922
Okukhutshelweyo nenkxasomali	14	679	3 745
Ingeniso epheleleyo evela kwiintengiselwano ekungekho kutshintshiselwano		7 174	9 667
Iyonke ingeniso		10 224	12 570
Inkcitho			
Imirhumo yophicotho zincwadi	15	(35)	(97)
Inkcitho ngokubanzi	16	(3 263)	(3 694)
Imufhumo yamalungu	17	(116)	(72)
Iinkonzo ezingahlawulelwa ngemali	18	(6 495)	(5 922)
Okukhutshelweyo nenkxasomali	19	(520)	(290)
Iyonke inkcitho		(10 429)	(10 075)
(Intsiselo)/Umncono wonyaka		(205)	2 495

INGXELO YEENGUQU KWIMALI EKHOYO

Amanani ngewaka leeRandi	Umncono onyusiweyo	Iyonke imali ekhoyo
Umncono ngokomhla woku1 kuTshazimpuzi ka2024	5 786	5 786
Iinguqu kwimali ekhoyo		
Umncono wonyaka	2 495	2 495
Zizonke iinguqu	2 495	2 495
Umncono wokuvula njengoko ubuxeliwe ngaphambili	8 281	8 281
Uhlengahlengiso		
Iinguqu kumgaqonkqubo wobalomali iNqaku 2	(25)	(25)
Umncono ngokomhla woku1 kuTshazimpuzi, ka2025 njengoko uchaziwe kwakhona*	8 256	8 256
Iinguqu kwimali ekhoyo		
Intsilelo yonyaka	(205)	(205)
Zizonke iinguqu	(205)	(205)
Umncono ngokomhla ngowama31 kweyoKwindlaka2026	8 051	8 051

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo zoNyaka zezeMali zonyaka ophela ngowama31 kweyoKwindla ka2026

INGXELO YOKUNGENA NOKUPHUMA KWEMALI

Amanani ngewaka leeRandi	Inqaku/ amaNqaku	2026	2025
Ukungena nokuphuma kwemali evela kwimisebenzi eqhubekayo			
Ezifunyenweyo			
Imali ezinkozo efunyenweyo		3 108	7 703
Ingeniso yenzala		713	571
		<u>3 821</u>	<u>8 274</u>
Iintlawulo			
Imali ehlawulweyo		(4 193)	(3 954)
Ukungena nokuphuma kwemali ezinkozo evela kwimisebenzi eqhutywayo	21	<u>(372)</u>	<u>4 320</u>
Ukunyuka/(ukuhla)kwemali ekhoyo ezinkozo nemilinganiselo yemali ezinkozo		(372)	4 320
Imali ezinkozo nemilinganiselo yemali ezinkozo ekuqaleni konyaka		10 200	5 880
Imali ezinkozo nemilinganiselo yemali ezinkozo ekupheleni konyaka	4	<u>9 828</u>	<u>10 200</u>

INGXELO YOKUTHELEKISWA KOHLAHLO LWABIWOMALI NEZIXAMALI EZIZIZO

Uhlahlo lwabiwomali kwiMali ezinkozo

	Uhlahlo lwabiwo- mali olu- vunyiweyo	Uhlenga- hlengiso	Uhlahlo Lwabiwo- mali loku- gqibela	Izixamali ezizizo ngothelekiso	Umahluko phakathi kohlalo lwabiwomali lokugqibela nolululo nolulo	Isala- thiso
Amanani ngewaka leeRandi						

Ingxelo yokuSebenza kweMali

Ingeniso

Ingeniso engeyiyo irhafu

Intengiso yempahla kunye neenkonzo ngaphandle kweeasethi ezinkulu	2 015	-	2 015	2,349	334	26.1
Ingeniso yequmrhu ngaphandle kwentengiso	580	-	580	713	133	26.2
Okukhutshelweyo okufunyenweyo	679	-	679	679	-	
Okunye okukhutshelweyo - iingxowamali ezingumncono	5 973	-	5 973	-	(5 973)	26.3
Iyonke ingeniso	9 247	-	9 247	3 741	(5 506)	

Inkcitho

Impahla neenkonzo	(8 727)	-	(8 727)	(3 791)	4 936	26.4
Okukhutshelweyo nenkxasomali	(520)	-	(520)	(520)	-	
Iyonke inkcitho	(9 247)	-	(9 247)	(4 311)	4 936	

Intsilelo

	-	-	-	(570)	(570)	
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Isixamali esisiso esithelekisiweyo
Isiseko njengoko sandlaliwe kuHlahlo
Lwabiwomali kunye neNgxelo
eThelekisiweyo eYiyo

	-	-	-	(570)	(570)	
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Ulungelelwaniso

Isiseko somahluko

Intengiso yempahla neenkonzo ngaphandle kweeasethi ezinkulu				82		
Ingeniso yequmrhu ngaphandle kweentengiso				8		
Ngaphandle kwengeniso engeyiyo irhafu (iinkonzo ezingahlawulelwa ngemali)				6 495		
Impahla neenkonzo				275		
Impahla neenkonzo (iinkonzo ezingahlawulelwa ngemali)				(6 495)		
Isixamali esiSiso kwiNgxelo yokuSebenza kweMali				(205)		

Amanani ngewaka leeRandi

Inqaku/
amaNqaku

2026

2025

1. IMigaqonkqubo ebalulekileyo yocwangcisolomali

Imigaqonkqubo ebalulekileyo yoCwangciso-mali esetyenzisiweyo ekulungiseleleni ezi ngxelo zonyaka zemali ichazwe ngezantsi.

1.1 Isiseko solungiselelo

Tlingxelo zonyaka zemali zilungiswe ngokuhambelana neMigangatho yeNkqubo yoCwangciso-mali eYamkelwa ngokuBanzi (GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokweCandelo 91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 we1999).

Ezi ngxelo zonyaka zemali zilungiswe ngokwesiseko sokongezeleleka sokubalwa kweencwadi kwaye zihambelana nomgaqo wexabiso lembali njengesiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela.

Iiasethi, amatyala, ingeniso kunye neentlawulo azilinganiswa, ngaphandle kwalaphomukulinganiswa kudingekayo okanye kuvunyelwe nguMgangatho weGRAP.

Zinikezelwe ngeRandi yoMzantsi Afrika, eluhlobo lwemali esetyenziswayo liqumrhu. Zonke izixamali ezandlawe kwiingxelo zemali zisiwe kwelona waka likufutshane.

Imigaqonkqubo yocwangcisolomali isetyenziswe ngokuzinzileyo kuwo onke amathuba inikezelwa, ngaphandle kokuba kuchazwe ngenye indlela. Iinguqu kwimigaqonkqubo yocwangcisolomali evela kulwamkelo lweMigangatho emitsha okanye ehlaziyiweyo yeGRAP ibhengezwe kumanqaku kwiingxelo zemali.

Izilungiso kwinkcazelo yomgaqonkqubo wobalomali enxulumene ikakhulu kwingcaciso, zilungelelaniswe neMigangatho ehlaziyiweyo yeGRAP, yaye zilungiselelwe iqumrhu elithile, yaye azimelanga iinguqu ezikumgaqonkqubo wocwangcisolomali ngaphandle kuchazwe njalo ngokuphandle.

1.2 Ingqikelelo yokuhubeka kokusebenza

Iingxelo zonyaka zemali zilungiswe ngengqikelelo yokuhubeka komsebenzi, njengoko iqumrhu lilindeke okokuba liqhubeka lisebenza kokokunokubonwa kwixesha elizayo, mhlawumbi ubuncinane kwiinyanga ezili12 ukususela kumhla wokunikwa kwengxelo. Ekwenzeni kolu vavanyo, abalawuli bathathele ingqalelo ubume bemali yequmrhu, uhlalo lwabisiwomali olwamkelweyo, kunye nenkxaso yamali eqhubekayo evela kuRhulumente wePhondo.

1.3 Okubalulekileyo

Ukushiyelelwa okanye ingxelo egwenxa yezinto kubalulekile ukuba ngaba inakho, into nganye okanye ngokuhlangeneyo ukuphembelela izigqibo okanye iimvavanyo zabasebenzis ezenziwe ngokusekwe kwiingxelo zemali. Okubalulekileyo kuxhomekeke kuhlobo nobungakanani kobushiyelelweyo okanye ingxelo egwenxa kuthelekiswa neemeko ezingqongileyo. Uhlobo okanye ubungakanani bengcaciso yento, okanye zihlanganiswe zombini, inakho ukuba ngumba ogqibayo.

Ukuvavanya ukuba ukushiywa ngaphandle okanye ukubekwa gwenxa kungachaphazela na izigqibo zabasebenzisi, kwaye ngaloo ndlela kubaluleke, kufuna ukuqwalaselwa kweempawu zabo basebenzisi. Isakhelo sokuLungiselela nokuBonisa iiNgxelo zezeMali sithi abasebenzisi bathathwa njengabanolwazi olufanelekileyo ngorhulumente, imisebenzi yawo, ucwangciso-mali kunye nokuzimisela ukufunda ulwazi ngononophelo olufanelekileyo. Ngoko ke, uvavanyo luthathela ingqalelo indlela abasebenzisi abanezo mpawu abanokulindeleka ngayo ukuba bachaphazeleke xa besenza kwaye bevavanya izigqibo.

Xa kusetyenziswa ingcamango yokubaluleka, eli qumrhu liqwalasela zombini izinto zobuninzi nezomgangatho kwaye lisebenzisa isigqibo sobuchule ukumisela ubungakanani bolwazi ekufuneka luchazwe ukuze ulwazi luboniswe ngendlela efanelekileyo nengalahlekisiyo.

1.4 Izimvo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo

Ulungiselelo lweengxelo zonyaka zemali luyahambelana neNdlela yeMigangatho yoCwangcisolomali eQondwayo ngkuBanzi (GRAP) ludinga abalawuli benze uqikelelo neengqikelelo ezichaphazela ukuchazwa kwesixa seeasethi, samatyala, sengeniso kunye nesenkcitho, nokubhengezwa kweeasethi ezilindele okungathi kwehle kunye namatyala ngomhla wokunikwa kwengxelo.

Uqikelelo nokuqondwa lusoloko luhlolwa rhoqo yaye lusekwe kumava embali kunye neminye imiba, kubandakanywa okulindelweyo kwimisithi yexesha elizayo ethathwa njengefanelekileyo phantsi kwezo meko. Iziphumo ezizizo zinokwahluka kolu qikelelo.

Imimandla ebandakanya umgangatho ophezulu wokuqondwa okanye ukuntsonkotha, okanye imimandla apho ingqikelelo kunye noqikelelo lubalulekileyo kwiingxelo zonyaka zemali, ibhengezwe ngasezantsi:

Okufunyenweyo:

Iqumrhu lihlola elikufumeneyo lilungiselela uncitshiso ngomhla ngamnye wokunikwa kwengxelo kusetyenziswa uyilo lwelahleko elindelweyo yetyala ngokuhambelana neGRAP 104.

Ukuncitshiswa kokufunyenweyo kudinga ukuqondwa ekumiselweni kokufunyanwa kwakhona kwesixamali esilindelekileyo sivela kubantu abanamatyala. Abalawuli baqwalasela imiba efana nobudala bemali ekufuneka ifunyenwe, iipateni zembali yentlawulo, nayo nayiphi na ingcaciso efumanekayo emalunga nobume bababambi mali ekumiseleni okokuba ingaba ukuncitshiswa kwelahleko kungathathelwa ingqalelo.

Ngokuthambekele kuhlobo lokufunyenweyo kwequmrhu, ukuncitshiswa kuyahlolwa ngokwepotfoliyo kusetyenziswa imilinganiselo efanelekileyo yelahleko, ilungelelaniswe apho kuyimfuneko ukubonisa iimeko ezikhoyo.

Akubangakho nayiphi na eminye imimandla ebambekayo yoqikelelo lokungaqiniseki kwachongwayo okunganakho ukuba nomngcipheko obonakalayo wokuba nomphumela wohlwngahlengiso olubambekayo kwizixamali ezithwelweyo zeeasethi namatyala kwisithuba sonyakamali olandelayo.

