

# IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni



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nemiDyarho yeNtshona Koloni**

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**INgxelo yoNyaka  
2017/18**

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# Icandelo A: ULWAZI GABALALA

## 1. ULWAZI GABALALA

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<b>ABAPHICOTHI-ZINCWADI BANGAPHANDLE:</b>	Auditor General of South Africa
<b>IBHANKI:</b>	Nedbank
<b>UNOBHALA WEBHODI:</b>	Heinrich Brink

## 2. ULUHLU LWEZIFINYEZO/ LWEZISHUNQULELO

Isifinyezo / Isishunqulelo	Inkcazelo
ADFIN / Adfin	Administration and Finance
AFS	Annual Financial Statements (AmaXwebhu eNgxelo-mali yoNyaka)
AGSA	Auditor General of South Africa (I-Ofisi yomPhicothi-ziNcwadi Jikelele woMzantsi Afrika)
APP	Annual Performance Plan (IsiCwangciso seNkqubo yoNyaka)
BBBEE	Broad Based Black Economic Empowerment
Ibhodi	Ibhodi yoNgcakazo nemiDyarho yeNtshona Koloni
CCMA	Commission for Conciliation, Mediation and Arbitration (IKomishoni yoXolelwaniso lwabaSebenzi)
CEO	Chief Executive Officer (UMphathi oyiNtloko)
CFO	Chief Financial Officer (IGosa eliyiNtloko kwezeMali)
CPF	Community Policing Forums (AmaQumrhu esiPolisa sasekuHlalani)
CPI	Consumer Price Index (Ingqikelelo yoTshintsho-maxabiso ngokweNtengo)
CSI	Corporate Social Investment (UTyalo-mali kuPhuhliso loQoqosho loLuntu)
Umgqaqo-siseko	UMgqaqo-siseko weRiphabliki yoMzantsi Afrika, 1996
EE	Employment Equity
ERM	Enterprise Risk Management
EWP	Employee Wellness Program (INkqubo yeNtlalo-ntle yabaSebenzi)
EXCO	Executive Committee
FIC	Financial Intelligence Centre
FICA	Financial Intelligence Centre Act, 2001
GRAF	Gambling Regulators Africa Forum
GRAP	Generally Recognised Accounting Practice
GRC	Gambling Review Commission
HCC	Human Capital Committee
HOD	Head of Department
wakwaHR	Human Resources
HRBF	Horse Racing and Betting Forum
HRC	Horse Racing Committee
IAGA	International Association of Gaming Advisors
IAGR	International Association of Gaming Regulators
weICT	Information and Communication Technology
I-IT	Information Technology
IYM	In Year Monitoring
LSA	Long Service Award (IMbasa yeNkonzo eNde)
LPM	Limited Pay-out Machines
MEC	Member of the Provincial Executive Council (UMphathiswa wePhondo)
Umphathiswa	UMphathiswa wezeMali weNtshona Koloni
MOU	Memorandum of Understanding (uXwebhu lweNgcaciso yeNtsebenziswano)
MTEF	Medium Term Expenditure Framework

Isifinyezo / Isishunqulelo	Inkcazelo
NCEMS	National Central Electronic Monitoring System
NGB	National Gambling Board (IBhodi yoNgcakazo yeLizwe)
NPC	Not for Profit Company (INkampani eNgenzi Nzuzo)
NTR	National Treasury Regulations
OD	Organisational Development
OHASA	Occupational Health and Safety Act, 1993
PAIA	Promotion of Access to Information Act, 2000
PAJA	Promotion of Administrative Justice Act, 2000
PDO	Predetermined Objective
PFMA	Public Finance Management Act, 1999
PGWC	Provincial Government of the Western Cape (URhulumente wePhondo leNtshona Koloni)
PI	Performance Indicator (IsiBonisi-Nkqubo)
POPI	Protection of Personal Information Act ,2013 (UMthetho ka-2013 wokuKhuselwa kweeNkcukacha zoMntu)
PRMA	Post-Retirement Medical Aid (IMedical Aid yaSemva kokuthatha uMhlalaphantsi)
PT	Provincial Treasury (iSebe likaNondyebo wePhondo)
PTR	Provincial Treasury Regulations
i-SAPS	South African Police Services
SARGF	South African Responsible Gambling Foundation
SCA	Supreme Court of Appeal
SC	Senior Counsel
SCM	Supply Chain Management
SCOF	Standing Committee on Finance
SCOPA	Standing Committee on Public Accounts
SOPI	IsiKhombisi esinguNdoqo seNtsebenzo
Umthetho	UMthetho woNgcakazo nemiDyarho yeNtshona Koloni, ka-1996
TR	Treasury Regulations
I-LPM yoHlobo B	Iziza ezineeLPM ezi-6 ukuya kwezingama-20
I-LPM yoHlobo C	Iziza ezineeLPM ezingama-21 ukuya kwezingama-40
WCBD4	Western Cape Bid Document 4
WCED	ISebe leMfundo leNtshona Koloni
INTshona-Koloni	Iphondo leNtshona Koloni

#### INTshayelelo

Ndziva ndinochulumanco ngokuba ndibe ndinikezela ngale Ngxelo yoNyaka yoNyaka-mali ka-2017/18 yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Ibhodi yoNgcakazo nemiDyarho yeNtshona Koloni liqumrhu likarhulumente wephondo elikwiShedyuli 3C yoMthetho woLawulo lweeMali zikaRhulumente nelimiselwe umsebenzi wokulawula ukungcakaza nokubheja kwiPhondo leNtshona Koloni.

Isaqhuba iBhodi yaye iya kusoloko iqhuba nokulandela umsebenzi ewubekelweyo, ngokunjalo nokufezekisa uninzi lweethagethi zayo ezibekileyo. Oku kuquka ukuba ibe sele ilungiselele izicelo zeelayisenisi ezingama-8 354, ukuqhuba ukuhlolwa kwabanini-layisenisi abali-1 227, ukuxoxa malunga neengxabano ezili-12 kunye nokuncedisa abangcakazi ngokuzibekela bucala kwabali-14.

IBhodi iye yaqalisa iingxoxo ngeengxoxo ezimalunga nokungcakaza ngenkathalo, apho ibixoxa nabanini-layisenisi malunga neendlela abazisebenzisayo ukukhuthaza ukungcakaza ngenkathalo, iindlela zokunqanda kunye nokuncediswa kwabangcakazi abazibonele ngokwabo kungenjalo ababonwe leli shishini njengabangcakazi abanokuzana nengxaki kolu shishino.

IBhodi ikwatyelele namaqumrhu asixhenxe ancediswa leli shishini lezongcakazo, ilandela Phantsi isolotya loTyalo-mali kuPhuhliso loQoqosho loLuntu (iCorporate Social Investment - CSI). Injongo kunye nesiphumo ebesilindeleke kwezo zihlandlo zotyalelo ibikukubona ifuthe leCSI kunye nokuncokola nabo bathe bancedwa, ukwenzela ukuqinisekisa ukuba le nkxaso-mali isetyenziswe ngendlela eyiyo yaye inefuthe elibonakalayo eluntwini. Le bhodi ivuyiswa kukwazisa ukuba amaqumrhu asi-7 atyelelwe ngamalungu eBhodi abonakalise ukusebenza ngokukuko kwanokuba inkxaso-mali ayifumene phantsi kweSolotya leCSI isetyenziselwe oko ibikukhutshelwe.

#### AmaLungu eBhodi

Le Bhodi igunyanziselwe ukuba namaLungu eBhodi asixhenxe. Kulo nyaka kunikwa ingxelo yawo, kuye kwaphela ithuba elongezelelweyo lobulungu bukaMnu. T Arendse, obenguSihlalo. Nelam ithuba lobulungu liye laphela, laza longezelelwa ngeenyanga ezintathu, zaza zathi zisakuphela ezo nyanga kwaphinda kongezwa ezinye iinyanga ezilithoba.

Ngomhla we-13 kuMatshi 2018, uye wazibeka phantsi iintambo uGqr P Voges, obenguSekela-Sihlalo weBhodi.

Loo nto ibangele ukuba ibhodi ibe namalungu amahlanu kuphela, nani elo lilinani elidingekayo njengekhoram ukuze kukwazi ukuqhuba intlanganiso.

Ngenxa yoko, kubekho iintlanganiso ezithile ezingakhange zikwazi ukuchotshelwa ngenxa yokungabikho kwamaLungu eBhodi.

IBhodi ibinesithuba esingenamntu esinye ngethuba kubhalwa le ngxelo.

Ndiye ndachongwa ukuba ndibe nguSihlalo weBhodi emva kokuphela kwethuba likaMnu. T Arendse.

IBhodi ingathanda ukudlulisa umbulelo ongazenzisiyo kuMnu. T Arendse noGqr P Voges ngegalelo labo kule Bhodi kwanenkono yabo yokuzinikela abebenako ekuncediseni iBhodi ukuba ifezekise umsebenzi ewumiselweyo.

#### IiNkqubo zokwaZisa malunga neBhodi

Le Bhodi isaqhuba nokwakhela phezu komsebenzi ebiwenza wokudala ubudlelwane phakathi kwayo namaqela achaphazelekayo yaye okwangoku isabambisene neSAPS, iSARGF, iWCED yaye ikwakhe nobudlelwane neeArhente zamaJelo oSasazo nokuQinisekiswa kokuLandelwa koMthetho eNtshona Koloni.

Kulo nyaka kunikwa ingxelo yawo, iBhodi isungule yaza "yaqhuba" amaphulo ongenelelo kwizikolo zaseNtshona Koloni. Amahlakani ayo ibiyiSAPS, iWCED kunye neSARGF. La maphulo ongenelelo abe yimpumelelo ngeyona ndlela yaye athe amkelwa liSebe iWCED, amaqumrhu alawula izikolo kunye nootitshala.

#### Ungcakazo olungekho mthethweni

Kulo nyaka kunikwa ingxelo yawo, iBhodi iye yaphanda amatyala angama-49 ongcakazo olungekho mthethweni, nalapho ali-18 kuloo matyala aye anesiphumo esincumisayo sokubanjwa kwabo bantu bebeqhuba olo ngcakazo lungekho mthethweni, kwathinjwa nezixhobo ebebezisebenzisa. Kuye kwaphandwa amatyala angama-31, nathe akabi naziphumo zihle yaye ukususela ngoku iBhodi iza kusebenzisa enye indlela eza kunceda ekunciphiseni inani lamatyala aphanwayo anokuzana neziphumo ezingezihle.



Isebe lokuQwalaselwa kokuLandelwa koMthetho liye lasebenzisana namaCandelwana athile ezesipolisa laza lasungula ubambiswano naloo maCandelwana, nto leyo iye yakhokelela kwintsebenziswa enamandla kakhulu neziphumo ezihle.

## UkuHlaziywa kwemiThetho

Ngokuhambelana nengqikelelo yotshintsho-maxabiso ngokwentengo (iCPI index), eqale ukusebenza ngomhla woku-1 kuEpreli ka-2018, iBhodi iye yafaka isiphakamiso sayo sokunyuswa kwamaxabiso abekwe ngumthetho.

## Imingeni

Iingxaki eziyimiqobo kule Bhodi zizo ezithundeza imingeni yeBhodi. Zona ziquka:

Izithuba ezingenamntu kwiBhodi, nezifaka uxinzelelo ekusebenzeni ngokukuko kweBhodi ekufezekiseni iintlanganiso zayo ezimiselweyo, xinzelelo olo luthi luchaphazele kakubi umsebenzi wayo, itsho loo nto ichaphazele nabanini-layisenisi nanjengoko kuthi kuhlehliswe imicimbi ebimiselwe.

Indawo yeeofisi ethi idobelele iBhodi itsho ingakwazi ukuphucula indlela nempumelelo yokusebenza kwayo, ngenxa yokushokoxeka kwezixhobo zokusebenza (eziquka nabasebenzi), umoya wabasebenzi kunye nokusebenziseka kakuhle kwendawo esebenzela kuyo iBhodi.

## UkuXhotyiswa okuNabileyo koQoqosho lwabaNtsundu (iBroad Based Black Economic Empowerment - iBBBEE)

Isaqhuba iBhodi nokuthethathethana neli candelo malunga neempumelelo zeBBBEE yaye ikwabeka esweni ezo thagethi zibekiweyo zamaCandelwana ngamaCandelwana eli candelo.

## IiNjongo zeXesha eliPhakathi

iBhodi iye yaqhuba uphando lokukhangela ukusetyenziswa "kwamakhadi okudlala" anikelwa ukuncedisa ekukhuthazeni ukungcakaza ngenkathalo. iBhodi isigqibile isigaba sokuqala sokuqokelela nokulungelelanisa ulwazi yaye kulo nyaka-mali mtsha iza kuqhuba nokuyila inkqubo yokufakwa kwezimvo nokuphononongwa kolu lwazi.

iBhodi icelwe ukuba yenze olunye uphando malunga nesicwangciso sayo sokuzimela ngokwezemali ingakaxhomekeki ekuxhasweni nguRhulumente weNtshona Koloni.

## Imiba Gabalala

Ndingathanda ukudlulisa umbulelo ongazenzisiyo weBhodi kuMphathiswa wezeMali, uGqr IH Meyer ngokusikhokela nenkxaso athe wayibonakalisa ngakule Bhodi, amaLungu eSCOF neSCOPA ngokusibeka kwawo esweni esikhokela, amagosa eSebe likaNondyebo wePhondo ngoncedo athe asincedisa ngalo, oogxa bam abangamaLungu eBhodi kunye namalungu eKomiti yoPhicotho-zincwadi ngenkxaso yabo kunye nendlela eqeqeshekileyo abayiqhube ngayo imicimbi, ngokunjalo nabasebenzi beBhodi ngokuzinikela kwabo ekwenzeni umsebenzi wabo; nabathe bebonke banegalelo elikhulu kwimpumelelo efunyenwe yile Bhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Ndiziva ndinelunda ngokwazisa ukuba iBhodi iwenzile umsebenzi ebinyulelwe wona, kwaye kwangaxeshanye iye yonga kakhulu kwibhajethi yayo evunyiweyo.



Mnu. D Lakay  
USihlalo weBhodi  
iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni  
31 Agasti 2018

## 4. AMAGQABANTSHINTSHI ENZIWA NGUMLAWULI OYINTLOKO

Umnu. P Abrahams

Ndinga ndinganikezela ngesi sishwankathelo sentsebenzo yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kulo nyaka-mali uphele ngowama-31 kuMatshi ka-2018.

IBhodi ibinebhajethi evunyiweyo yengeniso ezizi-R58 103 701 nalapho izi-R41 696 701 ibiyingeniso ezenzele yona, zaza izi-R16 407 000 ayintsalela yenkxaso-mali ebifunyenwe kwigranti evela kuRhulumente weNtshona Koloni.

Lo nyaka kunikwa ingxelo yawo ube nesiphumo sengeniso ebikwibhajethi yotshintshiselwano ngeeasethi ethe yancitshiselwa kwizi-R7 132 925. Oku kulahleka kwengeniso kubangelwe kukuphelelwa kweentlawulo zabaQhubi Boshishino loNgcakazo oluneLayisenisi, iBhodi ebijonge ukuzenza zibe ziimali ezingaphelelwayo, ukuba nje zisaqhuba ilayisenisi zokuqhuba ushishino longcakazo olunelayisenisi. Kodwa ke le nto isalungiswa ngokuhlaziywa komthetho.

Ilahleko yengeniso ibangele ukuba iBhodi icele igranti eyongezelelweyo yezi-R3 300 000 kuRhulumente weNtshona Koloni.

Ngoko ke yatsho ibhajethi yengeniso nenkcitho yalungiswa yaba zizi-R54 270 749.

IBhodi iqokelele enye ingeniso esisi-R1 459 243 engaphezu kwaleyo ibifakwe kwibhajethi kulo nyaka kunikwa ingxelo yawo naxa kujongwa ibhajethi yengeniso elungisiweyo. Loo nto ibangelwe zizicelo ezitsha zeelayisenisi kunye nengeniso ehamba nenkqubo yokulungiselelwa kwazo.

Ngoko ke iBhodi iye yafumana ingeniso yayo ezizi-R36 022 992, neyi-87.69% yengeniso ebiziqokelelele yona kunyaka odlulileyo. Igranti evela kuRhulumente weNtshona Koloni iye yenyuka nge-98.90% yaya kwizi-R19 707 000. IBhodi ibamba ngazibini kuRhulumente weNtshona Koloni ngolu ncedo.

ISebe likaNondyebo weNtshona Koloni lipapashe uMthetho oYilwayo woHlaziyo walo we-19, nojunge, phakathi kwezinye izinto, ukujongana nokuphelelwa kweeNtlawulo zabaQhubi boShishino loNgcakazo oluneLayisenisi; yaye ukuba uthe waphunyezwa, uya kubangela ukuba kubuyiselwe iNtlawulo yabaQhubi boShishino loNgcakazo oluneLayisenisi. Oku kuza kunceda ekunyuseni ingeniso eyenziwa yiBhodi.

Inkcitho yokuqhuba kweBhodi inyuke nge-13.83% yaya kwizi-R51 239 893 yaza inkcitho yezinto ezinkulu yonyuka nge-166.90% yaya kwisi-R1 042 175 xa ithelekiswa naleyo yonyaka-mali ka-2016/17.

Oyena nobangela woku kunyuka kwenkcitho kukulungelelaniswa kwezibonelelo zabasebenzi beBhodi kunye nezo zabasebenzi bePhondo leNtshona Koloni, apho kuye kwalinganiswa isibonelelo seembasa zenkonzo ende kunye nezenkxaso yezonyango yasemva komhlalaphantsi, zilinganiswa nezo zabasebenzi boLungiselelo lwePhondo leNtshona Koloni. Oku kuye kwabangela ukunyuka ngezi-R3 185 000 kwezibonelelo zexesha elizayo.

Eyona nkcitho yokusebenza ibe ngaphantsi ngesi-R1 534 656 kuleyo ibifakwe kwibhajethi, nto leyo ibangele iinzame ekuvunyelwene ngazo zokuba kuhliswe iindleko ngenxa yokuphela kwentlawulo yabaQhubi boShishino loNgcakazo oluneLayisenisi kunye nokungazinzi kwethemba lokufumana ezinye igranti.

Eyona siphumo sokugqibela sengeniso, isenzo esibandakanya eyona mali yokusebenza kunye nokulungiselelwa kwezibonelelo zamasebenzi bexesha elizayo, zizo ezibangele ukuba iBhodi ivelise imali engaphezulu ngama-R48 569 kulo nyaka-mali ka-2017/18.

Inkcitho kwizinto ezinkulu iquka ukuthengwa kwezithuthi ezibini ezisetyenziswa ngabasebenzi beBhodi xa besenza umsebenzi wabo. Kulindeleke ukuba ukusetyenziswa kwezi zithuthi konge imali kuba kuza kucutha iindleko ebezichithwa ngokusetyenziswa kwezithuthi zabasebenzi xa kuthathwa uhambo.

Umrhiba wenkcitho ubusoloko ufana kule minyaka idlulileyo, nalapho iindleko zengqesho bezithatha i-81.99% yenkcitho yokusebenza.

Le pesenti inyuswe ngumgaqo-nkqubo wokunikwa kwezibonelelo zabasebenzi zasemva kokuthathwa komhlalaphantsi, nobusanda kuqaliswa kutsha nje.

Nangona iBhodi ingenakubala xabiso lipheleleyo lezinto enazo, kodwa ithathwa njengeqhuba kakuhle nanjengoko izinto enazo ngoku zingaphezu kwamatyala enawo yaye ixabiso elikhulu lamatyala ayo ingamatyala eeakhawunti nanokuhlululwa ithuba elide. Ingqikelelo yeemali ezingenayo neziphumayo kunye nenkxaso yePT, xa ithe yadingeka, zibonisa ukuba silungile isigqibo sokuyithatha njengeqhuba kakuhle. Kodwa kufuneka iqatshelwe into yokuba nayiphi intsalela yemali eyenziweyo ingena kwingxowa exhasa iBhodi, nefaka igxalaba kumba wokuba iBhodi ibe ibonisa ukubabi nazinto zaxabiso zipheleleyo. Kulo nyaka uphononongwayo, imali ebuyiswayo zizi-R3 536 732.



IBhodi iwenzile umsebenzi wayo yaza yazifezekisa ithagethi zayo ngoku kanye ithe yonga kwinkcitho yayo yokusebenza esisi-R1 534 656.

IBhodi isaqhuba nokusoloko iyiqhuba ngeyona ndlela yongayo imicimbi yayo naphantsi kweemeko ezingancumisiyo. Zonke iinkqubo zokuthenga nokufuna iinkonzo zenziwe ngendlela eyanelisayo yaye zalandela imigaqo elandelwa kwinkqubo yeSCM.

IBhodi ikwandisile ukuqeqesha kwayo abasebenzi bayo ebaqeqesha ngeeseshoni ezininzi zokuqeqesha ezinezaphulelo ngomqeqeshwa ngamnye xa kuye kwakho izihlandlo ezininzi zoqeqesho okanye lalikhulu inani labaqaqeshwa. IBhodi iqokelele izi-R617 016 987 ngeerhafu, iimali ezihlawulwayo kunye nezohlwayo ezikolu shishino, nalapho izi-R21 231 522 ziye zahlawula oomatshini bokubheja, ama-R132 424 ahlawulwa kwiResponsible Gambling Foundation zaza izi-R595 653 041 zahlawulwa kiNgxowa-mali kaRhulumente weNtshona Koloni.

Owona mngeni mkhulu weBhodi yindawo eyaneleyo nekhuselekileyo abanokusebenzela kuyo abasebenzi bayo. Sele enziwe amalungiselelo okubeka amalungu eBhodi kwenye indawo, yaye ngethuba kubhalwa le ngxelo iSebe lezoThutho nemiSebenzi kaRhulumente belikhangela enye indawo eza kusebenzela kuyo iBhodi. Kulindeleke ukuba usombululeke lo mngeni isakugqitywa ngempumelelo le nkqubo.

IBhodi izamela ukukwazi ukuzimela ngokwezemali. Kodwa ke oku kuzimela ngokwezemali kusengumngeni nanjengoko lungekaqaliswa uluhlu olupheleleyo lweendlela zokungcakaza ngokusemthethweni. IBhodi isaxoxa neSebe likaNondyebo wePhondo leNtshona Koloni, kukhangelwa isisombulolo salo mngeni.

Iziphumo zophicotho-zincwadi olwenziwe nguMphicothi-zincwadi Jikelele kuphononongo lwakhe lonyaka-mali ka-2016/17 ziye zafezekiswa ngokwanelisayo, yaza loo nto yangqinwa luphononongo lwezemali lonyaka-mali ka-2017/18 loMphicothi-zincwadi Gabalala.

IBhodi iyibulela kakhulu inxaxheba yoMphathiswa uGqr. IH Meyer ngobunkokeli nenkuthazo yakhe, iKomiti esisiGxina yezeMali kunye neKomiti esisiGxina yeeAkhawunti zoLuntu ngokubeka kwazo esweni kunye negalelo lazo ekuphuculeni imisebenzi kunye neziseko ezingundoqo zeBhodi, amalungu eBhodi ngokubeka esweni nobunkokeli bawo ekuqinisekiseni ukuba iBhodi iyakwazi ukufezekisa uxanduva lwayo, iKomiti yoPhicotho-zincwadi ngokubeka kwayo esweni neengcebiso zayo zokuqinisekisa ngolawulo kunye nezenzo ezifanelekileyo zobalo-mali, amagosa eSebe likaNondyebo lePhondo leNtshona Koloni ngegalelo nobunkokeli bawo, ngokunjalo nabasebenzi beBhodi ngenkonzo ezinikezeleyo kunye nenxaxheba yabo ekwenzeni unyaka-mali ka-2017/18 ube ngunyaka wempumelelo.



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**Mnu. P Abrahams**  
**UMphathi oyiNtloko**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 Agasti 2018**

## 5. UKUXELWA KOXANDUVA NOKUQINISEKISWA KOKUCHANEKA KWALE NGXELO-MALI YONYAKA

Ngokolwazi nenkolo yethu, siqinisekisa oku kulandelayo:

Lonke ulwazi namaxabiso abekwe kule ngxelo yonyaka ayahambelana namaxwebhu engxelo-mali yonyaka aphicothwe nguMphithothi-Jikelele. Le ngxelo yonyaka iphelele, ichanekile yaye ayinanto ishiyelelweyo. Le ngxelo yonyaka ilungiswe ngokuhambelana nezikhokelo zengxelo yonyaka ezikhutshwe liSebe likaNondyebo kaZwelonke (National Treasury). AmaXwebhu eNgxelo-mali yoNyaka (iCandelo E) alungiswe ngokwemimiselo yeGRAP efanelekileyo kwiBhodi.

Abasemagunyeni bowangciso-mali ngabo abajongene nokulungisa amaxwebhu engxelo-mali yonyaka kunye nezigqibo ezithathiweyo malunga nolu lwazi. Abasemagunyeni bocwangciso-mali bajongene nokuseka, kunye nokuqhuba indlela yolawulo lwangaphakathi eyenzelwe ukunika uqinisekiso olufanelekileyo lwesidima nokuthembeka kwezi nkukacha zentsebenzo, iinkukacha malunga nabasebenzi kunye namaxwebhu engxelo-mali yonyaka.

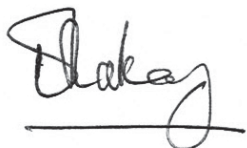
Abaphicothi-zincwadi bangaphandle nabo bayabandakanywa ekunikeni uluvo oluzimeleyo malunga namaxwebhu engxelo-mali yonyaka.

Ngokokubona kwethu, le ngxelo yonyaka ikubonisa kakuhle ukwenziwa kwemisebenzi, iinkukacha zentsebenzo, iinkukacha zabasebenzi kunye nemicimbi yezemali yeBhodi ngalo nyaka-mali uphele ngomhla wama-31 kuMatshi ka-2018.



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**Mnu. P Abrahams**  
**UMphathi oyiNtloko**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 Agasti 2018**



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**Mnu. D Lakay**  
**USihlalo weBhodi**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 Agasti 2018**

## 6. AMAGQABANTSHINTSHI ACWANGCISIWEYO

### 6.1. Umbono

Umbono weBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kukuba "ngugunyaziwe ophala phambili ekulawuleni ungcakazo nemidyarho eAfrika".

### 6.2. Umgomo

Eyona njongo yeBhodi yoNgcakazo nemiDyarho yaseNtshona Koloni kukulawula nokubeka esweni ukulandelwa kwemithetho yongcakazo nemidyarho kwiPhondo leNtshona Koloni, ngendlela eya kuthi:

- idale imeko ezinzileyo yokubekwa esweni kokulandelwa komthetho ngendlela enobulungisa, engenamagingxi-gingxi kunye nesebenzayo;
- ikhuthaze ukuzithemba nentembeko kwimeko engenabuqhophololo nekungangcakazwa kuqhutywe imidyarho kuyo ngokungekho mthethweni, yaye
- ibe negalelo kuqoqosho lweNtshona Koloni ngohlobo olunenkathalo eluntwini.

### 6.3. Iimfundiso ezisisiseko

Ekwenzeni umsebenzi wayo ophangaleleyo, iBhodi ibeka ukubaluleka okukhulu kwezi zinto:

- *Isidima*  
Umgangatho wokubambelela ngokuluqilima kwindlela yokuziphatha eyiyo okanye intsulungeko nowona mgangatho uphezulu wokuqeqesheka.
- *Intembeko*  
Umgangatho, imeko okanye uphawu lokuba nobulungisa, ukuba nenyani nokuziphatha kakuhle ngesimilo nangokulandela imiba exeliweyo.
- *Ukungavumi ukuba nobuqhophololo*  
Ukungakwazi ukutshintshwa isimilo, ngakumbi ukungakwazi ukwamkela izinyobo okanye ukungakhuthazwa kukuba nomdla wokwenza okukokwakhe.
- *Ukwenza izinto elubala*  
Ummiselo wokuba le Bhodi iya kwenza umsebenzi wayo ngendlela efikelekayo, ecacileyo nebonakalayo kwanokuba imisebenzi yayo ivulekele ukuba ihlolwe ngabachaphazelekayo.
- *Uxanduva*  
Ukuba negunya lokwenza izigqibo nokulandelela izinto ezilindelekileyo ukwenza ezo zigqibo kunye nokuthatha amanyathelo ayimfuneko
- *Ukumelwa kukuphendula*  
Ummiselo wokuba le Bhodi inyanzelekile ukuba ibonakalise ukusebenza ngokukuko yaye ithathe uxanduva ngamanyathelo ewathathayo, izigqibo kunye nemigaqo-nkqubo kwanokuba uphendule kuluntu ngokubanzi.
- *UkuXhotyiswa koLuntu*  
Ukukhuthaza nokuncedisa abasebenzi beBhodi ukuba bafumane izakhono ezitsha kunye/okanye nokukhulisa izakhono, ulwazi nezimvo zabo ngokubanika amathuba okufunda nawoqeqesho ibanike neemeko abanokuzisebenzisa kuzo ezo zimvo zintsha.
- *Ukuhloniphana*  
Ukukhuthaza imo yokuhloniphana ngokuba wonke umntu aphathwe ngesidima yaye axatyiswe ngokufana nabanye.

## 7. IMITHETHO EKUFUNEKA ILANDELWE YIBHODI

Kusebenza le mithetho ilandelayo yesizwe neyephondo kwimisebenzi eyenziwa yiBhodi:

### **UMthetho ohlaziyiweyo wemiQathango esiSiseko yeNgqesho (Basic Conditions of Employment Act), 1997 (uMthetho wama-75 ka-1997)**

Lo mthetho ubeka imiqathango engundoqo yokuqeshwa kwabasebenzi beBhodi yokuNgcakaza nemiDyarho yeNtshona Koloni.

### **UMthetho wokuXhotyiswa okuNabileyo koQoqosho lwabaNtsundu (iBroad-Based Black Economic Empowerment Act), ka-2003 (uMthetho wama-53 ka-2003) nemiGaqo ehlaziyiweyo**

Lo mthetho uquka isikhokelo somthetho sokukhuthazwa kokuxhotyiswa kwabantsundu kwezooqoqosho; ukuxhobisa uMphathiswa wezoRhwebo namaShishini ukuba akhuphe imigaqo yokusebenza kakuhle kunye nokulungiselela imiba ehambelana noku. Le Bhodi inyanzelisa iinjongo zomthetho nomgaqo-nkqubo wokuXhotyiswa okuNabileyo koQoqosho lwabaNtsundu ngokuthi abanini-layisenisi banyanzelise ukuba balandele imiqathango nemigaqo ebophelela iBhodi njengequmrhu likarhulumente.

### **UMthetho ohlaziyiweyo woBulungisa kwezeNgqesho (Employment Equity Act), 1998 (uMthetho wama-55 ka-1998)**

Lo mthetho usisikhokelo somthetho ojonge ekupheliseni ucalulo olungafanelekanga emsebenzini yaye ukwabeka iinkqubo ekufuneka zilandelwe nekufuneka ziqhutywe yiBhodi ukuphumeza ukuba abasebenzi abaqeshiweyo ibe ngabasebenzi beentlanga ezahlukeneyo yaye babe bewazi nomsebenzi wabo bemele iintlanga zonke zeNtshona Koloni.

**UMthetho weZiko lobuNtlole bezeMali, ka-2001 (uMthetho wama-38 ka-2001) ohlaziyiweyo ("uMthetho weFIC (weFinancial Intelligence Centre)")**

Lo Mthetho weFIC waseka iBhunga eliCebisayo leZiko lobuNtlole bezeMali kunye noThutyeleziso lweMali ukuba lilwe nokuthutyeleziswa kwemali kunye nokuxhaswa kwabanqolobi kunye nezenzo ezinxulumene noko. Ngokwalo mthetho, iBhodi liqumrhu lokubeka esweni, yaye abanini-layisenisi bayo bangamaziko athembekileyo. Lo Mthetho weFIC unika iBhodi imisebenzi namagunya amaninzi asemthethweni ekusebenziseni kwayo igunya layo lokubeka esweni ishishini lezongcakazo.

