

Wes-Kaapse Raad op Dobbelary en Wedrenne



Jaarverslag 2018/19

Wes-Kaapse Raad
op Dobbelary en
Wedrenne

Jaarverslag
2018/19

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DEEL A



Algemene Inligting

1. ALGEMENE INLIGTING OOR DIE RAAD

| | |
|---------------------|---|
| NAAM: | Wes-Kaapse Raad op Dobbelary en Wedrenne |
| STRAATADRES: | Fairwayslot 100 Parow Kaapstad 7500 Republiek van Suid-Afrika |
| POSADRES: | Posbus 8175 Roggebaai 8012 |
| TELEFOONNOMMER/S: | +27 21 480 7400 |
| E-POSADRES: | ceo@wcgrb.co.za |
| WEBWERF: | www.wcgrb.co.za |
| EKSTERNE OUDITEURE: | Ouditeur-Generaal van Suid-Afrika |
| BANKIERS: | Nedbank |
| RAADSEKRETARIS: | Heinrich Brink |

2. LYS VAN AFKORTINGS/AKRONIEME

| Afkorting/Akroniem | Beskrywing |
|--------------------|--|
| AARP | Algemeen aanvaarde rekeningkundige praktyk |
| ADFIN / Adfin | Administrasie en Finansies |
| B-BSEB | Breëbasis Swart Ekonomiese Bemagtiging |
| DB | Diensbillikheid |
| DH | Departementshoof |
| Die Wet | Wes-Kaapse Wet op Dobbelay en Wedrenne, 1996 |
| DvA | Departement van Arbeid |
| FICA | Wet op die Finansiële Intelligensiesentrum, 2001 |
| FIS | Finansiële Intelligensiesentrum |
| FJ | Finansiële Jaarstate |
| GPF | Gemeenskapspolisiëringsforum |
| GRAF | Gambling Regulators Africa Forum |
| Grondwet | Die Grondwet van die Republiek van Suid-Afrika, 1996 |
| HFB | Hoof Finansiële Beampte |
| HHA | Hoogste Hof van Appèl |
| HUB | Hoof Uitvoerende Beampte |
| IAGA | International Association of Gaming Advisors |
| IAGR | International Association of Gaming Regulators |
| IJM | In-jaar monitering |
| IKT | Inligting- en Kommunikasietegnologie |
| IT | Inligtingstegnologie |
| JPP | Jaarlikse Prestasieplan |
| KMI | Korporatiewe Maatskaplike Investerings |
| KMK | Komitee oor Menslike Kapitaal |
| KPW | Komitee oor Perdewedrenne |
| KVBA | Kommissie vir Versoening, Bemiddeling en Arbitrasie |
| LDT | Langdienstoekenning |
| LPM | Beperkte-uitbetaling-masjiene |
| LUR | Lid van die Provinsiale Uitvoerende Raad |
| MH | Menslike Hulpbronne |
| Minister | Wes-Kaapse Minister vir Finansies |
| MSW | Maatskappy sonder winsbejag |
| MTUR | Mediumtermyn-uitgaweraamwerk |
| MvV | Memorandum van Verstandhouding |
| NDMF | Nadiens-mediese fonds |
| NRD | Nasionale Raad op Dobbelay |

Deel A: Algemene Inligting

| | |
|-------------------|---|
| NSEMS | Nasionale Sentrale Elektroniese Monitoringstelsel |
| NTR | Nasionale Tesourieregulasies |
| OGSA | Ouditeur-Generaal van Suid-Afrika |
| OHASA | Wet op Beroepsgesondheid en Veiligheid, 1993 |
| OO | Organisatoriese Ontwikkeling |
| ORB | Ondernemingsrisikobestuur |
| PA | Prestasie-aanwyser |
| PAIA | Wet op die Bevordering van Toegang tot Inligting, 2000 |
| PAJA | Wet op die Bevordering van Administratiewe Geregtigheid, 2000 |
| PASD | Prestasie-aanwyser van strategiese doelwit |
| PFMA | Wet op Openbare Finansiële Bestuur, 1999 |
| POPI | Wet op die Beskerming van Persoonlike Inligting, 2013 |
| PRWK | Provinsiale Regering van die Wes-Kaap |
| PTR | Provinsiale Tesourieregulasies |
| Raad | Wes-Kaapse Raad op Dobbelary en Wedrenne |
| SA | Senior Advokaat |
| SAPD | Suid-Afrikaanse Polisie |
| SARGF | Suid-Afrikaanse Stigting vir Verantwoordelike Dobbelary |
| SCOF | Staande Komitee oor Finansies |
| SCOPA | Staande Komitee oor Openbare Rekeninge |
| Tipe B LPM | Persele met 6 tot 20 beperkte-uitbetaling-masjiene |
| Tipe C LPM | Persele met 21 tot 40 beperkte-uitbetaling-masjiene |
| TR | Tesourieregulasies |
| UBK | Uitvoerende Bestuurskomitee |
| VBD | Voorafbepaalde doelwit |
| VKB | Voorsieningskanaalbestuur |
| VPI | Verbruikersprysindeks |
| WCBD4 | Wes-Kaapse boddokument 4 |
| Wes-Kaap | Die Provinsie van die Wes-Kaap |
| WKOD | Wes-Kaap Onderwysdepartement |
| WKDVOW | Wes-Kaapse Departement van Vervoer en Openbare Werke |
| WKPT | Wes-Kaap Provinsiale Tesourie |
| WWP | Werknemerwelstandsprogram |

3. VOORWOORD deur die VOORSITTER

Inleiding

IDit is vir my baie aangenaam om die Wes-Kaapse Raad op Dobbelary en Wedrenne se Jaarverslag vir die boekjaar 2018/2019 aan te bied.