Ukuhlelwa kweeasethi eziyimali namatyala

Ukuhlelwa kweeasethi zemali kunye namatyala emali kudinga ukuqondwa ekumiselweni okokuba ingaba ukungena nokuphuma kwemali okunesivumelwano kuyazihlangabeza na iinqobo ezisesikweni zokulinganiswa kwiindleko ezihlawulwa ngemali ebekelwe oko. Abalawuli bazihloliile izixhobo zemali zequmrhu ze bagqiba okokuba zibanjwe kuyilo loshishino olujolise ekuqokeleleni ukungena nokuphuma kwemali enesivumelwano, nento yokuba iimpawu zokungena nokuphuma kwemali ziyazifezekisa iimfuno zeGRAP 104.

Ngokufanelekileyo, iiasethi zemali kunye namatyala ziyahlelwa yaye ziyalinganiswa ngeendleko ezihlawulwa ngemali ebekelwe oko.

Ukuncitshiswa kokufunyenweyo

Iqumrhu lisebenzisa uyilo lwelahleko elindelweyo yetyala (ECL) ngokuhambelana neGRAP 104 ukulinganisa ukuncitshiswa kweeasethi ezilinganiswe ngeendleko ezihlawulwa ngemali ebekelwe oko. Uqikelelo lwelahleko elindelekileyo yetyala ludinga ukuqondwa okubalulekileyo, ngakumbi ekumiseleni ukufunyanwa kwakhona kokufunyenweyo kunye nemali evunyelweyo efanelekileyo yelahleko.

Okufunyenweyo okuvela kutshintshiselwano lweentengiselwano, ukuncitshiswa kuhlolwa ngowepotfoliyo kusetyenziswa indlela yesibonelelo sesibumbelo.

Okufunyenweyo kuhlanganiswa kunye ngokusekwe kwiimpawu nomngcipheko wetyala zezokwabelana ze zahlahlelwa kusetyenziswa indlela yembali yokwenziwa kwentlawulo kuwo onke amacandelo obudala achaziweyo.

Ukuqondwa okungundoqo noqikelelo okubandakanyeka kuyilo lweECL kubandakanya:

- **Ukuhlanganiswa ngamaqela kokufunyenweyo:** DAbanamatyala bahlanganiswa ngokohlobo lwetyala olibambayo ukuqinisekisa ngozinziso kuhlobo lomngcipheko wetyala kwicandelo ngalinye.
- **Ukuhlelwa ngokwexesha eli tyala lingahlawulwa:** lipateni zembali yentlawulo ziyahlanganiswa zibekwe ngokwexesha ityala lingahlawulwa ukuqinisekisa ngemfezeko yeenkcukacha zamanani noqikelelo oluthemekileyo lendlela yokuhlawula.

1.4 Izimvo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo (kuyaqhutywa)

- **Ukunitshiswa okungakho:** Kusenokwenzeka okokuba umnini akhawunti abe uya kusilela ukuhlawula umncono ongahlawulwanga kufunyanwa kwimilinganiselo yembali yokungahlawuli kusetyenziswa indlela yomqathango wokungenzeka.
- **INGcaciso yokuCwangcisa ixesha elizayo:** IGRAP 104 idinga uqikelelo lwelahleko elindelweyo ukunika ingqwalasela kwimbali yelahleko efunyenweyo, iimeko ezikhoyo, kunye nengcaciso efanelekileyo nexhas ucwangciso lwexesha elizayo. Abalawuli baqwalasele imigqalisela ebonisa impilo ngokubanzi yoqoqosho (GDP, umlinganiselo wentswela ngqesho, umlinganiselo wenzala yemali mboleko) kunye neemeko ezithe ngqo kwiqumrhu. Ngokusekwe kwidatha ekhoyo nohlalelo, kwaqondwa okokuba le miba ayibanga nampembelelo ibambekayo kwindlela yokuhlawula ngaphaya koko kuboniswe kwidatha yembali, yaye ngoko, imilinganiselo yembali yelahleko ayizange ilungelelaniswe.

Okufunyenweyo kuvela kokungenalo utshintshiselwano lweentengiselwano, okuthi ngokwesiqhelo kubaluleke kumntu ngamnye, ukuncitshiswa kuhlolwa kwityala netyala, kuthatyathwa ingqalelo unyanzeliso lomthetho nokufumaneka kwakhona kwezixamali.

Uqikelelo lwelahleko elindelweyo yetyala lubandakanya ukungaqiniseki, ingakumbi ngokubhekiselele kuthelakelelo lokusilela kunye nempembelelo yobume boqoqosho lwexesha elizayo. Linguqu kwezi ngqikelelo kunokuba nomphumela kuhlengahlengiso olubambekayo lwesixamali esithwelweyo sokufunyenweyo kunye nokuqondwa kwenzuzo okanye ilahleko encitshisiweyo kwisithuba esizayo sokunikwa kwengxelo.

1.5 Ipropati, umzimveliso nesixhobo

Ipropati, umzimveliso nezixhobo ziasethi ezibambekayo ekwenziwa ngazo imali (kubandakanywa iiasethi zeziseko ezingundoqo) ezikulawulo lokusetyenziswa ekuvelisweni okanye ekunikezelweni kwempahla okanye iinkonzo, irento eya kwabanye, okanye ngeenjongo zolawulo, yaye zilindeleke okokuba zisetyenziswe ngesithuba esingaphezulu kwesinye.

Iindleko zento yepropati, umzimveliso nesixhobo siqondwa njengeasethi xa:

- Kusenokwenzeka okokuba izibonelelo zoqoqosho lwexa elizayo inkonzo engakho enxulunyaniswa nento enokungena kwiqumrhu; kunye
- Neendleko zento zinokulinganiswa ngokuthembekileyo.

Iiasethi ezithengwe ngesithuba sonyakamali kuphiswe ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo (DCAS) ukuqinisekisa ngolawulo olusebenzayo lwesethi. Ekupheleni konyaka iiasethi ziyayekwa ukuqondwa ukubalelwa kwempembelelo yokuphisa kwixabiso elithwelweyo ngowama31 kweyoKwindla rhoqo ngonyaka.

1.6 Izixhobo zemali

Izixhobo zemali zequmrhu iqondwa njengeasethi zemali okanye amatyala.

Ukuqondwa

Iiasethi zemali kunye namatyala emali aqondwa xa iqumrhu liba yinxalenye kwizibonelelo zesivumelwano zesixhobo.

Uhlelo

Iiasethi zemali zihlelwa ngokusekwe kuyilo loshishino lwequmrhu ukulawla iiasethi kunye neempawu zokungena nokuphuma kwemali enesivumelwano seasethi zemali.

Izixhobo zemali yequmrhu ziquathe imali ezinkozo kunye nemilinganiselo yemali, ezifunyenweyo kunye nezihlawulweyo. Ezi zixhobo zikuyilo lweshishini enjongo yalo ikukuqokelela ukungena nokuphuma kwemali enesivumelwano, yaye ixesha lesivumelwano libangela ukungena nokuphuma kwemali eyintlawulo kuphela yetyala elibanjwayo kunye nenzala.

Ngokufanelekileyo, zonke iiasethi zemali kunye namatyala emali ahlelwa yaye alinganiswa kwiindleko ezihlawulwa ngemali eyenzelwe oko.

1.6 Izixhobo zemali (zisaqhutywa)

Umlinganiselo

Izixhobo zeMali zilinganiswa kuqala ngexabiso elifanelekileyo. Kwiimali ezifunekayo ukufunyanwa kunye namatyala ahlawulelwayo angenalo icandelo elibalulekileyo lenkxaso-mali, ixabiso lentengiselwano lithathwa njengelisondeleyo kwixabiso elifanelekileyo.

Emva koko, ii-asethizeMali namatyala ezeMali zilinganiswa ngexabiso lendleko ehlawulwa gezavenge kusetyenziswa indlela yezinga lenzala elisebenzayo, apho kufanelekileyo.

Iimali ezifunekayo ukufunyanwa zilinganiswa ngexabiso lendleko ehlawulwa ngezavenge kuncitshiswe nasiphi na isibonelelo selahleko esilindelekileyo ngenxa yelahleko zetyala.

Ukuncipha kwexabiso

Ukuqondwa kwelahleko elindelweyo yetyala

Indlela eyenziwe lula yezifunyenweyo

Iqumrhu lamkele indlela eyenziwe lula ngokuhambelana neGRAP 104, iqumrhu lisiqonda isibonelelo selahleko selahleko elindelweyo yetyala (ECL) kwiasethi zonke zemali ezilinganiswe kwiindleko ezihlawulwa ngemali ebekelwe oko, zidinga ukuqondwa kwemali evunyelweyo eyilahleko elungiselelwe zonke ezifunyenweyo zorhwebokubomi bonke belahleko elindelweyo yetyala ukususela kukuqondwa kwasekuqaleni de kube kukungaqondwa. Iqumrhu lizithatha iiasethi zemali njengentsilelo xa ingaphezulu kweentsuku ezingama90 lidlule ixesha leentlawulo zesivumelwano, okanye xa kukho ubungqina bokuba obamba ityala akukho themba lokuhlawula isigunyaziso ngokupheleleyo ngaphandle koncedo lwequmrhu, olufana nokuthathelwa ezomthetho okanye isiqinisekiso sokwandiswa kwetyala.

Indlela yesibonelelo sesibumbelo iya setyenziswa, ebandakanya ukusetyenziswa kwemilinganiselo yembali yelahlekokumatyala ekudala engahlawulwa okufunyenweyo. Imethodi yokubalwa kwamaxabiso ancitshisiweyo kwimincono yokufunyenweyo okungekahlawulwa injengoku kulandelayo:

- **Ukuhlenganiswa kokufunyenweyo (INyathelo 1):** Okufunyenweyo kuhlenganiswa kwiipotfoliyo ezineempawu eziyeleleneyo zomngcipheko wetyala ukuqinisekisa ngoqikelelo oluzinzileyo noluthembekileyo lwelahleko elindelweyo yetyala. La maqela asekwe kuhlobo lwabanamatyala. Oku kuqinisekisa ngento yokuba uhlolo lomngcipheko wetyala ubonisa iprofayile esekela umngcipheko yecandelo ngalinye.
- **ISithuba seMbali yeNtengiso (INyathelo 2):** Isixamali esithwelweyo sezokufunyenweyo simiselwa ngomhla wokunikezelwa kwengxelo ze sabelwe kumatyala amdala engahlawulwa ngokusekwe kwiintsuku ezidlulileyo (umz., iintsuku ezingama30, 60 iintsuku, 90 iintsuku kunye nama90+ eentsuku). Uyilo lusebenzisa uchanatyalo lwembali kunye nedatha yentlawulo ukususeela ngohla woku1 kuTshazimpuzi 2023 ukuya kumhla wokunikezelwa kwengxelo ukuseka iipateni zendlela ezinzileyo nentlawulo emelweyo.
- **IProfayile yembali yeNtlawulo (INyathelo 3):** Kwiqela ngalinye lokufunyenweyo kunye nelamatyala ekukudala engahlawulwa, indlela yembali yendlela yentlawulo iyahlahlelwa ngokuthelekiswa imincono engekahlawulwa kwizixamali eziqokelelwe emva kwexesha. Olu hlahlelo lusetyenziselwa ukuhlola iindlela zentlawulo yaye zenza isiseko sokuqikelela ukusilela okunokwenzeka kwicandelo ngalinye. Umlinganiselo weMbali weLahleko (INyathelo 4): Uqikelelo lokusilela (PD) kumatyala ekukudala engahlawulwa lumiselwa kusetyenziswa indlela yoqikelelo oluxhomekekileyo, oluqikelela okunokwenzeka okokuba okufunyenweyo akusayi kufumaneka ngokusekwe kwimbali yepateni yokungahlawuli. I-PD yandisa njengoko ithantamisa ubudala betyala yaye ibonisa ukuhla okuqwalaselweyo kukufumaneka emva kwexesha. Ukusilela okuqikelelwayo kwemincono ekuziintsuku ezingama90+ nangaphezulu ingahlawulwa ibekwe kwi100% ngokusekwe kwimbali yamava okufumaneka kwakhona. Izithintelo zengozi ziyasetyenziswa ukuqinisekisa okokuba iiPD zifanelekile yaye zilandela ukuqhubeka kwengqiqo kuwo onke amatyala amadala.
- **Ukuhlengahlengisa kweNgcaciso ekhoyo nethathela ingqalelo ixesha elizayo (INyathelo 5):** Ngokuhambelana neGRAP 104, uqikelelo lwelahleko elindelweyo yetyala luthathela ingqalelo ingcaciso yembali, iimeko ezikhoyo nengcaciso efanelekileyo nenokuxhasa ukujongwa kwezinto kwixa elizayo. Abaphathi bahlale ukuba ingaba kukho imiba ekhoyo okanye ejolise kwixesha elizayo enokuthi ichaphazele indlela yokuhlawula komntu obamba imali, kubandakanywa iinguqu kubume boqoqosho, kwizakhelo zenkxasomali kunye neepateni zokuqokelela. Ngokusekwe kolu hlolo, akukho migqalisela ibambekayo ethe yachongwa eya

1.6 Izixhobo zemali (kusaqhutywa)

kuthi idinge uhlengahlengiso kwimilinganiselo yembali yelahleko okanye ukusilela okuqikelelwayo. Isiseko sabanamatyala kwiqumrhu siqulathe ikakhulu icandelo likarhulumente kunye namaqumrhu anxulumeneyo, apho iipateni zentlawulo zizinzileyo yaye azichatshazelwanga kakhulu kukuguquguquka koqoqosho kwixesha elifutshane, Ngokufanelekileyo, uqikelelo lokusilela olusebenza kuyilo olubonisa okwenzekileyo kwembali, kuxhaswe kukusetyenziswa kwezithinteli ngozi, yaye akukho luhlengahlengiso lwangzelelweyo olujolise kwixesha elizayo olusetyenzisiweyo.