**UMthetho woMgaqo-sikhokelo woNxulumano phakathi kwamaCandelo kaRhulumente (iIntergovernmental Relations Framework Act), ka-2005 (uMthetho we-13 ka-2005)**

Lo Mthetho umisela umgaqo-sikhokelo karhulumente wesizwe, oorhulumente bamaphondo kunye noorhulumente bendawo ukuba bakhuthaze bekwaququzelela ubudlelwane bamacandelo karhulumente; ukunika iindlela neenkqubo zokuncedisana nokusonjululwa kweembambano ezikula macandelo karhulumente; kunye nokujongana nemiba ehambelana naleyo.

**UMthetho ohlaziyiweyo wobuDlelwane phakathi kwabaQeshi nabaSebenzi (Labour Relations Act - i"LR"), 1995 (uMthetho wama-66 ka-1995)**

I-LRA ilawula ze ikhokele le Bhodi, njengomqeshi, ukuze ilandele amalungelo, imisebenzi kunye nezitraktsha ezichongwe ngokwalo Mthetho; ngokwenjenjalo iqinisekisa ngozinzo nentando yesininzi emsebenzini.

**UMthetho woNgcakazo kaZwelonke (iNational Gambling Act), ka-2004 (uMthetho wesi-7 ka-2004) kunye nemiMiselo yawo**

Lo Mthetho ubeka ulwazi ekufuneka luboniswe ziiBhodi zongcakazo zesizwe nezephondo ngokunxulumene nemimiselo kunye nokulawulwa kongcakazo nemidyarho eMzantsi Afrika. Lo Mthetho, ukunye noMthetho woNgcakazo nemiDyarho yeNtshona Koloni (iWestern Cape Gambling and Racing Act), ka-1996 kunye nemiMiselo yayo eye yaphunyezwa phantsi kwayo, ibeka umsebenzi ofanele ukwenziwa yiBhodi nengeQumrhu elibeka esweni ukulandelwa komthetho. Lo mthetho ukwalungiselela nemimiselo nemigaqo yongcakazo nemidyarho kwiRiphabliki xa iyonke.

**UMthetho ohlaziyiweyo weMpilo noKhuseleko eMsebenzini (Occupational Health and Safety Act), 1993 (uMthetho wama-85 ka-1993)**

Lo Mthetho ulungiselela impilo nokhuseleko lwabantu abasemsebenzini kwanempilo nokhuseleko lwabantu ngokunxulumene nokusetyenziswa kweeplanti noomatshini; ukukhuselwa kwabantu kwiingozi zempilo nokhuseleko ezibangelwa okanye ezinxulumene nasemsebenzini; kunye nokulungiselela imiba ehambelana noko.

**UMthetho woMgaqo-sikhokelo soMgaqo-nkqubo wokuThengwa kwezinto kwabaThile (iPreferential Procurement Policy Framework Act), ka-2000 (uMthetho wesi-5 ka-2000) kunye nemiMiselo yawo**

Lo Mthetho usisikhokelo ekufuneka iBhodi isiphumeze ngokuthobela umyalelo woMgaqo-siseko wokuba kuqhutywe umgaqo-nkqubo ovumela ukuba kuchongwe abathile xa kuthengwa izinto zeziko; kodwa loo nkqubo ibe nobulungisa, yenziwe elubala yaye ingasebenzisi mali ininzi.

**UMthetho wokuKhuthaza ukuFikelela kuLwazi (Promotion of Access to Information Act - i"PAIA"), 2000 (uMthetho wesi-2 ka-2000)**

I-PAIA ibeka inkqubo esemthethweni ekufuneka zithathelwe ingqalelo zize zilungiselelwe ngayo izicelo zokufikelela kwiinkcukacha, yaye ikwaqalisa ilungelo lokufikelela kuLwazi elinikwa ngumgaqo-siseko. Lo Mthetho ukwasebenza nakumaziko aziinkampani zabucala okanye imibutho kunye namaqumrhu karhulumente.

**UMthetho wokuKhuthaza uBulungisa kwezoLawulo (Promotion of Administrative Justice Act - iPAJA), 2000 (uMthetho wesi-3 ka-2000)**

I-PAJA yaphunyezwa njengomthetho kulandelwa icandelo lama-33 loMgaqo-siseko weRiphabliki yoMzantsi Afrika, kusenzelwa ukuphumeza ilungelo lolungiselelo lwaasezifofisini olusemthethweni, oluvakalayo noluneenkqubo ezinobulungisa kunye nelungelo lokucela izizathu ezibhaliweyo malunga neentshukumo ezithathwe yiofisi. Njengequmrhu likarhulumente, le Bhodi inyanzelekile ukuba ilandele imimiselo yokwenza izinto ngendlela ebonakalisa ubulungisa kumanyathelo athathwa yiofisi, ngokwendlela ebekwe kulo Mthetho.

**UMthetho ohlaziyiweyo woKhuselo lweeNkcukacha zoBuqu (iProtection of Personal Information Act - iPOPI), ka-2013 (uMthetho wesi-4 ka-2013)**

Iinjongo zePOPI, phakathi kwezinye izinto, kukuphakamisa ukukhuselwa kweenkcukacha zobuqu ekusetyenzwa ngazo ngamaqumrhu karhulumente nawabucala; ukwazisa imiqathango ethile eyenzelwe ukumisela iifunzo ezingundoqo zokusebenza ngeenkcukacha zobuqu kunye nokulungiselela ukumiselwa komLawuli weNkcukacha ukuba asebenzise amagunya athile enze nemisebenzi ethile ngokwalo Mthetho. Eminye imigaqo yePOPI iqale ukusebenza ngowe-11 kuEpreli ka-2014, kambe ke intsalela yemigaqo yayo iya kuqala ukusebenza ngomhla oya kubhengezwa nguMongameli kwiGazethi kaRhulumente.

**UMthetho ohlaziyiweyo woLawulo lweMali kaRhulumente (iPublic Finance Management - i"PFMA"), KA-1999 (uMthetho woku-1 ka-1999)**

Le Bhodi liQumrhu likaRhulumente wePhondo elikuShedyuli 3C yaye ibotshelwa yimigaqo yokulawulwa kwemali nebhajethi ngokwemigaqo ebekwe kulo Mthetho. Injongo ephambili yePFMA kukuqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi namatyala amaziko namasebe karhulumente zilawulwa ngemfezeko

nangempumelelo; ukulungiselela uxanduva lwabantu abajongene nolawulo lwemali kurhulumente kwanokulungiselela iimeko ezihambelana noko.

**Umthetho woBulungisa kweNgqesho (Employment Equity Act), 1998 (uMthetho wama-55 ka-1998)**

Lo Mthetho unika umgaqo-sikhokelo weziko wokusungula nokuqhuba izicwangciso-nkqubo zikazwelonke, ezezandelo kunye nezasemsebenzini eziyilelwa ukuphuhlisa nokuphucula izakhono zabasebenzi baseMzantsi Afrika; ukunxibelelanisa ezo zicwangciso-nkqubo ziphantsi koMgaqo-sikhokelo kaZwelonke weziQinisekiso zoQeqesho (iNational Qualifications Framework) ocaciswa kuMthetho waseMzantsi Afrika woGunyaziso lweziQinisekiso zoQeqesho (iSouth African Qualifications Authority Act), ka-1995; ukulungiselela iinkqubo zokunika abafundi amava (iilearnership) neziya kukhokelela ekubeni abo bafundi bafumane iziqinisekiso zemfundo abanokuphangela ngazo; ukulungiselela uphuhliso lwezakhono ngokuthi kukhutshwe ingxowa-mali yerhafu yeegranti zokuxhasa uphuhliso lwabasebenzi kunye neNgxowa-mali kaZwelonke yoPhuhliso lweZakhono; ukulungiselela nokulawula iinkonzo zengqesho; kunye nokulungiselela iimeko ezinxulumene noku.

**UMthetho weRhafu yoPhuhliso lweZakhono (iSkills Levy Act), ka-1999 (uMthetho we-9 ka-1999)**

Lo Mthetho ulungiselela ukunyanzeliswa kwerhafu yokuphuhlisa kwezakhono; kunye nemiba enxulumene noko.

**UMgaqo-siseko weRiphabliki yoMzantsi Afrika, (uMthetho we-108 ka-1996)**

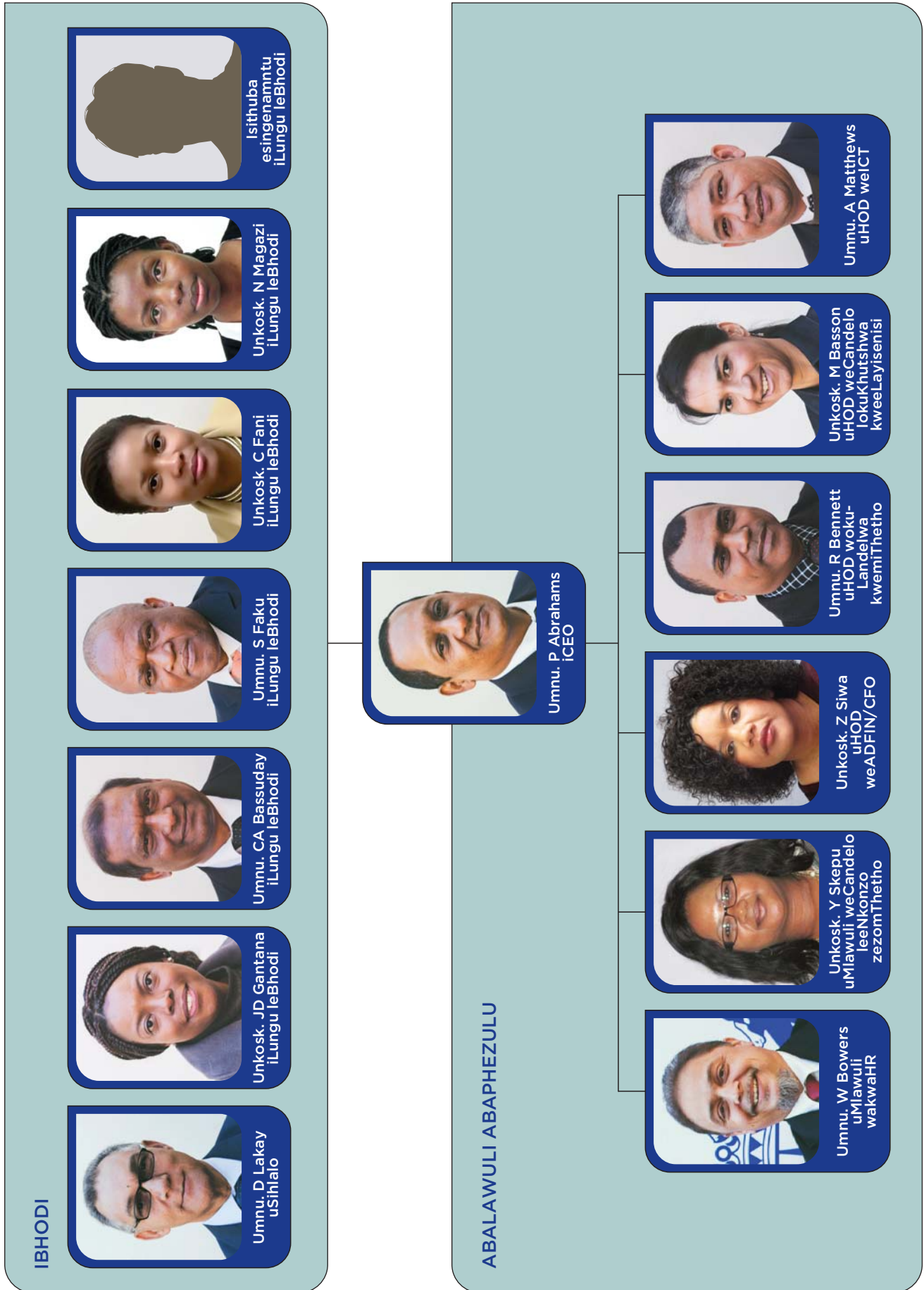
Lo ngowona mthetho uPhezulu kweli lizwe yaye ubeka, phakathi kwezinye izinto, indlela yolawulo loMzantsi Afrika, indima noxanduva yamanqwanqwa ohlukeneyo orhulumente, amalungelo oluntu angundoqo abo bonke abemi yaye useka uluhlu lwamaziko aphantsi koMgaqo-siseko.

**UMthetho ohlaziyiweyo woNgcakazo nemiDyarho yeNtshona Koloni (iWestern Cape Gambling and Racing Act), ka-1996 (uMthetho wesi-4 ka-1996) kunye nemiMiselo yawo**

Lo ngowona mthetho ungundoqo ulawula imisebenzi namagunya olawulo ale Bhodi. Ukwabeka, phakathi kwezinye izinto, ukusekwa nemisebenzi yale Bhodi, uhlobo lweelayisenisi le Bhodi exhotyiselwe ukuba iziqwalasele ngokunjalo nemithombo yenkxaso-mali yale Bhodi. Ukwalungiselela nokunyanzeliswa kwerhafu ezisemthethweni kunye neemali ezihlawulwa ngabanini-layisenisi, ngokunjalo neentlawulo zesidelo zolungiselelo ezihlawulelwa ukungathobeli imigaqo.

## 8. UKUMA KWESITRAKTSHA SEZIKO ELI

Ngokwangowama-31 kuAgasti 2018





## Icandelo B: IINKCUKACHA MALUNGA NENTSEBENZO

### 1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO ESELE ZIBEKIWE

I-Auditor-General of South Africa yenza iinkqubo eziyimfuneko zokuphicothwa kweencwadi zengcaciso yentsebenzo ukunika ingqinisekiso efanelekileyo eya kuba ziingxelo zophicotho-zincwadi. Iziphumo zengxelo yophicotho-zincwadi ngentsebenzo zithelekiswa neenjongo esele zibekiwe zibandakanyiwe kwingxelo ephantsi kwesihloko seeNjongo eSele ziBekiwe kwicandelo leNgxelo engeemfuno ezimiselweyo zomthetho nemimiselo kwingxelo yomphicothi-zincwadi.

Jonga kwiphepha 62 leNgxelo yoMphicothi-zincwadi, epapashwe njengenxalenye yeCandelo E: INgcaciso yezeMali.

### 2. UPHONONONGO LWEMEKO

#### 2.1. IMeko eNgqonge uKwenziwa kweeNkonzo

Ukususela ngowama-31 kuMatshi ka-2018 ishishini longcakazo nemidyarho esemthethweni eNtshona Koloni liqulethe:

- likhasino ezi-5 ezineelayisenisi;
- Abalawuli boomatshini beLPM aba-2 abaneelayisenisi;
- Abaqashiseli-zinombolo abangama-44 abaneelayisenisi;
- Umatshini wokubheja om-1 onelayisenisi;
- Iindawo ezingama-622 ezineelayisenisi; (iindawo ezingama-413 ezine-LPM, iindawo zoomatshini bokubheja ezingama-56 kunye nabaqashiseli-zinombolo abali-153);
- izixhobo zokungcakaza ezingama-6 940 ezineelayisenisi; kunye
- Neelayisenisi zabasebenzi ezingama-7 195

zonke ezi zinto zikummandla wonke wePhondo leNtshona Koloni.

NgokweCandelo lama-31 lalo Mthetho, izicelo zeelayinesisi zokuba ngabaBhejisi, abadlalisi-matshini bokungcakaza okungephi, abaqhubi-mashishini eekhasino kunye nabaqhubi-mashishini eeBingo, zingafakwa kuphela xa kuye kwakho isiMemo okanye isiCelo sokuFakwa kweeLayisenisi (iRequest for Application - "iRFA") esiye sikhutshwe yiBhodi isipapashe kumajelo osasazo afanelekileyo. Kodwa ke, ayidingeki iRFA kwizicelo zokuba ngababhejisi abaqaqajisela iinombolo, iindawo zokuqajisela nokubheja, iindawo zoomatshini bokubheja kunye neendawo zokuba ngabaBhejisi, abadlalisi-matshini bokungcakaza okungephi. Nangona iBhodi isoloko zijonga ezo zicelo zinjalo, kodwa ziye zidlule ekuphandweni okumandla apho kujongwa ubunyani bazo, kuthathelwa ingqalelo imiba ngemiba efana nale:

- uqoqosho lwezentlalo,
- indawo ekuyo,
- ukufaneleka kwayo,
- umgama ophakathi kwayo nendawo esele inelayisenisi kunye
- nokuchaswa kweso sicelo kunye nezimvo zoluntu.

Njengokuba kukho uhlaziyo olucetywayo olunxulumene nokunika abanini-layisenisi zokuqhuba amashishini eekhasino ithuba lokuthuthela kwezinye iindawo, iBhodi iyaziqonda ukuba inokuba nefuthe kweli ziko xa kunokuvunywa lo mthetho kufunyanwe nesicelo sokuthuthela kwenye indawo. Kukho uluhlu lwemiba engundoqo ekufuneka ithathelwe ingqalelo xa kuphononongwa isicelo ukuze lingabi lide ithuba enokuvalwa ngalo ikhasino.

iBhodi ibiqhuba uphando lokukhangela ukuba lingandiswa njani eli candelo lohishino ikwanika namathuba amatsha okungcakaza. Ukungcaka kuyabonwabisa abangcakazi, kodwa ke kukwazisa uqoqosho lokuxhobisa umntu ngamnye kunye noluntu ngokubanzi. Aya ekhula ngokukhula amathuba entengiso eLPM eNtshona Koloni yaye nangona eli phondo likwindawo yesithathu ngobukhulu beLPM esele ziqhutyiwe, lisenza eyona ngeniso ingcono rhoqo ngonyaka. INtshona Koloni lelinye lamaphondo ambalwa angekaziqalisi iziza zoHlobo B noC lweeLPM ezisebenza ngaphaya kwezi 5 LPM zikhoyo. Kodwa ke iBhodi iyayiqwalasela into yokuqaliswa kweziza zeeLPM zoHlobo B noC. Isaqhuba le nkqubo, nanjengoko kufuneka iBhodi ithathele ingqalelo uluhlu lwemiba phambi kokuba ithathe isigqibo sayo sokugqibela.

Nangona kubonakala ngathi akukho kukhula kwingeniso eyenziwa yimidyarho yamahashe, kodwa zisathe chu ukunyuka iingeniso ezinxulumene nokubhejelwa kwemidlalo.

Oko kunyuka kubangelwe nakukuba ababhejisi abaqaqajela iinombolo abaneelayisenisi beze neendlela ezintsha zokubhejela imicimbi ngemicimbi yezemidlalo. Ngoko ke kutsho kwabaluleka nangakumbi ukuba iBhodi iyiqonde ngokupheleleyo imicimbi enikwa luluntu, nokubandakanya imigaqo neendlela abayenza ngayo le micimbi, nangona kungafunekanga iphelele apho kuphela. Apho kunokwenzeka, iBhodi inyanzelisa ukuba kuxhonywe iibhodi ezithile ezi za kubonwa luluntu, zicacisa ukuba iyafumaneka imigaqo xa umntu ewucela.

iimbambano nezikhalazo zabaxhasi eziye zadluliselwa kwiBhodi ziphandwa ngokupheleleyo kuze kunikwe ingxelo malunga nazo, yaye kubonakala ngathi ukuba uluntu belusaziswa banzi malunga nendlela yokudlala kunye nemigaqo yokubheja, bezinokwehla ezi mbambano zidluliselwa kwiBhodi.

iBhodi isazama kangangoko ukulwa nokungcakaza okungekho mthethweni kweli Phondo. Iphumelele amatyala amabini ngokunxulumene nokungcakaza kwi-intanethi, nangona omabini ibe zizivumelwano zokuvuma amatyala yaye bobabini abamangalelwa baye banikezela ngeekhompyutha nemali kuRhulumente.

iBhodi isafumana imibuzo malunga nokuba kungenziwa njani ukuze eli phondo liqhube ungcakazo ngendlela aluqhuba ngayo amanye amaphondo. Abangcakazi baseNtshona Koloni bagxeka umba wokuba iBhodi ingenazikhuphi ilayisenisi zabangcakazi abakudidi oluphezulu, ezeBingo kunye neeLPM zohlobo B kunye neeLPM zohlobo C ukuba zidlalwe kwiPhondo leMpuma Koloni, nanjengoko kusenziwa kwamanye amaphondo. Bathi le nto icutha amathuba ezoqoqosho kweli phondo, itsho loo nto ichaphazele kakubi amashishini abo.

Abo baneelayisenisi zokuqhuba ushishino longcakazo basoloko bekhangelela iindlela ezintsha zokuqhuba ungcakazo yaye basoloko becela iBhodi ukuba icinge ngokunabisa iindlela zokungcakaza kunye neendlela zokumelana nezinto ebezingalindelekanga kungcakazo abantu abanokubheja kuzo abantu gabalala.

NgokoMgaqo-siseko, bonke abantu banelungelo lokufikelela kwiNkundla yamatyala yaye iPAJA ivumela nabani na othe akoneliswa sisigqibo seBhodi ilungelo lokufaka isicelo sokuba elo tyala liphononongwe yiNkundla ePhakamileyo. IBhodi isakwazi ukusoloko iwuphepha umngcipheko wokuxoxa amatyala enkundla, ngokuthi imana ixoxa nabantu abafanelekileyo ukuba kunikwe amaqela achaphazelekayo ithuba lokuzama ukusombulula iingxaki zabo kungadanga kwaya kufikwa enkundleni.

Kulo nyaka kunikwa ingxelo yawo, iBhodi iye yabandakanyeka kumatyala amane, nalapho amabini kuwo aye acelwa umngeni okanye aliwa yiBhodi. Kula matyala mabini, elokuqala lijongene nesicelo sokuxela okuthile esifakwe nguMqhubi-Khasino okhutshelwe ilayisenisi yiBhodi, obefuna umyalelo ongqina indlela ayiqonda ngayo imigaqo yerhafu, ngokuthi ayizi nangeniso imidlalo yasimahla efumaneka kule Khasino, ngoko ke ayimelanga kuhlawulelwa rhafu. Ityala lesibini luphononongo lwesicelo somnye uMqhubi-Khasino okwakhutshelwe ilayisenisi yibhodi, loo somashishini ebambisene nomnye uMqhubi woShishino longcakazo onelayisenisi, nalapho bacela umngeni isigqibo seBhodi sokunyanzelisa imiqathango enxulumene neBBBEE kweli shishini. Asaqhuba la matyala yaye sisalinde isiphumo sesigqibo seNkundla. Kwamanye, iBhodi ibalwa njengomnye wabamangalelwa.

iBhodi ilungiselela ukusetyenziswa kweintanethi ukufaka amaxwebhu engxelo yerhafu yokungcakaza ngabaqajiseli-zinombolo kunye nabanini boomathshini bokubheja, yaye oku kuze nempumelelo kwintsebenzo yoshishino neBhodi. Le ndlela yokufaka amaxwebhu nge-intanethi iphucula ukukwazi kweBhodi ukudibanisa nokuphicota amaxwebhu erhafu yengeniso efumaneka kweli candelo.

iBhodi isaqhuba nale ndlela yayo ithe chuu ekulandeleni imigaqo-nkqubo neenkqubo zayo kwakunye nokuqinisekisa ngokulandelwa kwemithetho. Abanini-layisenisi bayayilandela noko imithetho kunye neemfuno zomthetho. Ukuba ngethuba lophicotho lokulandelwa komthetho kuthe kwaqapheleka ukuba umthetho awulandelwa ngendlela, umnini-layisenisi uya kuqhuba iindlela zokunqanda ukuba oko kungaphindi kwenzeke.

limeko okuthe kwabhaqwa kuzo ukungalandelwa komthetho, iBhodi isebenzisa indlela engezi nazohlwayo zezemali kungakhange kulandelelwe yonke imiba. Abanini-layisenisi banikwa ithuba lokufaka izizathu zokungawulandeli umthetho lowo, ukwenzela ukuqinisekisa ukuba umthetho uyalandelwa. Mininzi imiba eye iyithathele ingqalelo iBhodi, ibandakanya:

- Uhlobo lwesityholo;
- Ubunzulu besityholo;
- Ifuthe okanye ifuthe elinokuvula koko kungalandelwa komthetho;
- Umba wokuba ishishini elo limosha okokuqala na okanye liyaphinda;
- Namanyathelo okulungisa athatyathwe ngumnini-layisenisi ukwenzela ukuthintela ukuphindwa kweso senzo, kunye
- Nokuba umnini-layisenisi usebenzisene kangakanani neBhodi.

Njengendlela yokwazisa uluntu malunga nemisebenzi yeBhodi kunye neziphumo ezibi zokungcakaza, iBhodi ingene kwintsebenziswano namaziko ngamaziko karhulumente (iLayibrari yePhondo leNtshona Koloni, iLayibrari kaZwelonke yaseMzantsi Afrika, iGunya-bantu loTshutshiso leLizwe, iSebe leeNkcukacha noNxibelelwano lukaRhulumente, iSebe leMfundo leNtshona Koloni, iSebe loPhuhliso loLuntu kunye neSAPS) ukwenzela ukubambisana ekuqinisekiseni malunga nokwaziwa koxanduva nemisebenzi yeBhodi.

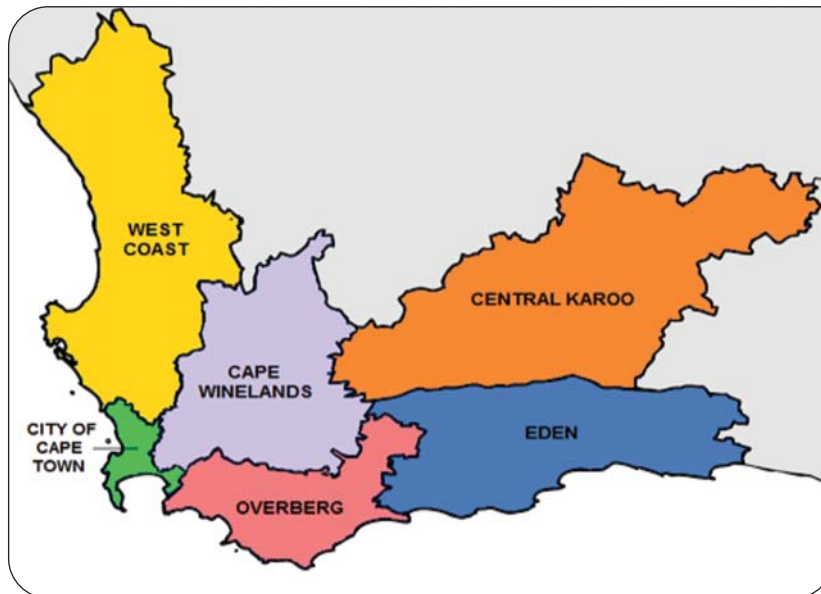
Ukunikwa kweRoute Monitoring (Pty) Ltd) ilayisenisi yokuqhuba iNCEMS ngoDisemba 2017 kuza kuza notshintsho kule NCEMS. Kucingelwa ukuba le nto ayiyi kukuchaphazela ukuqhuba kweemathshini ezikhupha imali engedluliyo kwixabiso elithile.

Uxanduva nemisebenzi ekufuneka yenziwe yiBhodi yenza ukuba iBhodi izihambelanise nezi Njongo ziPhambili zePhondo kunye neziPhumo zesiCwangciso soPhuhliso lweLizwe zilandelayo:

- PSG 1 - Ukudala amathuba okuhluma kunye nawemisebenzi.
- PSG 2 - Ukuphucula iziphumo zemfundo kunye namathuba ophuhliso lolutsha.
- PSG 3 - Ukwandiswa kokuba sempilweni, ukhuseleko nokujongana neengxaki zentlalo.

- PSG 4 - Ukwenza ukuba indalo ephilayo esingqongileyo ikwazi ukumelana neemeko, izinze, ibe semgangathweni yaye iquke konke.
- PSG 5 - Ukuzinzisa ulawulo olululo kunye nokunikwa kweenkonzo okundindeneyo ngokusebenzisa ubambiswano kunye nokuhanjelaniwa kokunatyiswa kokusetyenziswa komhlaba.
- IsiPhumo seLizwe 6 (MTSF 2014-2019 kunye neNDP 2030) - Umnatha oxananazileyo weziseko ezingundoqo zoqoqosho ezisebenzayo, ezinokukhuphisana nezisekelwe kwiimfuno zoluntu.
- IsiPhumo seLizwe 12 (MTSF 2014-2019 kunye neNDP 2030) - Inkonzo karhulumente esebenzayo, eyimpumelelo nejonge ukuza nophuhliso.

## Ukunaba kweeNdawo zamaShishini okuNgcakaza aneeLayisenisi



Iindawo	IsiXeko saseKapa	Eden	Cape Winelands	Overberg	West Coast	Central Karoo
Iikhasino - 5	1	1	1	1	1	0
IiNdawo zeLPM - 413	276	41	38	21	36	1
Abaqashiseli-zinombolo - 153	132	7	12	0	2	0
Umatshini wokubheja - 56	49	2	3	0	2	0

## 2.2. IMeko yeBhunga

ISebe likaNondyabo wePhondo licelwe yiBhodi ngoDisemba 2016 ukuba liyalele iSebe loPhuhliso lwamaZiko (iOrganization Development Department - iOD) leSebe leNkulumbuso ukuba lihlale izithuba zengqesho ezichatshazelwa kukumiswa ngokutsha kwesebe leMidyarho yamahashe, xa belidityaniswa neSebe lokuKhutshwa kweeLayisenisi kunye nelokuLandelwa koMthetho. ISebe loPhuhliso lwamaZiko liqhube udliwano-ndlebe nabasebenzi laza lahlola imisebenzi noxanduva lwabo ngokunxulumene noXanduva loMsebenzi abawuqeshelweyo kunye nenqanaba abakulo ngokwamagunya abo. IBhodi iza kuba ilindele ingxelo yokugqibela.

Njengangoku iBhodi ifaka izicelo zokuba kufakwe iziphakamiso ezivele kwinkqubo yobunkokeli nokubonisana ngezenkcubeko, nkqubo leyo ibiqhutywa nguSekela-Mphathi Jikelele weNkxaso yeeOfisi. IOfisi yeBhodi ikwanika iingxelo kuMphathiswa nakwiBhodi malunga nokuqhutywa kwezicwangciso ezivunye yiBhodi.

Isicwangciso sokuqhutywa komsebenzi sigxile kwezi zindululo zilandelayo, neziye zavela kule ngxelo:

- Ukukhuthaza iinkcubeko (imicimbi yenkcubeko ebanjwa rhoqo ngonyaka);
- Ukukhuthaza imeko elungeleleneyo yasemsebenzini neyobomi;
- Ukuqhubeka kweengxoxo nokucebisa okuqhubekayo, okuvulelekileyo nokuselubala;
- Uphuhliso oluqhubekayo lwamathuba okuzeza italente; kunye
- Nokuxhobisa ilisebenzise kangangoko icandelo lezabasebenzi kunye nemisebenzi yenkxaso ye-IT.

Ukuba ngumqobo kwale ndawo isebenzela kuyo ngoku iBhodi kube ngowona mba uphambili uvelayo kungenelelo lukaSekela-Mphathi Gabalala weNkxaso yeeOfisi, mba lowo uthathwe njengomba ofaka igxalaba kumoya ophantsi wabasebenzi. UMphathiswa uvume ibhajethi yokurentwa kwendawo yeeofisi kule minyaka mithathu ukuya kwemihlanu ilandelayo. ISebe lezoThutho nemiSebenzi kaRhulumente likwinqanaba lalo lokugqibela lokukhangela enye indawo eza kusetyenziswa yiBhodi.

### 2.3. Uphuhliso lwemigaqo-nkqubo ephambili neenguqu kwimithetho

Ibhodi iye yeza nemiqathango ehlaziyiweyo yeelayisenisi, ekhutshelwe bonke abanini-layisenisi zokuqhuba amashishini okungcakaza ngokwemiqathango ehlaziyiweyo yeBBBEE. Le miqathango iye yamkelwa ngamacandelo athile olu shishino, ngelixa amanye aye akhetha ukusicela umngeni isigqibo seBhodi. Njengangoku kukho isicelo sophononongo esithiwe thaca phambi kweNkundla ePhezulu yeNtshona Koloni, nesicela umngeni le miqathango siqamele ngelithi iBhodi ayinamagunya okunyanzelisa imiqathango efana nale. IBhodi ayivumelani nesi sicelo yaye eli tyala liza kuchotshelwa kungekudala.