Die Raad het in pas met sy trotse rekord sy mandaat nagekom en die meerderheid van sy teikens bereik. Die Raad se aktiwiteite het die verwerking van 8 335 lisensie-aansoeke, die uitvoering van 1 306 assesserings by lisensiehouers, die oplossing van ses dispute van klante en hulpverlening aan beroepswedders met 16 self-uitsluitings ingesluit.

Die Raad tree in gesprek met lisensiehouers en die ontvangers van hul verskillende KMI-inisiatiewe om te sorg dat die lisensiehouers in die behoeftes van die ontvangers voorsien en dat die ontvangers die KMI-inisiatiewe tot voordeel van die betrokke gemeenskappe aanwend. In die oorsigjaar het die Raad gesprekke gevoer met vier entiteite wat deur die KMI-inisiatiewe ondersteun word.

Die Raad skakel met beroepswedders wat hulp as probleemdobbelars benodig. In hierdie verband het die Raad gedurende die jaar 16 self-uitsluitings en drie opheffings verwerk. Op hierdie stadium verwerk lisensiehouers eenheid-spesifieke uitsluitings, wat beroepswedders met 'n dobbelprobleem ondersteun.

Die proses en nasionale register vir self-uitgeslote individue is nog nie nasionaal afgehandel nie, en dit noodsaak die Raad om in die tussentyd sy eie prosedures in te stel.

Raadslede

Die Raad het 'n gemagtigde lidmaatskap van sewe lede. Ten tye van die opstel van hierdie verslag het die Raad vyf aangestelde lede gehad.

Drie van die huidige Raadslede se termyn is vir een jaar verleng nadat hulle termyn in Maart 2019 verstryk het. Die Wes-Kaap Provinsiale Tesourie ondersteun die Minister met die aanstelling van Raadslede om 'n voltallige Raad in plek te hê, aangesien die vakatures druk op die Raad plaas om altyd 'n kworum te behaal.

My termyn as Raadslid en Voorsitter is tot Desember 2020 bevestig. Mnre Bassuday en Faku en me Gantana se termyn is tot Maart 2020 verleng. Me Magazi is vir een jaar tot Junie 2019 as 'n Raadslid aangestel en haar termyn is tot Junie 2020 verleng.

Me Gantana het met ingang van 1 Junie 2019 as 'n Raadslid bedank toe sy as Rekenpligtige Beampte: Provinsiale Tesourie Wes-Kaap aangestel is.

Bewusmakingsprogramme oor die Raad

Die Raad bou voort op sy pogings om goeie verhoudings te vestig en het vennootskappe met die SAPD, SARGF en WKOD, asook gekonsolideerde verhoudings met die Wes-Kaapse Regering, die media en wets-toepassingsagentskappe.

Gedurende die oorsigjaar het die Raad ingrypings by skole in die Wes-Kaap geïnisieer en uitgevoer. Hul vennote was die SAPD, WKOD en SARGF. Hierdie ingrypings was baie suksesvol en is deur die WKOD en skoolbeheerliggame en onderwysers verwelkom.



Mnr D Lakay

Deel A: Algemene Inligting

Onwettige dobbelary

Die Raad het in die oorsigjaar 60 gevalle van onwettige dobbelary ondersoek, waarvan 20 positiewe gevalle was wat tot die inhegtenisname van die beweerde beskuldigdes en die beslaglegging van toestelle gelei het. Daar was 40 ondersoekte met negatiewe resultate, en die Raad sal in die toekoms 'n ander benadering volg sodat minder ondersoekte uitgevoer word as daar 'n waarskynlikheid is dat die resultate negatief sal wees.

Die Departement Regulatiewe Nakoming het met verskeie polisiëringseenhede geskakel en vennootskappe met hulle aangegaan wat sterker sinergieë en resultate tot gevolg gehad het.

Wetgewende wysigings

Die Raad se jaarlikse tariefverhogings in regulatiewe gelde, in ooreenstemming met die VPI-indeks, het op 1 April 2019 in werking getree.

Uitdagings

Die Raad se uitdagings word deur sy beperkings gemotiveer. Dit sluit in: Vakatures in die Raad – wat druk plaas op sy doeltreffendheid om geskeduleerde vergaderings en gevolglik sy mandaat na te kom, en wat lisensiehouers beïnvloed omdat geskeduleerde gebeure nie plaasvind nie – word uitgestel.

Akkommodasie

Die Raad het op 23 April 2019 na 'n nuwe perseel verhuis en het goed daar ingerig.

Breëbasis Swart Ekonomiese Bemagtiging

Die Raad hou die bedryf deurgaans op hoogte van B-BSEB-aangeleenthede en monitor die gestelde teikens vir die verskeie sektore van die bedryf.

Mediumtermyn doelwitte

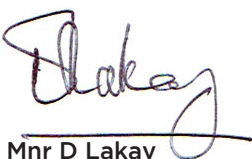
Navorsing oor die gebruik van “spelerskaarte” is deur die Raad onderneem om verantwoordelike dobbelary te ondersteun. Die Raad het die aanvanklike fase van inligtingversameling en strukturering voltooi en sal in die nuwe boekjaar die ontwikkeling van die proses vir kommentaar en hersiening voortsit.

Die Raad is versoek om verdere navorsing te doen om finansiëel selfonderhoudend te word en nie van die Wes-Kaapse Regering vir finansiële steun nie afhanklik te wees nie.

Algemeen

Hiermee gee ek erkenning aan die hulp van, en betuig die Raad se innige dank teenoor die Minister vir Finansies, dr IH Meyer, se leiding en ondersteuning tydens sy ampstermyn, die lede van SCOF en SCOPA vir hulle toesighoudende leiding, die amptenare van Provinsiale Tesourie vir hulle vriendelike hulp, my mede-Raadslede en lede van die Ouditkomitee vir hul ondersteuning en die professionele wyse waarop hulle sake doen, en die personeel van die Raad vir die pligsgetroue uitvoering van hul pligte – almal het aansienlik bygedra tot die sukses wat deur die Wes-Kaapse Raad op Dobbelary en Wedrenne behaal is.