- **Ukubalwa kweLahleko eLindelweyo yeTyala (INyathelo 6):** Ilahleko elindelweyo yetyala ibalwa ngokuphindaphondwa kwentsilelo enokwenzeka kumatyala ekudala engahlawulwa ngomhla weokunikezelwa kwengxelo. Ngokuthambekele kuhlobo lokufunyenweyo, ilahleko ebangelwe kukusilela iqikelelwaekubeni ibe li100%. Ilahleko ephelileyo elindelweyo yetyala imiselwe ngokuhlenganiswa kuwo onke amacandelo amaqela afunyenweyo nekudala engahlawulwa. Isixamali esithwelweyo sokufunyenweyo sincitshiswa ngokuqondwa kwelahleko yemali evunyelweyo, nangokuhanjiswa kukuqondwa kwimali evunyelweyo ekumncono okanye kwintsilelo njengoko ukuncitshiswa kwelahleko okanye ukuncitshiswa kwenzuzo kwilahleko elindelweyo yetyala kuhlolwa ngokungafaniyo kuxhonyekeke kuhlobo lokufunyenweyo.

Okufunyenweyo okuvela kutshintshiselwano lweentengiselwano, iqumrhu lisebenzise indlela yesibonelelo sobumbelo, ukuhlenganiswa kokufunyenweyo okusekwe kwiimpawu zokwabelana zomngcipheko wetyala kunye neeprofayile zokudlulelwa lixesha. Okufunyenweyo okuvela kutshintshiselwano lweentengiselwano, ezibonakalayo ngokukokwazo yaye kuxhonyekeke kunyanzeliso lomthetho othile okanye lwesivumelano, ilahleko elindelweyo yetyala kuhlolwa nganye, kuthathelwa ingqalelo iinyani ezithile kunye neemeko zombambi mali ngamnye.

Indlela ngokubanzi

Indlela ngokubanzi isebenza kwimali ezinkonzo nemilinganiselo yemali. Indlela imisela imali evunyelweyo yelahleko isekwe kwinto yokuba kubekho ukunyuka okubonakalayo kumngcipheko wetyala ukususela kukuqondwa kokuqala kweasethi yemali. Kwabo umngcipheko wetyala unganyukanga kakhulu ukususela kukuqondwa kokuqala, izixhobo apho umngcipheko wemali evunyelweyo ulinganiswa kwisixamali esilingana neenyanga ezili12 selahleko elindelweyo yetyala. Kwizixhobo apho umngcipheko wetyala uthe wanyuka kakhulu, ilahleko elindelweyo yobomi bonke yetyala ukuba ngaba umncono ongekahlawulwa udlule iintsuku ezingama30 ungalawulwanga uyaqondwa. IQumrhu liwuthabatha ngokuba umngcipheko wetyala awunyakanga xa umngcipheko wetyala uhlolwa njengongaphamtsi.

Iqumrhu lizithathela ingqalelo iiasethi zemali zezisileleyo xa umncono udlule ngeentsuku ezingama90+ ungalawulwanga okanye umntu onetyala akangekhe azihlawule izigunyazso zakhe ngokupheleleyo, kungakhange kubekho luncedo.

Iqumrhu lihlola umngcipheko wetyala olinganiswe kwimali nakulinganiselo lwemali ngokusetyenziswa kwemilinganiselo yakutshanje epapashiweyo yetyala. Iqumrhu linike ingqwalasela kwimali kunye nemilinganiselo yemali okokuba ibe nomngcipheko ophantsi wetyala.

Ii-ECL luqikelelo lothelekiso olunokwenzeka lelahleko yetyala. Olu thelekelelo lokunghlawuli luveliswe kwiindlela zembali yentlawulo yaye apho kuyimfuneko, zithi zihlangahlengiswe kulungiselelwa iimeko ezikhoyo nezifanelekileyo, ezixhaswa kwengcaciso yokujolisa kokungaphambili. Ilahleko yetyala ilinganiswa njengexabiso elikhoyo kwako konke okuyintsilelo yemali.

Ulwamkelo lomgangatho olungisiweyo weGRAP 104 alunampembelelo kwimali nakwimilinganiselo yemali yequmrhu.

Ukucinywa

Iiasethi zemali ziyacinywa apho kungekho lulindelo lufanelekileyo zokufumaneka kwakhona. Ezicinyiweyo ziqondakala kumncono nakwintsilelo. Ukufunyanwa kwakhona okulandeleyo kwezixamali ebezicinyiwe ngaphambili kuqondakele kumncono nakwintsilelo.

1.6 Izixhobo zemali (zisaqhutywa)

Ukulinganiswa kwelahleko elindelweyo yetyala

Iqumrhu lilinganisa ilahleko elindelweyo yetyala yesixhobo semali ngendlela ethi ibonise:

- isixamali esingakhethiyo esithelekiswe kuqikelelo esimiselwe luluhlu lokuvavanywa kweziphumo ezingakho;
- ixabiso lexesha lemali; kunye
- nengcaciso efanelekileyo nenokuxhaswa ethi ifumaneka ngaphandle kweendleko ezinganyanzeliswa okanye iinzame ngomhla wokunikwa kwengxelo emalunga nezehlo ezidlulileyo, iimeko ezikhoyo kunye noqikelelo lweemeko zexa elizayo zoqoqosho.

Ukungaqondwa

Isethi yemali ayiqondwa xa amalungelo esivumelwano kukungena nokuphuma kwemali ephelelwe lixesha okanye ihlawulwe.

Ityala lemali aliqondwa xa isigunyaziso esichaziweyo kwisivumelwano similiselwa, sirhoxiswa, siphelelwa lixesha okanye siyekwa.

Ukulinganiswa

Iiasethi zemali kunye namatyala emali ayalinganiswa ze andlalwe kwimali ekhoyo ezinkozo kuphela xa iqumrhu linelungelo lomthetho elinyanzelisayo lokulinganisa izixamali eziqondwayo yaye lifuna ukulihlawula ngemali ezinkozo ekhoyo.

1.7 Imali nemilinganiselo yemali

Imali iqulathe imali ezinkozo esesandleni.

Imilinganiselo yemali lutyalomali lwexesha elifutshane, onakho ukulufumana ekulungeleyo ukutshintshelwa kwizixamali ezaziwayo zemali ezixhomekeke kumngcipheko ongephi weenguqu kwixabiso.

Imilinganiselo yemali egcinelwe iinjongo zokuhlangabezana neembophelelo zemali zexesha elifutshane kunotyalomali okanye ezinye iinjongo.

Imali kunye nemilinganiselo yemali iqulathe imincono yebhanka, imali esesandleni, iidipozithi ezifumanekayo kwiibhanka kunye notyalomali olulolunye lwemali efumanekayo yexesha elifutshane kunye nezifizekiso zangaphabmili zeenyanga ezintathu okanye ngaphantsi ezifumanekayo xa zibangwa.

Olunye utyalomali lwezabelo ezingananzala lubandakanyiwe kwimilinganiselo yemali xa luthe, ziyinto onayo, ziyimilinganiselo yemali.

1.8 Iimbophelelo

Iimbophelelo zimele izivumelwano ezinezivumelwano ekungenwe kuzo yiKhomishini yeNkcubeko yeNtshona Koloni eziya kuba nomphumela wokuphuma kwemali kwixa elizayo okanye ezinye izibonelelo.

Iimbophelelo zihlelwa njengaloo malungiselelo anesivumelwano athi angaqondwa njengamatyala ngomhla wokunikwa kwengxelo.

Isibhengezo seembophelelo senziwa kumanqaku eengxelo zemali apho kuyimfuneko ukufesekisa ulwandlelo olulungileyo.

Iimbophelelo zibhengezwa xa ezinqobo zokukhetha zilandelayo zihlangatyaziwe:

- ulungiselelo lwesivumelwano asirhoxiswa okanye sirhoxiswa kuphela ngeendleko ezibonakalayo; yaye
- iimbophelelo asiyo inxalenye yemisebenzi eqhelekileyo yequmrhu, eqhubekayo.

Iimbophelelo zibhekiselele kwiintengiselwano zesiqhelo zokusebenza, ezifana neendleko zomqeshwa kunye nenye indleko, azibhengezwanga.

1.9 Ingeniso evela kutshintshiselwano lweentengiselwano

Ukuqondakala

Ingeniso iqondwa xa mhlawumbi esinokuthi isibonelelo sexa elizayo soqoqosho okanye ikhono lenkonzo linokungena kwiqumrhu naxa isixamali sengeniso sinakho ukulinganiswa ngokuthembekileyo, yaye inqobo ethile yokukhetha ihlangatyezwe ngemisebenzi yequmrhu. Ingeniso evela kunikezelo lweenkononzo iqondwa kumncono okanye kwintsilelo ngokulinganiswa kwinqanaba lokugqitywa kwentengiselwano ngomhla wokunikwa kwengxelo.

Ingeniso sisambuku esingenayo sezibonelelo zoqoqosho okanye senkonzo engakho ngesithuba sokunikwa kwengxelo xa oko kungena kunomphumela kkunyuka kwiiasethi ezisesandleni, ngaphandle kokunye ukunyuka okuphathelele kwiminikelo evela kubanini.

Utshintshiselwano lwentengiselwano yenye indlela elithi iqumrhu lifumane iiasethi okanye iinkonzo, okanye licinyelwe amatyala, ze linike ngokuthe ngqo malunga nexabiso elilinganayo (ingakumbi kuhlobo lwempahla, lweenkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela kutshintshiselwano.

Ixabiso elinobulungisa sisixamali ekunokuthi kube nokutshintshiselwano ngaso, okanye ityala elihlawulweyo, phakathi kwanqela anolwazi, nazimiseleyo kwintengiselwano engasondezswanga.

Ukulinganiswa

Ingeniso ilinganiswa kwixabiso elinobulungisa lokunikwa kwengqwalasela efunyenweyo okanye efumanekayo. Isixamali asithathwa njengesilinganiswa ngokuthembekileyo de konke okunokuthi kwenzeke okuphathelele kwintengiselwano kube kusonjululwe.

Inzala

Ingeniso evele kusetyenziso ngabanye kweeasethi zequmrhu okuvelisa inzala iqondwa xa mhlawumbi yileyo yezibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyaniswa kunye nentengiselwano iya kungena kwiqumrhu yaye isixamali sengeniso sinakho ukulinganiswa ngokuthembekileyo.