UMthetho oYilwayo wokuNgcakaza weLizwe opapashwe ngonyaka-mali ka-2016/17 usathathelwa ingqalelo kwinqanaba leBhunga lezemiGaqo-nkqubo. Nanjengoko bekuxeliwe ngaphambili, olu hlaziywo lucetywayo nolucaciswe kule Bhili luceba utshintsho olukhulu kwimeko yeNGB, ukubeka iintlobo ezithile zokubheja njengezingekho mthethweni, ukucacisa malunga nokubhatalwa kwemali ephunyelelwe kungcakazo olungekho mthethweni yaye lukwabeka imigaqo ethile malunga noGunyaziwe kaZwelonke wemiDyarho yamaHashe. Le Bhili iphinda yomeleze ukunyanzeliswa kweBBBEE kushishino longcakazo kusetyenziswa lo miba iza kufakelwa kwicandelo 53A iphinde inike iindlela ezithile zokujongana nokungalandelwa komthetho, okuya kukhokelela kwiindlela ezithile zokulungisa oko kungalandelwa komthetho, ukunqunyanyiswa okanye ukurhoxiswa kwelayisenisi.

ImiGaqo yeeMali neeNdleko zoNgcakazo nemiDyarho yaseNtshona Koloni iye yahlaziywa ngomhla wama-26 kuMatshi ka-2018 kusenzelwa ukulungiselela ukunyuswa kweemali zokufakwa kwezicelo zikazwelonke, ilayisenisi kunye nezophando ngokunxulumene nokunyuka kwamaxabiso.

Lo Mthetho uYilwayo weShumi elineThoba woNgcakazo nemiDyarho upapashwe ngowama-28 kuFebruwari 2018. Lo Mthetho uyilwayo wandlalela iBhodi ngokwasemthethweni ukuba ithathele ingqalelo izicelo zokuhlaziywa kweelayisenisi. Kukwathenjwa ukuba ukuQwalaselwa kwemiGaqo-nkqubo (Policy Determinations) kuka-1999 kuza kuhlaziywa okanye kupheliswe ngokusebenzisa le nkqubo.

### 2.4. INjongo esekelwe kwisiPhumo esiCwangcisiweyo

Injongo ePhambili	Kukuqinisekisa ukuba iBhodi, xa izama ukwenza umsebenzi wayo ngokunxulumene nokulandelwa kwemithetho yoshishino longcakazo, iyila ize isebenzise ukuma kwayo, abasebenzi kunye neenkqubo zayo ukwenzela ukuba imisebenzi yayo iyenze ngempumelelo nangeyona ndlela iyiyoyi.
Inkqubela	Ibhodi ilawula ungcakazo kweli Phondo ukwenzela ukuqinisekisa ukuba olu shishino alunalwaphulo-mthetho, ukuba kufunyanwa inzuzo ngemisebenzi eneelayisenisi, ukuba loo misebenzi ayibadleleleli abaxhasi kwanokuba abantu ababuthathaka bafumana ukhuseleko olufanelekileyo. Ukufezekisa ezi njongo, iBhodi iza kugcina ize iphucule ushishino oluthembekileyo nolulawulekayo oluhlonitshwa elizweni liphela nakumazwe ngamazwe.

## 3. IINKCUKACHA ZENDLELA EKHUBA NGAYO INKQUBO NGANYE

### 3.1. INkqubo yoku-1: IBhodi noLungiselelo lweeOfisi

#### INjongo yeNkqubo

Ukulawula nokubeka esweni ukulandelwa kwemigaqo yokungcakaza kwiPhondo leNtshona Koloni.

#### Ingcaciso yeNkqubo

Ukubeka umkhombandlela ocwangcisiweyo kunye nokunika iBhodi kunye nabo bachaphazelekayo iinkonzo zenkxaso ezisemgangathweni.

#### Injongo ePhambili

- Ukunika ubunkokeli obunemfezeko nobunempumelelo kunye nokubekwa esweni kwayo yonke imisebenzi enikwe iBhodi.
- Ukunika ulawulo olunemfezeko nolunempumelelo kuyo yonke imisebenzi enikwe abalungiseleli beBhodi.
- Ukunika iBhodi nabalungiseleli bayo inkxaso yeengcebiso zezomthetho neyophando.
- Ukuncedisa iBhodi ekuqinisekiseni ukuba iyahambelana nezona ndlela zokusebenza zizizo kwanokugcina abasebenzi abanezakhono ezifanelekileyo.

- Ukuhlaziya yonke imigaqo-nkqubo neenkqubo yeADFIN ukwenzela ukuba ihlale ifanelekile yaye isebenza kwanobeka imali ekhoyo ukuze ijongane naloo migaqonkqubo nezo nkqubo ngeli thuba.

### Ubume beNkqubo

Le nkqubo inaMalungu eBhodi asixhenxe, uMphathi oyiNtloko, uMlawuli wezoMtetho, kunye nomNcedisi onoQeqesho kwiiNkonzo zezoMthetho, uMphathi-mali oyiNtloko, iGosa eliPhezulu lezeMali, iGosa eliPhezulu kulungiselelo lwezeOfisi, uMlawuli wezabaSebenzi, uMncedisi kwezaseOfisini yezabaSebenzi, uNobhala weBhodi kunye nabasebenzi abaxhasayo abali-10 abavunyiweyo.

Le nkqubo yakhiwe zezi nkqutyana zilandelayo:

- INkqutyana 1.1: IBhodi
- INkqutyana 1.2: Abaphathi
- INkqutyana 1.2.1: Iinkonzo zezomthetho
- INkqutyana 1.2.2: ICandelo lezaBasebenzi
- INkqutyana 1.3: Ulungiselelo lweOfisi nezeMali

### linjongo ezicwangciswe, izikhombisi zentsebenzo, iithagethi ezicwangcisiweyo nezo mpumelelo zifezekisiweyo

IBhodi inike iiphambflethi zolwazi kumaqumrhu oluntu, yabe inika uluntu ithuba lokufaka imibuzo malunga nongcakazo olungekho mthethweni nokuba yintoni ungcakazo olungekho mthethweni, konke oku kusenzelwa ukwazisa uluntu ngokubanzi malunga nendima yeBhodi kunye noncedo ekwaziyo ukulunika iBhodi. IBhodi ibisaqhuba nokuzazisa ukwenzela ukwazisa uluntu kunye namaziko oluntu malunga noxanduva lwayo kwakunye nobungozi obunxulunyaniswa nokuzinikela ekungcakazeni ngokunjalo nokungcakaza okungekho mthethweni. La maphulo okuzazisa eBhodi aye aquka ukuhambela izikolo, ukuya kwiiseshoni zoluntu zokwabelanga ngolwazi kunye noqeqesho nobambiswano neSAPS.

### INkqutyana 1.1: IBhodi

#### Injongo ePhambili

Inkqutyana 1.1: IBhodi					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17 2016/17	Iithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leentlanganiso ekujongwa kuzo izigqibo zeKomiti nezicelo zeelayisenisi.	11	11	11	-	Awuzichaphazeli lo mba

**Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo**

Inkqutyana 1.1: IBhodi							
IsiKhombisi esinguNdoqo seNtsebenzo	Okuphunyeziweyo ngo-2014/15	IMPumelelo eYiyo 2015/16	IMPumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	IMPumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leentlanganiso zokuphumeza iimfuno zomthetho zomsebenzi omawenziwe.	40	45	49	41	49	+8	<p>Ukwahluka phakathi kweethagethi ezicwangciselwe unyaka kunye nempumelelo eyiyo zizo ezidla ngokubangela ukuba kubizwe iintlanganiso zesikhawu.</p> <p>Ezi komiti zilandelayo ziye zachophela ezinye iintlanganiso ezisibhozo ngezi ntsuku zixeliweyo:</p> <ul style="list-style-type: none"> <li>• 11 Meyi 2017 - IBhodi idibana noMphathiswa malunga nesicelo seWCGRB. [Umthetho omalunga nokuthuthwa kweekhasino, uphando malunga neBER, utyelelo lwabangcakazi abakudidi oluphezulu, iindawo zokusebenzela zeBhodi]</li> <li>• 21 Juni 2017 - Intlanganiso yesikhawu yeBhodi emalunga nemiqathango yokugqibela yeBBBEE.</li> <li>• 26 Juni - Intlanganiso yesikhawu yabaninziKhasion [Umthetho omalunga nokuthuthwa kweekhasino]</li> <li>• 5 Julayi 2017 - Intlanganiso yesikhawu yeBhodi emalunga nombawokuDlala simahla.</li> <li>• 20 Julayi - Intlanganiso yesikhawu yeFin &amp; IT Com [AFS 2017/8 + ingxelo yolawulo lweGSA]</li> <li>• 13 Okt 2017 - Intlanganiso yesikhawu yeBhodi emalunga nokujongana neNgxelo yoNyaka</li> <li>• 6 Nov 2017 - Intlanganiso yesikhawu yeBhodi emalunga neAPP, iBhagethi nemiNgcipheko ka-2018.</li> <li>• 7 Dis 2017 - IBhodi idibana noMphathiswa malunga nesicelo seWCGRB. [Ukuqhutywa kweeLPM, indawo yokusebenzela yeBhodi, ukunyulwa kwamalungu eBhodi]</li> </ul>

**Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo**

Akukho ndawo ziqhube kakubi.

**Utshintsho kwiithagethi ezicwangcisiweyo**

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

## INkqutyana 1.2: Abaphathi

### Injongo ePhambili

Inkqutyana 1.2: Abaphathi					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani lamaphulo ongenelelo okukhuthaza ulwazi malunga neBhodi	4	4	4	-	Awuzichaphazeli lo mba

### Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqutyana 1.2: Abaphathi							
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2014/15	Impumelelo eYiyo 2015/16	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leenkqubo zamaphulo ekuthathwe inxaxheba kuwo.	3	3	4	4	9	+5	Nangona iBhodi iza kucwangcisele amaphulo ayo ongenelelo, ayikwazi kucwangcisele iinkqubo zokuzazisa kwayo ethi imenyelwe kuzo nguRhulumente wePhondo leNtshona Koloni
Ipesenti yezindululo zeBhodi eziye zenziwa nguCEO ingaphelanga kungekapheli nenyanga e-1	I-PI entsha	I-PI entsha	99%	95%	100% (261 kwezin gama-261)	+5%	Zonke izindululo zeBhodi zonyaka bezingohlobo lokuba zibe nokufezekiswa ziphunyezwe ngempumelelo kwithuba elibekiweyo lenyanga enye. Zonke izenzo eziyimfuneko (ngokwezindululo zeBhodi), bezihambelana neOfisi kaCEO.
Uphando lwangaphakathi malunga nokukwazi ukuzimela ngokwezemali kweBhodi.	I-PI entsha	I-PI entsha	New PI	1	1	-	Awuzichaphazeli lo mba
Inani lamashishini ongcazako aye abekwa esweni ngendlela azilandela ngayo izibophelelo zeCSI.	I-PI entsha	I-PI entsha	New PI	4	7	+3	Amaxesha kunye nokufumaneka kwamalungu eBhodi kuphelele ekubeni kubekho eminye imicimbi emithathu eyoongezelelweyo ezibophelele kuyo iBhodi kulo nyaka. Iinkcukacha zemicimbi emithathu ekhethekileyo ekuyiwe kuyo: <ul style="list-style-type: none"> <li>Vukani (8 Disemba 2017)</li> <li>Ukutyelelwa kweProjekthi zeGrand Gaming CSI (5 Februwari 2018): <ul style="list-style-type: none"> <li>Sisters Incorporated</li> <li>The Haven Shelter (OWH Haven)</li> </ul> </li> </ul> Le Ofisi ixhomekeke ekubeni ayafumaneka na amalungu eBhodi.

### Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho ndawo ziqhube kakubi.

### Utshintsho kwiithagethi ezicwangcisiweyo

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

### **INkqutyana 1.2.1: weCandelo leeNkonzo zezomThetho**

Injongo yale nkqutyana kukuba ngumthombo wangaphakathi wezomthetho weBhodi ngokunika iingcebiso zezomthetho ezinikwa ngomlomo, ukuqhuba uphando, ukuyila izimvo eziza kungeniswa, ukuyila iimbono zabezomthetho kunye nolawulo lwamatyala afakwe yiBhodi okanye ekumangalelwe kuwo iBhodi, ukuyila uhlaziyo olucetywayo lwalo Mthetho, kwimiMiselo yokulawula kunye nokugcina iBhodi isazi ngokuqhubekayo ngokuthi ibe lilungu yaye izimase iintlanganisano zamaqonga esizwe nawehlabathi.

### Injongo ePhambili

Inkqutyana 1.2.1: weCandelo leeNkonzo zezomThetho					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leembono zezomthetho eziyiliweyo.	49	48	49	+1	Iingcebiso zezomthetho zixhomekeka ekufunekeni kwazo, ngoko ke le thagethi ibekiweyo yingqikelelo nje.

### Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqutyana 1.2.1: weCandelo leeNkonzo zezomThetho							
IsiKhombisi esinguNdoqo seNtsebenzo	IMPumelelo eYiyo 2014/15	IMPumelelo eYiyo 2015/16	IMPumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	IMPumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Uphando malunga nemiba yasemthethweni yokuqalisa uhlobo lwamakhadi abadlali anyanzelekileyo eNtshona Koloni.	I-PI entsha	I-PI entsha	I-PI entsha	1	1	-	Awuzichaphazeli lo mba

### Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho ndawo ziqhube kakubi.

### Utshintsho kwiithagethi ezicwangcisiweyo

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

### **INkqutyana 1.2.2: ICandelo lezaBasebenzi**

Le Nkqutyana inoxanduva lokuqinisekisa ukuba iBhodi iyayilandela imithetho efanelekileyo yezabasebenzi kunye neyengqesho.

Ngaphezu koko, inkqutyana yabaSebenzi igxile kwimiba ejongene nokukhangelwa kunye nokuqeshwa kwabasebenzi abadingekayo. Ikwaluxanduva lwale nkqutyana ukuqinisekisa ukuba apho kukho isidingo, abasebenzi bafumana uqeqesho oludingekayo olungaphelile nje ekubancedeni ukuba bakhulise izakhono zabo, koko lubanike nezixhobo zokuphumeza iinjongo zabo zesebe ngokufanelekileyo nangokupheleleyo. Le nkqutyana ikwangumgcini wayo yonke imiba enxulumene nempilo nokhuseleko, ubulungisa kwezengqesho, ubudlelwane neemanyano zabasebenzi kunye nezibonelelo zabasebenzi.

## Injongo ePhambili

Inkqutyana 1.2.2: ICandelo lezaBasebenzi					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leziphumo zophicotho-zincwadi lwabasebenzi abakhoyo.	I-SOPI entsha	0	0	-	Awuzichaphazeli lo mba

## Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqutyana 1.2.2: ICandelo lezaBasebenzi							
IsiKhombisi esinguNdoqo seNtsebenzo	IMPumelelo eYiyo 2014/15	IMPumelelo eYiyo 2015/16	IMPumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	IMPumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leengxelo ezifuneka ngokuseMthethweni ezifakwe kwangethuba kwiSebe lezabaSebenzi.	1	1	1	1	1	-	Awuzichaphazeli lo mba
Inani leengxelo malunga nokuqhutywa kwesiCwangciso sezabaSebenzi.	I-PI entsha	I-PI entsha	I-PI entsha	4	4	-	Awuzichaphazeli lo mba
Ipesenti yophononongo lwentsebenzo olugqitywe kwangethuba.	I-PI entsha	I-PI entsha	I-PI entsha	95% (71)	50%	-45%	Ibhodi itshintshe ithuba lophononongo lesuka kowoku-01 kuEpreli laya kowama-31 kuMatshi ngokuhambelana noRhulumente wePhondo leNtshona Koloni. Kufuneka uphononongo lwenziwe emva kowama-31 kuMatshi 2018.

Le nkqutyana incedise iBhodi ekuphumezeni injongo zayo eziphambili ngokuqinisekisa ngokuthotyelwa kwemithetho ehambiselana nomsebenzi owenziwa yiBhodi nangokuqesha abasebenzi abanezakhono zokwenza umsebenzi wabo.

### Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Ithagethi iza kususwa kwikota yokuqala neyesithathu kwiAPP ka-2018/19.

### Utshintsho kwiithagethi ezicwangcisiweyo

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

## INKqutyana 1.3: Ulungiselelo lweOfisi nezeMali

Isebe loLawulo lweOfisi nezeMali linika iBhodi iinkonzo zolawulo lweofisi kunye nenkxaso yezemali. Likwangumgcini weeasethi zangaphakathi nezifunyenwe yiBhodi.

## INjongo ePhambili

Inkqutyana 1.3: Ulungiselelo lweOfisi nezeMali					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Iziphumo zomphicothi-zincwadi ezifunyenwe kwi-AGSA kunyakamali ophelileyo.	Ingxelo yophicotho-zincwadi olungenamakhwiniba	Ingxelo yophicotho-zincwadi olungenamakhwiniba	Ingxelo yophicotho-zincwadi	-	Not applicable

## Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqutyana 1.3: Ulungiselelo lweOfisi nezeMali							
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2014/15	Impumelelo eYiyo 2015/16	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani leengxelo zonyaka ezifakiweyo	16	New PI	33	33	33	-	Awuzichaphazeli lo mba
Ipesenti yeeinvoyisi ezingabuyi-swanga ezifunyenweyo zaza zahlawulwa zingaphelanga iintsuku ezingama-30 emva kokufunyanwa koxwebhu.	I-PI entsha	I-PI entsha	I-PI entsha	100%	100%	-	Awuzichaphazeli lo mba

ISebe loLawulo nezeMali linike imeko evumela ukuba iBhodi neOfisi yayo zikwazi ukwenza umsebenzi eziwunikiweyo.

### Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Khange kubekho ndawo kuqhutywa kakubi kuzo yaye neSebe liza kuqhuba nokuphonononga lihlole iinkqubo zalo ukwenzela ukuqinisekisa ukuba lisebenza ngokweemfuno zeBhodi.

### Utshintsho kwiithagethi ezicwangcisiweyo

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

### Ukuxulumanisa intsebenzo neebhajethi

Igama leProgram R	2017/18			2016/17		
	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R
IBhodi noLungiselelo lweeOfisi	19 688 136	19 367 691	320 445	18 633 174	15 547 964	3 085 210

Ukongiwa kwama-R320 445 kubangelwe ziindlela zokonga okuqhubekayo yaye kukwanxulumene nokongiwa kweenkonzo ezinikwa ngabaneziqinisekiso zoqeqesho.

## Inkqubo yesi-2: ICandelo lokuKhutshwa kweeLayisenisi

Isebe lokuKhutshwa kweeLayisenisi lijongene nokwamkela kunye nokulungiselelwa kwazo zonke izicelo zeelayisenisi. Ekulungiseleleni uluhlu lwezicelo zeelayisenisi ezinxulumene namaqumrhu kunye nabasebenzi kufuneka kuhlululwe iimali ezithile, kwenziwe uphando kunye neengxelo/ukufakwa kweziphakamiso ezicacisiweyo kuCEO kunye/okanye nezidityaniswe yiBhodi.

### INjongo ePhambili

Ukuqinisekisa ngokuba uphando lwezicelo ezifakwayo lwenziwa ngokupheleleyo kwangethuba, nto leyo iza kuphelela ekubeni ukukhutshwa kweelayisenisi zabantu abafanelekileyo nabavumelekileyo ukuba benze umsebenzi wokungcakaza.

Inkqubo 2: ICandelo lokuKhutshwa kweeLayisenisi					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani lezicelo zeelayisenisi ekuthe kwafakwa iziphakamiso zazo kuCEO kunye/okanye kwiBhodi ukuba izithathele ingqalelo	8 727	7 650	8 354	+704	Ithagethi ibekwe kwavareji eqhutywa ithuba leminyaka emi-3. Ukuzihlaziyekela, okt. ilayisenisi zengqesho ezintsha ezikhutshwa kwiinyanga ezi-6 emva kokuphelelwa kweLayisenisi yeShishini elibaqeshileyo, zikhutshwa kunye nelayisenisi ehlaziyiweyo kwangaloo nyaka.

### Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqubo 2: ICandelo lokuKhutshwa kweeLayisenisi							
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2014/15	Impumelelo eYiyo 2015/16	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Ipesenti yezicelo ezitsha zeelayisenisi zabasebenzi (ezingundoqo nezokungcakaza) ezifunyenwe zaza zalungiswa zingedlulanga iintsuku ezingama-30 zokufakwa kwazo.	I-PI entsha	81%	92%	85%	90% (2 193 kwezin gama-2 433)	+5%	Kweli thuba liphononongwayo zibalwa izicelo ezenziweyo ezifuna iinkcukacha ezongezelelweyo okanye ukuphinda ziphandwe. Ukwanda kwabafaki-zicelo abaneelayisenisi ezininzi kufuna kujongwe ukuziphatha kakuhle kwilayisenisi enye kuphela; yiyo loo nto ithuba lokulungiswa kweelayisenisi kukhawuleza, kwatsho kwedluliswa kwithagethi ebibekiwe.
Umyinge wezicelo zokuhlaziya ezifunyenweyo zaza zalungiselelwa lingaphelanga ithuba lohlaziyo eliziinyanga ezi-3.	I-PI entsha	98%	99%	96%	99% (5 568 kwezin gama-5 632)	+3%	Izihlandlo ezibalwa zokungapheleli kweenkcukacha okanye ukucelwa kwezinye iinkcukacha ezinxulumene nezicelo zengqesho, yiyo loo nto izicelo ezininzi zigqitywa kwangethuba.

Njengendlela yokujongana nomsebenzi eliwumiselweyo, isebe lokukhutshwa kweeLayisenisi liye lazilungisa zonke iilayisenisi ezifunyenwe kubafaki-zicelo ekufuneka babe baneelayisenisi ukuze baqhuba ushishino lokungcakaza kweli phondo. Ukulungiswa kwezo zicelo kuquka ukuququzelelwa kwezaziso zoluntu ezikhangelana naziphi izimvo nokwaliwa kwezo zicelo, ukuqhutywa kophando olujonga ukuba abafaki-zicelo bafanelekile na ukuba banganikwa iilayisenisi, ukuthatha izigqibo zezindululo ezinokukhokelela ekuvunyenweni okanye ekwaliweni kwezicelo kunye nokukhutshwa kweelayisenisi ukuba zinikwe kubaninizo.

### **Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo**

Akukho ndawo ziqhuba kakubi.

### **Utshintsho kwiithagethi ezicwangcisiweyo**

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

### **Ukuxulumanisa intsebenzo neebhaji**

Igama leProgram R	2017/18			2016/17		
	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R
Icandelo lokuKhutshwa kweeLayisenisi	12 708 563	12 889 858	(181 295)	12 184 946	11 673 776	511 170

Inkcitho edlulise ngama-R181 295 ibangelwe sisigqibo esithathwe yiBhodi sokuba kubuyekwezwe uHOD wokuKhutshwa kweeLayisenisi malunga noxanduva lwakhe olwengezekileyo olubangelwa kukufakwa kweCandelo lemiDyarho nokuBhejelwa kwamaHashe phantsi kweSebe lokuKhutshwa kweeLayisenisi, okuqale ngo-2015. Esi sigqibo sisacelelwa imvume kuMphathiswa wezeMali ukuze sikwazi ukuqhutywa.

### **INkqubo yesi-3: UkuLandelwa kwemiThetho**

Le nkqubo yenza imisebenzi yokuqinisekisa ukuba onke amashishini aneelayisenisi zokungcakaza nokubheja enza ngokuhambelana nemigaqo kunye neemfuno zomthetho.

Ukungcakaza okungekho mthethweni okuqhutywa kweli Phondo nako kuyaphandwa yile Nkqubo yaye oku kwenziwa ngokubambisene neearhente ezifanelekileyo zokunyanzeliswa komthetho.

Nangona kubekho impumelelo noko ekuvaleni amaziko okungcakaza angekho mthethweni, ngokukodwa iivenkile zokuya kwi-intanethi, le nkqubo ijonge ukuphucula indlela eqhuba ngayo ukwenzela ukuba iphulo layo lifikelele lize lincede iindawo ezininzi.

Xa sithetha gabalala, izinga lokuLandelwa komthetho ngabanini-layisenisi likwinqanaba elamkelekileyo; kodwa ke kusekho iinzame zokuqhuba nenkqubo yophononongo kunye neendlela zokuphucula elo zinga lokulandelwa komthetho. Ukunikwa kwabaBeki-sweni kwabaQhubi-shishini abanelayisenisi ilayisenisi yeeNdlela ezinguNdoqo zikaZwelonke zokuBeka eSweni ukuqhutywa kwamashishini ongcakazo ngoDisemba 2017 kuza kuza notshintsho kwindlela yokuqhutywa kwala mashishini kulo nyaka-mali; kodwa ke kukho ithemba lokuba oku akuzi kukuchaphazela ukuqhuba koomatshini abakhupha imali engadlulanga kwixabiso elithile.

### **INjongo ePhambili**

Kukuqinisekisa ukuba izenzo zongcakazo nokubheja kweli Phondo zilandela imigaqo yemithetho kunye neemfuno zemithetho.

Inkqubo yesi-3: UkuLandelwa kwemiThetho					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwiithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Izinga lokulandelwa kwemithetho eliboniswa ngesiphumo sokuhlolwa kweziko okuye kwaqhutywa ukufunyanwa kwelayisenisi	85%	85%	90%	+5%	Ngokusebenzisana neOfisi yeBhodi, abanini-layisenisi batsho bayiqonda ngcono imigaqo yomthetho kunye neemfuno ezisemthethweni ngokunxulumene nokulandelwa komthetho.

**Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo**

Inkqubo yesi-3: UkuLandelwa kwemiThetholsiBonisi-Nkqubo							
IsiKhombisi esinguNdoqo seNtsebenzo	IMPumelelo eYiyo 2014/15	IMPumelelo eYiyo 2015/16	IMPumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	IMPumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani lamashishini alandela umthetho ahlolwe kuhlolo oluqhutywe kwiindawo zokungcakaza ezineelayisenisi.	1 113	1 161	1 202	1 250	1 227	-23	Ukuvalwa kwamaziko aneelayisenisi kulo nyaka, ngokunjalo nokutshintshwa koMthetho weZiko lobuNtlole kwezeMali okuphelele ekunqunyanyisweni kwethutyana kokuhlolwa kweFIC zamashishini ababheji abaqaqajisela iinombolo.
Ipesenti yamatyala afunyenwe yiBhodi apho uphando luqhutywe kwangethuba bekuphandwa zonke izityholo zongcakazo olungekho mthethweni	I-PI entsha	I-PI entsha	100%	95%	100%	+5%	Ukutshintsha okubonakalayo kulandelwe kukusetyenziswa ngempumelelo kwezixhobo nokugcinwa kukwaphuhlisa unxulumano neSAPS kunye nezinye iiarhente zokunyanzeliswa komthetho.

Ngokokuhlolwa kweendawo zabanini-zilayisenisi okunyanzeliswa ngumthetho, le nkqubo izifezekisile uninzi lweethagethi zayo ebezibekelwe unyaka lo yaza ngokwenjalo yabangela ukuba iphumelele le njongo yeBhodi. Ngokunxulumene nokuphandwa kwangethuba kwezenzo ezingekho mthethweni, ukusebenzisana neSAPS kuza kuncedisa kakhulu ekuphandweni kwezenzo zongcakazo olungekho mthethweni, lutsho uphando luquqanjelwe ngokukhawuleza.

**Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo**

Kuza kuqwalaselwa umzila wokuvalwa kwamaziko kusakubekwa iithagethi. IBhodi iza kususwa njengequmrhu elibeka esweni iFIC ngoAgasti 2018, ngoko ke ayizi kuba saba naxanduva lwakuhlola kulandelwa komthetho.

Kuba ngumngeni ukubeka iithagethi ezichanekileyo zonyaka othile zokuhlolwa kokulandelwa komthetho ngamashishini aneelayisenisi, ngenxa yokumana kuvulwa iindawo ezintsha ezifumene iilayisenisi, kuvalwa ezo bezineelayisenisi ngenxa yezizathu ezithile.

**Utshintsho kwiithagethi ezicwangcisiweyo**

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

**Ukuxulumanisa intsebenzo neebhagethi**

Igama leProgram R	2017/18			2016/17		
	Ibhagethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R	Ibhagethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R
UkuLandelwa kwemiThetho	15 644 514	15 444 351	200 163	14 688 624	14 116 559	572 065

Njengokuba umsebenzi wethu usenza sisoloko siba sendleleni, sityelela iindawo zabanini-zilayisenisi, le nkqubo isebenzise iindlela ezingachithi mali ininzi kwezo hambo zithe zathathwa ngokuthi, apho kunokwenzeka, abaphicothi-zincwadi bahambe ngesithuthi esinye xa besiya kuhlola zonke iindawo ezikummandla othile.

## Inkqubo 4: ITeknoloji yezoLwazi noNxibelelwano

ISebe leTeknoloji yezoLwazi linika iBhodi zonke iinkonzo zeenkukacha zeteknoloji. Likwasebenza njengomgcini weenkukacha eziikwiikhompyutha zeBhodi.

### INjongo eCwangcisiweyo

Ukwenza ishishini liqhube kakuhle, likwazi ukufezekisa okanye lidlule kwiinjongo zeshishini, kuzo zonke iinkqubo kusetyenziswa iindlela zakutsha nje zeICT kugcinwa nethuba lokuvulwa kwamashishini (leentsuku ezingama-350) ngomyinge we-95.9% kuzo zonke iindlela zolwazi ngonyaka.

Inkqubo 4: ITeknoloji yezoLwazi noNxibelelwano					
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Elona xesha lincinci lokusebenza kweendlela zoLwazi kwiintsuku ezingama-350.	99.64%	95.9%	98,31%	+2,41%	Ukufezekiswa yoku kusebenza kwayo kubangelwe kukuphuculwa kokusebenzi okukwiziseko ezingundoqo zeZiko leeNgcombolo kunye neendlela ezingundoqo (umz. ukuhlaziywa kweendlela ezisoloko ziziqhubela, ukufumaneka kwayo kakhulu, ukubekwa esweni okuzenzekelayo, kunye nendlela yokudlulisa imiyalezo).

### Izikhombisi ezinguNdoqo zeNtsebenzo neethagethi zazo kunye nokuphunyeziweyo

Inkqubo 4: ITeknoloji yezoLwazi noNxibelelwano							
IsiKhombisi esinguNdoqo seNtsebenzo	Impumelelo eYiyo 2014/15	Impumelelo eYiyo 2015/16	Impumelelo eYiyo 2016/17	Ithagethi eCetywayo 2017/18	Impumelelo eYiyo 2017/18	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2017/18	Izimvo malunga notshintsho
Inani lamathuba elungiswe ngawo kwezi sistim zeenkukacha zeteknoloji zikhoyo, ihadwe, isoftwe neziseko ezingundoqo zenethiwekhi.	1 431 *(6 633)	3 764 *(5 138)	**13 032	4 000	**13 312	+9 312	Ezi mpumelelo zibangelwe kukuphuculwa kokuhlaziywa kwesoftware obekusenzelwa: <ul style="list-style-type: none"> <li>• Uhlaziyo oluNyanzelekileyo lweeSoftwe</li> <li>• Uhlaziyo oluNyanzelekileyo loKhuselo</li> <li>• Uhlaziyo oluNganyanzele-kanga lweeSoftwe</li> <li>• Uhlaziyo oluNgeloloKhu-seleko</li> </ul> Iithagethi zonyaka-mali ka-2017/2018 ziye zabekwa phambi kokuba kwenziwe uphuculo.
Inani lwezenzo ezilungiselelweyo zokuthintela kunye nokuxhobisa ngolwazi ezithe zaqhutywa.	58	71	66	60	65	+5	Impumelelo ibangelwa luqeqesho olongezelelweyo olunikwa ababhejisi abaqaqajisela iinombolo, qeqesho olo lumalunga neModyuli yeNgxelo yeRhafu yokungcakaza kwi-intanethi***

\* Ithetha ubungakanani obuphindwayo ngokusekelwe kwindlela yokubala ephuculweyo/elungisiweyo yeSoftwe eFakelwayo yakwaMicrosoft (Microsoft Deployments).