Dit is vir my aangenaam om aan te kondig dat die Raad uitvoering aan sy mandaat gegee het en terselfdertyd heelwat op die goedgekeurde begroting bespaar het.



Mnr D Lakay

Voorsitter van die Raad

Wes-Kaapse Raad op Dobbelary en Wedrenne

31 Augustus 2019

4. OORSIG VAN DIE HOOF UITVOERENDE BEAMPTTE

Dit is vir my aangenaam om hiermee 'n oorsig van die Wes-Kaapse Raad op Dobbelary en Wedrenne se prestasie vir die boekjaar geëindig 31 Maart 2019 te gee.

Gedurende die oorsigjaar het die Raad vyftien van sy sewentien goedgekeurde teikens ten volle bereik, en twee daarvan gedeeltelik bereik. 'n Volledige bekendmaking van hierdie teikens word op bladsy 22 tot 32 uiteengesit.

Die Raad se finansiële prestasie het 'n handelsoorskot van R9 430 750 behaal, met 'n gevolglike R1 337 451 wat aan die Wes-Kaap Provinsiale Tesourie (WKPT) terugbetaalbaar is.

Statutêre inkomste uit eksklusiwiteit- en LPM-operateursgelde het sedertdien verval, en die verlies aan eksklusiwiteitsgelde word sedert 2008 deur die WKPT aangespreek en die verlies aan die LPM-operateursgelde word sedert 2017 deur die WKPT aangespreek. Hierdie aangeleentheid word steeds deur die WKPT aangespreek.

Ten einde die verlies aan hierdie inkomste te dek, het die WKPT begroot om 'n oordrag van R26 864 068 aan die Wes-Kaapse Raad op Dobbelary en Wedrenne te maak.

Die Raad se inkomste- en uitgawebegroting word deur die Kantoor voorberei, deur die Raad aanbeveel, deur die Wes-Kaap Provinsiale Tesourie hersien en deur die Wes-Kaapse Minister vir Finansies gemagtig.

Die goedgekeurde inkomstebegroting van die WKRDW was R62 459 505 met 'n eie inkomste van R35 595 437. Die werklike opbrengste uit eie inkomste vir die oorsigjaar was R37 575 992, wat 5.6% bo die begrote bedrag is. Redes vir die afwykings word in die finansiële state uiteengesit.

Die Raad se goedgekeurde uitgawebegroting was R57 487 565 vir bedryfsuitgawes en R4 796 940 vir kapitaaluitgawes. Werklike uitgawes was R55 939 596 vir bedryfsuitgawes en R1 790 690 vir kapitaaluitgawes. Redes vir die afwykings word in die finansiële state uiteengesit.

Die Raad het, in ooreenstemming met die beginsel van goeie fiskale beheer, daarin geslaag om sy mandaat na te kom terwyl uitgawes binne die goedgekeurde begroting gehou is en besparings op die totale uitgawebegroting gerealiseer is.

Die Raad het gedurende die jaar voortgegaan om toe te sien dat alle verkryging met die oog op die sterkste fiskale beheer verwerk is en gevolglik het alle verkryging ingevolge die Raad se voorskrifte vir voorsieningskanaalbestuur plaasgevind.

Gegewe die feit dat die Raad 'n toelae van die Wes-Kaapse regering ontvang en op grond van die bepalings in die WKWDW, stort die Raad na afloop van die audit van sy finansiële prestasie formule-berekende oortollige fondse terug in die Wes-Kaapse provinsiale fiskus. Dit het in hierdie oorsigjaar 'n bedrag van R1 337 451 beloop.

Die uitkoms hiervan is dat die Raad 'n lae netto batewaarde openbaar maak. Ondanks die lae netto batewaarde wat in die finansiële state openbaargemaak word, word die Raad steeds as 'n lopende saak beskou met bedryfsbates wat bedryfslaste oorskry en sekere van die bedryfslaste wat voorsienings is.



Mnr P Abrahams

Deel A: Algemene Inligting

Die Raad het ook die mandaat om dobbelbelasting vir die Wes-Kaapse provinsiale fiskus in te vorder en het in hierdie opsig dobbel- en wedbelasting vir die Wes-Kaapse provinsiale fiskus ten bedrae van R624 591 393 ingevorder, wat R85 574 303 meer as die WKPT se gestelde begroting van R539 017 000 is.

Belasting wat ingevorder en aan Kenilworth Racing (Edms) Bpk betaal is, het R22 755 560 beloop.

Daarbenewens het die invordering van lisensiegeld en dobbelboetes vir die Wes-Kaapse provinsiale fiskus R4 135 688 beloop.

Die grootste uitdaging vir die Raad is om finansiëel selfonderhoudend te word. Die Raad se eie inkomste is gegrond op statutêre gelde en enige verandering is aan 'n wetswysiging onderworpe. Die Wes-Kaapse Provinsiale Tesourie is in hierdie verband besig om die wetgewing te wysig sodat die inkomste van die Raad verhoog kan word.

Die Raad het op 23 April 2019 sy kantoor hervestig. Die uitdagings oor die gebrek aan akkommodasie wat voorheen berig is, is nou opgelos.

Hiermee word bevestig dat die bevindings wat die Ouditeur-Generaal in sy 2017/18-oorsig gemaak het, bevredigend aangespreek en in die 2018/19-oorsig deur die Ouditeur-Generaal van getuig is.