Ingeniso yenzala iqondwa ngokusetyenziswa kwemethodi yomlinganiselo osebenzayo wenzala kulungiselelwa izixhobo zemali kuxhonyekeke kuhlobo lwentengiselwano esekelayo.

1.10 Ingeniso evela kwezingenalo utshintshiselwano lweentengiselwano

Ukuqondakala

Ukungenela kwezibonelelo ezivela kokungenalo utshintshiselwano lwentengiselwano okuqondwa njengeasethi kuqondwa njengengeniso, ngaphandle kubume apho ityala liqondwayo ngokuphathelele kukungene okunye.

Njengoko iqumrhu lisanelisa isigunyaziso ezikhoyo eziqondwa njengetyala ngokuphathelele kukungenela kwezibonelelo ezivela kokungenalo utshintshiselwano lwentengiselwano okuqondwa njengeasethi, kunciphisa isixamali esithwelweyo setyala esiqondwayo yaye siqonda isixamali sengeniso esilingana koko kuthe kwancitshiswa.

Ukulinganiswa

Ingeniso evela kokungenalo utshintshiselwano lwentengiselwano ilinganiselwa kwisixamali sokunyuka kwiiasethi ezikhoyo eziqondwa liqumrhu.

Xa, ngenxa yokungenalo utshintshiselwano lwentengiselwano, iqumrhu liqonda iasethi, liqonda ngokunjalo ingeniso elingana nesixamali seasethi elinganiswe kwixabiso lalo elinobulungisa njengomhla wokufunyanwa, ngaphandle lidingeka ngokunjalo okokuba liqonde ityala.

Apho ityala lidinga okokuba liqondwe liya kulinganiswa njengoqikelelo olulungileyo lwesixamali esidingeka okokuba sihlawule isigunyaziso ngomhla wokunikwa kwengxelo, yaye isixamali sokunyuka kwiiasethi ezisesandleni, ukuba kukho, kuqondwa njengengeniso. Xa ityala lithe kamva lancitshiswa, ngenxa yokuba isehlo esenzekileyo sitsalelwa irhafu okanye isimo sanelisekile, isixamali sokuncitshiswa kwityala siqondwa njengengeniso.

1.10 Ingeniso evela kwezingenalo utshintshiselwano lweentengiselwano (Isaqhutywa)

Iminikelo enemiqathango nokufunyenweyo

Ingeniso evela kwiminikelo enemiqathango, kwizipho nakwinkxasomali iqondwa njengengeniso kangangokuba iqumrhu lihambelene nazo naziphi na iinqobo zokukhetha, imiqathango okanye izigunyaziso eziqulathwe kwisivumelwano. Kangangokuba iinqobo zokukhetha, imiqathango okanye izigunyaziso zingekade zihlangatyazwe, ityala liyaqondwa.

Ingeniso efunyenwe kutyalomali ithatyathwa ngokuhambelana nomnikelo onemiqathango. Ukuba ihlawulwe kumnikeli ayirekhodwa njengexalenye yetyala yaye ukuba akunjalo, iqondwa njengenzala efunyenwe kwingxelo yokusebenza kwemali.

Iminikelo ethi ibuyekeze iqumrhu ngeendleko elizenzileyo iqondakala kumncono okanye kwintsilelo ngendlela ecwangcileyo kwisithuba esinye apho iindleko ziqondwayo.

Okukhutshelweyo nenkxasomali

Okukhutshelweyo nenkxasomali efunyenweyo evela kwiSebe leMicimbi yeNkcubeko neMidlalo kunye namanye amaqela kuqondwa njengengeniso xa mhlawumbi inokuba sisibonelelo soqoqosho okanye ikhono lenkonzo liya kungena kwiqumrhu yaye isixamali sinakho ukulinganiswa ngokuthembekileyo, ngapandle sixhomekeke kwimiqathango.

Apho ukhutshelo olunjalo lunemiqathango, luqondwa njengetyala ze luthatyathwe njengengeniso njengoko imiqathango izalisekiswa.

Izipho, iminikelo, kubandakanywa naleyo ingahlawulelwa ngemali

Izipho neminikelo ithatyathwa njengengeniso xa mhlawumbi isisibonelelo soqoqosho sexa elizayo okanye ikhono lenkonzo eliya kungena kwiqumrhu yaye ixabiso elinobulungisa leeasethi linakho ukulinganiswa ngokuthembekileyo.

Iinkonzo ezingahlawulwa ngemali

Iqumrhu liyaziqonda iinkonzo ezingahlawulelwa ngemali ezibalulekileyo kwimisebenzi yalo kunye/okanye iinjongo zokunikezelwa kwenkonzo njengeeasethi yaye liyiqonde ingeniso enxulumeneyo xa mhlawumbi isisibonelelo soqoqosho sexa elizayo okanye ikhono lenkonzo eliya kungena kwiqumrhu yaye ixabiso elinobulungisa leeasethi linakho ukulinganiswa ngokuthembekileyo.

Apho iinkonzo ezingahlawulelwa ngemali zingabalulekanga kwimisebenzi yequmrhu kunye/okanye iinjongo zokunikezelwa kwenkonzo kunye/okanye azizifizekisi iinqobo zokukhetha kulungiselelwa ukuqondwa, iqumrhu libhengeze isimo okanye uhlobo lweenkonzo ezingahlawulwa ngemali ezifunyenwe ngethuba lokunikezelwa kwengxelo.

Iinkonzo ezingahlawulelwa ngemali zinkonzo ezinikezelwa ngabantu ngabanye kumaqumrhu, ngaphandle kwentlawulo, kodwa zinokuxhomekeka kwizigqibo ezimiselweyo.

1.11 Amanani athelekisiweyo

Apho kuyimfuneko, ahlelwe ngokutsha ukuhambelana neenguqu kulwandlelalo kunyaka omiyo. Uhlobo nesizathu salo naluphi na uhlelo lubhengeziwe apho kufanelekileyo.

Kunyaka omiyo, amatyala atile abendlalwe nangezihlawulweyo eziveka kutshintshiselwano lweentengiselwano ahlelelwe kwakhona kwamanye amatyala akhoyo ukwahlula phakathi kwezixhobo zemali kunye namatyala angeyiyo imali. Olu hlelo kwakhona alunampembelelo kumatyala apheleleyo okanye kwiiasethi ezisesandleni ebekunikwe ingxelo ngawo ngaphambili.

1.12 Inkcitho

Inkcitho iqondwa kumncono okanye kwintsilelo xa impahla okanye iinkonzozifunyenwe yaye isigunyaziso esikhoyo sentlawulo sikho, ngokuhambelana nokufunyanwa kobalomali. Iintengiselwano zemali ezingumphumela wokupheliswa kweeasethi okanye amatyala ziqondwa xa intengiselwano yenzekile.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

1.12 Inkcitho (iyaqhubeka)

Izixamali ezimiselwe okokuba zingafunyanwa kwakhona ziyacinywa xa kungeko lulindelo lufanelekileyo lokufunyanwa, ngokuhambelana nemigaqonkqubo yobalomali lwequmrhu kwizixhobo zemali nezifunyenweyo ezisemthethweni.

Yonke enye ilahleko ibonakala kumncono oseleyo okanye kwintsilelo xa ugunyaziso lunikezelwe kulungiselelwa ukuqondwa ngoko.

Inkcitho engalungelelananga

Inkcitho engalungelelananga yinkcitho eyenziwe kusaphulwa, okanye leyo ingahambelaniyo, nomthetho ofanelekileyo, kubandakanywa uMthetho woLawulo lweMali kaRhulumente, iMimiselo yeCandelo loLawulomali, okanye imigaqonkqubo yequmrhu yolawulo lwesixokelelwano sonikezelo.

Inkcitho engenaziqhamo nengenamsebenzi

Inkcitho engenaziqhamo nengenamsebenzi yinkcitho eyenzelwe ilize ebekufanele ithintelwe ukuba ngaba inkathalo efanelekileyo ibithatyathiwe.

Inkcitho engalungelelananga, engenaziqhamo nengenamsebenzi ibalelwe yaye ibjengeziwe ngokuhambelana nayo yonke imithetho esebenzayo, imimiselo, izicwangcisonkqubo, iisetyhula, namanqaku omyalelo, amanqaku okusebenza nezikhokhelo ezikhutshwe liCandelo leSizwe loLawulomali kunye noogunyaziwe abafanelekileyo.

1.13 UMncono oNyusiweyo

Umncono onyusiweyo umele umahluko wemali esesandleni phakathi kweeasethi ezipheleleyo kunye namatyala aphelleyo equmrhu. Nayiphi na imincono eseleyo neentsilelo ezifunyenweyo ngesithuba sonyakamali othile incitshiswe yangezelelwe/ incitshiswe kumncono oseleyo/kwintsilelo. Uhlengahlengiso lonyaka ongaphambili, olunxulumenenengeniso kunye nenkcitho, lwangezelelwe/uncitshiswe kumncono onyusiweyo xa ulhlengahlengiso lwakamva lwenziwe.

1.14 Ingcaciso yohlahlo lwabiwomali

IKhomishini yeNkcubeko yeNtshona Koloni ixhomekeke kunyino lohlahlo lwabiwomali kuhlobo lohlahlo lwabiwomali olwamkelweyo, olunikwa uncendo ngemithetho esebenzayo nemiyalelo.

Uhlahlo lwabiwomali lulungiselelwe kwisiseko semali ezinkozo lwaze lwandlalwa ngohlahlelo lwezoqoqosho olunxulunyaniswe kwiinjongo zesiphumo sokusebenza.

Uhlahlo lwabiwomali olwamkelweyo lusetyenziselwa isithuba semali karhumente esisusela 4/1/2025 ukuya 3/31/2026.

lingxelo zonyaka zemali kunye nohlahlo lwabiwomali akwisimo esinye sobalomali ngoko uthelekiso kunye nezixamali ezihlahlelweyo zesithuba sokunikwa kwengxelo zibandakanyiwe kwiNgxelo yothelekiso kwezixamali zohlahlo lwabiwomali kunye nezizizo.

lingxelo zonyaka zemali zilungiselelwe kubume benzuzo yobalomali, ngeli thuba uhlahlo lwabiwomali lulungiselelwe kubume bemali ezinkozo. Uthelekiso kwizixamali zohlahlo lwabiwomali kunye nezizizo lwandlalwe ngoko ngesiseko sothelekiso kwiNgxelo yoThelekiso loHlahlo Lwabiwomali kunye neZixamali eziZizo ngokuhambelana neGRAP 24.

Ulungelulwaniso phakathi kwezixamali ezizizo ezandlalwe ngobume bothelekiso kunye nezixamali ezizizo ezibonakaliswe kwiingxelo zemali zibhengeziwe, apho kuyimfuneko, ukuchaza umahluko ovela kubume bobalomali, kuhlelo, okanye ixesha leentengiselwano.

Ulawulo oluphathelele kwiyantlukwano ebambekayo kuhlahlo lwabiwomali lwe5% nangaphezulu. Izizathu zeyantlukwano ebambekayo zichazwe kumaNqaku akwiNgxelo yoNyaka yeMali.

1.15 Amaqela anxulumeneyo

Iqela elinxulumeneyo ngumntu okanye iqumrhu elinolawulo, ulawulo oluhlangeneyo okanye impembelelo enkulu kwiqumrhu, oakanye lixhomekeke kulawulo oluqhelekileyo kwiqumrhu. Amaqela anxulumeneyo abandakanya ngokunjalo abasebenzi bolawulo abangundoqo kunye namalungu abo osapho asondeleyo.

1.15 Amaqela anxulumeneyo (iyaqhutywa)

Ulawulo ngamandla okulawula imigaqonkqubo yemali nesebenzayo yequmrhu ukulungiselela ukufumana izibonelelo ezivela kwimisebenzi yalo.

Ulawulo olwenziwa kunye lulwabelwano oluvunyiweyo kumsebenzi ngolungiselelo olubandakanyayo, yaye lukho kuphela xa izigqibo zeqhinga lemali nezisebenzayo eziphatelele kumsebenzi odinga isivumelwano somntu wonke kumaqela abelana ngolawulo (abadel'ingozi).