\*\* Imele ubungakanani bohlahaziyo olufezekisiweyo ngokwendlela ephuculiweyo yokuqhutywa kohlahaziyo lwesoftware.

\*\*\* IModyuli yeNgxelo yeRhafu yokungcakaza kwi-intanethi yindlela esebenzisa iwebhu yokuba ababhejisi abaqaqajisela iinombolo bafakele iBhodi iingxelo zabo zeveki ezimalunga nerhafu yokubheja.

ISebe leIT libe negalelo ekubeni iBhodi ekwazi ukufezekisa iinjongo nomsebenzi wayo ngokuthi liqhube, ligcine ngokulungisa, liphucule lize likhusele izigqibo ezifanelekileyo nezikhuselekileyo ezimalunga neICT neziza kulungela iBhodi.

Abasebenzi beICT banezakhono ezikwinqanaba eliphezulu nabazifumene ngemfundo eqhubekayo yasesikolweni, yangaphandle kwesikolo okanye imfundo abayifumene ngokuzifundisa. Oku kwenzelwa ukuqinisekisa ukuba bafumana ulwazi olufanelekileyo olufunekayo ukwenzela ukuba eli sebe libe nakho ukuza nenzuzo ejongwe yiBhodi ngokusebenzisa izigqibo zeICT.

**Isicwangciso-nkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo**

Khange kubekho ndawo kuqhutywe kakubi kuzo ngenxa yempumelelo efunekayo kuphuhliso lwabasebenzi oluyimfuneko, iisistim neenkqubo ezilandelwayo, nto leyo iye yancedisa intsebenzo epheleleyo yeli sebe.

**Utshintsho kwiithagethi ezicwangcisiweyo**

Khange kubekho tshintsho kwiithagethi ebezicwangcisiwe ngonyaka-mali ka-2017/18.

**Ukunxulumanisa intsebenzo neebhajethi**

Igama leProgram R	2017/18			2016/17		
	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R	Ibhajethi R	Inkcitho Inkcitho R	Inkcitho (eDlulisileyo)/ Engaphantsi R
Iteknoloji yoLwazi noNxibelelwano	6 229 536	4 580 167	1 649 369	5 274 236	4 066 544	1 207 691

Ukutshintshatshintsha kwecandelo leICT kuye kwafuna ukuba isebe liphucule ukukwazi kwalo ukuhlala linolwazi malunga nophuhliso olufanelekileyo, ngokwenjenjalo livumela ukuba iBhodi ikwazi ukuthatha izigqibo ezisekelwe kulwazi xa lifezekisa iinjongo zalo ngendlela kunye neempumelelo zokusebenza, nto leyo igqibele ngokuza nokuphucuka kwentsebenzo nokongiwa kwenkcitho.

#### 4. UKUQOKELELWA KWENGENISO

Imithombo yengeniso	2017/18			2016/17		
	Eqikelelweyo R	Inkcitho Esona Sixa siQokelelweyo R	Uqokelelo (olugqithisileyo)/ Olungaphantsi R	Eqikelelweyo R	Inkcitho Esona Sixa siQokelelweyo R	Uqokelelo (olugqithisileyo)/ Olungaphantsi R
limali zezicelo	1 401 497	1 803 792	(402 295)	1 351 776	1 835 135	(483 359)
limali zophando	26 410 730	26 092 910	317 820	24 201 284	24 598 995	(397 711)
limali zophando zeThutyana	-	1 080	(1 080)	-	1 036	(1 036)
limali zabaqhuba amashishini	-	-	-	5 151 367	6 455 700	(1 304 333)
(Ilahleko) okanye inzuzo kwingqikelelo yokunyuka koqoqosho	-	(120 000)	120 000	-	(229 406)	229 406
Inzala	930 000	1 007 738	(77 738)	960 000	1 053 862	(93 862)
lintlawulo zokuhlola okwenziwa ngaphandle	5 821 522	6 936 904	(1 115 382)	5 212 352	5 966 567	(754 215)
limali eziya kwizibonelelo	19 707 000	19 707 000	-	9 908 000	9 908 000	-
Ingeniso efunyenwe ngokwahlukana neeAsethi	-	45 785	(45 785)	-	75 533	(75 533)
Evela kwezinye izinto	-	180 568	(180 568)	-	1 169 478	(1 169 478)
<b>Ewonke</b>	<b>54 270 749</b>	<b>55 655 777</b>	<b>(1 385 028)</b>	<b>46 784 779</b>	<b>50 834 900</b>	<b>(4 050 121)</b>

Kubalulekile ukuchaza ukuba iBhodi ivunyelwe kuphela ukuba iqokelele ingeniso kunye nezinye iimali kwiilayisenisi ngokwendlela ebekwe ngumthetho. Ngaphandle kokuba kunyuke inani lezicelo zeelayisenisi zongcakazo kunye nezohlwayo ezinokubekwa yiBhodi izibekela ulwaphulo lwemigaqo olwahlukeneyo, ayikho enye indlela iBhodi enokunyusa ngayo ingeniso yayo. Ngoko ke, xa kulungiswa ibhajethi, iBhodi ixhomekeke kwizinto ezenzeke kumaxa adlulileyo ukuze iqikelele ingeniso elindele ukuyifumana kulo nyaka-mali.



# Icandelo C: ULAWULO

### 1. INTSHAYELELO

Isikhokelo slawulo lweBhodi sikhokelwa nguMthetho woNgcakazo nemiDyarho yeNtshona Koloni, uMthetho woLawulo lweMali zikaRhulumente (iPublic Finance Management Act - iPFMA) yaye siqwahambelana neProthokholi yoLawulo lwamaQumrhu efumaneka kwiKing Reports emalunga noLawulo lwamaQumrhu.

### 2. UGUNYAZIWE OLAWULAYO

UMphathiswa wezeMali nguye uGunyaziwe oLawulayo weBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. UGunyaziwe oLawulayo utyumba amalungu eBhodi, ize iBhodi inike ingxelo kuMphathiswa. Zonke iingxelo ekufuneka iBhodi izenze ize izingenise, izingenisa kuMphathiswa. Ngaphezu koko, iBhodi ibotshelwe yimigaqo yomgaqo-nkqubo yooGunyaziwe abaLawulayo.

### 3. UGUNYAZIWE OTHATHA UXANDUVA - IBHODI

#### INTshayelelo

IBhodi, emalungu asixhenxe angengomalungu esigqeba atyunjwe nguGunyaziwe oLawulayo yiyo enguGunyaziwe onoXanduva.

IBhodi yenza iikomitana kumalungu ayo, ukwenzela ukuba zibeke esweni imisebenzi ethile yale ofisi. Ngaphezulu, le Bhodi ityumba amalungu amathathu angaphandle aza kuba ngamalungu eKomiti yoPhicotho-zincwadi yayo.

#### Indima edlalwa yiBhodi yile ilandelayo:

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni yamiselwa ngenjongo ephambili yokulawula ungcakazo nemidyarho kunye nayo yonke eminye imisebenzi ehambelana noko eNtshona Koloni.

Imisebenzi namagunya ayo idandalaziswe kwiCandelo le-12 loMthetho, ka-1997. Xa siyishwankathela, indima yeBhodi:

- Kukumema ukufakwa kwezicelo zeelayisenisi ngokwemiqathango yoMthetho;
- Ukwamkela nokuphanda izicelo zeelayisenisi zesizwe nezephondo;
- Ukukhuphela abantu abafanelekileyo iilayisenisi zesizwe nezephondo, ngokuxhomekeke kuloo miqathango iyibona ifanelekile iBhodi;
- Ukuphanda ukulungela kwabantu abanomdla kwiilayisenisi okanye ishishini elinxulumene nelayisenisi;
- Ukubamba iintlanganiso zeengxoxo kunye nophando malunga nokuziphatha kwabanini-layisenisi okanye ngokunxulumene nawo nawuphi umba ekufuneka iBhodi iwenze ngokwalo Mthetho;
- Ukuqinisekisa ngokulandelwa okuqhubekayo kwemithetho kwishishini elinelayisenisi kunye nokubeka izohlwayo okanye ukuthatha amanyathelo iBhodi ewabona efanelekile xa kophulwe umthetho;
- Ukubhaqa ungcakazo olungekho mthethweni kunye nokuncedisa ekubeni abo bantu balwenzayo bayatshutshiswa;
- Ukulawula, ukubala nokuqokelela iirhafu kunye nezohlwayo ezifanele ukuhlawulwa kwingxowa yephondo kunye nazo zonke iimali ezibhatalwa ngokusemthethweni ngokwalo Mthetho;
- Ukuqhuba uphando oluqhubekayo olumalunga nongcakazo nemidyarho ePhondweni ngokubanzi nakwenzinye iindawo, ukwenzela ukuba iBhodi ihlale inolwazi yaye iqaphele iingxaki zalo Mthetho kunye nezenzo zolawulo zeBhodi;
- Ukubeka imiqathango efanelekileyo yezeelayisenisi ukwenzela ukuba zilawulwe ngendlela eyiyo;
- Ukuzimasa iiforam neenkomfa ezilawulayo ukuze iBhodi ihlale inolwazi ngotshintsho olutsha kweli shishini; kunye
- Nokusebenzisa onke amagunya kunye nokwenza yonke imisebenzi echazwe kulo Mthetho kunye nayo nayiphi eminye enikwe nguwo nawuphi omnye uMthetho.

#### ITshatha yeBhodi

Amagunya nemisebenzi yeBhodi ichaziwe kulo Mthetho. IBhodi yamkele iTshatha yekomitana nganye apho kuchazwa khona umsebenzi wayo. IBhodi iphonononga ulawulo lwayo lweziko rhoqo ngonyaka.

#### Amalungu eBhodi

Inkqubo yokuchongwa, ukunyulwa nokuqeshwa kwamalungu eBhodi luxanduva lweSebe likaNondyebo wePhondo, iKomiti esisiGxina yezeMali (iSCOF), uMphathiswa wezeMali weNtshona Koloni kunye neBhunga eliLawulayo. IBhodi ayiziqesheli ngokwayo amaLungu ayo, ngoko ke ayinalulawulo ngokubhekiselele ekuxutyweni kolwazi, izkahono, ubungcali, ukwahluka kunye nokukhululeka kwamalungu aqeshwe kwiBhodi. Ngenxa yoku kucaciswe apha ngentla, iBhodi ayikwazi kuzibekela iithagethi zokumelwa kwezini neentlanga.

## USihlalo weBhodi

USihlalo weBhodi liLungu leBhodi elizimeleyo.

Ilungu leBhodi elizimeleyo nelingelolungu lesigqeba esilawulayo alonyulwanga njengeLungu leBhodi elizimeleyo elikhokelayo, nanjengoko le iyindima kaSihlalo, nothi xa engekho ayinikezele kuSekela-sihlalo.

## liKomiti zeBhodi

Injongo yeKomiti yoPhicotho-zincwadi kukuncedisa ekulawulweni kweli ziko ngokufezekisa uxanduva lwalo lokubeka esweni iindlela zolawulo lwangaphakathi, kuquka inkqubo yokunikwa kwengxelo yezemali, uphicotho-zincwadi kunye nokubekwa esweni kokulandelwa kwemithetho nemigaqo ngokunjalo nendlela yokuziphatha efanelekileyo, kwanokukhuthaza ukulawula ngokukuko gabalala.

Indima yeKomiti yezeeKhasino kukuphonononga nokwenza iziphakamiso eziya kwiBhodi malunga nemeko yeemfuno zokulandelwa kwemithetho ngethuba lamanqanaba ophuhliso lweendlela zokusebenza kweekhasino, oko kukuthi, ukususela ekuqalweni kokusebenza kweekhasino.

Indima yeKomiti yeeLPM kukuphonononga nokwenza iziphakamiso eziya kwiBhodi malunga nezicelo zeziza zeeLPM ngokubhekiselele ekusetyenzisweni komhlaba nakwiimfuno zokulandelwa kweelayisenisi zeshishini leeLPM, kuquka nemiqathango yeelayisenisi zabaqhubi boshishino longcakazo abaneelayisenisi kunye nezeziza zeelayisenisi.

Indima yeKomiti yemiDyarho yamaHashe nokuBheja kukuqiniswa okungathathi cala kobudlelwane phakathi kwamaqumrhu amele ishishini lezemiDyarho yamaHashe eNtshona Koloni kunye neBhodi, kwanokuphonononga yenze iziphakamiso eziya kwiBhodi malunga nemiba exhalabisa la maqela omabini, miba leyo iphakanyiswa nguMbuthe weNtshona Koloni wabaBhejisi abaQaqajisela iiNombolo omele abaBhejisi abaQaqajisela iiNombolo abaseNtshona Koloni, ephakanyiswa yiKenilworth Racing kunye/okanye nephakanyiswa yiOfisi yeBhodi, ngokunxulumene nayo nayiphi na imiba ethathwa njengefanele ukuthathelwa ingqalelo yiBhodi.

Indima yeKomiti eKhupha iiLayisenisi kukuphonononga ngendlela engathathi cala, ize yenze iziphakamiso eziya kwiBhodi ngokunxulumene nokukhutshwa kweelayisenisi kumacandelo emidlalo yokungcakaza (iiLPM, iiKhasino kunye nemiDyarho yamaHashe nokuBheja) elawulwa yiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Indima yeKomiti yezeMali neIT, ngokunxulumene namagunya ewadlulisele kuMphathi oyiNtloko, kukuphonononga nokwenza iziphakamiso eziya kwiBhodi malunga nemiba echaphazela ezeMali neTeknoloji yoLwazi.

Indima yeKomiti ejongene nabaSebenzi, ngokunxulumene namagunya ewadlulisele kuMphathi oyiNtloko, kukuphonononga nokwenza iziphakamiso eziya kwiBhodi malunga nemiba enxulumene nezabasebenzi.

liKomiti zeBhodi azibasebenzisi abacebisi bangaphandle okanye abadla ngokumenyelwa ukuba baye kwiintlanganisano zazo. Ukunyulwa komcebisi wangaphandle okanye ukumenywa kwengcali ukuba iye entlanganisweni kuthi kwenziwe xa kuye kwabonakala kuyimfuneko yenkonzo enjalo.

IKomiti nganye yeBhodi igxila kuloo mba uthile ufanelekileyo ngokophuhliso lwenkalo nganye (umz. ezeMali, ezabaSebenzi, njalo njalo) kulo nyaka uphononongwayo. Iinkalo egxila kuzo iKomiti nganye yeBhodi zibekwe yimiMiselo yokuSebenza yeKomiti nganye yeBhodi.

## Ukuphononongwa kwentsebenzo yeBhodi

IBhodi iyaluqonda uxanduva lwayo lokuziphononongela intsebenzo yayo. Rhoqo ngonyaka iBhodi ithi yenze ukuziphonononga okuthi kubhexeshwe ngokwangaphakathi. Amalungu eBhodi akholelwa ekubeni iBhodi ifaka igxalaba ekubeni eli qumrhu lithathwe njengelinexabiso yaye inolwazi olufanelekileyo lokuncedisa ngokubonakalayo kweli qumrhu lezongcakazo. IBhodi ikholelwa ekubeni yonke imiba efanelekileyo yemisebenzi yeli qumrhu yenziwa ngokupheleleyo yiBhodi kunye neeKomiti zayo, nezithe zawenza ngokwaneleyo umsebenzi oluxanduva lwazo. IBhodi yanelisekile kukuba inkqubo yophononongo iphucula intsebenzo nempumelelo yayo.

Enye yeendlela zokulungisa ebonwe kule nkqubo yokuphononongwa kwentsebenzo kukuba imimiselo yentsebenzo yekomiti nganye yeBhodi iphononongwe ize ivunywe yiBhodi rhoqo ngonyaka.

## Umgaqo-sikhokelo wokudluliselwa kwamagunya

IBhodi yanelisekile kukuba umgaqo-sikhokelo wokudluliselwa kwamagunya ufaka igxalaba ekucacisweni kwendima kunye nomsebenzi obonakalayo wabasemagunyeni, ngokunjalo noxanduva lwabo.

## Iinkukacha zamalungu eBhodi

Igama	Isikhundla (ngokwesi-traktsha seBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziGinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaQumrhu)	Inani leentlanganiso zeBhodi azibambileyo	Inani leentlanganiso zeBhodi aye kuzo	Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	Inani leentlanganiso zeeKomiti ezibanjliweyo	Inani leentlanganiso zekomiti aye kuzo	Inani elipheleyo leentlanganiso aye kuzo
<b>UMnu. T Arendse</b>	Ilungu leBhodi	11 Feb 2014	11 Feb 2017 *	CTA CA(SA)	UPhicotho-zincwadi no-Cwangciso-mali	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	17	15 kwezili-15	IKomiti yoPhicotho-zincwadi	[4]*	3 kwezi-3	28 kwezi-28
	USihlalo weBhodi	11 Aqs 2016	11 Feb 2017						IKomiti yezeMali neIT	[5]*	4 kwezi-4	
	Landisiwe ithuba likaSihlalo namalungu eBhodi	11 Feb 2017	11 Feb 2018						IKomiti yoku-Khutshwa kwee-Layisenisi	[6]*	5 kwezi-5	
<b>UMnu. CA Bassuday</b>	Ilungu leBhodi	1 Epreli 2016	31 Matshi 2019	B,Proc. LLB LLM PG Diploma in Criminal Justice & Forensic Auditing	EzoMthetho	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	17	17	IKomiti yeLPM	[4]*	1 kwe-1	31 kwezi-31
									IKomiti yemi-Dyarho yamaHashe	4	4	
									IKomiti yeZakhono zaBantu	4	4	
									IKomiti yokuKhu-tshwa kwee-Layisenisi	6	6	

U-[X]\* Umele inani leentlanganiso ezichotshelweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngonxa yokuba ithuba lamalungu liqala okanye liphela kunyaka-mali

Iinkcukacha zamalungu eBhodi

Igama	Isikhundla (ngokwesi-traktsha seBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziQinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azibambileyo	Inani leentlanganiso zeBhodi aye kuzo	Ezinye iikomiti (umz.: iKomiti yoPhicotho-zincwadi)	Inani leentlanganiso ezibambileyo	Inani leentlanganiso zekomiti aye kuzo	Inani elipheleyo leentlanganiso aye kuzo
<b>Umn. S Faku</b>	Ilungu leBhodi	1 Epreli 2016	31 Matsi 2019	Isidanga seMaster of Science Bachelor Of Education (Hons) Bachelor of Arts Senior Teachers Diploma INkqubo yezabaSebenzi Graduate Diploma in Company Direction IKhosi yeHousing Finance Isiqinisekiso seReal Estate esiku-NQF 5 UbuNkokeli kooRhulumente beNdawo	IziCwangciso-nkqubo zokuPhatha UPuhliso lweZakhono zaBasebenzi Ezemfundo	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Ilungu leBhodi: I-Ofisi yokuBolekisa ngeMali yokuthenga izindlu USihlalo weKomiti yoPhicotho-zincwadi zokuXelwa kokuNgqubana koMdlalisebe lokuhlaliswa kwaBantu ILungu lekomiti yoPhicotho-zincwadi nemiNgcipheko lisebe lezeMfundo, eMpuma Koloni	17	14	IKomiti yemiCimbi emalunga neeKhasino IKomiti yeZakhono zaBantu IKomiti yezemiDyarho yamaHashe	5	5	24 kwezi-27

U-[X]\* Umele inani leentlanganiso ezichotshelweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngonxa yokuba ithuba lamalungu liqala okanye liphela kunyaka-mali

Iinkukacha zamalungu eBhodi

Igama	Isikhundla (ngokwesi-traktsha seBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziQinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azibambileyo	Inani leentlanganiso zeBhodi aye kuzo	Ezinye iikomiti (umz.: iKomiti yoPhicotho-zincwadi)	Inani leentlanganiso zeeKomiti eziba-njiweyo	Inani leentlanganiso zekomiti aye kuzo	Inani elipheleyo leentlanganiso aye kuzo
Unkos. C Fani	Ilungu leBhodi	17 Meyi 2017	16 Meyi 2020	Bachelor's Public Administration B.Admin Honours	Ulawulo lwemiGaqo-nkqubo, uHlalutyo lwemiGaqo-nkqubo kunye noPhuhliso lwemiGaqo-nkqubo	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Ikomishoni yemiCimbi yezeNkcubeko eNtshona Koloni	17	15 kwezili-15	IKomiti yeLPM IKomiti yeZakhono zaBantu IKomiti yokuKhutshwa kweLayisenisi	[4]* [4]* [6]*	3 kwezi-3 3 kwezi-3 1 kwe-1	22 kwezi-23

U-[x]\* Umele inani leentlanganiso ezichotsiweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngonxa yokuba ithuba lamalungu liqala okanye liphela kunyaka-mali

linkukacha zamalungu eBhodi

Igama	Isikhundla (ngokwesitshakshana seBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziGinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azibambileyo	Inani leentlanganiso zeBhodi aye kuzo	Ezinye iikomiti (umz.: Ikomiti yoPhicotho-zincwadi)	Inani leentlanganiso zeeKomiti ezibanjweyo	Inani leentlanganiso zekomiti aye kuzo	Inani elipheleyo leentlanganiso aye kuzo
<b>UNKosk. JD Gantana</b>	Ilungu leBhodi	10 Matshi 2016	9 Matshi 2019	Baccalaureus Atrium, Higher Diploma in Education, Hon BA (Psychology), Masters in Business Leadership	Ulawulo lwezeMali	Ibhodi yoNgcakazo nemiDyarho yeNtshona Koloni	17	12	Ikomiti yezeMali neIT Ikomiti yezemiDyarho yamaHashe Ikomiti yeZakhono zaBantu	5 [4]* [4]*	5 2 kwezi-3 1 kwe-1	ngama-20 kwezingama-26
<b>Umn. D Lakay</b>	Ilungu leBhodi Landisiwe ithuba lobulungu kwiBhodi wachongelwa nokuba nguSihlalo weBhodi Landisiwe ithuba likaSihlalo namalungu eBhodi	10 Dis 2014 10 Dis 2017 10 Matshi 2018	10 Dis 2017 10 Matshi 2018 10 Dis 2018	B.Com Accounting	UCwangciso o-mali noLawulo lwezeMali	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Ilungu leBhodi: I-NPC yoBambiswano loPhuhliso loQoqosho lweNtshona Koloni	17	17	Ikomiti yemiCimbi emalunga neeKhasino Ikomiti yezeMali neIT Ikomiti yezemiDyarho yamaHashe Ikomiti yeLPM	5 5 4 4	5 5 4 4	ngama-35 kwezingama-35
<b>Gqr. P Voges</b>	Ilungu leBhodi Urhoxile	10 Matshi 2016	9 Matshi 2019 13 Matshi 2018	B Comm, HOD Honours Economics M Comm Doctorate Economic and Planning	Uphuhliso loQoqosho, iziCwangciso o-nkqubo, uCwangciso uDolophu, uLawulo lweeProjekthi kunye noKhuthazo loTyalo-mali	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Ilungu leBhodi: Mandela Bay Chamber of Commerce Ilungu leBhodi: IBhodi yoNgcakazo nokuBheja eMpuma Koloni Ilungu leBhodi: International Association of Ports and Cities (Paris)	17	10	Ikomiti yemiCimbi emalunga neeKhasino Ikomiti yokukhutshwa kweeLayisen isi Ikomiti yeLPM	5 6 4	3 2 3	ngama-18 kwezingama-32

**Amalungu eKomiti yoPhicotho-zincwadi lwangaPhandle**

Igama	Isikhundla (ngokwesi-traktsha seBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziQinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iikomiti (Umz.: Ikomiti yoPhicotho-zincwadi)	Inani leeNtlanganiso ezibanjweyo	Inani leeNtlanganiso aye kuzo
<b>UMnu. Burton</b>	IKomiti yoPhicotho-zincwadi: Ilungu lekomiti engeyolawulo eziMeleyo	8 Dis 2011 17 Feb 2015	7 Dis 2014 16 Feb 2018	B. Compt. Hons CA(SA)	UPhicotho-zincwadi noCwangciso-mali	<ul style="list-style-type: none"> <li>IBhodi yeCape Nature</li> <li>IBhodi yeSAMSA</li> <li>Ascension Properties Limited</li> <li>IBhodi yeWPBTS NPC</li> <li>Messaris (Pty) Ltd</li> </ul>	IKomiti yoPhicotho-zincwadi	[4]	zi-3 kwezi-3
<b>UMnu. G Harris</b>	IKomiti yoPhicotho-zincwadi: Ilungu lekomiti engeyolawulo eziMeleyo	29 Feb 2016	28 Feb 2019	B. Com Hons CA(SA) F.Inst.D	Ulawulo UkuLawulwa kwemiNgcipheko IKomiti yoPhicotho-zincwadi kwaHR EzeMali	<ul style="list-style-type: none"> <li>Booyco Engineering (Pty) Ltd</li> <li>SABS Commercial SOC Limited</li> <li>Roots Of Modern Human Behaviour Foundation</li> <li>GB Business Catalysts (Pty) Ltd eshishina njengeKLOP Accelerator</li> <li>Novelquip (Pty) Ltd eshishina njengeMulti-pit Empowerment Through Enterprise Trust -Shonaquip</li> </ul>	IKomiti yoPhicotho-zincwadi	4	4
<b>UMnu. C Whittle</b>	IKomiti yoPhicotho-zincwadi: Ilungu lekomiti engeyolawulo eziMeleyo	29 Feb 2016	28 Feb 2019	B.Com, PGDA, CA(SA)	Ulawulo lwezeMali, uBalo-mali, uPhicotho-zincwadi, uHlalutyo lwezeMali, uLawulo lwemiNgcipheko	<ul style="list-style-type: none"> <li>Willesme (Pty) Ltd</li> </ul>	IKomiti yoPhicotho-zincwadi	4	4

**AmaLungu eKomiti yoPhicotho-zincwadi lwangaPhandle**

Igama	Isikhundla (ngokwesi-traktsha seBhodi kaRhulumente)	Umhla wokuqeshwa	Ukuphela kwethuba/Umhla wokurhoxa	IziQinisekiso zeMfundo	Into ayingcali kuyo	Ibhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iikomiti (Umz.: Ikomiti yoPhicotho-zincwadi)	Inani leeNtlanganiso ezibanjweyo	Inani leeNtlanganiso aye kuzo
<b>Umn. R Kingwill</b>	Ikomiti yoPhicotho-zincwadi: Ilungu lekomiti engeyolawulo eziMeleyo	17 Feb 2018	16 Feb 2021	B.Com CTA CA(SA)	UkuCwang-cisela ukuSebenza, ULawulo ngokuBambisana, Ulawulo lweNtsebenzo	<ul style="list-style-type: none"> <li>Iziko loPhando malunga neMfuza neeProteni ezikwiiSeli</li> <li>UGunyaziwe wezoTywala eNtshona Koloni</li> <li>On Demand Investments CC</li> <li>Parel Vallei Advanced Education Trust</li> <li>I-NPC iSomerset West Country Club</li> <li>IFurtherance of Golf Nomads Foundation</li> </ul>	Ikomiti yoPhicotho-zincwadi	[4]	1 kwe-1

U-[X]\* Umele inani leentlanganiso ezichotshelweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngonxa yokuba ithuba lamalungu liqala okanye liphela kunyaka-mali

Ikomiti	Inani leentlanganiso ezibanjweyo	Inani lamalungu	Amagama amalungu
Ibhodi	17	7	<p>UMnu. T. Arendse (uSihlalo) [Unyulwe njengoSihlalo weBhodi ngomhla we-11 kuAgasti ka-2016] [Ithuba lakhe njengelungu leBhodi liphele ngomhla we-11 kuFebruwari ka-2017] [Ithuba lakhe njengelungu noSihlalo weBhodi landiswe ukusuka kowe-11 Februwari ka-2017 ukuya ngowe-11 kaFebruwari ka-2018.]</p> <p>UMnu. CA Bassuday (iLungu)</p> <p>UMnu. S Faku (iLungu)</p> <p>UNKosk. C Fani (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla we-17 kuMeyi 2017 ukuya ku-16 kuMeyi 2020]</p> <p>UNKosk. Gantana (iLungu leBhodi)</p> <p>UMnu. D Lakay (iLungu) [Ithuba lakhe njengelungu leBhodi liphele ngowe-10 kuDisemba 2011] [Ithuba lakhe njengelungu leBhodi liye landiselwa ukususela kumhla we-11 kuDisemba 2017 de kube ngowe-10 kuMatshi 2018.]</p> <p>[Ithuba lakhe njengelungu leBhodi landiselwe ukususela kowe-11 Matshi 2018 ukuya kowe-10 kuDisemba 2018, watsho wachongelwa ukuba nguSihlalo weBhodi.]</p> <p>Gqr. P. Voges (iLungu) [Urhoxe njengelungu leBhodi ngowe-13 kuMatshi 2018]</p>
IKomiti yoPhicotho-zincwadi	4	4	<p>UMnu. MR Burton (iLungu langaphandle elingelungu lesigqeba esilawulayo) [Unyulwe njengoSihlalo weKomiti yoPhicotho-zincwadi ngowama-29 kuFebruwari ka-2016 ukuze aqhube kunye neli thuba lakhe, ithuba lakhe laphela ngowe-16 kuFebruwari 2018.]</p> <p>UMnu. G Harris (iLungu langaphandle elingelungu lesigqeba esilawulayo) [Unyulwe njengoSihlalo weKomiti ngowe-17 kuFebruwari 2018 ukuze aqhube kunye neli thuba lakhe eliphela ngowe-16 kuFebruwari 2019.]</p> <p>UMnu. C Whittle [Unyulelwe kwiKomiti ngowama-29 kuFebruwari ngo-2016]</p> <p>UMnu. R Kingwill (iLungu langaphandle elingelungu lesigqeba esilawulayo) [Unyulelwe kwiKomiti ngowe-17 kuFebruwari 20-18 de kube ngowe-16 kuFebruwari ka-2021]</p> <p>UMnu. T. Arendse (iLungu) [Ngokwesiphakamiso seSCOF, uMnu. Arendse usaqhuba njengomonyulwa weBhodi kwiKomiti yoPhicotho-zincwadi, kodwa njengelungu langaphandle.] [Ithuba lakhe njengelungu leBhodi lipheleliwe ngowe-11 kuFebruwari 2018.]</p> <p>UMnu. D Lakay (iLungu) [Unyulwe kwiKomiti njengelungu langaphandle ukususela ngowama-27 kuMatshi 2018]</p>
IKomiti yemiCimbi emalunga neeKhasino	5	3	<p>Gqr. P. Voges (uSihlalo) [Urhoxe njengelungu leBhodi ngowe-13 kuMatshi 2018]</p> <p>UMnu. D Lakay (iLungu) [Unyulwe njengoSihlalo weKomiti ukususela ngomhla wama-27 kuMatshi ka-2018]</p> <p>UMnu. S Faku (iLungu)</p> <p>UNKosk. C Fani (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla wama-27 kuMatshi ka-2018]</p>

Ikomiti	Inani leentlanganiso ezibanjweyo	Inani lamalungu	Amagama amalungu
Ikomiti yezeMali neIT	5	3	UNkosk. Gantana (uSihlalo) UMnu. T Arendse (iLungu) [Ithuba lakhe njengelungu leBhodi lipheleliwe ngowe-11 kuFebruwari 2018.] UNkosk. C Fani (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla wama-27 kuMatshi ka-2018] UMnu. D Lakay (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngomhla wama-27 kuMatshi ka-2018 ukuba aqhuba kunye nethuba lakhe njengelungu leBhodi, yaye ithuba lakhe landiselelwe ukuba de kube ngowe-10 kuDisemba 2018]
Ikomiti yezemiDyarho yamaHashe	4	3	UMnu. CA Bassuday (uSihlalo) UNkosk. Gantana (iLungu) [Akasekho kwiKomiti ukususela ngowama-27 kuMatshi 2018] UMnu. D Lakay (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngomhla wama-30 kuAgasti ka-2016] UMnu. S Faku (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngomhla wama-27 kuFebruwari de kube ngowama-27 kuMatshi ka-2018] UNkosk. C Fani (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngomhla wama-27 kuFebruwari de kube ngowama-27 kuMatshi ka-2018]
Ikomiti yeZakhono zaBantu	4	3	UMnu. S Faku (uSihlalo) UMnu. CA Bassuday (iLungu) UNkosk. C Fani (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngowama-30 kuMeyi ka-2017] UNkosk. Gantana (iLungu) [Akasekho kwiKomiti ukususela ngowama-30 kuMeyi ka-2017]
Ikomiti yokuKhutshwa kweeLayisenisi	6	3	UMnu. CA Bassuday (iLungu) [Unyulelwe njengoSihlalo weKomiti ukususela ngomhla wama-27 kuFebruwari ka-2018] UMnu. T Arendse (obesakuba nguSihlalo) [Ithuba lakhe njengelungu leBhodi lipheleliwe ngowe-11 kuFebruwari 2018.] UNkosk. C Fani (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla wama-27 kuFebruwari ka-2018] Gqr. P Voges (iLungu) [Urhoxe njengelungu leBhodi ngowe-13 kuMatshi 2018]
Ikomiti yeLPM	4	3	UMnu. D Lakay (uSihlalo) UMnu. T Arendse (iLungu) [Ubulungu bakhe beKomiti bupheleliwe ngowama-30 kuMeyi 2017] [Ithuba lakhe njengelungu leBhodi lipheleliwe ngowe-11 kuFebruwari 2018.] UMnu. C Bassuday (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla wama-27 kuMatshi ka-2018] UNkosk. C Fani (iLungu) [Unyulelwe kubulungu beKomiti ukususela ngomhla wama-30 kuMeyi ka-2017 de kube ngowama-27 kuMatshi ka-2018] UMnu. S Faku (iLungu) [Unyulelwe kubulungu beBhodi ukususela ngomhla wama-27 kuMatshi ka-2018] Gqr. P Voges (iLungu) [Urhoxe njengelungu leBhodi ngowe-13 kuMatshi 2018]

## AMALUNGISELELO OKUHLAWULWA KWEBHODI

### Inani leentlanganiso zeBhodi:

Intlanganiso yesiqhelo okanye ekhethekileyo apho iBhodi ixoxa ize ithathe izigqibo malunga nemiba ephantsi kwamagunya nemisebenzi yayo esemthethweni.