Dit is met dankbaarheid dat die Raad hiermee erkenning gee aan die bydrae van Minister dr IH Meyer vir sy leierskap en aanmoediging, die Staande Komitee oor Finansies, die Staande Komitee oor Openbare Rekeninge vir hul toesig en insette om die Raad se prestasies en infrastruktuur te versterk, die Raadslede vir hul toesig, leiding en leierskap om te verseker dat die Raad aan sy mandaat voldoen, die Ouditkomitee vir toesig en raadgewing en om behoorlike korporatiewe beheer en tegniese geskikte rekeningkundige praktyke te verseker, die amptenare van die Wes-Kaap Provinsiale Tesourie vir hul insette en leiding en die Raad se werknemers vir hul toegewyde dienste en bydrae om 2018/19 'n suksesvolle jaar te maak.



Mnr P Abrahams
Hoof Uitvoerende Beampte
Wes-Kaapse Raad op Dobbely en Wedrenne
31 Augustus 2019

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

Na die beste van ons kennis en wete, bevestig ons die volgende:

Alle inligting en bedrae wat in die jaarverslag bekendgemaak is, is in ooreenstemming met die finansiële jaarstate wat deur die Ouditeur-Generaal geaudit is. Die jaarverslag is volledig, akkuraat en vry van enige weglatings. Die jaarverslag is opgestel in ooreenstemming met die riglyne vir die jaarverslag, soos uitgereik deur Nasionale Tesourie. Die Finansiële Jaarstate (Deel E) is voorberei in ooreenstemming met die AARP-standaarde van toepassing op die Raad.

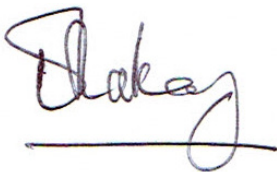
Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die menings wat in hierdie inligting gestel word. Die rekenpligtige gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne kontrole wat ontwerp is om redelike versekering oor die integriteit en betroubaarheid van die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële jaarstate te verskaf.

Die eksterne ouditeure is verbind om 'n onafhanklike mening oor die finansiële jaarstate te gee.

Na ons mening gee die jaarverslag 'n redelike weergawe van die bedrywighede, die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële sake van die Raad vir die boekjaar geëindig 31 Maart 2019.



Mnr P Abrahams
Hoof Uitvoerende Beampte
Wes-Kaapse Raad op Dobbelary en Wedrenne
31 Augustus 2019



Mnr D Lakay
Voorsitter van die Raad
Wes-Kaapse Raad op Dobbelary en Wedrenne
31 Augustus 2019

6. STRATEGIESE OORSIG

6.1 Visie

Die visie van die Wes-Kaapse Raad op Dobbelary en Wedrenne is om die toonaangewende dobbelary- en wedren-regulatiewe gesag in Afrika te wees.

6.2 Missie

Die hoofdoel van die Wes-Kaapse Raad op Dobbelary en Wedrenne is om dobbelary en wedrenne binne die Provinsie van die Wes-Kaap te beheer en reguleer op 'n wyse wat:

- 'n stabiele, regverdige, bestendige en doeltreffende regulatiewe omgewing daarstel;
- die publiek se vertroue en geloof in 'n omgewing vry van korrupsie en onwettige dobbelary-aktiwiteite inspireer; en
- op 'n maatskaplik verantwoordelike wyse tot die ekonomie van die Wes-Kaap bydra

6.3 Waardes

In die uitvoering van sy gesamentlike funksies, plaas die Raad die hoogste waarde op:

- **Integriteit**
Die kenmerk om 'n morele of etiese kode en hoë professionele standarde te besit en dit standvastig na te kom.
- **Eerlikheid**
Die eienskap, toestand of kenmerk van eerlike, opregte en moreel waardige gedrag en die nakoming van feite wat aangebied word.
- **Onomkoopbaarheid**
Onvatbaar vir morele korrupsie, veral onvatbaar om deur selfsugtige of basiese belange omgekoop of gemotiveer te word.
- **Deursigtigheid**
Die beginsel dat die Raad sy sake op 'n toeganklike, duidelike en sigbare wyse sal bedryf en dat sy aktiwiteite oop sal wees vir ondersoek deur sy belanghebbendes.
- **Verantwoordelikheid**
Die magtiging om besluite te neem en uitvoering te gee aan die verwagting om sulke besluite te neem en die nodige stappe te doen.
- **Aanspreeklikheid**
Die beginsel dat die Raad verplig is om verantwoordelikheid vir sy optrede, besluite en beleide te demonstreeer en te neem, en dat hy aan die publiek verantwoordbaar is.
- **Ontwikkeling van Menslike Kapitaal**
Aanmoediging van en hulpverlening aan die Raad se werknemers om nuwe vaardighede aan te leer en/of om vaardighede, kennis en standpunte te bevorder deur middel van leer- en opleidingsfasiliteite waar sodanige nuwe idees toegepas kan word.
- **Wedersydse respek**
Aanmoediging van 'n kultuur van wedersydse respek deur elke persoon met waardigheid en gelyke waarde te behandel

7. WETGEWENDE MANDATE

Die volgende nasionale en provinsiale wetgewing het betrekking op die Raad se bedrywighede:

Wet op Basiese Diensvoorwaardes, 1997 (Wet 75 van 1997) soos gewysig

Hierdie Wet bepaal die basiese diensvoorwaardes vir personeel van die Wes-Kaapse Raad op Dobbely en Wedrenne.

Wet op Breëbasis Swart Ekonomiese Bemagtiging, 2003 (Wet 53 van 2003) en Kodes soos gewysig

Hierdie Wet bepaal die wetgewende raamwerk vir die bevordering van swart ekonomiese bemagtiging; bemagtig die Minister van Handel en Nywerheid om kodes van goeie praktyk uit te reik en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan. Die Raad pas die wetgewende en beleidsdoelwitte van breëbasis swart ekonomiese bemagtiging toe deur die oplegging van lisensievoorwaardes aan lisensiehouers en voldoen aan die bepalings wat bindend op die Raad as 'n openbare entiteit is.