Intengiselwano yeqela enxulumeneyo kukukhutshelwa kwezibonelelo, kweenkonzo okanye kwezigunyaziso phakathi kwequmrhu elinika ingxelo kunye neqela elinxulumeneyo, nokokuba ixabiso lifuniwe.

Impembelelo enkulu ngamandla okuthabatha inxaxheba kwizigqibo zomgaqonkqubo wemali nosebenzayo zequmrhu, kodwa ayinalulawulo kuloo migaqonkqubo.

Apho ukhululo lusebenzayo, ingcaciso eyaneleyo echazwayo ibhengeziwe ukunceda abasebenzisi beengxelo zonyaka zemali okokuba baluqonde uhlobo lobudlelwano beqela elinxulumeneyo kunye neentengiselwano nempembelelo yazo kwiingxelo zemali.

Abalawuli ngabo bantu banoxanduva locwangciso, lokukhokhela nokulawula imisebenzi yequmrhu, kubandakanywa abo banoxanduva lolawulo lwequmrhu ngokuhambelana nomthetho, kwiimeko apho badingeka okokuba baqhube imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu ngaloo malungu osapho alindeleke ukuba abe nempembelelo, okanye aphejlelwe nguloo mntu osebenza nequmrhu.

Iqumrhu likhululwe kwiimfuno zobhengezo ngokuphathelele kwiintengiselwano zeqela elinxulumeneyo ukuba ngaba intengiselwano yenzeka kubudlelwane nomnikezeli wenkonzo oqhelekileyo kunye/okanye umxhamli/umakeli ngezithethe kunye nemiqathango eyamkelekileyo kakhulu okanye ngaphantsi kunaleyo efanelekileyo elindelweyo liqumrhu ukuba liyamkele ukuba ngaba lisebenza nelaa qumrhu linye okanye umntu okwiimeko ezifanayo yaye izithethe nemigangatho akwimida yokusebenza eqhelekileyo esekwe sisigunyaziso esisemthethweni sequmrhu elinika ingxelo.

Apho iqumrhu likhululweyo kwizibhengezo ngokuhambelana nokungasentla, iqumrhu libhengeze ingcaciso yenkcazelo emalunga nohlobo lweentengiselwano kunye nemincono engahlawulwanga, ukunceda abasebenzisi beengxelo zemali yequmrhu ukuqonda impembelelo yeentengiselwano zeqela elinxulumeneyo kwiingxelo zayo zonyaka zemali.

1.16 Izehlo emva komhla wokunikezelwa kwengxelo

Izehlo emva komhla wokunikezelwa kwengxelo zezo zehlo, zamkelekileyi nezingamkelekanga, ezithi zenzeke phakathi komhla wokunikezelwa kwengxelo kunye nomhla wokugunyaziswa kweengxelo zemali okokuba zikhutshwe.

Iintlobo ezimbini zezehlo ezinako ukuchongwa:

- izehlo zohlengahlengiso zasemva komhla wokunikezelwa kwengxelo, zibe zizehlo ezinikezela ubungqina bemiqathango ekhoyo ngomhla wokunikwa kwengxelo; kunye
- izehlo ezingahlengahlengiswanga emva komhla wokunikezelwa kwengxelo, ibe zizehlo ezibonisa imiqathango ezivela emva komhla wokunikezelwa kwengxelo.

Iqumrhu lihlehlengise izixamali eziboniswe kwiingxelo zemali ukubonisa izehlo ezihlehlengisweyo emva komhla wokunikezelwa kwengxelo.

Iqumrhu libhengeze uhlobo lwezehlo ezingahlengahlengiswanga ezibambekayo emva komhla wokunikwa kwengxelo kunye noqikelelo lwempembelelo yalo yemali, okanye ingxelo yokokuba oqikelelo olunjalo alunakwenziwa, apho ukungabhengezwa kunako ukuphembelela izigqibo zoqoqosho zabasebenzisi ezithatyathwe ngokobume beengxelo zemali.

1.17 IRhafu eyangezelelwe kwixabiso (VAT)

Iqumrhu likhululwe kukubhalisela iVAT. Ngoko, ukuba nayiphi na inkxasomali ifunyenwe edinga iqumrhu okokuba libhalise njengomthengisi weVAT, isicelo esinjalo siya kungeniswa..



AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi	2026	2025
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2. IiNguqu kumgaqonkqubo wobalomali

Ukwamkelwa kweGRAP 104 (uHlaziye 2019): IZixhobo zeMali

Iqumrhu lamkele iZixhobo zeMali ezihlaziyiweyo zoMgangatho weGRAP 104 (okhutshwe ngowama2019) oqalise ukususela ngomhla woku1 kuTshazimpuzi ka2025.

UMgangatho wasetyenziswa kuqwalaselwa osele kwenzekile ngokuhambelana neGRAP 3: IMigaqonkqubo yoBalomali, iiNguqu kuThelekelelo loBalomali kunye neMpazamo, kusetyenziswa izibonelelo zethutyana ezivumela iGRAP 4 (ehlaziye ngowama2019). Ngokufanelekileyo, ingcaciso yothlekiso ayikachazwa kwakhona, yaye impembelelo yokunyuka yokumiliselwa kuqala koMgangatho ithe yanikwa ingqwalasela njengohlengahlengiso kumncono onyukileyo wokuvula njengoko kunjao ngomhla woku1 kuTshazimpuzi 2025.

Uhlobo lwenguqu

UMgangatho iqalisa:

- Uyilo olutsha oluhleliweyo lweeasethi zemali olusekwe:
 - Kuyilo loshishino lwequmrhu lokuphatha iiasethi zemali; kunye neThe entity’s business model for managing financial assets; and
 - Neempawu zesivumelwano sokungena nokuphuma kweeasethi eziyimali
- Uyilo lokunciphisa ilahleko entsha elindelweyo yetyala (ECL), kubekwe endaweni yalo uyilo lwelahleko eyenzekileyo ngaphambili ;
- Iimfuno zobhengezo olwandisiweyo eziphathelele kwizixhobo zemali nomngcipheko wetyala.

Ukuhlelwa kwezixhobo zemali

Kumiliselwa lokuqala loMgangatho ohlaziyiweyo, iqumrhu livavanye uhlelo lweeasethi zalo zemali kunye namatyala emali olusekwe kuyilo lwalo loshishino kunye neempawu zesivumelwano sokungena nokuphuma kwemali.

Iiasethi zemali zigcinwa kuyilo loshishino enjongo yalo ikukuqokelela ukungena nokuphuma kwemali okunesivumelwano, kunye nesithuba sesivumelwano esibanga ukungena nokuphuma kwemali leyo izintlawulo luphela yenkunzi kunye nenzala kwisixamali senkunzi esingekahlawulwa.

Ngokufanelekileyo, zonke iiasethi zemali ziyqhubeka zihlelwa yaye zilinganiswa kwiindleko zokuhlulwa kwamatyala ngemali ebekelwe oko. Amatyala emali aqhubekile eqwalaselwa yaye elinganiswa ngeendleko zokuhlulwa kwamatyala ngemali ebekelwe oko kusetyenziswa indlela yenzala efanelekileyo.

Ngenxa yoko, ukwamkelwa koMgangatho ohlaziyiweyo awubanga namphumela wokuhlelwa kwakhona kwezixhobo zemali okanye iinguqu kwiziseko zazo zokulinganisa.

Impembelelo kwisithuba esiphakathi

Iitheyibhile ezingezantsi zishwankathela uhlelo nezixamali ezizithweleleyo zezixhobo zemali ngomhla wolwamkelo:

Ukuhlelwa nokulinganiswa kwezixhobo zemali ezikwinguqulelo.

Izixhobo semali	Uhlelo olungaphambili (GRAP 104 (2009))	Revised classification (GRAP 104 (2019))	Isixamali esithwe- lweyo (R'000)	Ukuhlelwa kwa- khona/impembelelo yomlinganiselo (R'000)
Imali ezinkozo nemilinganiselo yemali ezinkozo	Indleko ezihlawulwe ngemali ebekelwe oko	Indleko ezihlawulwe ngemali ebekelwe oko	10,200	-
Ezifunyenweyo ezivela kutshintshiselwano	Indleko ezihlawulwe ngemali ebekelwe oko	Indleko ezihlawulwe ngemali ebekelwe oko	111	-
Ezifunyenweyo ezivela ezingenalo utshintshiselwano	Indleko ezihlawulwe ngemali ebekelwe oko	Indleko ezihlawulwe ngemali ebekelwe oko	42	-
Urhwebo nezinye iintlawulo	Indleko ezihlawulwe ngemali ebekelwe oko	Indleko ezihlawulwe ngemali ebekelwe oko	(2 072)	-
			8, 81	-

Akukho zinguqu kuhlelo okanye kumlinganiso wezixhobo zemali kwinguqulelo.

Amanani ngewaka leeRandi

2026

2025

2. Inguqu kumgaqonkqubo wobalomali (kusaqhutywa)

Ukuncitshiswa kweeasethi eziyimali

UMgangatho ohlaziyiweyo ubekwa endaweni yoyilo lwelahleko eyenzekileyo kunye noyilo lokulahleka okulindelweyo kwetyala (ECL), okunomphumela wokunikwa kwengqwalasela kwelahleko yetyala.

Tiqumrhu lisebenzisa indlela eyenziwe lula ukulinganisa ilahleko elindelweyo yetyala kulungiselelwa urhwebo nezinye ezifunyenweyo. Phantsi kwale ndlela, ilahleko yobomi bonke betyala obulindlekileyo inikwa ingqwalasela ngomhla ngamnye wokunikwa kwengxelo.

Ilahleko elindelweyo yetyala imiselwe kusetyenziswa imethodi esekwe kubudala, kuthathelwa ingqalelo:

- Amava elahleko yembali
- Ubume obukhoyo
- Ingcaciso ebona okungekenzeki
- Imiba yomngcipheko ejolise ngqo kwiqumrhu

Ulungelwaniso lweemali ezivunyelweyo ezincitshisiweyo kwinguqulelo

Impembelelo yokwamkelwa yoyilo lwelahleko elindelekileyo yetyala kwimali ezivunyelweyo ezincitshisiweyo zequmrhu yandlalwe ngasezantsi.

Uhlobo lwesixhobo	Amanqaku	Ukuvalwa kwemali evunyelweyo encitshisiweyo phantsi kweGRAP 104 (2009) (phambi kolwamkelo)	Uhlengahle-ngiso oluvela kuphela kwinguqu kumlinganiselo wecandelo	Umahluko oqondakalayo kumncono/ (kwintsilelo) owandisiweyo wokuvula	Imali evunyelweyo eyilahleko yokuvula phantsi kweGRAP 104 ehlaziyiweyo ngomhla wokuqala wolwamkelo
Ezifunyenweyo ezivela kwiintengiselwano	5	40	(17)	(17)	23
Ezifunyenweyo ezivela kwezingenalo utshintshiselwano lweentengiselwano	6	-	42	42	42
		40	25	25	65

Ulwamkelo loyilo lwelahleko elindelekileyo yetyala lube nomphumela:

- Wokuhla kukuncitshiswa kwezifunyenweyo kwezivela kutshintshiselwano lweentengiselwano; kunye
- Ukuqondakala kokuncitshiswa kwezifunyenweyo ezivela kwezingenalo utshintshiselwano lweentengiselwano

Kokuqalathe konke, oku kube nomphumela kukunyuka kwemali ekhoyo kwilahleko yemali evunyelweyo yamaR25,000, ethe yaqondakala njengonciphiso kumncono onyusiweyo wokuvula ngomhla woku1 kuTshazimpuzi ka2025.

Impembelelo kunyaka omyo

Iqumrhu liqhubekile ngokusebenzisa uyilo lwelahleko elindelekileyo yetyala kunyaka omyo. Ukuhamba kwimali evunyelweyo encitshisiweyo iqondakala kumncono okanye kwintsilelo yaye ibhengezwe kumanqaku afanelekileyo:

- Inqaku 5: Ezifunyenweyo kutshintshiselwano lweentengiselwano
- Inqaku 6: Ezifunyenweyo ezivela kwezingenalo utshintshiselwano lweentengiselwano from.