Ukuhlawulelwa kweentlanganiso zeBhodi ezibanjelwa eziofisini lixabiso elisisigxina lama-**R4 738.72**, nokuba iye yande kangakanani intlanganiso yaye iquka nexesha lokulungiselela, elohamba kunye neekhilomitha ezihanjwayo.

### IiKomiti zeBhodi neminye imiCimbi:

- Intlawulo yezinye iintlanganiso neminye imicimbi, efana neentlanganiso zeekomiti kunye neentlanganiso zomamelo-zimvo zoluntu, umzekelo, ibalwa ngokweyure, ze ngaphezu kwexesha elizinyasiweyo, ibe lixesha elihanjwayo, ixesha lokulungiselela intlanganiso kunye nembuyekezo yeekhilomitha ezihanjwayo.
- Ixabiso leyure yi-**R592.34** ngeyure.
- Le mbuyekezo ihlawulwa ukuya kutsho kwelona xesha liphezulu lihambelana neeyure ezisi-8, kunye neekhilomitha ezihanjwayo.
- Le nto yenzelwa ukuba amalungu uabonise kuNobhala ekuqaleni kwentlanganiso nganye ukuba lingakanani ithuba alisebenzisileyo ukulungiselela loo ntlanganiso.
- Iikhilomitha ezihanjwayo kwiimeko apho iindlela zohlukileyo kwindlela yesiqhelo iya eofisini yeBhodi, nazo zinikwa uNobhala weBhodi ngumntu ngamnye.

### **USihlalo -:**

Inani leentlanganiso zeBhodi: yi-**R6 098.48** ngentlanganiso nganye

IiKomiti zeBhodi neminye imiCimbi: yi-**R762.31** ngeyure ukuya kutsho kwezona yure zininzi zisi-8.

### **USEkela-sihlalo -:**

Inani leentlanganiso zeBhodi: yi-**R4 738.72** ngentlanganiso nganye

IiKomiti zeBhodi neminye imiCimbi: yi-**R592.34** ngeyure ukuya kutsho kwezona yure zininzi zisi-8.

### **Ukubambela njengoSihlalo -:**

Inani leentlanganiso zeBhodi: yi-**R5 309.52** ngentlanganiso nganye

IiKomiti zeBhodi neminye imiCimbi: yi-**R663.69** ngeyure ukuya kutsho kwezona yure zininzi zisi-8.

## IMBUYEKEZO YAMALUNGU EBHODI

Igama	Imbuyekezo	Esinye isiboneleyo	Enye imali ebuyiswayo	Iyonke
IBHODI	R	R	R	R
Mnu. DT Lakay (Chairperson)	254 987.02	-	12 840.78	267 827.80
Mnu. TC Arendse (Chairperson-April to February 2018)	287 581.68	-	7 218.24	294 799.92
Gqr. P Voges (Vice-Chairperson)	137 422.93	-	14 103.60	151 526.53
Mnu. CA Bassuday	218 474.79	-	2 405.47	220 880.26
Mnu. S Faku	218 573.50	-	726.77	219 300.27
Nkosk. C Fani	150 059.49	-	-	150 059.49
<b>Ewonke</b>	<b>1 267 099.41</b>	<b>-</b>	<b>37 294.86</b>	<b>1 304 394.27</b>

## UTYELELO LWAPHESHEYA LWAMALUNGU EBHODI

Khange kubekho malungu eBhodi nabasebenzi batyelela phesheya kulo-nyaka mali.

IKOMITI ESISIGXINA YEEAKHAWUNTI ZIKARHULUMENTE		
Umhla wesigqibo	Iinkcukacha	Inkqubela ekuqhutyweni kwaso
14 kuDisemba 2017	Ukuba eli Qumrhu licebise iKomiti kwiintlanganiso zayo ebezichotshelwe kunyaka-mali ka-2016/17, kuquka nokuba nexabiso kwezi ntlanganiso ngokunjalo neziphumo zazo.	I-SCOF iza kulungiselela ukuchophela intlanganiso neBhodi.
14 kuDisemba 2017	Ukuba eli Qumrhu licebise iKomiti malunga nezixhobo ezinikwe abanini-zilayisenisi ukwenzela ukuba bancedise uluntu olungathathi ntweni, kuquka uluntu olufumene ezi zixhobo.	I-SCOF iza kulungiselela ukuchophela intlanganiso neBhodi.
14 kuDisemba 2017	Ukuba eli Qumrhu licebise iKomiti malunga nokusekwa kweQumrhu loNgcakazo oluneNkathalo eNtshona Koloni, kuquka imingeni neempumelelo zalo zonyaka-mali ka-2016/17.	I-SCOF iza kulungiselela ukuchophela intlanganiso neBhodi.
14 kuDisemba 2017	Ukuba eli Qumrhu licebise iKomiti malunga nelahleko yemali eyenzeke eNtshona Koloni ngenxa yokungcakaza okungekho mthethweni, ngonyaka-mali ka-2016/17.	I-SCOF iza kulungiselela ukuchophela intlanganiso neBhodi.
14 kuDisemba 2017	Ukuba eli iQumrhu licebise iKomiti malunga nescwangciso sokuqhuba umsebenzi esiye sasetyenziselwa ukuxhasa isicelo sokufakelwa izi-R18 679 118 ngalo nyaka-mali uphononongwayo.	I-SCOF iza kulungiselela ukuchophela intlanganiso neBhodi.

#### 4. ULAWULO LWEMINGCIPHEKO

Ulawulo lwemingcipheko ngundoqo wemisebenzi yeBhodi iyonke. Ngokusebenzisa uLawulo lwemiNgcipheko yeZiko, iBhodi ijonge ukuqinisekisa ukuba iyaqhubeka nokuphumeza iinjongo eziphambili zayo.

Ulawulo lwemingcipheko lweBhodi lubandakanya:

- Ukufakwa kolawulo lwemingcipheko kuzo zonke izinto ezenziwayo nakwizigqibo ezithathwa yiBhodi;
- Ukubona kwangethuba nokulandelela iimeko ezitshintshayo zentlalo, zendalo nezomthetho;
- Ukulawula imingcipheko ngokwezona ndlela ziphumelelayo zenziwa ngabaye, nokubonisa inyameko ekuthathweni kwezigqibo;
- Ngokuphathelele nokuthotyelwa komthetho njengowona mgangatho uphantsi;
- Ukulungelelanisa iindleko zokulawula imingcipheko neenzuzo ezilindelekileyo; kunye
- Nokwazisa abasebenzi malunga nemfuneko yokulawulwa kwemingcipheko.

Izicwangciso zokulawula imingcipheko ezenzelwa ukuchonga nokulawula imingcipheko kwiBhodi zibandakanya ukuthathelwa ingqalelo koku kulandelayo:

- iBhodi, iiNtloko zamaSebe kunye nabaLawuli banoxanduva lokubeka esweni ulawulo lwemingcipheko;
- iBhodi, iiNtloko zamaSebe kunye nabaLawuli zivula indlela evulelekileyo neyamkela izimvo zabanye xa isombulula iingxaki zemingcipheko;
- iiNtloko zamaSebe kunye nabaLawuli baxhasa, bacebise baze baqhube imigaqo-nkqubo evunywe yiBhodi;
- iBhodi ithathela ingqalelo ngobulumko nokuqiniseka ze ichaze ngeziphumo zemingcipheko namathuba ezemali nangengawemali;
- uMphathi oyiNtloko, iiNtloko zamaSebe kunye nabaLawuli banoxanduva lokukhuthaza iindlela zolawulo olufanelekileyo lwemingcipheko ngaphakathi kwiiyunithi zabo; yaye,
- izikhombisi eziphambili zemingcipheko kufuneka zichongwe ze zibekwe esweni qho ngekota.

iBhodi ithatha uxanduva lokulawula umngcipheko ngokubeka umkhomba-ndlela wendlela yokujongana kwanokulwa nomngcipheko kweli qumrhu. iBhodi iwuthatha umngcipheko njengeyona nto iphambili kwindlela ethatha ngayo izigqibo neyenza ngayo imisebenzi yayo. ULuhlu lwemiNgcipheko luvunywa yiBhodi ize iphinde yamkele ingxelo emana ingeniswa malunga nolawulo lwemingcipheko.

iBhodi iyithathela ingqalelo imingcipheko ezibona isengozini yayo, kodwa kuba iliqumrhu likarhulumente yaye isebenza ngeemali zikarhulumente, imbalwa imingcipheko enokumelana nayo iBhodi. Nawuphi omnye umngcipheko oseleyo ongaphaya kwemingcipheko enokumelana nayo iBhodi ingamkelwa kuphela emva kokuba isayinelwe nguMlawuli oyiNtloko.

iBhodi, iiNtloko zamaSebe kunye nabaLawuli bayokufuneka zimane zivavanya imingcipheko yeziko ngokwezikhokelo neendlela abazinikwe nguGunyaziwe oLawulayo, onguMEC. Kananjalo, kuye kumana kuphononongwa imingcipheko yesebe ngalinye ngokuhambelana nescwangciso sentsebenzo yonyaka (i-annual performance plan - iAPP) kunye nebhajethi epheleleyo.

Ezinye iinkalo ekunokubuya kugxilwe kuzo ziya kusukela kuloo miba ifanelekileyo kwiBhodi njengoMlawuli woNgcakazo eNtshona Koloni.

## 5. ULAWULO LWANGAPHAKATHI

NgokoMphicothi-ziNcwadi Jikelele waseMzantsi Afrika, ulawulo lwangaphakathi lweBhodi luyasebenza. IBhodi ibeke uluhlu lwemigaqo-nkqubo neenkqubo zokusebenza ezifanayo, nezilungiselelwe ukulawula nolawulo olufanelekileyo lwemicimbi yeBhodi. Uxanduva lokuqhuba ezi ndlela zokulawulwa lunikwe uCEO. Noko kunjalo, abaphicothi-zincwadi bangaphandle nabangaphakathi bavavanya iindlela zolawulo ezingaphelelanga nje ekuphumeleleni, koko ezihambelana noko kubekwe kwiPFMA.

Ngeli thuba lalo nyaka uphononongwayo, kuye kwaqulunqwa uluhlu lwemingcipheko, kwenziwa uphononongo oluqhubekayo lokujonga ukuba iinkqubo zolawulo ukwenzela ukuthintela imingcipheko, kwaza kwangeniswa iingxelo kwiKomiti yezeMali neIT, kunye nakwiKomiti yoPhicotho-zincwadi, zaz iziphakamiso zafakwa kwiBhodi.

## 6. UPHICOTHO-ZINCWADI LWANGAPHAKATHI KUNYE NEKOMITI YOPHICOTHO-ZINCWADI

Injongo yokwenza uphicotho-zincwadi lwangaphakathi rhoqo ngekota kukunika iBhodi iinkonzo ezizimeleyo nezineengqinisekiso yeenjongo zokunceda ukuphucula ukusebenza kweBhodi. Abaphicothi-zincwadi bangaphakathi banceda ngokuza nenkqubo esebenza ngendlela ethile nelandela loo ndlela ukuvavanya ukukwazi kweBhodi ukulawula imingcipheko, ulawulo nenkqubo yolawulo.

Intloko yophicotho lwangaphakathi inika ingxelo yayo kuCEO ze ichaze ngokusebenza kwayo kwiKomiti yoPhicotho.

Nanga amalungu eKomithi yoPhicotho-zincwadi abezimasa iintlanganiso:

Igama Lelungu	Ilinani Leentlanganiso Aye Kuzo
1. UMnu. G Harris [uSihlalo] [Unyulwe njengoSihlalo weKomiti ukususela ngomhla we-17 kuFebruwari ka-2018]	ezi-4 kwezi-4
2. UMnu. C Whittle	ezi-4 kwezi-4
3. UMnu. M Burton [Ithuba lakhe liphelelwe ngowe-16 kuFebruwari ka-2018]	ezi-3 kwezi-3
4. UMnu. T Arendse [Obelilungu ngenxa yesikhundla sakhe, emele iBhodi] [Ithuba lakhe liphele ngowe-11 kuFebruary 2018]	ezi-3 kwezi-3
5. UMnu. R Kingwill [Osanda konyulwa ukususela ngomhla we-17 kuMatshi 2018]	e-1 kwe-1
6. UMnu. D Lakay [Olilungu leBhodi ngenxa yesikhundla sakhe, emele iBhodi] [Usanda kunyulwa ngomhla wama-27 kuMatshi 2018]	e-1 kwe-1

Igama	IziQinisekiso zeMfundo	Ngowangaphakathi okanye ngowangaphandle	Ukuba ngowangaphakathi, isikhundla sakhe apha kwiBhodi	Umhla wokuqeshwa	Umhla wokurhoxa	Inani leentlanganiso aye kuzo
<b>G Harris</b>	B. Com Hons CA(SA)	Ngowangaphakathi	Awuchaphazeleki lo mba	29 Februwari 2016	Awuchaphazeleki lo mba	4
<b>C Whittle</b>	B.Com, PGDA, CA(SA)	Ngowangaphakathi	Awuchaphazeleki lo mba	29 Februwari 2016	Awuchaphazeleki lo mba	4
<b>M Burton</b>	B. Compt. Hons CA(SA)	Ngowangaphakathi	Awuchaphazeleki lo mba	17 kuFebruwari 2015	16 kuFebruwari 2018	3
<b>T Arendse</b>	CTA CA(SA)	Ngowangaphakathi	Ilungu leBhodi	26 Februwari 2014	[Usebenza njengelungu langaphandle ukususela ngowama-27 kuOkthobha ka-2015] [Ithuba lakhe liphele ngowe-11 kuFebruwari 2018]	3
<b>R Kingwill</b>	B.Com CTA CA(SA)	Ngowangaphakathi	Awuchaphazeleki lo mba	17 kuFebruwari 2018	Awuchaphazeleki lo mba	1
<b>D Lakay</b>	B.Com Accounting	Ngowangaphakathi	Ilungu leBhodi	27 kuMatshi 2018	Awuchaphazeleki lo mba	1

## 7. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

IBhodi ithobela umgaqo ngamnye wayo yonke imithetho nemiMisele efanelekileyo.

IBhodi inoxanduva lolawulo nokulandelwa kwemithetho nemigaqo eyichaphazelayo. IBhodi inike uCEO kunye nesigqeba esiLawulayo uxanduva lokuqhuba nokuqinisekisa ukulandelwa kwemithetho nemigaqo echaphazekayo.

Yonke imithetho nemigaqo echaphazela iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni ibizezona nkalo kugxilwe kuzo kulo nyaka kunikwa ingxelo yawo. IBhodi isebenza ngokwemithetho nemigaqo efanelekileyo yaye nemigaqo-nkqubo neenkqubo ezilandelwa yiBhodi zisekelwe kuloo mithetho nemigaqo iyichaphazelayo iBhodi.

IBhodi inesebe langaphakathi lezomthetho, yaye isoloko ibekwe esweni imeko yokulandelwa kwemigaqo ukwenzela ukuqinisekisa ukuba iBhodi iyaphendula kutshintsho nophuhliso olwenzeka kwemithetho nemigaqo eyichaphazelayo. Ukulawulwa kwendlela iBhodi eyilandela ngayo imithetho kwenziwa ngokuphangaleleyo ngokuthi kujongwe ukuba loo mithetho nemigaqo efanelekileyo inxulumana njani kwanokuba ikuchaphazela njani ukusebenza kweBhodi. IBhodi kunye neeKomiti zayo ziyaqhuba nokubeka esweni ukuba iBhodi iyayilandela na imithetho nemigaqo efanelekileyo.

Iindawo ekuwangciselwe ukuba kugxilwe kuzo ziya kuboniswa kukuphuhliswa kwemithetho nemigaqo echaphazela iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Kulo nyaka-mali ka-2017/18 khangela kubekho kubonakale zohlwayo ziphathekayo okanye ziphindwayo, okanye kubekho zilumkiso kungenjalo iintlawulo zokophulwa okanye ukungalandelwa kwezibophelelo zomthetho.

## 8. UBUQHINGA NOBUQHOPHOLOLO

IBhodi yaphumeza umgaqo-nkqubo wokulwa nobuQhinga nobuQhophololo kunyaka-mali ka-2011. Lo mgaqo-nkqubo umiselwe ngokupheleleyo yaye udlale indima ekuxelweni kwezenzo zobuqhophololo kusetyenziswa inombolo yefowuni yesizwe nokuxelwa kwazo ngqo kuCEO, othi yena anike ingxelo kwiBhodi.

Imiba engenisiweyo iye iphandwe yiKomiti eJongene nobuQhophololo ze inike ingxelo kuCEO oye aqwalasele loo miba aze anike ingxelo kwiBhodi

## 9. UKUCUTHA UNGQUZULWANO NEZINTO ANAZO AMALUNGU

Kwinyanga kaEpreli yonyaka ngamnye, iBhodi iye ifumane ingxelo yobunini-zabelo kunye namashishini elithatha inxaxheba kuwo ilungu ngalinye leBhodi. Ezi ngxelo zibhalwa phantsi zize zigcinwe efayilini. Ezi ngxelo ziye ziphononongwe ukwenzela ukuqinisekisa ukuba akukho lungu leBhodi lichatshazelwa yiyo nantoni na enokuba nomdla kuyo iBhodi.

Ngaphezu koko, kwintlanganiso nganye yeBhodi, amalungu eBhodi kufuneka achaze ukuba akukho mba unokuthi ube nefuthe kwindlela abona ngayo imiba eza kuxoxwa apho ngenxa yokuba bechaphazeleka ngandlela ithile kuloo miba iza kuxoxwa yiBhodi.

Ngaphezulu, bonke abaniki beenkonzo kufuneka bazalise ifomu eyiWCBD4 ukuwenzela ukuqinisekisa ukuba akukho budlelwane phakathi komniki-nkonzo kunye naye nawuphi umntu osebenza kwiBhodi.

## 10. IMIGAQO YOKUZIPHATHA

IBhodi iqinisekisa ukuba indlela eziphethe ngayo iOfisi yeBhodi ihambelana neendlela zokuziphatha ngokusesikweni zeli qumrhu. Zikhona iiNdelela yokuziphatha ngokuFanelekileyo kunye neenkqubo zokuqinisekisa ngolu hambelwano. Amalungu eBhodi aziphatha ngokusesikweni ngokuhambelana neeNdelela zokuziphatha ngokuFanelekileyo kunye nemisebenzi yawo yokubandakanyeka kubudlelwane phakathi kommeli womnini-propati nabo baza kufumana inzuzo. IBhodi ibonisa umzekelo weziko eliziphethe ngendlela yaye ikwangumzekelo kubasebenzi ngokwendlela ewenza ngayo umsebenzi wayo yaye ikwasebenzela ukuphucula eli qumrhu namaqela alo achaphazelekayo.

Le miGaqo yokuZiphatha ingundoqo ekubeni iBhodi iphumeze umgomo wayo wokukhuthaza ukuba uluntu luyithembe kunye nokudala imeko ezinzileyo yokubekwa esweni kokulandelwa komthetho ngendlela enobulungisa, engenamagingxi-gingxi kunye nesebenzayo.

Le miGaqo ifuna kuphunyezwe imigangatho ephezulu ngokuthi ikhokelele abasebenzi namalungu eBhodi yeBhodi ekubeni basebenze ngokugqwesileyo yaye baqhubeka nokuphucula imigangatho yomsebenzi wabo.

Le miGaqo yokuZiphatha iyafumaneka kwi-intanethi ukuba ibe nokusetyenziswa ngabo bonke abasebenzi namalungu eBhodi, kusetyenziswa i-intranethi yeBhodi, wonke umntu akwaziyo ukungena kuyo. Xa umntu eqala ukuphangela kunye naxa onyulwe njengelungu leBhodi, le miGaqo iba yinxalenye yephakeyiji yokumngenisisa emsebenzini, yaye wonke umntu kufuneka asayine ukuba uyifumene.

Ukulandelwa kwale miGaqo yokuZiphatha kunyanzeliswa ngokungqoqo kuze kubekwe esweni, yaye nabani na owaphula le miGaqo uye alulekwe ngokwemigaqo neenkqubo zoluleko zeBhodi.

## 11. INDLELA YOKUZIPHATHA NGOKUKUKO KWIZIKO

IBhodi inoxanduva lokulawulwa kweendlela zokuziphatha ngokuhambelana neeNdelela zokuziphatha eziFanelekileyo. Iye yaqinisekisa ukuba iyiliwe yaza yaqhutywa imigaqo-nkqubo enxulumene neeNdelela zokuziphatha eziFanelekileyo. Ezi Ndelela zokuziphatha ziFanelekileyo zibandakanywe kwisicwangciso-nkqubo kunye nemisebenzi eyenziwa yiOfisi yeBhodi, okt. Indlela yokuziphatha ngokusesikweni kweli ziko iboniswa kumbono nomgomo weli qumrhu, imigaqo-nkqubo kunye nemisebenzi, izigqibo kunye nendlela yokuziphatha kweBhodi, kananjalo nendlela ewaphatha ngayo amaqhela achaphazeleka angaphakathi nawangaphandle.

Yonke imiba ebekwe kwiiNdelela zokuziphatha eziFanelekileyo iye yabekelwa iso kulo nyaka kunikwa ingxelo yawo.

IBhodi iyaqhubeka ngokubeka esweni ukulawulwa kwendlela yokuziphatha ngokuhambelana neeNdelela zokuziphatha ngokuFanelekileyo yaye iya kuqhuba nokuluthatha olu xanduva.

## 12. UKHUSELEKO KWEZEMPILO NEMIBA YENDAWO ESINGQONGILEYO

IBhodi imisele iKomiti yeMpilo noKhuseleko eMsebenzini (iOccupational Health and Safety Committee - iKomiti yeOHASA) eyasekwa ngokoMthetho weMpilo noKhuseleko eMsebenzini (iOccupational Health and Safety Act) wama-85 ka-1993. IKomiti yeOHASA, enabameli bawo onke amasebe kwiBhodi, idibana qho ngekota kunyaka wonke ukwenzela ukuphonononga imeko yeMpilo noKhuseleko kwiBhodi kunye nokujongana nemiba enokuvela.

## 13. UMPHATHI OYINTLOKO

Ithuba lokunika inothisi elibekwe kwisivumelwano sengqesho sikaCEO ziinyanga ezintathu (3). Ithuba likaCEO linga pheliswa ngezi ndlela zilandelayo: Xa umsebenzi egqiba ithuba okanye ithuma elandisiweyo, ezicelele ukuthatha umhlalaphantsi kwangaphambi kwexesha, xa kuphinde kwalungiswa eliya thuba lokuqala okanye wandiselwa ngumqeshi ithuba, eye wazirhoxela emsebenzini, okanye eye wasweleka.

U-CEO akanabulungu kumaqhumrhu alawulayo angaphandle kweBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Sele kucwangciselwe ukugcwaliswa kwesithuba sikaCEO kulandelwa isiCwangciso sokuValwa kweziThuba seBhodi.

## 14. UNOBHALA WENKAMPANI

IBhodi ayinaye uNobhala weNkampani. Kodwa ke, ineyunithi enabasebenzi abathathu abakwiSebe labaLawuli, nabasebenza njengooNobhala bayo.

## 15. UKUKHATHALELA ULUNTU

Noxa iBhodi ingenazinkqubo zakukhathalela uluntu kulo nyaka, kodwa iBhodi inemiqathango eyibekayo kubanini-layisenisi ukuba baqinisekise ukuba babeka imali bucala ukwenzela ukuncedisana noluntu oluhluphekayo.

IBhodi ikwaseke iiForam yokuNgcakaza ngeNkathalo yeNtshona Koloni eza kujongana neengxaki ezibangelwa lungcakazo.

## 16. UXANDUVA LWESHISHINI

IBhodi ithatha uxanduva lobushishini ngokuba ibonise umkhombandlela wendlela iOfisi yeBhodi enokunximebelana ithethe nayo ngayo. IBhodi iqinisekisa ukuba intsebenzo yeli qumrhu nonxulumano lwalo namaqela achapazeleka kumsebenzi wayo akhokelwa nguMgaqo-siseko kunye noMqulu wamaLungelo oLuntu. IBhodi iqinisekisa ukuba eyona njongo, iindlela zokuziphatha ezamkelekileyo kunye nokuziphatha kweli qumrhu kuyahambelana noxanduva lwalo lobushishini.

Ekuqhubeni kwayo umsebenzi wayo, ibhodi ithathela ingqalelo indawo yomsebenzi, uqoqosho, uluntu kunye nendalo esingqongileyo. Amakhwenkwe ayehleli phantsi kwemithi ezahlule angamaqela IBhodi ithathela ingqalelo ukuthenjwa luluntu, ukuthembeka, impilo, ukhuseleko kunye nentlalontle gabalala kunye nokulungelelana kwentlalo yabahlali beli Phondo zizinto ezixhomekeke ekulawulweni kwakhe wonke umntu, iindawo, izenzo, unxulumano kunye nemicimbi enxulumene nokungcakaza kunye nemidyarho. Ikwathathela ingqalelo umba wokuba amathuba okungcakaza nemidyarho eza nemingcipheko nobungozi obuthile kubahlali bePhondo, nto leyo ibonisa ukufaneleka kokubekwa kwezithintelo, imigaqo nolawulo olufanelekileyo.

IsiCwangciso seNtsebenzo yoNyaka seBhodi sihambelana nesiCwangciso sokuSebenza sePhondo leNtshona Koloni, nesinezi Njongo ziPhambili zePhondo zintlanu:

1. Ukudala amathuba okuhluma kunye nawemisebenzi
2. Ukuphucula iziphumo zemfundo kunye namathuba ophuhliso lolutsha
3. Ukwandiswa kokuba sempilweni nokhuseleko, kwanokujongana neengxaki zentlalo
4. Ukwenzela ukuba indalo ephilayo esingqongileyo ikwazi ukumelana neemeko, izinze, ibe semgangathweni yaye iquke konke
5. Ukuzinzisa ulawulo olululo kunye nokunikwa kweenkonzo okundindeneyo ngokusebenzisa ubambiswano kunye nokuhanjelaniswa kokunatyiswa kokusetyenziswa komhlaba.

IBhodi ibeka esweni, ngokuqhubekayo, indlela iziphumo zezenzo zeli qumrhu ezithi zisichaphazele ngayo isidima salo njengequmrhu elinoxanduva lobushishini.

IBhodi iza kuqhubeka nokwenza umsebenzi wayo wokuthathela ingqalelo indawo yomsebenzi, uqoqosho, uluntu kunye nendalo esingqongileyo.

## 17. UBUDLELWANE NAMAQELA ACHAPHAZELEKAYO

IBhodi ithatha uxanduva lokulawula ubudlelwane bamaqela achaphazelekayo ngokuthi ibeke umkhomba-ndlela wendlela emabujongwe buze buqhutywe ngayo ubudlelwane namaqela achaphazelekayo kweli qumrhu. Le ndlela ihambelana neeNdllela zokuziPhatha eziFanelekileyo kunye noMthetho woNgcakazo nemiDyarho yeNtshona Koloni.

IBhodi ibeka esweni ukusekwa kweendlela kunye neenkqubo ezixhasa uthethathethwano olwakhayo oluphakathi kweil qumrhu namaqela achaphazelekayo. Abanini-layisenisi beBhodi banikwa ithuba lokuya kwiintlanganiso zeeKomiti, ze ngamanye amaxesha kulungiselelwe iintlanganiso zesiikhawu zeBhodi ezenzelwa ukudibana namaqela achaphazelekayo, ukwenzela ukucacisa okanye ukugqibezela umba othile okwajenda yeBhodi. Amalungu eBhodi akwaphambili kwindima yawo yokubeka esweni okuboniswa ngokutyelela iiprojekthi zeCSI ezenziwa ngabanini-layisenisi beBhodi. IBhodi ikwajongana neBhodi kaZwelonke yoNgcakazo, iiBhodi zamaPhondo zoNgcakazo, iSebe likaNondyebo wePhondo, kunye nawo onke amaqela achaphazelekayo, ukwenzela ukuqinisekisa ukuba la maqela ayabandakanyeka, apho kuyimfuneko.

Iinkalo eziphambili ekugxilwe kuzo apha enyakeni ziye zabekwa yimiba ethile ephakanyiswe ngabanini-layisenisi njenge "zihloko ezitshis' ibunzi" ezinxulumene nolu shishino. Imiba efana nokudlala Simahla kunye neBBBEE yiyo ebekugxilwe kuyo kulo nyaka uphononongwayo. Nangona le miba inikwe njengemizekelo "yeenkalo eziphambili ekugxilwe kuzo", yimiba gabalala ekushishino lwezokungcakaza. IBhodi ayikwazi kucwangcisa iinkalo eziphambili eza kugxila kuzo nanjengoko kufuneka iphendule kwimiba eya kuthi ifaneleke kuyo, abanini-layisenisi bayo, uluntu kunye nawo onke amanye amaqela achaphazelekayo.

IBhodi ibeka esweni ukusebenza kakuhle kolawulo lwamaqela achaphazelekayo kwiintlanganiso zeBhodi nezeeKomiti, njengenxalenye yomsebenzi wayo wokubeka esweni. Xa iBhodi ithe yanolwazi malunga nemiba enxulumene namaqela ayo achaphazelekayo, le miba iye inyuselelwe ukuze isonjululwe kwangoko kangangoko.

IBhodi ayikwazi kucwangcisa iinkalo ekuza kugxilwa kuzo kwixa elizayo ngokunxulumene namaqela ayo achaphazelekayo. IBhodi iphendula kwimiba eya kuthi ifaneleke kuyo, abanini-layisenisi bayo, uluntu kunye nawo onke amanye amaqela achaphazelekayo.

## 18. UKURHOLISWA

Amazinga emivuzo yeBhodi ahambelana nalawo abekwe liSebe leeNkonzo noLungiselelo lukaRhulumente (i-DPSA).