Wet op Diensbillikheid, 1998 (Wet 55 van 1998) soos gewysig

Hierdie Wet bepaal die wetlike raamwerk vir die uitskakeling van onbillike diskriminasie in die werkplek en skryf die prosesse en prosedures voor wat die Raad moet implementeer om 'n diverse en bekwame werksmag te hê wat algemeen verteenwoordigend van die demografie van die Wes-Kaap is.

Wet op die Finansiële Intelligensiesentrum, 2001 (Wet 38 van 2001), soos gewysig (“FICA”)

Die FICA het die Raad vir Finansiële Intelligensiesentrums en Adviesraad oor Geldwassery ingestel om geldwassery en die finansiering van terroriste- en verwante aktiwiteite te bekamp. Die Raad is ingevolge hierdie Wet 'n toesighoudende liggaam en sy lisensiehouers is aanspreeklike instansies. Die FICA lê aan die Raad 'n aantal statutêre pligte, funksies en bevoegdhede op in die uitoefening van sy oorsigtelike en toesighoudende rol in die dobbelbedryf.

Wet op die Raamwerk vir Interregeringsverhoudinge, 2005 (Wet 13 van 2005)

Hierdie Wet bepaal 'n raamwerk vir die nasionale regering, provinsiale regerings en plaaslike regerings om interregeringsverhoudinge te bevorder en te fasiliteer; om voorsiening te maak vir meganismes en prosedures om die beslegting van interregeringsgeskille te fasiliteer; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

Wet op Arbeidsbetrekkinge, 1995 (Wet 66 van 1995), soos gewysig (“LRA”)

Die LRA reguleer en lei die Raad, as werkgewer, om uitvoering te gee aan die regte, pligte en strukture wat ingevolge die Wet geskep is en verseker sodoende dat daar arbeidsvrede heers en dat die werkplek gedemokratiseer is.

Nasionale Dobbelwet, 2004 (Wet 7 van 2004) en Regulasies

Hierdie Wet bepaal die bevoegdhede van die nasionale en provinsiale dobbelrade met betrekking tot die regulering en beheer van dobbelary en wedrenne in Suid-Afrika. Hierdie Wet, tesame met die Wes-Kaapse Wet op Dobbely en Wedrenne, 1996 en die onderskeie regulasies daarkragtens uitgevaardig, bepaal die statutêre mandaat van die Raad as reguleerder. Hierdie Wet maak verder voorsiening vir eenvormige norme en standaarde met betrekking tot dobbelary en wedrenne regoor die Republiek.

Wet op Beroepsgesondheid en Veiligheid, 1993 (Wet 85 van 1993) soos gewysig

Hierdie Wet maak voorsiening vir die gesondheid en veiligheid van persone by die werk en vir die gesondheid en veiligheid van persone in verband met die gebruik van bedryfstoerusting en masjinerie; die beskerming van ander persone teen gesondheids- en veiligheidsgevaare wat ontstaan uit of in verband met die werkplek; en vir aangeleenthede wat daarmee in verband staan.

Deel A: Algemene Inligting

Wet op 'n Beleidsraamwerk vir Voorkeurverkryging, 2000 (Wet 5 van 2000) en Regulasies

Hierdie Wet bepaal die raamwerk waarvolgens die Raad uitvoering moet gee aan die grondwetlike vereiste om 'n beleid en stelsel vir voorkeurverkryging te implementeer wat regverdig, billik, deursigtig en kostedoeltreffend is.

Wet op die Bevordering van Toegang tot Inligting, 2000 (Wet 2 van 2000) (“PAIA”)

PAIA bepaal die statutêre proses waarvolgens aansoeke of versoeke om toegang tot inligting oorweeg en verwerk word en gee uitvoering aan die grondwetlike reg op toegang tot inligting. Dit is van toepassing op private entiteite of organisasies asook openbare liggame.

Wet op die Bevordering van Administratiewe Geregtheid, 2000 (Wet 3 van 2000) (“PAJA”)

PAJA is verorden op grond van artikel 33 van die Grondwet van die Republiek van Suid-Afrika om uitvoering te gee aan die reg op administratiewe optrede wat regmatig, redelik en prosedureel billik is en die reg om skriftelike redes vir administratiewe optrede aan te vra. As 'n openbare liggaam is die Raad verplig om uitvoering te gee aan die beginsels van prosedureel billike administratiewe optrede, soos bepaal deur hierdie Wet.

Wet op die Beskerming van Persoonlike Inligting, 2013 (Wet 4 van 2013) (“POPI”) soos gewysig

Die doelwitte van POPI is onder meer om die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk word, te bevorder; om sekere voorwaardes te bepaal om die minimumvereistes vir die verwerking van persoonlike inligting te stel en om voorsiening te maak vir die instelling van 'n Inligtingsreguleerder om sekere bevoegdhede uit te oefen en sekere pligte en werksaamhede kragtens hierdie Wet uit te voer. Sekere bepalinge van POPI het op 11 April 2014 in werking getree, maar die res van die bepalinge sal in werking tree op 'n datum wat deur die President in die Staatskoerant aangekondig moet word.

Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) (“PFMA”) soos gewysig

Die Raad is 'n Skedule 3C Provinsiale Openbare Entiteit en word deur hierdie Wet se bepalinge insake finansiële en begrotingsbestuur geregleer. Die hoofdoelwit van die PFMA is om te verseker dat alle inkomste, uitgawes, bates en laste van staatsinstellings en -departemente doeltreffend en effektief bestuur word; om voorsiening te maak vir die verantwoordelikhede van persone aan wie finansiële bestuur in die regering toevertrou is; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

Wet op Vaardighedsontwikkeling, 1998 (Wet 97 van 1998)

Hierdie Wet bepaal 'n institusionele raamwerk om nasionale, sektorale en werkplekstrategieë te ontwerp en implementeer om die vaardighede van die Suid-Afrikaanse werkmag te ontwikkel en verbeter; om daardie strategieë te integreer by die Nasionale Kwalifikasieraamwerk soos beoog in die Wet op die Suid-Afrikaanse Kwalifikasieowerheid, 1995; om vir leerderskappe te voorsien wat sal lei tot erkende beroepskwalifikasies; om vir die finansiering van vaardighedsontwikkeling deur middel van 'n heffingstoelaeskema en 'n Nasionale Vaardighede-fonds voorsiening te maak; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

Wet op Vaardighedsontwikkelingsheffings, 1999 (Wet 9 van 1999)

Hierdie Wet bepaal die oplegging van 'n vaardighedsontwikkelingsheffings; en maak voorsiening vir aangeleenthede wat daarmee in verband staan.

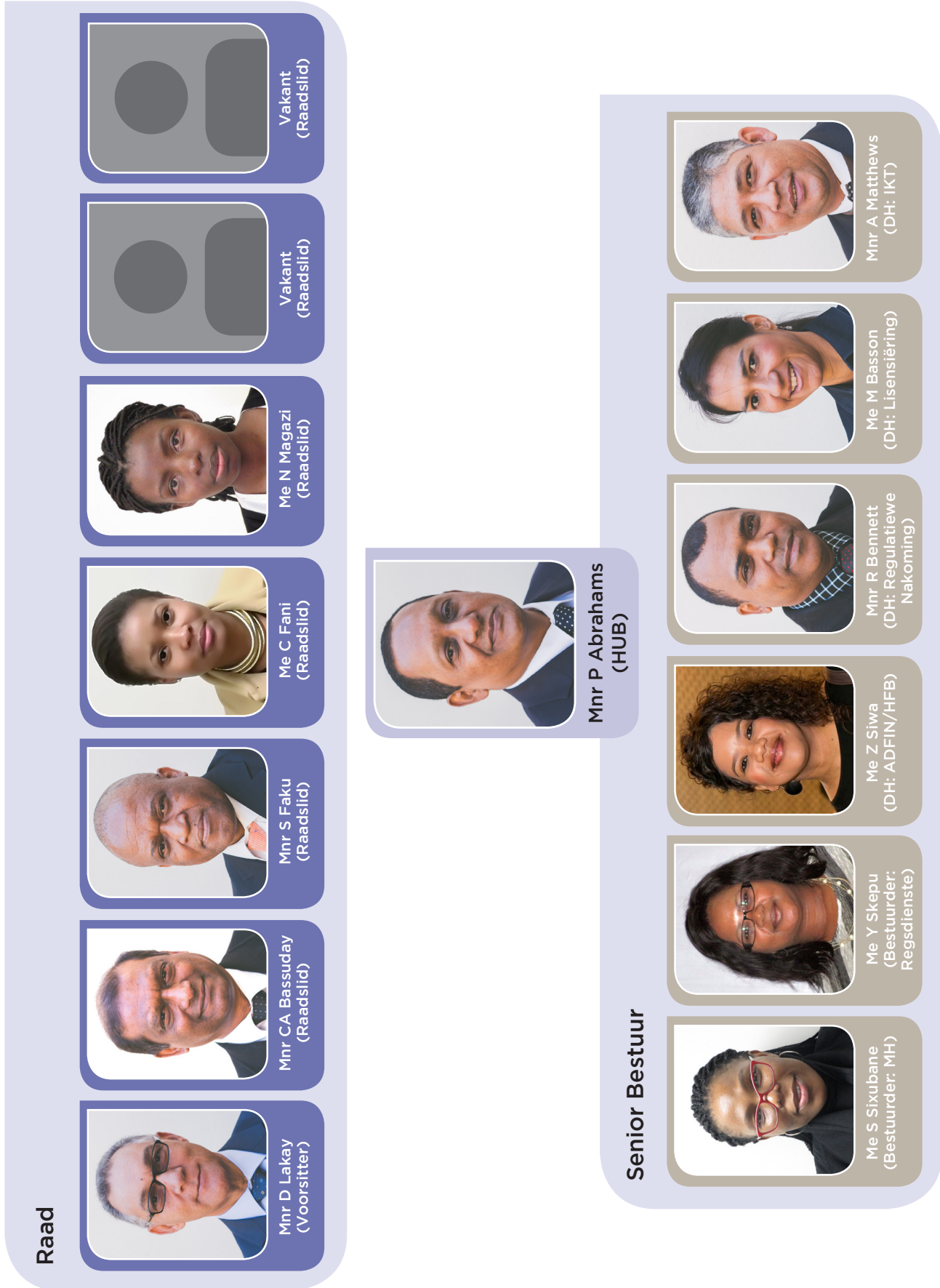
Die Grondwet van die Republiek van Suid-Afrika (Wet 108 van 1996)

Dit is die hoogste reg van die land en bied 'n uiteensetting van onder meer Suid-Afrika se stelsel van regering, die rol en verantwoordelikhede van die verskillende vlakke van regering, en die basiese menseregte van alle burgers, en skep 'n aantal grondwetlike instellings.

Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996 (Wet 4 van 1996), soos gewysig, en Regulasies

Dit is die primêre wetgewing wat die Raad se funksies en bevoegdhede reguleer. Dit bepaal onder meer die vestiging en werksaamhede van die Raad, die tipe lisensies wat die Raad gemagtig is om te oorweeg asook die Raad se bronne van befondsing. Dit maak verder voorsiening vir die oplegging van statutêre belasting en gelde betaalbaar deur lisensiehouers, asook administratiewe boetes vir nienakoming.