Amatyala emali

Ulwamkelo lweGRAP 104 (Ehlaziye 2019) alubanga nampembelelo ibambekayo kubalomali lwamatyala emali, oluthe lwaqhubeka lulinganiswa neendleko ezihlawulwa ngemali ebekelwe oko kusetyenziswa indlela esebenzayo yenzala.

Figures i Amanani ngewaka leeRandin Rand Thousand	2026	2025
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3. Imigangatho nokutolikwa

3.1 Imigangatho nolutolikwa ekhutshiweyo, kodwa engekasebenzi

Iqumrhu alikayisebenzisi imigangatho elandelayo nokutolika, ethe yapapashwa yaye igunyazisiwe kwisithuba sobalomali lwequmrhu esiqala ngomhla woku1 kuTshazimpuzi ka2026 okanye kumaxesha akamva:

Umgangatho/Ukutolika:	Umhla wokuqalisa: Iminyaka eqala ngomhla okanye emva	Impembelelo elindelekileyo
IGRAP 1 (elungisiweyo): Ukwandlalwa kweeNgxelo zeMali (INkxalabo eqhubekayo)	Awukaqaliswa	Akukhangeleki kuya kubakho impembelelo ebambekayo

4. Imali ezinkozo nemilinganiselo yemali

Imali ezinkozo nemilinganiselo yemali iqulathe oku:

Iminconi esebhankini	723	2,198
Iidipozithi zexesha elifutshane	9,105	8,002
	9,828	10,200
Ukwahlulwa phakathi kwezixhobo zemali nezixhobo ezingeyiyo imali		
Isixamali esithwelweyo sezixhobo zemali	9,828	10,200
Ukwahlulwa kwesixamali esithwelweyo sezixhobo zemali kube ngamacandelo		
Iiasethi zemali ezilinganiswe kwiindleko ezihlawulwa ngemali ebekelwe oko	9,828	10,200
Ukulunga kwetyala elisebhankenini needipozithi zexesha elifutshane		
Nedbank Limited	723	2,198
Ookopolotyeni beeDipozithi zoluntu	9,105	8,002
	9,828	10,200

Ukulunga kwetyala le mali ezinkozo esebhankini kunye needipozithi zexesha elifutshane, kungabandakanywa imali ezinkozo esesandleni

Imali ezinkozo nemilinganiselo yemali iqulathe imali ezinkozo neyexesha elifutshane, utyalomali olunemali efunmanekayo egcinwe namaziko okubhankisha abhalisiweyo enethuba lokufezeka elizinyanga ezintathu okanye ngaphantsiezixhomekeke kwimingcipheko engabalulekanga yokuguquka kwexabiso, isixamali esithwelweyosoqikelelo lwezi asethi kwixabiso lazo elamkelekileyo.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi

2026

2025

5. Ezifunyenweyo ezivela kutshintshiselwano lweentengiselwano

Ezifunyenweyo ezivela kutshintshiselwano lweentengiselwano

Ezifunyenweyo	82	143
Inzala efunyenweyo	-	8
Imali evunyelweyo yokuncitshiswa	(1)	(40)
	81	111

Ukulungelelaniswa kwemali evunyelweyo kulngiselelwa ukuncitshiswa: Urhwebo nezinye ezifunanekeyo

Umncono wokuvula	40	93
Uhlengahlengiso: GRAP104 eHlaziyiweyo ¹	(17)	-
Umncono wokuvula ochaziweyo kwakhona (INqaku 2)	23	-
Imali evunyelweyo ² yeECL	(21)	-
Ezicinyiweyo ³	(1)	(53)
	1	40

Ezifunyenweyo zihlelwa kwiindleko ezihlawulwa ngemali ebekelwe oko.

Iqumrhu lisebenzisa uyilo lwelahleko elindelekileyo yetyala (ECL) ngokuhambelana neGRAP 104 Ukunciphisa okufunyenweyo. Indlela eyenziwe lula iyasetyenziswa, apho ilahleko zobomi bonke ilindelekileyo yetyala iyaqondwa kumhla ngamnye wokunikwa kwengxelo. Ilahleko elindelweyo yetyala imiselwa ngokusetyenziswa kwendlela endala, idibanisa iipawu zomngcipheko wecandelo elithile, amava elahleko yembali, ingcaciso ecwangcisele okungekenzeki, kubandakanywa ulwaleko lolawulo apho kufanelekileyo. Ukuncipha kwimali evunyelweyo kunyaka omileyo kubalelwa kukumilisela kokuqala kweGRAP 104 (ehlaziye ngowama2019), okube nomphumela kuvavanyo kwakhona kokufunyanwa kwakhona kwezifumanekileyo.

¹ Uhlengahlengiso kwimali evunyelweyo ngokomhla woku1 kuTshazimpuzi ka2025 (ulwamkelo lweGRAP 104 ehlaziyiweyo).

² Uhlengahlengiso kwimali evunyelweyo ngokomhla wama31 kweyoKwindla 2026.

³ Ityala elithe lavavanywa elingelulo uqoqosho okokuba lingalandelwa lacinywa ngesithuba sonyaka ophantsi kophononongo.

6. Ezifunyenweyo ezivela kutshintshiselwano lweentengiselwano

Ezinye ezifunyenweyo kwezingenalo utshintshiselwano: IBhunga leNkcubeko	42	42
Imalu evunyelweyo yeECL	(42)	-
Zizonkeezifunyenweyo kwezingenalo utshintshiselwano lweentengiselwano	-	42

Ezifunyenweyo kwezingenalo utshintshiselwano lweentengiselwano ziqondwe kuqala kwisixamali sentengiselwano xa ibango elinyanzeliswa livela. Ezi zifunyenweyo zavavanywa kamva kulungiselelwa ukuncitshiswa yaye ilahleko yemali evunyelweyo iqondwa xa ukufumaneka kwayo kungaqinisekanga.

Ulungelwaniso lwemali evunyelweyo yokunciphisa: Ezifunyenweyo ezinganalo utshintshiselwano

Umncono wokuvula	-	-
Uhlengahlengiso: I-GRAP 104 ehlaziyiweyo ¹	42	-
	42	-

¹ Uhlengahlengiso kwimali evunyelweyo ngomhla woku1 kuTshazimpuzi 2025 (ulwamkelo lweGRAP 104 ehlaziyiweyo).

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo zoNyaka zezeMali zonyaka ophela ngowama31 kweyoKwindla ka2026

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi

2026

2025

7. Iintlawulo ezivela kutshintshiselwano lweentengiselwano

Ezihlawulweyo zoRhwebo	26	98
Inkcitho eyenziweyo	-	96
	<u>26</u>	<u>194</u>

Ezihlawulweyo ziyahlelwa ngendleko ehlawulwa ngemali emiselwe oko. Ixabiso elithwelweyo leentengiselwano ezihlawulwe ngokumalunga nexabiso lazo elilungileyo.

8. Amanye amatyala akhoyo

Ingeniso efunyenwe kwangaphambili	1,395	1,419
Iidipozithi ezibuyiselwayo zomthengi	<u>437</u>	<u>459</u>
	1,832	1,878

9. Inzuzo elindelekileyo yelahleko yetyala

Inzuzo enciphileyo	<u>21</u>	<u>-</u>
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Apha enyakeni inzuzo elindelekileyo yelahleko yetyala yafezekiswa ngokusekwe kuvavanyo kwakhona lweGRAP 104 (ehlaziyiweyo).

10. Imirhumo evela kumaziko

Imirhumo evela kumaziko	<u>2,211</u>	<u>2,211</u>
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11. Ingeniso yenzala

Inzala efunyenweyo	<u>705</u>	<u>573</u>
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Ukunyuka kwingeniso yenzala ibangelwe ngumncono ophezulu osebhankini okhoyo ngesithuba sonyakamali okhoyo, oxhaswe kukuqokelelwa kwimirhumo enyukileyo kulandelwa ukumiliselwa komrhumo ohlaziyiweyo.

12. Enye ingeniso evela kutshintshiselwano lweentengiselwano

Umonakalo wengeniso yerente	5	1
Ingeniso yerente: Indawo yokuhlala yabasebenzi ¹	<u>108</u>	<u>118</u>
	<u>113</u>	<u>119</u>

¹ Abasebenzi abathathe umhlalaphantsi apha enyakeni okube nomphumela wokuhla kwingeniso yerente.

13. Enye ingeniso evela kutshintshiselwano lweentengiselwano

Izipho: linkonzo ezingahlawulelwa ngemali	<u>6,495</u>	<u>5,922</u>
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Ukufumana iinkcukacha ngeZipho: linkonzo ezingahlawulelwa ngemali, khangela kwiNqaku 18.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi

2026

2025

14. Okukhutshelweyo nenkxasomali

Okukhutshelweyo kweSebe okufunyenweyo

679

3,745

Kunyakamali wama2024/25 inkxasomali eyangezelelweyo yafunyanwa ivela kwiSebe leMicimbi yeNkcubeko neMidlalo ukuxhasa ngaphezulu imisebenzi

15. Imirhumo yophicotho zincwadi

Uphicotho zincwadi lwangaphandle

35

97

Inkcitho yonyaka ongaphabili ibandakanya intlawulo engaphelelanga yophicotho zincwadi lowama2024/25 bebangelwe lixesha lokuqaliswa kophicotho zincwadi.

16. Inkcitho ngokubanzi

Imirhumo yolawulo¹

1

-

Amatyala angahlawulwanga acinyiweyo

36

22

Ukutyisa²

30

20

linkonzo zengcebiso nezithengisiweyo³

42

59

Izitora zempahla esetyenziswa iphele ⁴

79

156

Inkonzo engxamileyo yokuhanjiswa kwempahla

3

-

Izipho (Ukukhutshelwa kweeAsethi kuDCAS) ⁵

362

214

Ilineni nefanitshala ethambileyo⁶

265

123

Ulolongo, ukulungisa neendleko zokwenziwa komsebenzi⁷

472

977

Ukushicilela, amaphepha nezixhobo zokubhala nopapasho³

57

77

Iindleko zepropati

1,846

1,948

Ukuhlaziya kwephephamvume leenkqubo zekhompyutha

33

31

Ukuhamba nesibonelelo seendleko zokuhamba⁸

37

63

IiYunifom

-

4

3,263

3,694

¹ Imirhumo yolawulo iquathe imirhumo yearhente yokuhamba. Ukunyuka kubangelwe ziintlanganiso ezongezelelweyo notyelelo kwiindawo oluqhutywe ngesithuba sonyakamali.

² Ukunyuka kwiindleko zokutyisa kubangelwe ikakhulu zintlanganiso ezizinyaswe ubuqu ezibanjiweyo xa kuthelekiswa nezonyaka ongaphambili.

³ Unyakamali wama2024/25 ubandakanya inkcitho ephathelele noshicilelo lwesicwangciso seqhinga seminyaka emi5.

⁴ Kunyakamali wama2024/25 isixhobo sasekitshini sakhutshwa kwafakelwa esitsha kwamanye amaziko enkubeko.

⁶ Ilineni entsha nezithambileyo zefanitshala zathengwa kwamanye amaziko enkubeko ngesithuba sonyaka.

⁷ Iindleko ezenziweyo kususwa inkunkuma yokwakha kumaziko enkubeko ngesithuba sonyakamali ongaphambili.

⁸ Inkcitho yowama2024/25 ibandakanya amalungu athe athatha uhambo olungaphandle kwaseKapa.

Amanani ngewaka leeRandi	2026	2025
17. Imirhumo yamalungu		
Arendse, M	-	10
Baard, P	1	9
Filander, I	10	-
Govender, K	8	-
Grootboom, G	6	-
Hop, J	-	8
Jama, Z	-	2
Jarvis, A	3	-
Karriem, Y	3	-
Keet, D	8	-
Khati, P	10	-
Maliza, S	9	-
Mavumengwana, S	-	6
Moolman, G	12	-
Muthien, B	-	8
Myers, M	-	5
Nokawaza, L	-	10
Pieters, B	5	-
Samie, Q	-	3
Sinqoto, A	13	-
Weston, R	8	5
Winster, W	-	6
Worsnip, M	12	-
Zono, M	8	-
	116	72

Ukunyuka kubangelwe ikakhulu kukumiselwa kwamalungu ekhomishini entsha, kunye neentlanganisoz eangezehlweyo nokutyelelwa kwendawo okuqhutywe kwisithuba sokunikwa kwengxelo.