IBhodi yenza uxanduva lwayo lokulawula imivuzo ngokuqhuba uMgaqo-nkqubo wokuRholiswa kweBhodi. Lo mgaqo-nkqubo wokurholisa uvunyiweyo ubekela ukurholiswa okunobulungisa, okuhlangabezana neemfuno kunye nokungenamfihlo. IBhodi ijonge ukulungelelanisa umgaqo-nkqubo wayo wokurholiswa kunye nesicwangciso-nkqubo seziko layo ngokunjalo nokuqhutywa kweso sicwangciso-nkqubo. Olu hambelwaniso lwandisa intsebenzo nokufezeka kweli ziko, ngokwenjalo lusandisa ukufezekiseka kweenjongo zeziko. Ulawulo lwemirholo lubaluleke kakhulu kweli qumrhu nanjengo ukungalawulwa kakuhle kwemirholo kunokuba nechaphaza elibi kumalungu aya kulandela kweli ziko - ifuthe elo libe lelezemali nendlela yokusebenza.

Ukurholiswa kwamalungu eBhodi kunye nesiGqeba esiLawulayo kucaciswa ngendlela efanelekileyo kumaxwebhu engxelo-mali yaye kuhambelana neemfuno zesiqhelo zokuxelwa kweemali zeGRAP.

## 19. ITEKNOLOJI NEENKCUKACHA

IBhodi inoxanduva lokulawula iitekhnoloji zolwazi kunye nonxibelelwano (i-ICT). IBhodi yamkele isiBophelelo seCGICT, umGaqo-sikhokelo woLawulo lweCOBIT IT/ITIL, kuquka imigaqo-nkqubo, iinkqubo kunye nokuma kokusebenza ngokukoko kwetekhnoloji kunye neenkukacha. IKomiti yezeMali neIT, ngokunjalo neKomiti yoPhicotho-zincwadi zinedisa iBhodi ngolawulo lwetekhnoloji yolwazi.

Iinkalo eziphambili ekugxilwe kuzo kweli thuba kunikwa ingxelo yalo ziquka iinjongo eziphambili ngokwesiCwangciso sokuSebenza sika-2015 - 2020, izibonisi-ntsebenzo ngokwesiCwangciso seNtsebenzo yoNyaka, ukunikwa kwengxelo kwiiKomiti ngeekomiti ngokunxulumene nezehlo ezikhulu, apho kunokwenzeka, ngokunjalo nokunikwa kweBhodi kunye neeKomiti zayo ingxelo yekota ngokunxulumene nemiba yeTekhnoloji yeeNkcukacha.

Iingcipheko kunye nolawulo olunxulunyaniswa nokusebenza kwelT ibandakanywe kuLuhlu lwemiNgcipheko yeBhodi. Iziphumo zalo naluphi uhlobo lolawulo lwetekhnoloji neenkukacha zithathelwa ingqalelo ngokusebenzisa isistim yeDesika yoNcedo yeBhodi zize ziphononongwe qho ngeeveki ezimbini.

Iinkalo ezilungiselelweyo ekusaza kugxilwa kuzo ziquka ezi zilndelayo:

- INkqubo yokuFakwa kweziCelo zeeLayisenisi eyenziwa kwi-Intanethi
- IWebhusayithi yala maxesha yeBhodi
- Ukuhlaziywa kwazo zonke iisistim kunye nezicelo.

Siyavuyiswa kukunika ingxelo yethu yonyaka-mali ophela ngowama-31 kuMatshi ka-2018.

### Amalungu eKomiti yoPhicotho-zincwadi kunye nokuzimasa kwawo iintlanganiso

Amalungu ophicotho-zincwadi anala malungu adweliswe apha ngezantsi yaye adibana ubuncinane ka-4 ngonyaka, ngokwemigaqo azibekele yona. Ngonyaka-mali ka-2017/18, kuye kwabanjwa iintlanganiso ezi-4.



Igama Lelungu	Inani leentlanganiso aye kuzo
1. UMnu. G Harris [uSihlalo] [Unyulwe njengoSihlalo weKomiti ukususela ngomhla we-17 kuFebruwari ka-2018]	ezi-4 kwezi-4
2. UMnu. C Whittle	ezi-4 kwezi-4
3. UMnu. M Burton [Ithuba lakhe liphelelwe ngowe-16 kuFebruwari ka-2018]	ezi-3 kwezi-3
4. UMnu. T Arendse [Obelilungu ngenxa yesikhundla sakhe, emele iBhodi] [Ithuba lakhe liphele ngowe-11 kuFebruary 2018]	ezi-3 kwezi-3
5. UMnu. R Kingwill [Osanda konyulwa ukususela ngomhla we-17 kuMatshi 2018]	e-1 kwe-1
6. UMnu. D Lakay [Olilungu leBhodi ngenxa yesikhundla sakhe, emele iBhodi] [Usanda kunyulwa ngomhla wama-27 kuMatshi 2018]	e-1 kwe-1

### UXanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi ichaza ukuba iye yathobela imisebenzi eluxanduva lwayo esusela kwiCandelo 38(51)(a) soMthetho woLawulo lweMali kaRhulumente (Public Finance Management Act) noMmiselo weSebe likaNondyebo 27.1.10. IKomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba iye yamyamkela imiqathango yokusebenza njengeTshatha yeKomiti yoPhicotho-zincwadi, yenza umsebenzi ewubekelweyo ngokuhambelana nale tshatha yaza yalwenza uxanduva lwayo olubhalwe kuyo.

Le Komiti yenze ukuziphonononga kwayo konyaka ngokokulandela kwayo imisebenzi ehambelana neKing IV Report yoLawulo lwaMaziko, itshata nemiqathango yokusebenza yayo, yalandela nemiMiselo yeSebe likaNondyebo kaZwelonke kunye noMthetho woLawulo lweMali zikaRhulumente. IKomiti izithobele zonke iimfuno.

### Iintlanganiso

Abaphicothi-zincwadi bangaphandle nabangaphakathi bachophela iintlanganiso zeKomiti yaye abanamida ekufikeleleni kwiKomiti noSihlalo wayo, yaye baye banethuba lokuthetha neKomiti bengekho abalawuli ukwenzela ukuba ikhululeke iKomiti.

IKomiti iye yaphonononga iingxelo eziphangaleleyo ezisuka kubaphicothi-zincwadi bangaphandle kunye nabangaphakathi, eziye zanikwa iBhodi rhoqo ngummeli oliLungu langaphandle okwiKomiti yoPhicotho-zincwadi zaza zanikwa nanguSihlalo weKomiti yoPhicotho-zincwadi rhoqo ngonyaka.

### UkuSebenza ngeMpumelelo koLawulo lwangaPhakathi

Uphononongo lwethu leziphumo zomsebenzi woPhicotho-zincwadi lwangaPhakathi, obelusekelwe kuvavanyo lwemingcipheko olwenziwe kwiBhodi, luye lwabonisa ubuthathaka obuthile, obuye baxelwa kubaLawuli kwaze kwathathwa amanyathelo okulungisa ezo meko kungenjalo kwacuthwa imingcipheko leyo.

Isistim yeenkqubo zolawulo iyilelwe ukunika ingqinisekiso engenazindleko zininzi yokuba iiasethi zikhuselekile kwanokuba amatyala nemali yeziko zilawulwa ngendlela eyiyo. Inkqubo esetyenziswe yiBhodi kwimingcipheko yemali nolawulo lwemingcipheko iyasebenza, yanele yaye ayifihlisi.

Ngokuhambelana neemfuno zoMthetho woLawulo lweMali kaRhulumente kunye neemfuno zeKing IV Report

yoLawulo lwaMaziko, uPhicotho-zincwadi lwaNgaphakathi lunika iKomiti yoPhicotho-zincwadi nabalawuli ingqinisekiso yokuba iinkqubo zolawulo lwangaphakathi zifanelekile yaye ziyasebenza. Oku kuphunyezwa ngenkqubo yolawulo lwemingcipheko, kunye nokuchongwa kwamanyathelo okulungisa kunye neendlela zokuphucula ulawulo neenkqubo.

Kwiingxelo ezohlukileyo zabaPhicothi-zincwadi baNgaphakathi neNgxelo yoPhicotho-zincwadi emalunga namaXwebhu eNgxelo-mali yoNyaka, kuquka ingxelo yolawulo yoMphicothi-zincwadi Jikelele, kuye kwaqatshelwa ukuba akukho miba ibonisa ziphene kwinkqubo yolawulo lwangaphakathi kungekho nakuphi ukuphuma emgceni. Kananjalo, singaxela ukuba inkqubo yolawulo lwangaphakathi yethuba eliphantsi kophononongo isebenze ngempumelelo nangokwanelisayo.

IKomiti yoPhicotho-zincwadi yanelisekile kukuba umsebenzi woPhicotho-zincwadi lwaNgaphakathi, okhutshelwa kwinkampani yangaphandle, uhamba kakuhle yaye uye wazilungisa iingxaki/iinkqubo zolawulo ezinxulumene nemingcipheko ebichaphazela iBhodi kuphicotho-zincwadi lwayo.

Ngalo nyaka uphantsi kophononongo, kwenziwe olu phicotho-zincwadi lwangaphakathi lulandelayo:

Ukuphononongwa kokuqhutywa nokusebenza kweendlela zeenkqubo zolawulo lwangaphakathi ezizenziwe kulo nyaka, kugxilwe kule mimandla ilandelayo:

- Uphononongo lwamaXwebhu eNgxelo-mali yoNyaka ka-2016-2017 no-2017-2018
- Uphononongo lweeNkcukacha zeNtsebenzo neeNjongo eSele ziBekiwe (iiPredetermined Objectives - iiPDO)
- Ukulandelela iziphumo zophicotho-zincwadi lwangaphakathi nolwangaphandle lwangaphambili
- Uqinisekiso lweeasethi
- Uphononongo lweSebe leIT
- Uphononongo lweSebe lokuLandelwa kwemiThetho
- Uphononongo lwemisebenzi yeBhodi
- Uphononongo lweofisi yoMphathi oyiNtloko
- Uphononongo lweSebe lokuKhutshwa kweeLayisenisi
- Uphononongo lweSebe leAdfin
- Uphononongo lweCandelo lezoMthetho
- Uphononongo lwecandelo leHR

IKomiti yoPhicotho-zincwadi iye yacela umsebenzi othile owongezelelekileyo omalunga nokulawulwa kokuthengwa kwezinto zeziko neTeknoloji yezoLwazi.

## **Ulawulo lwaPhakathi enyakeni neNgxelo yeNyanga/yeKota**

IBhodi ingenise iingxelo zenyanga nezekota kuGunyaziwe oLawulayo. IKomiti yoPhicotho-zincwadi yanelisekile kokubhaliweyo nangumgangatho weengxelo zekota ezilungiswe zaza zakhutshwa yiBhodi ngalo nyaka uphantsi kwengqwalaselo.

## **UkuSebenza kwezeMali**

Kuye kwagqitywa ukulungiswa kweengxelo zezemali, kuquka amaxwebhu eengxelo-mali zonyaka, phantsi kweliso likaNkosk. Z Silwa (CA) SA. IKomiti iye yaphonononga yaza yaneliswa kukuba zifanelekile izakhono namava kaNkosk. Siwa, iGosa eliyiNtloko kwezeMali. IKomiti iphinde yaphonononga yaza yaneliswa kukuba zifanelekile yaye ziyasebenza izakhono nezixhobo (kuquka nabasebenzi) ezikwicandelo lokusebenza kwezemali.

## **UQinisekiso loKhuseleko lwankalo zonke**

Uqinisekiso lufumaneka kubaqinisekisi abaninzi ngokwendle elungelelanisiweyo, ukwenzela ukunqanda ukwenziwa kwento enye ngamaqela ohlukeneyo.

Isicwangciso sophicotho-zincwadi lwangaphakathi siqulunqwa kusetyenziswa uhlobo olusekelwe kuphando, kusetyenziswana nabalawuli. Ngaphezulu, abaphicothi-zincwadi bangaphakathi bayasebenzisana nabangaphandle. Kulo nyaka-mali ka-2018, iKomiti iye yayithathela ingqalelo imingcipheko ebibekwa ngabalawuli, yaphonononga yaza yavuma izicwangciso zokusebenza kophicotho-zincwadi lwangaphakathi kunye nabaphicothi-zincwadi bangaphandle, ngokunjalo nesiphumo somsebenzi wophicotho-zincwadi owenziweyo.

IKomiti yaneliswe kukuba wenziwe umsebenzi womqinisekisi ozimeleyo, nakukwanela kolawulo lwangaphakathi oluqulunqwe ngabalawuli.

## **UkuHlolwa kwamaXwebhu eNgxelo-mali**

Senze oku:

- Siphonononge saza saxoxa malunga namaXwebhu eNgxelo-mali yoNyaka aphicothiweyo, aza kufakwa kwiNgxelo yoNyaka sixoxa noMphicothi-zincwadi Jikelele waseMzantsi Afrika, nabalawuli beBhodi;
- Saphonononga ingxelo yolawulo yoMphicothi-zincwadi Jikelele kunye neempendulo zabalawuli malunga nayo;

- Saphonononga ukuthobela kweBhodi imithetho kunye nemigaqo yemimiselo; saza
- Saphonononga izilungiso ezibalulekileyo ezenziwe ngenxa yolu phicotho.
- Saphonononga amaXwebhu eNgxelo-mali yoNyaka aphicothiweyo alungiswe yiBhodi.

### **Abaphicothi-zincwadi bangaphakathi**

IKomiti iye yakujonga ukuzimela nokusebenza komsebenzi wophicotho-zincwadi lwangaphakathi. IKomiti iphonononge yaza yavuma isibophelelo sophicotho-zincwadi lwangaphakathi kunye nesicwangciso sophicotho-zincwadi lwangaphakathi ezilungiselelwe u-2018; yaye iye yaneliseka emva kwezibhengezo ezenziwe ngabaphicothi-zincwadi bangaphakathi zokuba uqinisekiso olunikwa yiKomiti luyahambelana neNdlela zokuziPhatha ngokuFanelekileyo zeZiko labaPhicothi-zincwadi bangaPhakathi.

ICandelo loPhicotho-zincwadi lwangaPhakathi lufaka iingxelo kwintlanganiso nganye yeKomiti, yaye ezi ngxelo zinika iKomiti umfanekiso wembonakalo yolawulo lwangaphakathi. Yanelisekile iKomiti yimpumelelo yoPhicotho-zincwadi lwangaPhakathi.

### **AbaPhicothi-zincwadi bangaPhandle**

IKomiti yabaPhicothi-zincwadi yanelisekile kukuzimela nokungazibandakanyi kwabaphicothi-zincwadi bangaphandle, nto leyo iquka ukuthathelwa ingqalelo komsebenzi abawenzileyo kunye nokulandela kwabo imiba enxulumene nokuzimela okanye ukungqubana kwemidla, njengoko kubekwe yiBhodi eziMeleyo eLawula abaPhicothi-zincwadi (i-Independent REgulatory Board of Auditors - i-IRBA).

IKomiti ivume isicwangciso-nkqubo sophicotho-zincwadi kunye nemali zophicotho-zincwadi lwangaphandle ukulungiselela uphicotho-zincwadi luka-2018. IKomiti ikwaphonononge intsebenzo kunye nendlela yokuziphatha kwabaphicothi-zincwadi bangaphandle kweli thuba kunikwa ingxelo yalo, yaye yanelisekile ngumgangatho wokusebenza kophicotho-zincwadi lwangaphandle.

IKomiti isiphononongile isicwangciso seBhodi sokuqhutywa kwemiba yophicotho-zincwadi ebiphakanyiswe kunyaka ongaphambili yaye yanelisekile ukuba le miba iye yasonjululwa ngokwanelisayo.

IKomithi yoPhicotho-zincwadi iyavumelana noku yaye iyazivuma iziphumo zoMphicothi-zincwadi Jikelele ezimalunga namaXwebhu eNgxelo-mali yoNyaka, yaye inoluvo lokuba la maXwebhu eNgxelo-mali yoNyaka aphicothiweyo makamkelwe aze afundwe kunye nengxelo yoMphicothi-zincwadi Jikelele.




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**Guy Harris**  
**USihlalo weKomiti yoPhicotho-zincwadi**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**



## Icandelo D: ULAWULO LWEZABASEBENZI

### 1. INTSHAYELELO

Icandelo lezabaSebenzi (uHR) linika inkonzo nenkxaso kwiBhodi neofisi yayo ngeendlela ezihambelana nomgomo weBhodi okukunika indawo ezinzileyo, enobulungisa, esisigxina nelandela umthetho ngokupheleleyo. ICandelo lezabasebenzi (iHR) lixhasa likwaphakamisa iinjongo zeBhodi ngokutyala imeko evumela ukusebenza nekwenzeka kuyo umsebenzi, ngelixa ichonga ikwaphendula kwiimfuno eziguqukayo zabasebenzi bethu abohlukeneyo.

ISebe lakwa-HR lisoloko lizama ukunika iBhodi namasebenzi bayo iingcebiso neenkonziso ezisemgangathweni. Ngeli thuba lika-2017/18 kunikwa ingxelo yalo, icandelo lakwa-HR liye lazisusa iinkqubo zeHR yeBhodi ekusebenziseni ulungiselelo olusebenzisa amaphepha zaya ngasekusebenziseni inkqubo esebenzisa iteknoloji, ngokuthi kukhangelwe ze kuqhutywe inkqubo yesistim yezabaSebenzi eyenziwa nge-intanethi; i-Softline HR Premier.

Bonke abasebenzi bangazifumana kwi-intanethi ngoku iinkqubo zeBhodi zeCandelo lezabaSebenzi, ezifana nekhefu lonyaka, ulawulo lwentsebenzo, uphuhliso lwabasebenzi, uqeqesho nophuhliso kunye nezinye iinkqubo zolungiselelo lwemicimbi yabasebenzi; nto leyo yenza ukuba abasebenzi bafikelele ngokulula kwezi nkqubo zezabasebenzi ngokwenjalo kukwancitshiswa nethuba elithathwa kulungiselelo lwemicimbi yezabasebenzi.

ICandelo lezaBasebenzi lisaqhuba nokukhangelwa iindlela zokunika iBhodi uqeqesho oluthile kwimiba enxulumene nomthetho yaye kweli thuba kunikwa ingxelo yalo iBhodi isebenzisene neInternational Gaming Institute yeYunivesithi yaseLas Vegas ekunikeni abasemagunyeni baseAfrika uqeqesho lokulawulwa kongcakazo, nolube lolokuqala olufana nalo. Ezi nkqubo zoqeqesho lwabasemagunyeni ziza kuqhuba kule minyaka mibini izayo, zigxile kkwimiba emithathu eyile: ukukhutshwa kweelayisenisi, uphicotho-zincwadi lweekhasino kunye nokubhejela imidlalo. Ngaphandle kolu qeqesho lwabasemagunyeni, iBhodi ikwatyala ekuphuculeni izakhono zabasebenzi bayo incedise ngemali abo basebenzi bafuna ukwandisa uqeqesho lwabo lwezemfundo.

Iingxoxo eziqhubayo phakathi kweBhodi, uMphathiswa kunye neSebe lezoThutho nemiSebenzi kaRhulumente zibonakalisa ithuba elihle ekuncediseni ekufunyanweni kwendawo entsha eza kurentwa yiBhodi. Njengokuba indawo esetyenziswa yiBhodi ngoku ingalifanelanga eli ziko, kuvunywe ibhajethi yokurentela iBhodi indawo yaye kuthenjwa kananjalo ukuba iSebe lezoThutho kunye nelemiSebenzi kaRhulumente aza kuzigqibezela iinkqubo zawo zokukhangelwa umniki-nkonzo wendawo yokurenta singaphelanga isiqingatha sonyaka-mali ka-2018/19.

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni izibophelele ekutyaleni ukuqheleka kokwenziwa kweenkonzo kunye nokunika abasebenzi izibonelelo ezikhuthaza impilo, ukuba sempilweni kunye nokulungelelanisa umsebenzi nobomi ngokukuko. Inkqubo yentlalontle yabasebenzi bebhodi (iEWP) enikwa ngumniki-nkonzo wangaphandle (iICAS) isaqhuba ngokuza noncedo olubonakalayo kubasebenzi ngokuthi ibakhuthaze ukuba bakhethe iindlela zokuphila ezisempilweni nezilungelelene nangakumbi.

I-EWP iye zasetyenziswa ngumntu ngamnye (kwiimeko ngeemeko), iinkonzo zamaqela kunye nokukhangelwa kweenkcukacha ze-eCare. Ukusetyenziswa okupheleleyo kwe-EWP okuyi-81.1% kungaphezu komyinge ophakathi ocetyiswayo kweli shishini oyi-14.7%. Loo nto ibonisa ukuba iBhodi ayiphileli nje ekwazini malunga nale nkqubo yeEWP, koko iyazisebenzisa iinkonzo nezibonelelo emele ukuba izifumana nge-EWP.

IBhodi isaqhuba nokuzamela ukuqinisekisa ukuba umoya wabasebenzi uphezulu yaye iye yazondelela ekunikeni iindibano zokwazana kwabasebenzi zarhoqo ngekota, ngokunjalo nokukhutshwa kwabasebenzi okwenziwa kanye ngonyaka kusenzelwa ukuqinisekisa ukuba abasebenzi basempilweni yaye bekhuthazwa ukuba bancokole baze bathathe inxaxheba ekuqhubeni indlela yokusebenza equka umntu wonke weli ziko.

## 2. IINKCUKACHA-MANANI ZOKUQWALASELWA KWABASEBENZI

### liNdleko zabaSebenzi ngokweNkqubo

Inkqubo	#Inkcitho ePheleleyo yeli qumrhu (R' 000)	Inkcitho yezabasebenzi (R' 000)	Inkcitho yezabasebenzi njenge-% yencitho epheleleyo	Inani labasebenzi	Iindleko eziphakathi zomsebenzi ngamnye (R' 000)
Ezolawulo*	22 200	15 764	71%	37	426
Ukulandelwa kwemigaqo	15 444	14 114	91%	27	523
ICandelo lokuKhutshwa kweeLayisenisi	12 890	12 494	97%	24	521
I-IT	4 580	2 471	54%	6	412
<b>Zizonke</b>	<b>55 114</b>	<b>44 843</b>	<b>81%</b>	<b>94</b>	<b>477</b>

\* INkqubo yolungiselelo lweofisi ibandakanya iBhodi, iSebe loLawulo lweOfisi neeMali kunye noLawulo lweZiko

# INkcitho ePheleleyo ayikubandakanyi ukuhla kwexabiso leshishini, ukwehla kwamatyala asahlawulwayo neenkonzoz ezinikelwa ngesisa, kodwa iquka nje inkcitho yezinto ezinkulu

### Iindleko zabasebenzi ngokwezinga lomvuzo

Inqanaba	Inkcitho yezabasebenzi (R' 000)	I-% yencitho yabasebenzi xa ithelekiswa neendleko ezipheleleyo zezabasebenzi	Inani labasebenzi	Iindleko eziphakathi zabasebenzi ngokomsebenzi ngamnye (R' 000)
AbaLawuli abayiNtloko	1 311	3%	1	1 311
AbaLawuli abaPhezulu	6 281	16%	6	1 047
Abanoqeqesho kumakhono athile	9 012	23%	13	693
Abanezakhono	17 862	46%	34	525
Abanezakhono ezingephi	4 362	11%	16	273
Abangenazakhono	-	-	-	-
<b>Bebonke</b>	<b>38 828</b>		<b>70</b>	<b>555</b>

\* Ayiyibandakanyi imbuyekezo yamalungu eBhodi edidi-R1 304 395, isibonelelo sokuthenga izindlu sama-R743 472, imbuyekezo yabasebenzi bethutyana engama-R510 665 kunye nengqikelelo/ulungiselelo lwemivuzo esele itsalwe okutsalwayo ezizi-R3 456 994.

## AmaBhaso okuKhuthaza iNtsebenzo

Inkqubo	AmaBhaso okuKhuthaza iNtsebenzo (R' 000)	Inkcitho yezabaSebenzi (R' 000)	I-% yenkcitho yamabhaso okukhuthaza intsebenzo xa ithelekiswa neendleko ezipheleleyo zezabasebenzi
AbaLawuli abayiNtloko	15	1 311	1%
AbaLawuli abaPhezulu	61	6 281	1%
Abanoqeqesho kumakhono athile	106	9 012	1%
Abanezakhono	199	17 862	1%
Abanezakhono ezingephi	50	4 362	1%
Abangenazakhono	-	-	-
<b>Bebonke</b>	<b>430</b>	<b>*38 828</b>	<b>1%</b>

\* Ayiyibandakanyi imbuyekezo yamalungu eBhodi edidi-R1 304 395, isibonelelo sokuthenga izindlu sama-R743 472, imbuyekezo yabasebenzi bethutyana engama-R510 665 kunye nengqikelelo/ulungiselelo lwemivuzo esele itsalwe okutsalwayo ezizi-R3 456 994.

## IiNdleko zoQeqesho

Icandelo/ iYunithi yoShishino	Inkcitho yezabaSebenzi (R' 000)	Inkcitho yoQeqesho (R' 000)	Inkcitho yoQeqesho njenge-% yeeNdleko zabaSebenzi	Inani labasebenzi abaqeqeshi-weyo	Umyinge weendleko zoqeqesho zomsebenzi ngamnye (R' 000)
IBhodi	1 320	50	3.79%	7	7
Abaphathi	6 343	42	0.66%	10	4
Ulungiselelo lweeOfisi nezeMali	8 101	15	0.19%	8	2
Ukulandelwa kwemigaqo	14 114	77	0.54%	9	9
ICandelo lokuKhutshwa kweeLayisenisi	12 494	169	1.35%	13	13
I-IT	2 471	24	0.97%	3	8
<b>Zizonke</b>	<b>44 843</b>	<b>377</b>	<b>0.84%</b>	<b>50</b>	<b>8</b>

## Inggqesho neZithuba zomsebenzi

Inkqubo	2016/17 Inani labaSebenzi	2017/18 Izithuba zengqesho eziVunyiweyo	2017/18 Inani labaSebenzi	2017/18 zika-2015/16	I-% yezithuba
Ezolawulo	9	9	8	1	11%
Abaphathi	7	7	7	-	-
Abalawuli	7	7	7	-	-
Ukulandelwa kwemigaqo	24	25	22	3	9%
ICandelo lokuKhutshwa kweeLayisenisi	21	22	22	-	-
I-IT	4	4	4	-	-
<b>Bebonke</b>	<b>72</b>	<b>74</b>	<b>70</b>	<b>4</b>	<b>5%</b>

Inkqubo	2016/17 Inani labaSebenzi	2017/18 Izithuba zengqesho eziVunyiweyo	2017/18 INani labaSebenzi	2017/18 zika-2015/16	I-% yezithuba
AbaLawuli abayiNtloko	1	1	1	-	-
AbaLawuli abaPhezulu	6	6	6	-	-
Abanoqeqesho kumakhono athile	13	13	13	-	-
Abanezakhono	35	36	34	2	6%
Abanezakhono ezingephi	17	18	16	2	11%
Abangenazakhono	-	-	-	-	-
<b>Bebonke</b>	<b>72</b>	<b>74</b>	<b>70</b>	<b>4</b>	<b>5%</b>

### Utshintsho kwezengqesho

Icandelo lomvuzo	Inggqesho ekuqaleni kwethuba	Abaqeshiweyo	Abayekisiweyo emsebenzini	Inggqesho ekupheleni kweli thuba
AbaLawuli abayiNtloko	1	-	-	1
AbaLawuli abaPhezulu	6	-	-	6
Abanoqeqesho kumakhono athile	10	-	-	10
Abanezakhono	31	2	2	31
Abanezakhono ezingephi	24	1	3	22
Abangenazakhono	-	-	-	-
<b>Bebonke</b>	<b>72</b>	<b>3</b>	<b>5</b>	<b>70</b>

### Izizathu zokumka kwabasebenzi

Isizathu	Inani	I-% yenani elipheleleyo labasebenzi abemkayo
Ukusweleka	-	-
Ukurhoxa emsebenzini	2	40%
Ukugxothwa	-	-
Ukuthatha umhlala-phantsi	2	40%
Ukugula	1	20%
Ukuphelelwa kwekhontrakhi	-	-
Esinye	-	-
<b>Ewonke</b>	<b>5</b>	<b>100%</b>

Ukurhoxa kwabasebenzi kube ngaphantsi kwe-10% kubasebenzi beBhodi abangama-74. Bobabini abasebenzi abarhoxileyo emsebenzini bafumene izithuba eziphezulu ezingaphandle kweBhodi okanye ezihlawula ngcono.

**EzoBudlelwane Phakathi koMqeshi nabaSebenzi (Labour Relations): Ukungaziphathi kakuhle noluleko**

Uhlobo loLuleko	Inani
Isilumkiso esingabhalwanga phantsi	-
Isilumkiso esibhaliweyo	-
Isilumkiso sokugqibela esibhaliweyo	-
Ukugxothwa	-
<b>Bebonke</b>	<b>-</b>

**liThagethi zeXabiso leZabelo kunye neMeko yeZabelo zeNgqesho**

AmaNqanaba	Amadoda							
	ABANTSUNDU		ABEBALA		AMANDIYA		ABAMHLOPHE	
	Eyangoku	Ithagethi	Eyangoku	Ithagethi	Eyangoku	Ithagethi	Eyangoku	Ithagethi
AbaLawuli abayiNtloko	-	1	1	-	-	-	-	-
AbaLawuli abaPhezulu	-	3	2	-	-	-	-	-
Abanoqeqesho kumakhono athile	2	2	2	2	1	-	-	1
Abanezakhono	5	7	7	10	-	-	3	3
Abanezakhono ezingephi	-	2	3	4	-	-	1	1
Abangena-zakhono	-	-	-	-	-	-	-	-
<b>Bebonke</b>	<b>7</b>	<b>12</b>	<b>16</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>5</b>

AmaNqanaba	Amabhinqa							
	ABANTSUNDU		ABEBALA		AMANDIYA		ABAMHLOPHE	
	Eyangoku	Ithagethi	Eyangoku	Ithagethi	Eyangoku	Ithagethi	Eyangoku	Ithagethi
AbaLawuli abayiNtloko	-	-	-	-	-	-	-	-
AbaLawuli abaPhezulu	-	1	3	2	-	1	-	-
Abanoqeqesho kumakhono athile	-	1	2	2	-	-	2	-
Abanezakhono	5	6	13	12	-	1	-	3
Abanezakhono ezingephi	2	3	8	4	1	-	2	2
Abangena-zakhono	-	-	-	-	-	-	-	-
<b>Bebonke</b>	<b>7</b>	<b>11</b>	<b>26</b>	<b>20</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>5</b>

AmaNqanaba	Abasebenzi abaneNkubazeko			
	AMADODA		AMABHINQA	
	Eyangoku	Ithagethi	Eyangoku	Ithagethi
AbaLawuli abayiNtloko	-	-	-	-
AbaLawuli abaPhezulu	-	-	-	-
Abanoqeqesho kumakhono athile	-	-	-	-
Abanezakhono	-	-	-	-
Abanezakhono ezingephi	-	-	1	1
Abangena-zakhono	-	-	-	-
<b>Bebonke</b>			<b>1</b>	<b>1</b>



# Icandelo E: INGCACISO YEZEMALI

## **1. REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON WESTERN CAPE GAMBLING AND RACING BOARD**

### **Report on the financial statements**

#### **Unqualified opinion**

1. I have audited the financial statements of the Western Cape Gambling and Racing Board set out on pages 66 to 101, which comprise the statement of financial position as at 31 March 2018, and the statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Gambling and Racing Board as at 31 March 2018 and its financial performance and cash flows for the year then ended in accordance the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act (Act No. 1 of 1999) (PFMA) and the Western Cape Gambling and Racing Act, 1996 (Act No. 4 of 1996).
3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Emphasis of matter**

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

##### **Material underspending of the budget**

7. As disclosed in the Statement of Comparison of Budget and Actual Amounts as at 31 March 2018, the entity has materially underspent the overall operating expenditure budget with R1,988,681 (3.7%). The saving mostly due to cost containment measures and relates to savings of communication, travel and subsistence, ICT software upgrade fees, maintenance, cleaning costs, legal fees, audit fees and non-professional services.