8. ORGANISATORIESE STRUKTUUR Soos op 31 Augustus 2019



Deel B



Prestasie-inligting

1. OUDITEURSVERSLAG: VOORAFBEPAAALDE DOELWITTE

Die Ouditeur-Generaal van Suid-Afrika voer die nodige auditprosedures op die prestasie-inligting uit om redelike versekering in die vorm van 'n auditbevinding te gee. Die auditbevinding oor die prestasie teen voorafbepaalde doelwitte is by die verslag aan bestuur ingesluit, met bevindings wat onder die Voorafbepaalde Doelwitte-opskrif in die verslag oor ander regs- en regulatiewe vereistes van die ouditeur se verslag gerapporteer word.

Verwys na bladsy 72 van hierdie verslag van die Ouditeur-Generaal, gepubliseer as Deel E: Finansiële Inligting.

2. SITUASIE-ONTLEDING

2.1 Diensleweringomgewing

ADie wettige dobbelary- en wedrenbedryf in die Wes-Kaap het soos op 31 Maart 2019 bestaan uit:

- 5 gelisensieerde casino's;
- 2 gelisensieerde LPM-roete-operateurs;
- 43 gelisensieerde boekmakers;
- 1 gelisensieerde totalisator;
- 640 gelisensieerde persele; (432 LPM-persele, 54 totalisatorpersele en 154 boekmakerpersele);
- 6 040 gelisensieerde dobbeltoestelle; en
- 7 195 werknemerlisensies

en strek oor die volle geografiese gebied van die Wes-Kaap.

Die Raad ontvang steeds lisensie-aansoeke vir LPM-persele, boekmakers en boekmakerpersele en totalisatorpersele.

Aangesien die bovermelde persele dikwels gesetel is in 'n gemeenskap waar die wooneenhede nabygeleë is, is openbare deelname deel van die proses.

Wanneer kommentaar en besware ten opsigte van die geadverteerde lisensie-aansoeke ontvang word, en die aard van sodanige besware is teen die perseel/terrein of die aansoeker wat 'n belang in die dobbelonderneming wil bekom, kan dit nodig wees om 'n openbare verhoor te belê om die proses van openbare deelname en oorweging van die aansoek te fasiliteer.

Die Raad moet 'n aantal aspekte oorweeg wanneer 'n aansoek om 'n lisensie ontvang word, en moet sodoende die belange van die gemeenskap opweeg teen die geleentheid om 'n wettige onderneming te bedryf wat aan 'n hoë mate van regulering onderhewig is.

Die aspekte wat in ag geneem moet word wanneer 'n aansoek om 'n lisensie oorweeg word, sluit in die finansiële, persoonlike en misdaadgeskiedenis van aansoekers wat vasgestel word deur deugszaamheidsondersoeke te doen op alle lisensie-aansoekers, asook bevindings van geskiktheid. Hierbenewens word aansoeke vir openbare kommentaar geadverteer, en waar besware nadelige inligting aan die lig bring ten opsigte van die lisensie-aansoeker of die geskiktheid van die perseel vir lisensiering of enige persoon wat 'n finansiële belang van 5% of meer in die aansoeker het, belê die raad 'n openbare verhoor. Die openbare verhoor is 'n oop forum vir lede van die publiek en belanghebbende partye om bewyse aan die Raad voor te lê en vir die aansoeker om die inligting wat aan die Raad voorgelê word, in verhoor te neem. Alle voorleggings, insluitend enige skriftelike besware en kommentaar, word tydens die Raad se beoordelingsprosesse oorweeg voordat die uitkoms van 'n aansoek finaal bepaal word.

Die Raad het gelas dat die nodige navorsing gedoen word, en dat die vereiste regulatiewe proses en reëls opgestel word om die toekomstige uitrol van Tipe B- en C-lisensies te fasiliteer. Dit sal onder meer 'n oorsig en aanbevelings met betrekking tot KMI, B-BSEB en korporatiewe vereistes insluit wat as voorvereistes gestel sal word vir persone en entiteite wat daarin belangstel om vir hierdie kategorieë LPM-perseellisensies aansoek te doen. Enige besluit om hierdie lisensies in werking te stel, sal deur 'n openbare deelnameproses voorafgegaan word, soos deur die PAJA bepaal. Hierdie proses is begin na aanleiding van die volwassenheid van die LPM-sektor in die Wes-Kaap,

die belangstelling wat deur betrokke belanghebbendes aangedui is en die potensiële voordele vir gemeenskappe, voorheen benadeelde persone, klein en medium ondernemings en die ekonomie van die Provinsie.

Hierbenewens sal sodanige aansoeke die huidige ekonomiese klimaat en die sosio-ekonomiese aspekte van die gebied waar die LPM-aansoeker geleë is, in ag neem. Ander regulatiewe liggame moet ook op grond van hul verantwoordelikhedsgebiede goedkeuring verleen, soos byvoorbeeld die Nasionale Dobbelraad en die betrokke munisipale owerheid.

Fenomenale groei is gedurende die oorsigjaar in weddenskappe in sowel sport- as nommers ervaar. Daar was ook 'n geregtelike uitdaging met betrekking tot die wettige toelaatbaarheid van sekere afgeleide funksies van nommerweddery. Die aansoek is sedertdien teruggetrek, maar dit kan wees dat 'n hof nog die korrekte regsposisie in hierdie verband moet beslis. Kommer is deur die Nasionale Loterye Kommissie (NLK) uitgespreek oor boekmakers wat hierdie aanbod aan die publiek beskikbaar stel. Die Raad verwag dat die NLK moontlik 'n aansoek by die hof kan indien oor hierdie aanbod, en dit sal boekmakers landswyd raak en nie slegs die gelisensieerde boekmakers in die Wes-Kaap nie. Die Raad was in gesprekvoering met die NLK oor hierdie aangeleentheid.