18. Iinkonzo ezingahlawulelwa ngemali

Iindleko zomqeshwa: Iinkonzo ezingahlawulelwa ngemali 6,495 5,922

Amagosa aqeshwe liSebe leMicimbi yeNkcubeko neMidlalo (DCAS) azalisekise imisebenzi yesigqeba neyolawulo enxulumene neKhomishini yeNkcubeko yeNtshona Koloni (WCCC). Amagosa azinikele kwiQumrhu llikaRhulumente abandakanya amagosa enza imisebenzi yokuphathaneyolawulo kumaZiko eNkcubeko asixhenxe (7) kunye neYunithi yoLawulo lweMali exhasa iGosa eliyiNtloko leMali (CFO) elinoxanduva loLawulo lweMali kaDCAS kunye neWCCC. Iinkonzo ezingahlawulelwa ngamali ezinikezelwa ngala magosa ibalulekile kwimisebenzi nakwiinjongo zokunikezelwa kwenkonzo zeWCCC ngoko imivuzo yawo iqondwa kwiNgxelo yokuSebenza kweMali yeWCCC njengoko kudingwa yiGRAP 23.

Umlawuli: IiNkonzo zoBugcisa, iNkcubeko noLwimi, iGosa eliyiNtloko leMali, kunye namagosa athile kwiCandelo: IiNkonzo zoBugcisa, iNkcubeko noLwimi babambe iindima ezimbini kuba anikezela ngeenkonzo kwiDCAS nakwiWCCC. Ixesha elichithwa ngala magosa kwiWCCC kunzima ukulaba. Ngenxa yoko, iinkonzo ezingahlawulwa ngamali ezifunyanwa zivela kula magosa azinakulinganiswa ngokuthembekileyo yaye azibandakanywa kwiinkonzo eziqondwayo kwiNgxelo yokuSebenza kweMali yeWCCC njengoko kudingwa yiGRAP 23 kuba iinkonzo ezingahlawulelwa ngemali ezinikezelwa kwiWCCC ngala magosa azizifezekisi iinqobo zonikwa kwengqwalasela.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi

2026

2025

19. Okukhutshelweyo nenkxasomali

AmaBhunga eNkcubeko

520

290

AmaBhunga eNkcubeko amaninzi axhaswa ngemali ngesithuba sonyaka ophantsi kophononongo.

20. UMzimveliso wepropati neZixhobo

Izongezelelo

362

214

Ezilahliweyo

(362)

(214)

-

-

Ngesithuba sonyaka ophantsi kophononongo izixhobo zathengwa kulungiselelwa amaziko eenkcubeko. Ukuqinisekisa ngolawulo olusebenzayo lweasethi, lo msebenzi wabekwa embindini kwisebe (DCAS). IGrap 17, iPropati, umzimveliso nezixhobo (ukungaqondwa kweeasethi), kwasetyenziswa ukunika ingxelo kwempembelelo yesipho kwixabiso elithwelweyo ngomhla wama31 kweyoKwindla 2026.

21. Imali ezinkozo (isetyenzisiwe) eveliswe kwimisebenzi

(Intsilelo)/Umncono

(205)

2,495

Ukuhanjiswa kokungeyiyo imali ezinkozo:

Ingeniso: linkonzo ezingahlawulwa ngemali

6,495

5,922

Inkcitho: linkonzo ezingahlawulwa ngemali

(6,495)

(5,922)

Inzala eyenziweyo

(8)

(2)

Inkcitho eyenziweyo

(96)

96

Ityala elingahlawulwanga elicinyiweyo

36

22

linguqu kwinkunzi yokusebenza:

Ezifunyenweyo ezivela kutshintshiselwano lweentengiselwano

61

59

Ezinye Ezifunyenweyo ezivela kwiintengiselwano ekungekho lutshintshiselelwano

-

1,500

Uhlengahlengiso olincitshisiweyo

(42)

-

Iintlawulo ezivela kutshintshiselwano lweentengiselwanos

(118)

203

Ezifunyenweyo ezivela kutshintshiselwano lwentengiselwano

-

(53)

(ukuncitshiswa)

(372)

4,320

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi

2026

2025

22. Iimbophelelo

Inkcitho egunyazisiweyo yokusebenza

Yamkelwe ze kwanikezelwa ngesivumelwano

- Okkie Jooste: Ukuqeshwa kwezindlu zangasese ezigungxulwayo	-	234
- Bien Donne Manor House: IiNkonzo zoKhuseleko zasePrinceton	-	109
- Groot Drakenstein: IiNkonzo zoKhuseleko zasePrinceton	-	109
- Okkie Jooste: IiNkonzo zoKhuseleko zasePrinceton	-	82
- Koekenaap: BAI Security	-	10
- IZiko leNkcubeko laseMelkbos: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Atlantic Pest Control & Hygiene Solution	-	1
- Melkbos Oppiesee: Spike Technology	-	53
- IZiko leNkcubeko laseMelkbos: Spike Technology	-	53
	-	652

Iimbophelelo ezipheleleyo zokusebenza

- Sele elinikiwe iphephamvume kodwa akakanikezelwa	-	652
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Le nkcitho iya kuxhaswa ngemali evela

Inkcitho egunyazisiweyo yokusebenza	-	652
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Le nkcitho iya kuxhaswa ngemali evela kwinkcitho egunyazisiweyo yokusebenza

23. Amaqela anxulumeneyo

Ubudlelwane

UMxhasi mali oPhambili

ISebe leMicimbi yeNkcubeko neMidlalo (DCAS)

Ihlakani leqhinga

ILifa leMveli leNtshona Koloni

Ihlakani leqhinga

IKomiti yeeLwimi yeNtshona Koloni

I-DCAS inikezele ngendawo kwiWCCC okokuba yenze imisebenzi yayo yolawulo neyemali yaye iliqela elinxulumeneyo ngokwemiqathango yeGRAP 20.

UMphathiswa weMicimbi yeNkcubeko neMidlalo njengoGunyaziwe weSigqeba ngumntu onxulumeneyo weWCCC ngokwemiqathango yeGRAP 20.

Amalungu eWCCC njengoko ebhengeziwe kwinqaku 17 kunye nequmrhu ngamaqela anxulumeneyo ngokwemiqathango yeGRAP 20. Onke amaSebe namaQumrhu kaRhulumente eNtshona Koloni athatyathwa okokuba angamaqela anxulumeneyo njengoko ephantsi kolawulo olufanayo lwePhondo.

Iintengiselwano zeqela elinxulumeneyo

Ingeniso efunyenweyo evela kwiqela elinxulumeneyo

ISebe leMicimbi yeNkcubeko neMidlalo	679	3,745
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Iinkonzo ezingahlawulelwa ngemali ezivela kwiqela elinxulumeneyo

ISebe leMicimbi yeNkcubeko neMidlalo	6,495	5,922
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Amanani ngewaka leeRandi

2026

2025

24. Ulawulo lomngcipheko

Imisebenzi yequmrhu ilichanaba kwiintlobo ezahlukeneyo zemingcipheko yemali, kubandakanywa umngcipheko wetyala, umngcipheko wemali ezinkozo esesandleni, umngcipheko wemarike ovela kwizixhobo zalo zemali.

Injongo ephela yequmrhu yokulawula umngcipheko kukuchonga, kukulinganisa, nokulawula le mingcipheko ngendlela apha eqinisekisa uzinziso lwemisebenzi nokukhuselwa kwezibonelelo zemali. Izixhobo zemali zivela ikakhulu kwimisebenzi yequmrhu yokusebenza yemihla ngemihla ethi ivelise ukuchanatywa kwimingcipheko yemali, ethi ilawulwe ngokuhambelana nemigaqonkqubo evunyiweyo yokulawulwa komngcipheko.

Ulawulo lomngcipheko luqhutywa ngabanini abtyuniweyo bomngcipheko yaye lulungelelaniswe ngomsebenzi woLawulo loMngcipheko weShishini. Imingcipheko ivavanywa rhoqo, iphononongwe ngokusesikweni kabini ngonyaka, ze ibekwe iliso rhoqo ngekota yiKomiti yoLawulo loMngcipheko weShishini kunye neeNqobo eziseSikweni. IKomiti yoPhicotho zincwadi inikezela ngolongamelo kwiprofayile yomngcipheko wequmrhu.

Ngokuhambelana neGRAO 104 (Ehlaziyiweyo), iqumrhu linikezela ngezibhengezo zohlobo nezinobuninzi ukunceda abasebenzisi beengxelo zemali okokuba bavavanye uhlobo nobungakanani bemingcipheko evela kwixhobo zemali nempembelelo yzao kubume bemali bequmrhu kunye nokungena nokuphuma kwemali ezinkozo kwexesha elizayo.

Izibhengezi ezithile eziphatelele kumngcipheko wetyala, kubandakanywa ukusetyenziswa koyilo lweLahleko eLindelweyo yeTyala (ECL), umngcipheko wemali ezinkozo esesandleni (kubandakanywa uhlahlelo lokufezeka), kunye nomngcipheko wemarike zandlalwe ngasezantsi kumanqaku.

Umngcipheko wemali ezinkozo esesandleni

Umngcipheko wemali ezinkozo esesandleni ngumngcipheko ngumngcipheko iqumrhu liya kuba nobunzima ukuhlangabezana ekufezekiso izigunyaziso zalo ezinxulumene namatyala emali njengoko aye eba semva.

Iqumrhu lilawule umngcipheko wemali ezinkozo esesandleni ngokugcina oovimba abaneleyo bemali ezinkozo; ngokubeka iliso uqikelelo nokungena nokuphuma kwemali eyiyo, nokuqinisekisa ngento yokuba amaziko awaneleyo enkxasomali akho ukuhlangabezana izigunyaziso zalo zesithuba esifutshane nesexesha elide.

Uhlahlelo lokufezeka kwamatyala emali sele lulungisiwe lusekwe kuqikelelo lokungena nokuphuma kwemali, ngeli thuba iiasethi zemali ziboniswe ngokusekwe kufezekiso lwazo lwemihla elindelweyo. Uhlahlelo lwandlalwe ngamanqanaba exesha ukunceda ekuhloleni ikhono lequmrhu okokuba lizalisekise izigunyaziso zalo njengoko zisemva.

Ulawulo lubeka iliso kwimali ekhoyo ngokuqhubekayo yaye, ngokusekwe kwiprofayile yokufezeka ngasezantsi, lwanelisekile yinto yokuba iqumrhu linezibonelelo ezaneleyo ukuhlangabezana nezigunyaziso zalo njengoko ziye zidingeka.

Uhlahlelo lokufezeka

Uhlahlelo lokufezeka olwaqhutywayo lubonise ixesha elilindelekileyo lokungena kwemali evela kwiiiasethi zemali nokuphuma kwemali okulungiselelwe amatyala emali. Uhlahlelo lulunisiwe ukunceda ekuvavanyweni komngcipheko wemali ezinkozo wequmrhu kunye nekhono lalo lokuhlangabezana nezigunyaziso njengoku zilindelekile. Amatyala emali ayahlelwa ngokuhambelana nemfezeko yesivumelwano, ngeli thuba iiasethi zemali zibonisiweyo ngokusekwa kumhla wofezekiso.