##### **Contingent liability**

As disclosed in note 31 of the Annual financial statements, The Western Cape Gambling and Racing Act (Act 4 of 1996) imposed a LPM Operator Fee on LPM Licensed Route Operators. The Operator Fee are leviable for ten years which expired in 2014. The Board inadvertently continued to levy the fee which the Route Operators willingly paid. Accordingly, the fee was paid for three years after the expiry of the ten year period. This overpayment is the subject of the contingent liability which amounts to R17.6 million. Legislative processes are underway to address the contingency and amendments to the Act for this purpose has been advertised in the Draft Western Cape 19th Gambling and Racing Amendment Bill.

It is expected that the successful implementation of the 19th Amendment Bill will resolve this issue.

#### **Responsibilities of accounting authority for the financial statements**

8. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act (Act No. 1 of 1999) (PFMA) and the Western Cape Gambling and Racing Act, 1996 (Act No. 4 of 1996), and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
9. In preparing the financial statements, the accounting authority is responsible for assessing the Western Cape Gambling and Racing Board'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 accounting authority either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

## Auditor-general's responsibilities for the audit of the financial statements

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

## Report on the audit of the annual performance report

### Introduction and scope

12. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the reported performance information, which must be based on the approved performance planning documents of the Western Cape Gambling and Racing Board. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the entity for the year ended 31 March 2018:

Programmes	Pages in the annual performance report
Programme 1 - Board and Administration	20 - 26
Programme 2 - Licensing	27 - 28
Programme 3 - Regulatory Compliance	28 - 29

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

### Predetermined objectives

16. I did not identify any material findings on the usefulness and reliability of the reported performance information for the following programmes:
  - Programme 1 - Board and Administration
  - Programme 2 - Licensing
  - Programme 3 - Regulatory Compliance

## Report on the audit of compliance with legislation

### Introduction and scope

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

18. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

### Other information

19. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report as required by the Companies Act of South Africa, 2008 (Act No. 71 of 2008) (Companies Act). The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.

20. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

21. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Internal control deficiencies

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

*Auditor-General*

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Cape Town  
31 July 2018



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## ANNEXURE – AUDITOR-GENERAL'S RESPONSIBILITY FOR THE AUDIT

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

### Financial statements

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

### Communication with those charged with governance

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the accounting authority that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

## 2. ANNUAL FINANCIAL STATEMENTS

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PA Abrahams  
Chief Executive Officer

## Statement of Financial Position as at 31 March 2018

	Note(s)	2018 R	2017 Restated R
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	8 299 853	8 793 616
Inventories	4	81 797	44 859
Prepayments	5	413 142	582 362
Trade and other receivables	6	602 655	1 884 522
Cash and cash equivalents - Trust funds (securities)	7	10 581 011	9 612 193
Cash and cash equivalents - Trust funds (trust)	7	10 560 415	9 109 431
Cash and cash equivalents - ILSF housing fund	8	142 762	72 054
		<b>30 681 635</b>	<b>30 099 037</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	9	2 719 079	3 246 755
Intangible assets	10	62 483	67 238
Repayments	5	213 885	-
		<b>2 995 447</b>	<b>3 313 993</b>
<b>Total Assets</b>		<b>33 677 082</b>	<b>33 413 030</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trust funds (securities)	7	10 581 011	9 612 193
Trust funds (trust)	7	10 560 415	9 109 431
Trade and other payables	11	6 401 460	8 664 295
Employee benefits	12	2 507 196	2 081 895
		<b>30 050 082</b>	<b>29 467 814</b>
<b>Non-Current Liabilities</b>	12	3 627 000	457 053
Employee benefits			
<b>Total Liabilities</b>		<b>33 677 082</b>	<b>29 924 867</b>
<b>Net Assets</b>		<b>-</b>	<b>3 488 163</b>

## Statement of Financial Performance for the year ended 31 March 2018

	Note(s)	2018 R	2017 Restated R
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Investment income	13	1 007 738	1 053 862
Operating revenue	14	34 834 686	38 857 433
Sale of notes and sundry	15	180 568	1 169 478
<b>Total revenue from exchange transactions</b>		<b>36 022 992</b>	<b>41 080 773</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grant	16	19 707 000	9 908 000
Services in-kind	32	1 510 272	1 398 400
<b>Total revenue from exchange transactions</b>		<b>21 217 272</b>	<b>11 306 400</b>
<b>Total revenue</b>	10	<b>57 240 264</b>	<b>52 387 173</b>
<b>Expenditure</b>			
Amortisation: Intangible assets	9	9 923	7 615
Board awareness programmes		66 650	119 223
Depreciation: Property, plant and equipment	17	1 524 969	1 483 637
Elimination of illegal gambling operations		108 410	50 120
Employee related costs		44 843 397	37 292 238
Finance costs	18	277 016	42 114
Legal fees		561 529	255 689
Other expenses		7 506 247	7 119 487
Rental		119 076	109 407
Travel and subsistence		2 100 263	1 424 486
<b>Total expenditure</b>		<b>57 117 480</b>	<b>47 904 016</b>
<b>Operating surplus</b>	12	<b>122 784</b>	<b>4 483 157</b>
Gain on disposal of assets and liabilities		45 785	75 533
Loss on actuarial valuations		(120 000)	(229 406)
<b>Surplus for the year</b>		<b>(74 215)</b>	<b>(153 873)</b>
		<b>48 569</b>	<b>4 329 284</b>

## Statement of Changes in Net Assets for the year ended 31 March 2018

	Accumulated Surplus R	Total Net Assets R
Opening balance as previously reported	4 000 000	4 000 000
Adjustments		
Correction of errors	1 394 425	1 394 425
<b>Balance at 01 April 2016</b>	<b>5 394 425</b>	<b>5 394 425</b>
Surplus for the year	4 329 284	4 329 284
Surplus payable to Western Cape Government	(6 235 546)	(6 235 546)
Total changes	(1 906 262)	(1 906 262)
<b>Restated Balance at 01 April 2017</b>	<b>3 488 163</b>	<b>3 488 163</b>
Surplus for the year	48 569	48 569
Surplus payable to Western Cape Government	(3 536 732)	(3 536 732)
Total changes	(3 488 163)	(3 488 163)
<b>Balance at 31 March 2018</b>	<b>-</b>	<b>-</b>

## Cash Flow Statement for the year ended 31 March 2018

	Notes	2018 R	2017 Restated R
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Taxes and levies collected		617 016 987	595 036 044
Sale of goods and services		36 034 950	39 457 950
Government grant		19 707 000	9 908 000
Interest income		1 007 738	1 053 862
Services in-kind		1 510 272	1 398 400
Sale of notes and sundry		180 568	1 169 478
		<u>675 457 515</u>	<u>648 023 734</u>
<b>Payments</b>			
Employee costs		(44 843 397)	(37 292 238)
Suppliers		(6 227 849)	(9 954 761)
Finance costs		(277 016)	(42 114)
Provision		-	(1 129 866)
Taxes and levies distributed		(617 340 091)	(594 749 913)
		<u>(668 688 353)</u>	<u>(643 168 892)</u>
<b>Net cash flows from operating activities</b>	24	<u><b>6 769 162</b></u>	<u><b>4 854 842</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	9	(1 037 007)	(355 969)
Proceeds from sale of property, plant and equipment	9	85 504	129 291
Purchase of other intangible assets	10	(5 168)	(34 514)
<b>Net cash flows from investing activities</b>		<u><b>(956 671)</b></u>	<u><b>(261 192)</b></u>
<b>Cash flows from financing activities</b>			
Net receipts and payments for trust funds		2 419 802	563 942
Surplus payable to Western Cape Government redeemed		(6 235 546)	(2 171 567)
<b>Net cash flows from financing activities</b>		<u><b>(3 815 744)</b></u>	<u><b>(1 607 625)</b></u>
<b>Net increase in cash and cash equivalents</b>		<b>1 996 747</b>	<b>2 986 025</b>
Cash and cash equivalents at the beginning of the year		27 587 294	24 601 269
<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>29 584 041</b></u>	<u><b>27 587 294</b></u>

# Western Cape Gambling and Racing Board

Annual Financial Statements for the year ended 31 March 2018

## Statement of Comparison of Budget and Actual Amounts

	Approved Budget	Adjustments	Final Budget	Actual Amounts on Comparable Basis	Difference between Final Budget and Actual	Reference
	R	R	R	R	R	
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Sale of notes and sundry	-	-	-	180 568	180 568	1
Rendering of services	40 766 701	(7 132 952)	33 633 749	34 834 686	1 200 937	2
Interest received	930 000	-	930 000	1 007 738	77 738	
<b>Total revenue from exchange transactions</b>	<b>41 696 701</b>	<b>(7 132 952)</b>	<b>34 563 749</b>	<b>36 022 992</b>	<b>1 459 243</b>	
<b>Revenue from non-exchange transactions</b>						
<b>Transfer revenue</b>						
Government grant	16 407 000	3 300 000	19 707 000	19 707 000	-	
Services in-kin	-	-	-	1 510 272	1 510 272	3
<b>Revenue from non-exchange transactions</b>	<b>16 407 000</b>	<b>3 300 000</b>	<b>19 707 000</b>	<b>21 217 272</b>	<b>1 510 272</b>	
<b>Total revenue</b>	<b>58 103 701</b>	<b>(3 832 952)</b>	<b>54 270 749</b>	<b>57 240 264</b>	<b>2 969 515</b>	
<b>Expenditure</b>						
Personnel	(41 547 914)	-	(41 547 914)	(42 010 974)	(463 060)	4
Finance costs	-	-	-	(277 016)	(277 016)	5
Operating Expenses	(12 289 587)	1 062 952	(11 226 635)	(10 462 175)	764 460	6
<b>Total expenditure</b>	<b>(53 837 501)</b>	<b>1 062 952</b>	<b>(52 774 549)</b>	<b>(52 750 165)</b>	<b>24 384</b>	
<b>Net operating receipts/ (payments)</b>	<b>4 266 200</b>	<b>(2 770 000)</b>	<b>1 496 200</b>	<b>4 490 099</b>	<b>2 993 899</b>	
Acquisition of property plant and equipment	(4 266 200)	2 770 000	(1 496 200)	(1 042 175)	454 025	7
<b>Net receipts/ (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 447 924</b>	<b>3 447 924</b>	
Reconciliation						
Net operating receipts/payments				4 490 099		
<b>Basis difference</b>						
Depreciation and amortisation				(1 534 892)		
Actuarial loss				(120 000)		
Loss on disposal of assets				45 785		
Movement in non-current employee benefits				(2 832 423)		
Services in-kind revenue benefit				1 510 272		
Services in-kind				(1 510 272)		
<b>Actual Amount in the Statement of Financial Performance</b>				<b>48 569</b>		

## Statement of Comparison of Budget and Actual Amounts

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2017 to 31 March 2018.

The budget and the accounting base differ. The financial statements are prepared on the accrual basis using a classification on the nature of the expenses in the statement of financial performance. The financial statements differ from the budget, which is approved on the cash basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget.

In terms of paragraph 12(c) of GRAP 24, the comparison of budget and actual amounts shall present separately, by way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts. For this purpose, all differences exceeding 0.50% of total expenditure were deemed to be material and therefore explanations have only been provided for those differences exceeding the above threshold.

### Explanation of variances

1. The Board does not budget for sundry income.
2. New licence applications received and processed exceeded projected figures. This increase in licence applications resulted in the increase of inspector charge out fees as this income stream directly relates to licence application fees. The budget in respect of the operator's fee was reduced to nil during the adjustment budget process as the ten-year limitation imposed on the levying of LPM operators fees expired in 2014. To address the shortfall in the operating budget, amendments have been proposed to delete the ten-year limitation in Schedule II to the Act. The amendment was included in the Draft Western Cape 19th Gambling and Racing Amendment Bill which was published for public comment.
3. The Board occupies a building free of charge managed by the Department of Public Works and Transport. The deemed benefit received by the Board in terms of GRAP 23 - Revenue from Non-Exchange Transactions amounts to R1 510 272 for the year under review. The Board does not budget for accounting (non-cash) revenue.
4. As of 1 May 2017, the Board introduced a Post-Retirement Medical Aid (PRMA) subsidy benefit to all employees. In terms of the Board's accounting policy, a reconciliation has been performed on the actual amount in order to eliminate accrual type entries in order to make it comparable to the budgeted amount of employee related cost. As part of this reconciliation, an amount of R2 832 423 has been eliminated as this amount represent the movement in the non-current employee benefits of the Board. Non-current employee benefits of the Board are not payable within twelve months and no provision has been made in the Board's operating budget for the period 1 April 2017 to 31 March 2018 for payment of non-current employee benefits.

	Actual (accrual basis)	Adjustment	Adjusted to comparable basis
Personnel	R 44 843 397	R -2 832 423	R 42 010 974

The over expenditure of R463 060 in respect of Personnel cost is due to the following: Additional eight (8) meetings were held by the Board and its Committees to give effect to the Board's statutory mandate. Industry conferences, such as GRAF and IAGR, were held in South Africa for the 2017/18 financial year and the Board made use of the opportunity to attend both conferences. In addition, the Board approved back pay to the HOD's of the Licensing and Compliance departments for services rendered since 2015 when the Racing and Betting Department was absorbed into the Licensing and Compliance departments.

5. The Board does not budget for finance costs. Finance costs is the result of actuarial valuations in terms of the Board's employee benefits.
6. Included in total operating expenditure is an amount of R1 510 272 in respect of services in-kind recognised in terms of GRAP 23 - Revenue from Non-Exchange Transactions which represents a non-cash item. Refer to the table below for adjustment made in respect of the non-cash item.

## Statement of Comparison of Budget and Actual Amounts

	Difference between final budget and actual	Adjustment	Adjusted difference between final budget and actual
Operating expenses	R 764 460	R 1 510 272	R 2 274 732

The saving of R 2 274 732 is mostly due to cost containment measures and relates to savings of communication, travel and subsistence, ICT software upgrade fees, maintenance, cleaning costs, legal fees, audit fees and non-professional services. The budget in respect of operating expenditure has been reduced with R1 062 952 to address the shortfall in the budget due to the loss of the LPM Operator's Fees.

7. The saving of R 454 025 is due to cost containment measures and relates to savings of computers and computer accessories. The capital expenditure budget has been reduced with R 2 770 000 to address the shortfall in the budget due to the loss of the LPM Operator's Fees.

## Accounting Policies

### 1. Presentation of Annual Financial Statements

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

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

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP. These accounting policies are consistent with the previous period.

#### 1.1 Going concern assumption

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

#### 1.2 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgment is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgments include:

##### Impairment of trade receivables

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

##### Fair value estimation

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values due to the short term nature of these assets and liabilities.

##### Provisions and contingencies

Management judgment is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

##### Property, plant and equipment and intangible assets

The Board assesses the useful life and residual values of these assets based on the condition of the assets and the replacement policy of the Board.

##### Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The Board determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the post retirement medical liability. In determining the appropriate discount rate, the Board considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related post-retirement medical liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 12.

#### 1.3 Property, plant and equipment

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services 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.

## Accounting Policies

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any accumulated impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Motor vehicles	Straight line	4 - 10 years
Equipment & Furniture	Straight line	2 - 25 years
Computers	Straight line	3 - 25 years
Computer accessories	Straight line	2 - 15 years
Assets less than R5000	Straight line	2 - 15 years
Leased assets	Straight line	2 - 6 years

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

In assessing whether there is an indication that the expected useful life of an asset has changed, management takes into account factors such as changes in the composition or the use of the asset, planned repairs and maintenance, environmental factors, etc.

In assessing whether there is any indication that the expected residual value of an asset has changed, management considers whether there has been any change in the expected timing of the disposal of the assets as well as other relevant factors.

An asset's carrying amount is written down immediately to its recoverable amount if the carrying amount is greater than its estimated recoverable amount.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 27).

Repairs and maintenance disclosed in Note 27 to the financial statements represents actual costs incurred paid or payable to third parties.

## Accounting Policies

### 1.4 Intangible assets

Intangible asset are initially recognised at cost at the date of acquisition. An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- the cost or fair value of the asset can be measured reliably.

The entity assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date. Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Useful Life
WCGRB Database software	10 years

### 1.5 Financial instruments

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

The Board classifies financial assets and financial liabilities into the following categories:

- Financial assets
- Financial liabilities

#### Classification

The Board classifies financial assets and financial liabilities into the following categories as reflected on the face of the statement of financial position or in the notes thereto:

Financial Assets	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Trade and other receivables	Financial asset measured at amortised cost
Trust funds (securities)	Financial asset measured at amortised cost
Trust funds (trust)	Financial asset measured at amortised cost
ILSF Housing allowance	Financial asset measured at amortised cost

Financial Liabilities	Category
Trade and other payables	Financial asset measured at amortised cost
Trust fund (securities)	Financial asset measured at amortised cost
Trust fund (trust)	Financial asset measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition.

Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through surplus or deficit, which shall not be classified out of the fair value through surplus or deficit category.

## Accounting Policies

### Initial recognition and measurement

Financial instruments are recognised initially when the Board becomes a party to the contractual provisions of the instruments. The Board classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

The Board measures a financial asset and financial liability initially at its fair value.

For financial instruments which are not at fair value through surplus or deficit, transaction costs are included in the initial measurement of the instrument.

### Subsequent measurement of financial assets and financial liabilities

The Board measures all financial instruments after initial recognition using the following categories:

- Financial assets at amortised cost, using the effective interest method, less accumulated impairment losses.
- Financial liabilities consist of trade and other payables and trust funds. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

### Impairment of financial assets

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

A financial asset is considered impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset. If there is evidence, then the recoverable amount is estimated and an impairment loss is recognised.

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

All impairment losses are recognised in surplus or deficit.

Impairment losses are reversed when an increase in the financial asset's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the financial asset at the date that the impairment is reversed shall not exceed what the carrying amount would have been had the impairment not been recognised.

Reversals of impairment losses are recognised in surplus or deficit.

### Trade and other receivables

Trade and other receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in surplus or deficit when there is objective evidence that the asset is impaired.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 3 months overdue) are considered indicators that the trade receivable is impaired.

The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of a provision account, and the amount of the loss is recognised in surplus or deficit within operating expenses.

When a trade receivable is uncollectable, it is written off against the provision account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in surplus or deficit.

### Trade and other payables

Trade and other payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank, in hand and short term fixed deposits. Cash and cash equivalents are measured at amortised cost with changes being included in surplus or deficit.

## Accounting Policies

### 1.6 Taxation

The Board's income is exempt from taxation in terms of Section 10(1)(cA) (i) of the Income Tax Act, 1962.

### 1.7 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

#### Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the prime interest rate.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of return on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

#### Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

### 1.8 Inventories

Inventories are assets in the form of materials or supplies to be consumed or distributed in the rendering of services or distribution in the ordinary course of business.

Inventories are recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to the entity and the cost of the inventories can be measured reliably.

Inventories are initially measured at cost.

Inventories are stated at the lower of cost or net realisable value while cost is determined on a first-in-first-out basis. Net realisable value represents the estimated selling price in the ordinary course of business less any costs incurred in selling and distribution.

Inventory comprise of stationery and computer consumables that shall be consumed within a short-term period in the normal business of the board and not held for resale. Losses and write-downs due to obsolescence or shrinkage are recognised through the surplus or deficit.

### 1.9 Impairment of cash-generating assets

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

## Accounting Policies

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- (a) the period of time over which an asset is expected to be used by the entity; or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

Criteria developed by the entity to distinguish cash-generating assets from non-cash-generating assets are as follow:

### 1.10 Employee benefits

#### Short-term employee benefits

The cost of all short term employee benefits is recognised during the period in which the employee renders the related service.

The provisions for employee entitlements to salaries and annual leave represents the amount which the board has a present obligation to pay as a result of employees' service provided for at the reporting date. The provisions have been calculated at undiscounted amounts based on current salary rates.

#### Long-term employee benefits

The Board has an obligation to provide long-term service benefits to all of its employees. According to the policy of the long-term service allowance scheme, which the board instituted and operates, an employee is entitled to a cash allowance, calculated in terms of the policy, after 10, 20, 30 and 40 years of continued service.

The Board's liability is based on an actuarial valuation. The projected unit credit method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the statement of financial performance.

The amount recognised as a liability for long-term service awards is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The Board recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost; and
- the effect of any curtailments or settlements.

#### Retirement benefits

Retirement benefits are provided for employees through a separate provident fund to which the board contributes.

The fund is regulated by the Pension Funds Act and is operated as a defined contribution plan, and is managed by an independent board of trustees.

Retirement benefits are determined by the contributions to the fund and contributions are charged against income in the year in which they become payable.

#### Post Retirement benefits

The Board provides post-retirement medical benefits by subsidizing medical aid contributions of certain retired staff according to the Board's Post Retirement Medical Aid Policy.. The Board pays 75% as contribution and the remaining 25% is paid by the members. The entitlement of these benefits is usually conditional on the employee remaining in service up to retirement and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 - "Employee Benefits" (using a discount rate applicable to high quality government bonds).

## Accounting Policies

The Board uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the Board recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The Board recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

### 1.11 Provisions and contingencies

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 30.

### 1.12 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

### 1.13 Revenue from exchange transactions

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.

Revenue from exchange transactions refers to revenue that accrued to the board directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable. At the time of initial recognition the full amount of revenue is recognised. It is a subsequent event if the board does not enforce

## Accounting Policies

its obligation to collect the revenue.

### Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates. Revenue is recorded on the accrual basis to the extent that it is probable that economic benefits will flow to the entity and the revenue can be reliably measured.

### Investment income

Interest is recognised on a time proportion basis which takes into account the effective yield on the asset over the period it is expected to be held.

### Operating revenue consists of:

#### Board inspectors' charge out

This represents the hourly charge out rate for board inspectors performing probities and application investigations. The revenue is recognised on invoice for the hours the inspectors performed the duties of probity and investigations.

#### Exclusivity fees

Exclusivity fees represent fees paid by casino operators in terms of section 44A of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended. The revenue is recognised on invoice at the granting or renewal of a casino operator licence for a period of ten years from the first granting of a licence. The exclusivity fees of all casinos have since expired.

#### Investigation fees

This represents fees paid by licensed operators in terms of section 44 of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended.

The revenue is recognised on invoice at the granting or renewal of an operator licence.

#### Licence application fees

This represents a fee payable in terms of section 44 of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended.

The revenue is recognised on invoice at time of application.

#### Operator's fee

Operator fees represent fees paid by route operators in terms of schedule 44C of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended. The revenue is recognised on invoice at the granting or renewal of a route operator licence.

### 1.14 Revenue from non-exchange transactions

Non-exchange transactions are defined as transactions where the entity receives value from another entity without directly giving approximately equal value in exchange.

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.

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.

#### Services in-kind

The Board recognises 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 Board's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the Board discloses the nature and type of services in-kind received during the reporting period.

### 1.15 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

## Accounting Policies

### 1.16 Trust funds

Trust funds represent deposits by gaming enterprises for the purposes of covering costs and defaults incurred in terms of section 34 of the Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996), as amended.

### 1.17 Comparative figures

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

### 1.18 Fruitless and wasteful expenditure

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

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.19 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA as expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- (a) the PFMA; or
- (b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- (c) any provincial legislation providing for procurement procedures in the Western Cape Government..

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

### 1.20 Budget information

The presentation of budget information is presented in accordance with GRAP 24 and guidelines issued by National Treasury.

Budget information is based on the same period as the actual amounts. The budget information is based on the cash basis of accounting and is therefore not on a comparable basis to the actual amounts as per the financial statements which is accounted for on the accrual basis of accounting. Reconciliations are performed on the actual amounts in order to eliminate all accrual type entries in order to make it comparable to the budgeted amounts.

The disclosure of comparative information in respect of the previous period is not required in terms of GRAP 24.

## Accounting Policies

### 1.21 Related parties

Individuals as well as their close family members and /or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions.

Key management personnel are defined as the Chief Executive Officer and all other management reporting directly to the Chief Executive Officer or as designated by the Chief Executive Officer.

The Western Cape Gambling and Racing Board operates as a Provincial Public Entity with its parent department being the Western Cape Provincial Treasury and it is therefore regarded as a related party.

The entity operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the provincial and local sphere of government are considered to be related parties.

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

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

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

### 1.22 Events after reporting date

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

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

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

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

### 1.23 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatements judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. Materiality is determined as 0.5% of total operating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

## Notes to the Annual Financial Statements

### 2. New standards and interpretations

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

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

Standard/Interpretation:	Effective Date: Years Beginning on or After	Expected Impact:
GRAP 1 (as amended 2017): Presentation of Financial Statements	1 April 2017	Not material.
GRAP 2 (as amended 2017): Cash Flow Statements	1 April 2017	Not material.
GRAP 3 (as amended 2017): Accounting Policies, Changes in Accounting Estimates and Errors	1 April 2017	Not material.
GRAP 9 (as amended 2017): Revenue from Exchange Transactions	1 April 2017	Not material.
GRAP 12 (as amended 2017): Inventories	1 April 2017	Not material.
GRAP 13 (as amended 2017): Leases	1 April 2017	Not material.
GRAP 14 (as amended 2017): Events after the Reporting Date	1 April 2017	Not material.
GRAP 17 (as amended 2017): Property, Plant and Equipment	1 April 2017	Not material.
GRAP 18 (as amended 2017): Segment Reporting	1 April 2017	Not material.
GRAP 19 (as amended 2017): Provisions, Contingent Liabilities and Contingent Assets	1 April 2017	Not material.
GRAP 21 (as amended 2017): Impairment of Non-cash-generating Assets	1 April 2017	Not material.
GRAP 23 (as amended 2017): Revenue from Non-exchange Transactions	1 April 2017	Not material.
GRAP 24 (as amended 2017): Presentation of Budget Information in Financial Statements	1 April 2017	Not material.
GRAP 25 (as amended 2017): Employee Benefits	1 April 2017	Not material.
GRAP 26 (as amended 2017): Impairment of Cash-generating Assets	1 April 2017	Not material.
GRAP 31 (as amended 2017): Intangible Assets	1 April 2017	Not material.
GRAP 104 (as amended 2017): Financial Instruments	1 April 2017	Not material.

## Notes to the Annual Financial Statements

### 2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2018 or later periods:

Standard/Interpretation:	Expected Impact:
GRAP 20: Related Party Disclosures	This statement will not have an effect on the financial position, performance or disclosure of the Board as the Board currently subscribes to the requirements of this standard.
GRAP 32: Service Concession Arrangements: Grantor	No such transactions or events are expected in the foreseeable future.
GRAP 34: Separate Financial Statements	No such transactions are expected in the foreseeable future.
GRAP 35: Consolidated Financial Statements	No such transactions are expected in the foreseeable future.
GRAP 36: Investments in Associates and Joint Ventures	No such transactions are expected in the foreseeable future.
GRAP 37: Joint Arrangements	No such transactions are expected in the foreseeable future.
GRAP 38: Disclosure of Interests in Other Entities	No such transactions are expected in the foreseeable future.
GRAP 108: Statutory Receivables	No significant is expected.
GRAP 109: Accounting by Principles and Agents	No significant is expected.
GRAP 110: Living and Non living Resources	No such transactions are expected in the foreseeable future.
IGRAP 17: Interpretation of the Standard of GRAP on Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an Asset	No such transactions are expected in the foreseeable future.
IGRAP 18: Interpretation of the Standard of GRAP on Recognition and Derecognition of Land	No such transactions are expected in the foreseeable future.
IGRAP 19: Liabilities to Pay Levies	No such transactions are expected in the foreseeable future.

## Notes to the Annual Financial Statements

	2018 R	2017 R
<b>3. Cash and cash equivalents</b>		
Petty cash	4 000	4 000
Bank balances	8 295 853	8 789 616
	<b>8 299 853</b>	<b>8 793 616</b>

Current assets	8 299 853	8 793 616
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### Cash and cash equivalents in the cash flow statement

Trust funds (securities)	10 581 011	9 612 193
Trust funds (trusts)	10 560 415	9 109 431
ILSF Housing allowance	142 762	72 054
Cash and cash equivalents (per above)	8 299 853	8 793 616
	<b>29 584 041</b>	<b>27 587 294</b>

### 4. Inventories

Stationery and computer consumables on hand	81 797	44 859
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### 5. Prepayments

Prepaid expenditure consist mainly of prepaid ICT software upgrade fees.

### 6. Trade and other receivables

Amounts due in respect of trading operations	583 151	724 299
Amounts due in respect of other activities	19 504	1 160 223
	<b>602 655</b>	<b>1 884 522</b>

#### Disaggregation of trade of other receivables

Trade and other receivables as disclosed in Note 6 to the financial statements represent amounts in respect of exchange transactions.

As at 31 March 2018, the Board does not have any receivables in respect of non-exchange transactions.

#### Trade and other receivables can be analysed as follows:

Neither past nor due	580 632	1 883 378
Past due but not impaired	22 023	1 144
Past due and impaired	-	-
	<b>602 655</b>	<b>1 884 522</b>

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to the internal credit ratings:

*Group 1 - new or existing customers with transactions less than 60 days*

*Group 2 - existing customers with transactions more than 60 days but with no defaults in the past.*

*Group 3 - existing customers with transactions more than 60 days with some default in the past. All defaults are fully recoverable.*

#### Counterparties without external credit rating

Group 1	580 632	1 883 378
Group 2	-	-
Group 3	-	-
	<b>580 632</b>	<b>1 883 378</b>
Past due but not impaired	22 023	1 144
	<b>22 023</b>	<b>1 144</b>

At 31 March 2018, trade and other receivables of R22 023 (2017: R1 144) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All the amounts were subsequently fully recovered.

## Notes to the Annual Financial Statements

	2018 R	2017 R
The ageing of amounts past due but not impaired is as follows:		
31 - 60 days past due	20 869	-
91 days past due	1 154	1 144
<b>Credit risk</b>	<b>22 023</b>	<b>1 144</b>

The Board's credit risk is primarily attributable to its trade and other receivables. The amount presented in the statement of financial position is net of allowances for doubtful receivables, estimated by the board's management based on prior experience and the current economic environment.

The Board holds **R10 560 415** (2017: R9 109 431) in trust from its debtors and is able to withdraw funds from the trust accounts for amounts due to the board.

Consequently, the majority of the board's trade and other receivables are secured by the trust accounts in possession of the board.

The credit risk on liquid funds is limited because the counter parties are banks with high credit ratings assigned by international credit rating agencies.

The board holds no specific collateral for its credit risk exposure other than the trust accounts

The board has no significant concentration of credit risk.

### 7. Trust funds

Trust funds (securities)	10 581 011	9 602 193
Trust funds (trusts)	10 462 395	9 085 777
<b>Total</b>	<b>21 043 406</b>	<b>18 687 970</b>
<b>Add: Amount (payable) / receivable to/from current account</b>	<b>-</b>	<b>10 000</b>
Securities	98 020	23 654
Trusts	<b>21 141 426</b>	<b>18 721 624</b>

### Currently disclosed in the financial statements

<b>Current assets</b>	10 581 011	9 612 193
Trust funds (securities)	10 560 415	9 109 431
Trust funds (trusts)	<b>21 141 426</b>	<b>18 721 624</b>

### Total

<b>Current liabilities</b>	10 581 011	9 612 193
Trust funds (securities)	10 560 415	9 109 431
Trust funds (trusts)	<b>21 141 426</b>	<b>18 721 624</b>

### Total

### 8. Cash and cash equivalents - ILSF housing fund

In terms of the PSCBC resolution 7 of 2015 the following determinations (effective 1 July 2015) were made:

Employees who assumed duty after 27 May 2016 and are approved to access the housing allowance for rental purposes will have the full value of R1 200 paid into an Individually Linked Savings Facility (ILSF). Such employees will not receive any housing allowance paid directly into their salary.

Employees who assumed duty before 27 May 2016 and are currently receiving a housing allowance for rental purposes will have the following options:

Option 1: R900 paid directly into salary and R300 paid into ILSF, or

Option 2: The full value of R1 200 paid into ILSF.

Such employees were requested to make a choice between Option 1 and 2 by 1 April 2016 (implementation date).

## Notes to the Annual Financial Statements

### 9. Property, plant and equipment

	2018			2017		
	Cost / Valuation	Accumulated Depreciation and Accumulated Impairment	Carrying Value	Cost / Valuation	Accumulated Depreciation and Accumulated Impairment	Carrying Value
Motor vehicles	677 320	(217 090)	460 230	230 000	(187 578)	42 422
Equipment & furniture	3 434 539	(2 750 363)	684 176	3 419 125	(2 463 406)	955 719
Computers	3 866 915	(2 664 346)	1 202 569	3 784 094	(2 019 222)	1 764 872
Computer accessories	668 360	(553 411)	114 949	668 360	(446 539)	221 821
Assets less than R5000	608 018	(353 776)	254 242	540 947	(283 103)	257 844
Leased assets	6 987	(4 074)	2 913	6 987	(2 910)	4 077
<b>Total</b>	<b>9 262 139</b>	<b>(6 543 060)</b>	<b>2 719 079</b>	<b>8 649 513</b>	<b>(5 402 758)</b>	<b>3 246 755</b>

#### Reconciliation of property, plant and equipment - 2018

	Opening Balance	Additions	Disposals	Depreciation	Total
Motor vehicles	42 422	447 320	-	(29 512)	460 230
Equipment & furniture	955 719	37 374	(8)	(308 909)	684 176
Computers	1 764 872	469 688	(36 164)	(995 827)	1 202 569
Computer accessories	221 821	-	-	(106 872)	114 949
Assets less than R5000	257 844	82 625	(3 545)	(82 682)	254 242
Leased assets	4 077	-	-	(1 164)	2 913
	<b>3 246 755</b>	<b>1 037 007</b>	<b>(39 717)</b>	<b>(1 524 966)</b>	<b>2 719 079</b>

#### Reconciliation of property, plant and equipment - 2017

	Opening Balance	Additions	Disposals	Depreciation	Total
Motor vehicles	65 742	-	-	(23 320)	42 422
Equipment & furniture	1 141 984	125 463	(8 198)	(303 530)	955 719
Computers	2 598 675	173 054	(30 613)	(976 244)	1 764 872
Computer accessories	328 680	-	-	(106 859)	221 821
Assets less than R5000	287 856	57 452	(14 950)	(72 514)	257 844
Leased assets	5 242	-	-	(1 165)	4 077
	<b>4 428 179</b>	<b>355 969</b>	<b>(53 761)</b>	<b>(1 483 632)</b>	<b>3 246 755</b>

### 10. Intangible assets

	2018			2017		
	Cost / Valuation	Accumulated Amortisation and Accumulated Impairment	Carrying Value	Cost / Valuation	Accumulated Amortisation and Accumulated Impairment	Carrying Value
Computer software	100 957	(38 474)	62 483	95 789	(28 551)	67 238

## Notes to the Annual Financial Statements

### Reconciliation of intangible assets - 2018

	Opening Balance	Additions	Amortisation	Total
Computer software	67 238	5 168	(9 923)	62 483

### Reconciliation of intangible assets - 2017

	Opening Balance	Additions	Amortisation	Total
Computer software	40 339	34 514	(7 615)	67 238

### 11. Trade and other payables

	2018 R	2017 R
Trade payables	1 624 053	740 436
WCG and WP Racing Club taxes and levies	1 240 675	1 688 313
Surplus payable to WCG	3 536 732	6 235 546
	<b>6 401 460</b>	<b>8 664 295</b>

### 12. Employee benefit obligations

Accrual for leave pay	1 667 470	1 311 331
Accrual for bonus	540 964	500 679
Subtotal	2 208 434	1 812 010
Current portion of long service awards	150 000	197 831
Current portion of Post Retirement Medical Aid	6 000	-
ILSF: Housing allowance	142 762	72 054
	<b>1 747 653</b>	<b>2 081 895</b>

#### Long service awards

As per the Board's policy an employee shall qualify for long service awards in terms of leave days credits for the various periods of continuous service completed at the same employer. The conversion is based on a 12 months working year and therefore the benefits awarded can be expressed as follows:

Completed Years of Service	Total Long Service Benefit Award	Formula Used to Calculate Total Long Service Benefit Award
10,00	One Month's Salary	$(1/12) \times \text{Annual Salary} = 8.33\%$

Prior to 1 April 2017, long service benefits were awarded in the form of a 13th cheque (equivalent to one month's additional salary) that is awarded to employees upon completion of 10 years in service. No benefit was payable upon completion of subsequent 10 yearly intervals, i.e. 20, 30 or 40 years of service.

The Board's long service policy was updated with effect from 1 April 2017 (refer to the table below). The actuarial valuation as disclosed in note 12 to the financial statements was based on the new policy of the Board.

The table below sets out the Long Service Award policy:

Years Serviced	Employed before 23 March 2017	Employed after 23 March 2017
10 years	A cash amount equal to the monthly benefit salary of the employee at his/her 10-year anniversary	None
20 years	R 10 608	R 10 608
30 years	R 21 214	R 21 214
40 years	R 28 286	R 28 286

## Notes to the Annual Financial Statements

	2018 R	2017 R
<b>Valuation of assets</b>		
The long service awards liability of the Board is unfunded. No dedicated assets have been set aside to meet this liability.		
<b>Post retirement medical aid plan</b>		
As of 1 May 2017, the Board introduced a post retirement medical aid subsidy to all employees.		
Employees of the Board participate on a medical scheme of their choosing. The Board shall continue to provide a medical assistance subsidy of 75% of medical scheme contributions if an employee:		
(a) exited or exits the service of the Board because of retirement (including early retirement), death or dismissal on account of incapacity due to ill health or injury;		
(b) has attained at least fifty (50) years of age;		
(c) has remained a principal member of a registered medical scheme for twelve (12) months immediately before the date he/she exited the service of the Board;		
(d) if an employee or former employee die(s) and his or her spouse becomes the principal member of a registered medical scheme, then the spouse becomes eligible to receive the subsidy.		
The subsidy as at 1 April 2018 was R2 397 per month (R2 195 per month on 1 April 2017) and is expected to increase by normal salary inflation each year on 1 April.		
<b>Changes in the present value of the defined benefit obligation are as follows:</b>		
Opening balance	654 884	488 000
Benefits paid	(218 884)	(191 522)
Net expense recognised in the statement of financial performance	3 347 000	358 406
<b>The amounts recognised in the statement of financial position</b>	<b>3 783 000</b>	<b>654 406</b>
<b>Accrued Liability</b>		
<b>Long service awards</b>		
Current liability	150 000	197 831
Non-current liability	448 000	457 053
<b>Post-Retirement Medical Aid</b>		
Current liability	6 000	-
Non-current liability	3 179 000	-
	<b>3 783 000</b>	<b>654 884</b>
<b>Net expense recognised in the statement of financial performance</b>		
Current service cost - LSA	91 000	87 000
Current service cost - PRMA	245 000	-
Past service cost - PRMA	2 614 000	-
Interest cost - LSA	46 000	42 000
Interest cost - PRMA	231 000	-
Actuarial (gains) losses - LSA	24 000	229 406
Actuarial (gains) losses - PRMA	96 000	-
	<b>3 347 000</b>	<b>358 406</b>

## Notes to the Annual Financial Statements

### Key assumptions used

	31 March 2018	1 May 2017 (PRMA) 31 March 2017 (LSA)
<b>Post Retirement Medical Aid</b>		
Discount Rate	8.78%	9.66%
Healthcare Cost Inflation	7.37%	8.26%
Subsidy Cap Inflation	6.87%	7.76%
<b>Long Service Award</b>		
Discount Rate	7.68%	8.30%
Salary Inflation	6.26%	6.29%
<b>Demographic Assumptions</b>		
Pre retirement Mortality	SA85 90 (Light)	SA85 90 (Light)
Post retirement Mortality	PA (90) rated down 2 years and 1% annual improvement from 2006	PA (90) rated down 2 years and 1% annual improvement from 2006 (PRMA)
Expected Retirement Age	63 years	63 years (PRMA) 65 years (LSA)
Percentage Married (Actives)	85%	85% (PRMA)
Husband and Wife Age Difference	3 years	3 years (PRMA)
Continuance Assumption	80%	80% (PRMA)

Refer to the table below for more information regarding key assumptions:

Discount Rate	The discount rate was based on the yield of long term government bonds, converted to annual effective rates, given that the high quality corporate bond market in South Africa is not very deep.
Price Inflation	Considering the difference between the yields on long term nominal bonds and inflation linked bonds, long term price inflation rates of 5.87% and 5.26% for the PRMA and LSA liabilities respectively are implied.
Medical Contribution Increase Rate	Given that the medical aid contributions of all employees are assumed to be such that each member will utilise 85% of the maximum subsidy, the medical aid contribution increase rate has no impact on the valuation results.
Normal Salary Inflation	A normal salary inflation of 1.00% in excess of price inflation have been assumed.
Normal Retirement Age	The Normal Retirement Age is 65 years. The valuation has assumed that members will retire at the age of 63 years to allow for early retirements.

### Promotional Salary Increase Rates

The following promotional salary increases were assumed:

Age Band	Promotional Increase
20 - 24	5%
25 - 29	4%
30 - 34	3%
35 - 39	2%
40 - 44	1%
45+	0%

## Notes to the Annual Financial Statements

### In-service Employee Withdrawal

A table setting out the assumed rates of withdrawal from service is set out below:

Age Band	Rates of Withdrawal
20 - 24	15%
25 - 29	10%
30 - 34	7%
35 - 39	4%
40 - 44	2%
45+	0%

### Sensitivity Analysis

The results of the valuation are dependent on the assumptions used. The tables below outline firstly how the accrued liability as at 31 March 2018 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

#### Post-Retirement Medical Aid

In-Service and Continuation Members	Accrued Service Liabilities as at 31 March 2018	% Increase/Decrease
No change in assumptions	R3 185 000	
<b>Discount Rate</b> Increased by 1% p.a. Reduced by 1% p.a.	R2 534 000 R4 070 000	(20.4%) 27.8%
<b>Retirement Age</b> Increased by 1 year Reduced by 1 year	R2 964 000 R3 385 000	(6.9%) 6.3%

In-Service and Continuation Members	Income Statement Expenses as at 31 March 2018	% Increase/Decrease
No change in assumptions	R570 000	
<b>Discount Rate</b> Increased by 1% p.a. Reduced by 1% p.a.	R475 000 R692 000	(16.7%) 21.4%
<b>Retirement Age</b> Increased by 1 year Reduced by 1 year	R537 000 R586 000	(5.8%) 2.8%

## Notes to the Annual Financial Statements

### Long Service Awards

In-Service and Continuation Members	Accrued Service Liabilities as at 31 March 2018	% Increase/Decrease
No change in assumptions	R598 000	
<b>Discount Rate</b>		
Increased by 1% p.a.	R565 000	(5.6%)
Reduced by 1% p.a.	R635 000	6.1%
<b>Retirement Age</b>		
Increased by 1% p.a.	R633 000	5.8%
Reduced by 1% p.a.	R567 000	(5.2%)
<b>Retirement Age</b>		
Increased by 1% p.a.	R605 000	1.1%
Reduced by 1 year	R589 000	(1.6%)

In-Service and Continuation Members	Income Statement Expenses as at 31 March 2018	% Increase/Decrease
No change in assumptions	R139 000	
<b>Discount Rate</b>		
Increased by 1% p.a.	R136 000	(2.2%)
Reduced by 1% p.a.	R141 000	1.4%
<b>Retirement Age</b>		
Increased by 1% p.a.	R147 000	5.8%
Reduced by 1% p.a.	R131 000	(5.8%)
<b>Retirement Age</b>		
Increased by 1% p.a.	R140 000	0.7%
Reduced by 1 year	R137 000	(1.4%)

### Other disclosures

Amounts for the current and previous four years are as follows:

	2018 R	2017 R	2016 R	2015 R	2014 R
Defined benefit obligation	3 783 000	654 884	488 000	435 000	485 000
Experience adjustments on plan liabilities (actuarial loss/(profit))	120 000	229 406	45 902	(55 519)	(6 365)

### Non-Current Employee Benefits

	2018 R	2017 R
Long Service Awards	598 000	654 884
Post-Retirement Medical Aid	3 185 000	-
Subtotal	3 783 000	654 884
Less: Current Liability	(156 000)	(197 831)
	<b>3 627 000</b>	<b>457 053</b>

## 13. Investment revenue

	2018 R	2017 R
<b>Interest revenue</b>		
Bank	1 007 738	1 053 862

## Notes to the Annual Financial Statements

### 14. Operating Revenue

	2018 R	2017 R
Board Inspectors Charge out	6 936 904	5 966 567
Investigation fees	26 093 990	24 600 031
Licence application fees	1 803 792	1 835 135
Operator's fee	-	6 455 700
	<b>34 834 686</b>	<b>38 857 433</b>

### 15. Sale of notes and sundry

Parking income	23 843	39 612
Employee related cost provision reversed	-	1 129 866
Other miscellaneous income	149 717	-
Discount received	7 008	-
	<b>180 568</b>	<b>1 169 478</b>

### 16. Government Grant

The Board received a grant from the Western Cape Government of	19 707 000	9 908 000
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The grant was to assist in funding the loss of the exclusivity fee and had no conditions attached to it.

The grant was recognised in surplus / deficit on receipt thereof.

### 17. Employee related costs

Basic salary	31 397 076	27 652 609
Bonus	2 692 427	2 450 156
Medical aid company contributions	4 941 935	1 977 544
UIF	129 191	126 721
Leave pay	713 441	411 833
Defined contribution plans	3 921 538	3 566 820
Travel, motor car, accommodation, subsistence and other allowances	110 200	107 795
Overtime payments	64 088	41 312
Long service awards	91 157	86 999
Acting allowances	-	123 329
Transport allowance	38 872	43 200
Housing benefits and allowances	743 472	703 920
	<b>44 843 397</b>	<b>37 292 238</b>

## Notes to the Annual Financial Statements

### 18. Other Expenses

	Notes	2018 R	2017 R
Advertising		8 721	31 666
Auditors remuneration		1 488 419	1 426 706
Bank charges		15 837	15 403
Consulting and professional fees		126 378	257 381
Consumables		115 716	87 785
Entertainment		73 356	45 485
Services in kind		1 510 272	1 398 400
Insurance		388 526	362 536
Conference & membership fees		330 781	121 259
Levies		364 164	327 987
Publications		3 696	2 264
Recruitment costs		48 482	71 163
Courier services		-	1 781
Printing and stationery		175 175	244 457
Security services		10 019	9 048
Computer software annual licences		590 310	607 855
Staff welfare		217 012	37 790
Telephone and communications		627 959	604 593
Training		377 001	456 292
Postage		4 330	4 290
Repairs and maintenance	28	588 299	580 673
Services Transcriptions / Translations		78 329	48 019
Rental of equipment		363 465	376 654
		<b>7 506 247</b>	<b>7 119 487</b>

### 19. Members' emoluments

#### Executive

#### 2018

	Salary	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 116 147	59 345	92 780	46 811	1 315 083
Manager: Legal services	959 445	50 727	70 432	24 963	1 105 567
HOD; Admin & Finance	851 422	45 300	47 164	20 615	964 501
HOD: Licensing	959 445	50 727	70 432	8 484	1 089 088
HOD: Compliance	988 445	52 260	72 561	39 666	1 152 932
HOD: Information Technology	877 441	46 392	64 412	5 655	993 900
Manager: Human Resources	894 186	48 689	65 74	11 947	1 020 562
	<b>6 646 531</b>	<b>353 440</b>	<b>483 521</b>	<b>158 141</b>	<b>7 641 633</b>

#### 2017

	Salary	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 038 224	56 114	83 403	39 133	1 216 874
Manager: Legal services	899 841	47 799	67 627	43 600	1 058 867
HOD; Admin & Finance	134 347	7 315	-	871	142 533
HOD: Licensing	899 841	47 799	67 627	3 521	1 018 788
HOD: Compliance	927 041	49 244	69 671	85 975	1 131 931
HOD: Information Technology	821 877	43 714	49 501	940	916 032
Manager: Human Resources	833 351	45 377	62 994	569	942 291
	<b>5 554 522</b>	<b>297 362</b>	<b>400 823</b>	<b>174 609</b>	<b>6 427 316</b>

## Notes to the Annual Financial Statements

### Board members

#### 2018

	Members' Fees	Other	Total
Mr TC Arendse	287 582	7 218	294 800
Dr P Voges	137 423	14 104	151 527
Mr CA Bassuday	218 475	2 405	220 880
Mr DT Lakay	254 987	12 841	267 828
Mr S Faku	218 574	727	219 301
Ms C Fani	150 059	-	150 059
	<b>1 267 100</b>	<b>37 295</b>	<b>1 304 395</b>

#### 2017

	Members' Fees	Other	Total
Mr TC Arendse	204 958	8 977	213 935
Dr P Voges	121 385	2 418	123 803
Mr CA Bassuday	130 259	3 069	133 328
Mr DT Lakay	163 164	8 215	171 379
Mr S Faku	148 225	4 311	152 536
Ms A Lapoorta	33 796	1 091	34 887
Mr D Polovin	429	-	429
Mr D Fredericks	886	-	886
	<b>803 102</b>	<b>28 081</b>	<b>831 183</b>

	2018 R	2017 R
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## 20. Operating Leases

### Operating lease arrangements

Minimum lease payments under operating leases

At the statement of financial position date, the board had outstanding commitments under non-cancellable operating leases, which fall due as follows:

- within one year	169 299	174 775
- in second to fifth year inclusive	61 915	139 545
	<b>231 214</b>	<b>314 320</b>

Operating lease payments represent rentals payable by the Board for equipment hire.

## 21. Retirement benefit plan

The Board operates a single retirement benefit plan domiciled in the Republic of South Africa and is governed by the Pension Funds Act, 1956 (Act no. 24 of 1956). All permanent staff are covered by the retirement benefit plan.

The Board operates a defined contribution retirement plan for all permanent staff. The assets of the fund are held separate from those of the board, in funds under the control of trustees.

The total cost charged to income of R3 921 538 (2017: R3 566 819) represents contributions payable to the fund as specified in the rules of the fund.

## Notes to the Annual Financial Statements

	2018 R	2017 R
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### 22. Related parties

Related party relationships exist within the Board. During the year all purchasing and selling transactions were concluded at arms length. Details of related parties and related party transactions are as follows:

Related party	Related party transaction
Western Cape Provincial MEC for Finance - Dr IH Meyer	No direct transactions
Western Cape Provincial Head Official: PT - Mr Z Hoosain	No direct transactions
Western Cape Government	Government grant as reflected in note 16.
Western Cape Provincial Treasury	Taxes and levies as reflected in note 23.
Members of the Board	Fees for attendance of meetings as reflected in note 19.
Executive Management of the Board	Remuneration as reflected in note 19.
Western Cape Provincial Department of Transport and Public Works	The Board occupies a building free of charge managed by the Department of Transport and Public Works as reflected in note 32.
Department of the Premier	The Board received corporate services free of charge from Enterprise Risk Management and Legal Services.

### Related party balances

#### Amounts payable to related parties

Western Cape Provincial Treasury	4 446 412	7 597 089
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#### Amounts included in Trade receivables regarding related parties

Dr P Voges	5 860	-
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Amounts payable to Provincial Treasury relate to licence fees as well as taxes payable as at 31 March 2018. This amount also include the cash surplus payable as disclosed in the statement of net assets.

The amount receivable from Dr P Voges, a former Board member, represent recoveries as a result of changes made in travel arrangements.

## Notes to the Annual Financial Statements

	2018 R	2017 R
<b>23. Taxes and levies collected during the year</b>		
<b>Provincial taxes</b>		
Casino	423 545 890	422 854 380
Horse racing	75 455 341	64 789 259
Limited payout machines	113 951 493	103 580 011
	<b>612 952 724</b>	<b>591 223 650</b>
<b>Levies</b>		
Casino	2 106 980	2 022 474
Horse racing	955 013	1 084 885
Limited payout machines	730 793	681 860
	<b>3 792 786</b>	<b>3 789 219</b>
<b>Interest, fines and penalties</b>		
Casino	4 627	-
Limited payout machines	266 850	23 175
	<b>271 477</b>	<b>23 175</b>
<b>Total collected</b>	<b>617 016 987</b>	<b>595 036 044</b>
<b>Distributable to:</b>		
Provincial Government Western Cape	595 653 041	576 097 446
National Responsible Gambling Programme	132 424	259 480
Kenilworth Racing	21 231 522	18 679 118
	<b>617 016 987</b>	<b>595 036 044</b>

## 24. Cash generated from operations

Surplus	48 569	4 329 284
<b>Adjustments for:</b>		
Depreciation - tangible assets	1 524 966	1 483 637
Amortisation - intangible assets	9 923	7 615
Gain on sale of assets	(45 785)	(75 533)
Revenue - Services in-kind	(1 510 272)	(1 398 400)
Expenditure - Services in-kind	1 510 272	1 398 400
Movements in provisions	-	(1 129 866)
<b>Changes in working capital:</b>		
Inventories	(36 938)	(14 668)
Trade and other receivables	1 281 867	1 006 724
Prepayments	(44 665)	(391 539)
Trade and other payables	(2 262 837)	3 198 872
Surplus payable to WCG	2 698 814	(4 063 979)
Employee benefits	3 595 248	504 295
	<b>6 769 162</b>	<b>4 854 842</b>

## 25. Risk management

### Liquidity risk

The Board has minimised its liquidity risk by ensuring that it has adequate banking facilities and funds in trust for any claim against its trade receivables.

Maximum exposure to liquidity risk at reporting date

Trade and other payables	6 401 460	8 664 295
Trust Funds (securities)	10 581 011	9 612 193
Trust Funds (trust)	10 560 415	9 109 431

## Notes to the Annual Financial Statements

	2018 R	2017 R
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### Credit risk management

Potential concentrations of credit risk consist primarily of cash investments, trade receivables and short term receivables.

Short term cash surpluses are invested with major banks of high quality credit standing.

As at 31 March 2018, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

Maximum exposure to credit risk at reporting date

Cash and cash equivalents	8 299 853	8 793 616
Trade and other receivables	602 655	1 884 522
Trust Funds (securities)	10 581 011	9 612 193
Trust Funds (trust)	10 560 415	9 109 431
ILSF Housing Fund	142 762	72 054

### Interest rate management

The Board is not exposed to any material interest risk and as a consequence does not pay any material amounts of interest.

Cash funds are managed to daily operational needs and surplus funds are placed at favourable rates with reputable financial institutions in South Africa.

### Fair value of financial instruments

The carrying amounts reported in the statement of financial position for trade and other receivables, cash and cash equivalents, trade and other payables, provisions and financial liabilities approximate fair value.

## 26. Financial instruments

In accordance with GRAP104.45 the financial liabilities and assets of the Board are classified as follows:

### Financial Assets

Financial Instruments at amortised cost:	Classification		
Cash and Cash equivalents	Financial Instruments at amortised cost	8 299 853	8 793 616
Trade and other receivables	Financial Instruments at amortised cost	602 655	1 884 522
Trust Funds (securities)	Financial Instruments at amortised cost	10 581 011	9 612 193
Trust Funds (trust)	Financial Instruments at amortised cost	10 560 415	9 109 431
ILSF Housing fund	Financial Instruments at amortised cost	142 762	72 054
<b>Total Financial Assets</b>		<b>30 186 696</b>	<b>29 471 816</b>

### Financial liability

Financial Instruments at amortised cost:	Classification		
Trade and other payables	Financial Instruments at amortised cost	6 401 460	8 664 295
Trust Funds (securities)	Financial Instruments at amortised cost	10 581 011	9 612 193
Trust Funds (trust)	Financial Instruments at amortised cost	10 560 415	9 109 431
<b>Total Financial Liabilities</b>		<b>27 542 886</b>	<b>27 385 919</b>

## Notes to the Annual Financial Statements

	2018 R	2017 R
<b>27. Commitments</b>		
<b>Authorised operational expenditure</b>		
<b>Already contracted for but not provided for</b>		
Maintenance indoor plants	39 600	45 600
Cleaning services building	18 926	246 032
Hygiene services	3 214	16 068
Storage services	168 000	252 000
Pest control services	2 964	5 187
Employee wellness	188 045	-
ICT services	978 418	1 283 788
Publications	-	51 138
	<b>1 399 167</b>	<b>1 899 813</b>

## 28. Repairs and maintenance

Repairs and maintenance - Building	324 761	372 228
Repairs and maintenance - Furniture	-	669
Repairs and maintenance - Equipment	155 209	106 457
Repairs and maintenance - Motor vehicle	27 702	24 541
Repairs and maintenance - Other	80 627	76 778
	<b>588 299</b>	<b>36 424 621</b>

## 29. Segment Reporting

It is the view of management that the programmes of the WCGRB are not segments in terms of the definition in GRAP 18 and therefore segment reporting is not required. Management's considerations whether segments exist are the following:

Grap 18, paragraph 5 defines a segment as follows: "A segment is an activity of an entity:

- (a) that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- (b) whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and for which separate financial information is available."

Taking the Board's programmes into consideration and the types of internal management reports as well as the annual financial statements, the following can be deduced when assessed against the definition of segment reporting:

Administration and ICT Programmes are support functions to the entity that do not generate economic benefits and therefore these programmes cannot be seen as segments. Licensing, Racing & Betting and Gambling Compliance Programmes on the other hand do generate economic benefits, but reporting is done on an aggregated economic reporting level. Programmes are based on the Board's functional activities of Licensing and Gambling Compliance with support service departments bearing the cost of a general nature. Accordingly data is not analysed for allocation to individual departments

## 30. Events after the reporting date

There were no events after the reporting date that could materially affect the financial statements.

## 31. Contingent Liability

The Western Cape Gambling and Racing Act (Act 4 of 1996) imposed a LPM Operator Fee on LPM Licensed Route Operators. The Operator Fee is leviable for ten years which expired in 2014. The Board inadvertently continued to levy the fee which the Route Operators willingly paid. Accordingly, the fee was paid for three years after the expiry of the ten year period. This overpayment is the subject of the contingent liability which amounts to R17.6 million. Legislative processes are underway to address the contingency and amendments to the Act for this purpose has been advertised in the Draft Western Cape 19th Gambling and Racing Amendment Bill. It is expected that the successful implementation of the 19th Amendment Bill will resolve this issue.

## Notes to the Annual Financial Statements

	2018 R	2017 R
<b>32. Services in-kind</b>		
Services in-kind benefit revenue	1 510 272	1 398 400

The Western Cape Gambling and Racing Board occupies a building free of charge managed by the Department of Transport and Public Works. This building is located at 68 Orange Street, Gardens.

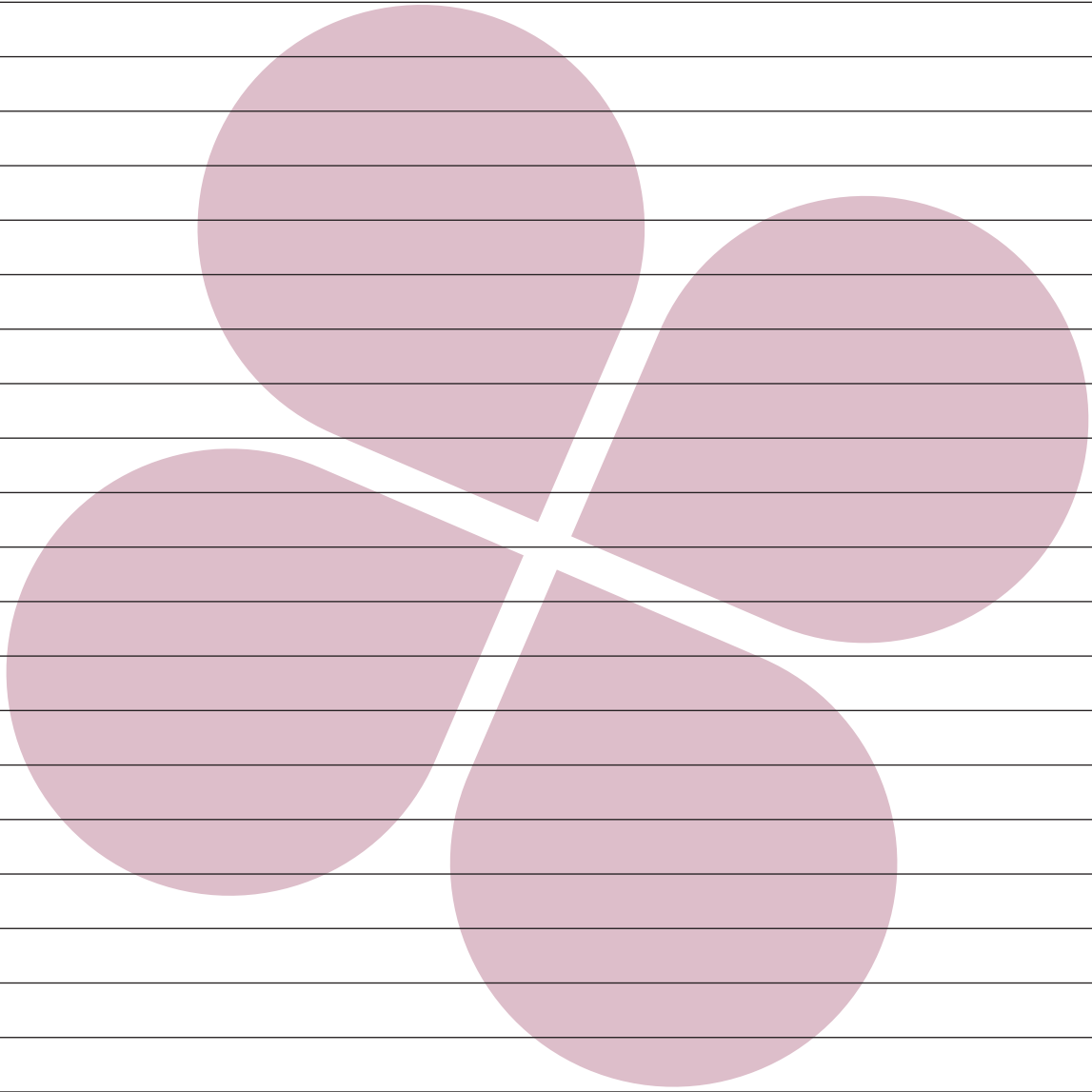
### 33. Prior period errors

- (1) As at 31 March 2017 the total cost of fully depreciated assets still in use amounted to R4 054 696. During an assessment of the useful lives of non-current assets for the year ended 31 March 2018, the useful lives of the above-mentioned assets were extended. The result of the error was an overstatement of accumulated depreciation, an overstatement of depreciation, an understatement of the carrying value of property, plant and equipment and an understatement of net surplus for the 2016 and years prior to it.
- (2) The deemed amount of services in-kind for the use of the building managed by the Department of Transport and Public Works at no charge was not recognised during previous years in terms of GRAP 23 - Revenue from Non-Exchange Transactions. The financial statements were adjusted to account for services in-kind in terms of the relevant standard.

The effect of the correction of the prior year errors on the entity's financial results resulted in adjustments as follows:

	2017 R	2016 R
<b>Statement of financial position</b>		
Net Assets at 1 April as previously stated	2 431 845	4 000 000
<b>Increase In Property, Plant and Equipment prior period error</b>		
Motor vehicles	42 422	39 481
Equipment and furniture	365 158	472 932
Computers	401 724	551 208
Computer accessories	177 040	250 181
Assets less than R5 000	69 974	80 623
	<b>3 488 163</b>	<b>5 394 425</b>
<b>Statement of Financial Performance</b>		
Surplus/(deficit) for the year as previously stated	4 667 391	(3 196 432)
<b>(Increase)/Decrease in Depreciation</b>		
Motor vehicles	2 941	39 481
Equipment and furniture	(107 773)	472 932
Computers	(149 484)	551 208
Computer accessories	(73 141)	250 181
Assets less than R5 000	(10 650)	80 623
<b>Services in kind</b>		
Services in kind revenue benefit	1 398 400	1 294 815
Services in kind expenditure	(1 398 400)	(1 294 815)
	<b>4 329 284</b>	<b>(1 802 007)</b>
<b>34. Fruitless and wasteful expenditure</b>		
Fruitless and wasteful expenditure	-	1 739
Written off during the year	-	(1 739)
	-	-

Fruitless and wasteful expenditure was incurred due to an error made by an employee when booking travel arrangements (incorrect month). Fruitless and wasteful expenditure was caused by human error and as a result, no criminal or disciplinary steps have been taken in respect of above.



**Ukuba ufuna ezinye iikopi zale ncwadana, qhagamshelana**  
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Le ncwadana iyafumaneka ngeAfrikaansi nangesiNgesi xa uyicelile