Abalawuli babekailiso kwimali ezinkozo ngokuqhubekayo yaye baqinisekisa ngento yokuba izibonelelo eziyimali ezinkozo zanele yaye amaziko enkxasomali akho ukuhlangabezana neembophelelo zexesha elifutshane nezexesha elide. Ngokusekwe kolu vavanyo, iqumrhu laniselisekile yinto yokuba linezibonelelo ezaneleyo ukuhlawulo onke amatyala alo njengoko kufuneka ehlawulwe.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani ngewaka leeRandi20262025

24. Ulawulo lomngcipheko (luyaqhuba)

liasethi zemali

Ukungena kwemali okulindelekileyo	Ngonyaka om1	Iminyaka 2-5	Iminyaka 5+
Imali ezinkozo nemilinganiselo yemali	9,828	-	-
Okufunyenweyo korhwebo nokunye	81	-	-
	9,909	-	-

AmaTyala emali

Ukuphuma kwemali okulindelekileyo	Ngonyaka om1	Iminyaka 2-5	Iminyaka 5+
Ezihlawulweyo zorhwebo	26	-	-
Amanye amatyala emali	1,832	-	-
	1,858	-	-

UBume beMali eziNkozo esesandleni

	Ngonyaka om1	Iminyaka 2-5	Iminyaka 5+
Iyonke imali engenayo elindelekileyo	9,909	-	-
Iyonke imali ephumayo elindelekileyo	(1,858)	-	-
	8,051	-	-

Uhlahlelo lobuthathaka

Ngomhla wama31 kweyoKwindla 2026, ukuba ngaba imilinganiselo yenzala kumlinganiselo oguquguqukayo wezixhobo zemali ube yi1% ngaphezulu/ngaphantsi kuko konke okunye ukuguquguquka okuzinzileyo, kumncono wonyaka ubuya kuba ngapheulu/nagaphantsi kweR14 476.

Umngcipheko wetyala

Umngcipheko wetyala ngumngcipheko elithi iqela elinye kwisixhobo libangele ilahleko yemali kwelinye iqela ngokusilela ukwenza isigunyaziso. Ukuchanabeka okuphezulu kwequmrhu kumngcipheko wetyala unyinwe kwizixamali ezithwelweyo weeasethi eziqondwe kumhla wokunikwa kwengxelo.

Umngcipheko wetyala wequmrhu uhlolwe njengophantsi. Imali ezinkozo nemilinganiselo yemali ibekwa ngokukhethekileyo kumaziko emali alungileyo kakhulu kwityala alawulwa yiBhanka enguVimba yoMzantsi Afrika. Ekufunyenweyo kurhwebo iqumrhu lisebenzisa indlela eyenziwe lula evunyelweyo phantsi kweGRAP 104 eHlaziyiweyo ukulinganisa imali evunyelweyo yelahleko kwisixamali esilingana kwilahleko yobomi bonke elindelweyo yetala (ECL). Ngenxa yokuba ezi zifunyenweyo aziqulathanga icandelo elibalulekileyo elixhasa ngemali, zinesithuba esifutshane sokuhlawula, yaye ngokwembali zithwala imilinganiselo ephantsi yokusilela kwintlwlwulo, umngcipheko wenguqu ebalulekileyo kumngcipheko wetyala umncinane kakhulu. Ukubheka phambili imiba yoqoqosho lwamashishini amakhulu ivavanywa rhoqo ngonyaka yaye awuyiphembeleli ngokubambekayo imilinganiselo yelahleko yesiseko ngokwembali. Akukho apho kukho intlangno ebalulekileyo yomngcipheko wetyala wequmrhu.

UkuChanatywa kuMngcipheko weTyala (Isibonelelo sesiBumbelo)

Itheyibhile elandelayo inikezela ngengcaciso emalunga nokuchanatywa kwequmrhu kumngcipheko wetyala kunye neeECL kulungiselelwa okufunyenweyo korhwebo kusetyenziswa indlela eyenziwe lula ngomhla wama31 kweyoKwindla 2026.

Amanani ngewaka leeRandi

2026

2025

24. Ukulawulwa komngcipheko (kusaqhutywa)

Ekufunyenweyo-lintsuku ezidlulileyo zokungahlawuli	I-% yomlinganiselo othelekiswe nomndilili weLahleko	Isixamali sesambuku esithwelweyo	Ilahleko yemali evunyelweyo (ECL)
Akhoyo (Ekungadlulanga xesha)	0.64	33	-
1-30 iintsuku ezidluleyo kungahlawulwanga	0.50	16	-
31-60 iintsuku ezidluleyo kungahlawulwanga	0.89	3	-
61-90 iintsuku ezidluleyo kungahlawulwanga	-	-	-
90+ iintsuku ezidluleyo kungahlawulwanga	7.08	30	2
	-	82	2

Imilinganiselo yelahleko ebhengezwe ngasentla umele imilinganiselo yelahleko yomndilili othelekisiweyo esekwe kwindlela yembali yokuphathwa kwentlawulo. Ezifunyenweyo ezigcinwe ngaphezulu kweentsuku ezingama90 zithathwa njengezisileleyo yaye ziyancitshiswa kancinane, Iqumrhu lisebenzise intelekelelo ekumiseleni ilahleko elindelweyo yetyala, kuthatyathelwa ingqalelo ukuba kudala kokufunyenweyo, iindlela zembali yentlawulo kunye nengcaciso ethile efumanekayo kumntu ngamye onetyala.

Ezifunyenweyo ezinganalo utshintshiselwano

Ezifunyenweyoezinganalo utshintshiselwano zihlolwa nganye ngenxa yohlobo lwazo oluthile kunye namalungiselelo asekelayo esivumelwano.

Umncono uphathelele kwezifunyenweyo ezivela kulwaphulo lweMemorandum yesiVumelwano. Iinkqubo zovuselelo zomthetho ziyaqhubeka; ngoko, ngokusekwe kwingcaciso efumanekayo, ezifunyenweyo zithathathwa njengetyala elincitshisiweyo yaye sele libonelelwe ngokupheleleyo.

Umngcipheko wemarike

Izixhobo zemali eziphambili zequmrhu ziqulathe imali ezinkozo nemilinganiselo yemali kunye notyalomali lwexesha elifutshane, zombini zitsala imilinganiselo yenzala eguquguqukayo. Iqumrhu alichanatywanga kwimngcipheko yemarike ebalulekileyo, efana nomngcipheko wemali esetyenziswayo okanye umngcipheko wexabiso, njengoko ingenazo iintengiselwano zemali yelinye ilizwe okanye utyalomali lwezabelo ezingenanzala. Umngcipheko womlinganiselo wenzala ilawulwa ngokutyalwa kweengxowamali zomncono ezinembuyekazo ephezulu, kwiiakhawunti ezinomngcipheko ophantsi kunye namaziko emali abekekileyo, ngoko kuqinisekiswa ngento yokuba ingeniso iyandiswa ngeli thuba kugcinwe inkunzi.

Umngcipheko womlinganiselo wenzala

Umlinganiselo womlinganiselo wenzala ngumngcipheko wokokuba ixabiso elilungileyo okanye ukungena nokuphuma kwemali kwexa elizayo lwesixhobo semali siya kuguquguquka ngenxa yeenguqu kwimilinganiselo yenzala yemarike.

Ukuchanatywa kwequmrhu kumngcipheko womlinganiselo wenzala uphantsi, njengoko uninzi lweeasethi zalo zemali ziqulathe ezifunyenweyo zorhwebo lomthengi lwexesha elifutshane olungafumani inzala yesivumelwano, okanye alutsali inzala ekwimilinganiselo ezigxina yomthetho. Iqumrhu lisebenzisa indlela eyenziwe lula ukulungiselela ezi zifunyenweyo. Imali ezinkozo kunye nemilinganiselo yemali ityalwa kwiiakhawunti okwaziyo ukufyifuma imali yexesha elifutshane kunye neBhanka enguVimba kwimilinganiselo eguquguqukayo yenzala ephathelele kwimarike.

Imali ezinkozo nemilinganiselo yemali igcinwa ixesha elifutshane kwiiakhawunti onokuyifumana lula kumaziko emali yaye ifumana inzala ngemilinganiselo eguquguqukayo ephathelele kwimarike. Nangona le mincono ichanatywe kukuhla nokunyaka kwemilinganiselo yenzala, impembelelo ayithatyathwa ibalulekile ngenxa yohlobo lwexesha elifutshane lotyalomali yaye ubume bomlinganiselo wenzala buthathe ukuzinza.

Iqumrhu alinamatyala avelisa inzala kakhulu.

Ngokuthambekele kwiprofayile yomngcipheko ophantsikunye nohlobo lwexesha elifutshane lwezi zixhobo, inguqu kwimilinganiselo yenzala yemarike ngomhla wokunikwa kwengxelo ayisayi kuba nempembelelo ebambekayo kumncono okanye intsilelo yequmrhu.

Amanani ngewaka leeRandi

2026

2025

24. Ukulawulwa lomngcipheko (kusaqhutywa)

Itheyibhile engasezantsi inikezela amaqumrhu ngochanatyio kumngcipheko womlinganiselo wenzala.

Uhlobo lwesixhobo semali	Isixamali esithwelweyo	Iprofayile yomlinganiselo wenzala
liAsethi zemali		
Imali ezinkozo nemilinganiselo yemali ezinkozo	9,828	Umlinganiselo oguquguqukayo
Imali esesandleni echanatyweyo	9,828	

25. Imisebenzi emva komhla wokunikwa kwengxelo

Emva komhla wokunikezelwa kwengxelo, isichotho esitshabalalisayo neempuphuma ezalandelayo ezabangela umonakalo omkhulu kumaziko athile enkcubeko, ingakumbi iSchoemanspoort (Oudtshoorn) neKoekenaap (Lutzville). Imisebenzi yokukhutshwa kwamanzi isaqhutywa ngokwakaloku nje, yaye iSebe leZiseko ezinguNdoqo (DOI) likwinkqubo yokukhuba iimvavanyo ezicalulweyo ukumisela ubungakanani obupheleleyo bomonakalo kwiziseko ezingundoqo kuzo zombini ezi ndawo.

Ngenxa yomonakalo okhoyo, kubandakanywa nokuvala kwemigaqo yokungena kunye neebhulorho, amaziko achaphazelekayo awafikeleleki ngokwakaloku nje yaye awasebenzi, Ngenxa yoko, ukubhukishwa kwala maziko kwarhoxiswa de kubekho esinye isaziso, Isimo sezulu esibi esiqhubekayo kummandla waseOudtshoorn kuqhubekile ngokuba nempembelelo kwiziko laseSchoemanspoort.

Ngomhla wokunikezelwa kwengxelo, impembelelo yemali yomonakalo ayikwazi kuqikelelwa ngokuthembekileyo, njengoko iimvavanyo ezenziwe liSebe leZibonelelo ezinguNdoqo zisaqhubeka. Kulindeleke okokuba uhlahlo lwabiwomali luya kudingeka ukuqwalasela nokulungiswa komonakalo ochongiweyo ukuba nje kuthe kwamiselwa ubungakanani.

La maziko adlala indima ebalulekileyo ekuxhaseni impilontle yoluntu nophuhliso lolutsha kwiphondo, yaye ukubuyiselwa kwawo kwisimo sangaphambili kokona kuphambili.

Abalawuli bakuhlolile oku njengomsebenzi ongenalulungelelwaniso emva komhla wokunikwa kwengxelo, njengoko uvavanyo olucalulweyo nobungakanani bomonakalo lusaqhutywa.

26. Iyantlukwano yohlalo lwabiwomali

Iyantlukwano ebambekayo phakathi kohlahlo lwabiwomali nezixamali ezizizo.

- 26.1 Ukuthengiswa kwempahla neenkonzo ngaphandle kweeasethi ezinkulu
Iyantlukwano ibangelwe kukumilisela kwemirhumo ehlaziyiweyo ngesithuba sonyaka ophantsi kophononongo.
- 26.2 Ingeniso yequmrhu ngaphandle kweentengiso
Iyantlukwano ibangelwe yimincono yemali ezinkozo ephezulu kunokuba bekulindelwe ekwiiakhawunti zotalomali kwisithuba sonyaka, okube nomphumela wenzala enyukileyo efunyenweyo.
- 26.3 Okunye okukhutshelweyo - iingxowamali zomncono
Uvimba ubandakanyiwe kuhlahlo lwabiwomali ukuxhasa ngemali imisebenzi yequmrhu.
- 26.4 Imphahla neenkonzo
Iyantlukwano ibangelwe lulityaziso kukuthengwa kweephaneli zesola. Ukuthenga kwaqaliswa kunyakamali omtsha yaye ngoku ukwinqababa lokuthunyelwa kwempahla kunyakamali wama2026/27.

Amanani ngewaka leeRandi

2026

2025

27. Ukusebenza kweB-BBEE

Ingcaciso engokuthotyelwa koMthetho weB-BBEE ibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko. Ingcaciso yoMsebenzi yokuHambelana neB-BBEE.

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