Daar was in vergelyking met die vorige jaar 'n afname in die aangemelde aktiwiteite wat met onwettige dobbelary verband hou, en dit kan wees as gevolg van die Raad se bewusmaking oor gewettigde dobbelary in die gemeenskappe asook die toenemende pogings van die plaaslike SAPD-beamptes.

Die Raad maak voorsiening vir 'n aanlyn liasseerstelsel van dobbelbelastingopgawes vir die wedderybedryf en 'n elektroniese stelsel vir die casino- en LPM-sektore; dit versterk die Raad se vermoë om belastingopgawes te rekonsilieer en om die gevolglike oudit uit te voer.

Die Raad volg 'n bestendige benadering met die toepassing van beleide en prosedures, en terwyl tegnologiese vordering in die bedryf wel van tyd tot tyd uitdagings aan die Raad stel, soos versoeke wat van lisensiehouers ontvang word, sal die Raad nie toegee om te alle tye nakoming te verseker nie. Hierdie benadering is goed bekend aan rolspelers in die bedryf, wat soms nie huiwer om die howe te nader wanneer die Raad se besluite nie gunstig vir hul onderneming blyk te wees nie.

In gevalle waar nienakoming wel geïdentifiseer word, is dit nie die Raad se benadering om vanselfsprekend finansiële strawwe op te lê sonder om alle faktore te oorweeg en die lisensiehouer 'n geleentheid te bied om redes vir nienakoming asook maatreëls om nakoming te verseker, voor te lê nie. Daar is verskeie faktore wat die Raad in hierdie verband in ag sal neem, insluitend, maar nie beperk nie tot die volgende:

- Aard van die oortreding;
- Erns van die oortreding;
- Impak of moontlike impak van oortreding;
- Of sodanige oortreding die eerste of 'n gevolglike oortreding is;
- Die regstellende stappe wat deur die lisensiehouer gedoen is om 'n herhaling te voorkom; en
- Die mate van samewerking wat deur die lisensiehouer openbaar is.

Ten einde openbare bewustheid oor die Raad se funksies en die negatiewe gevolge van probleemdobbelary te skep, het die Raad vennootskappe met verskeie openbare organisasies aangegaan, insluitend die Wes-Kaapse Provinsiale Biblioteek, Suid-Afrikaanse Nasionale Biblioteek, Nasionale Vervolgingsgesag, Staatsinligting- en Kommunikasiesstelsel, Wes-Kaap Onderwysdepartement, Departement van Maatskaplike Ontwikkeling en die SAPD om gesamentlik pogings aan te wend om bewustheid oor die Raad se pligte en funksies te verseker.

'n Versoek deur een van die lisensiehouers om plesiertogte in die Wes-Kaap te oorweeg, het daartoe gelei dat Provinsiale Tesourie die dienste van 'n maatskappy bekom het om navorsing te doen en verslag te lewer oor onder meer:

- die verskillende opsies vir plesiertogte in verskillende regsgebiede;
- die potensiële ekonomiese voordele en risiko's;
- belastingmodel om potensiële inkomste vir die provinsie te optimeer; en

Deel B: Prestasie-inligting

- ekonomiese model van potensieële voordele.

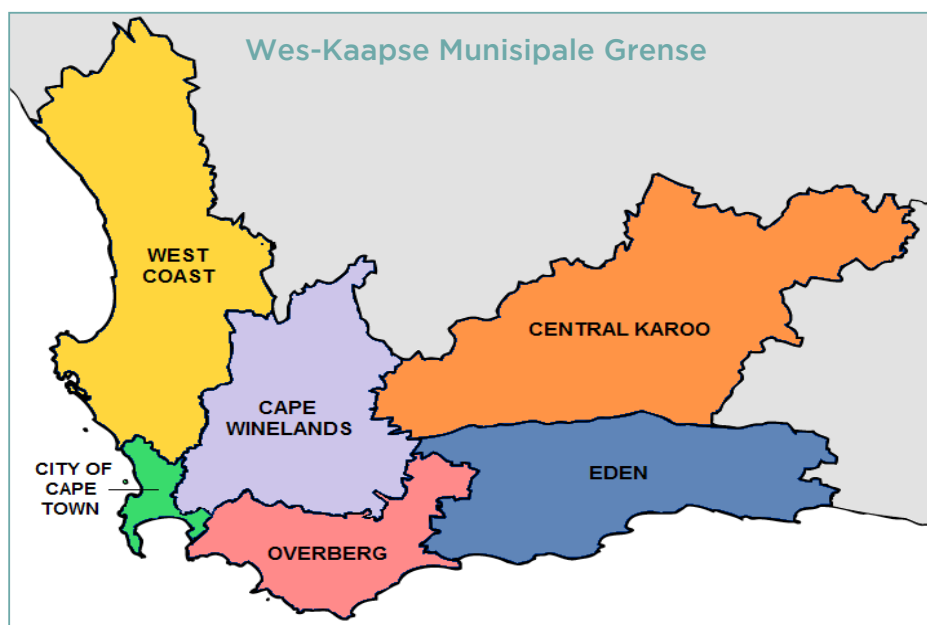
'n Plesiertog-operateur kan omskryf word as 'n persoon of korporatiewe liggaam wat komplimentêre ritte na 'n casino voorsien aan 'n beroepswedder wat onderneem om 'n ooreengekome minimumbedrag tydens sy/haar verblyf by die onderneming te wed. Die plesiertog-operateur sal teen 'n vasgestelde fooi 'n ooreenkoms met die casino-operateur aangaan. Die eerste konsep van hierdie verslag is reeds vir kommentaar gesirkuleer en die finale verslag sal teen Desember 2019 voltooi wees.

Die wedderybedryf het baie innoverend geraak in terme van die gebeurlikhede waarop hulle weddenskappe wil aanbied, en die jongste versoeke was ten opsigte van casino-tipe spel. Terwyl daar verskillende opsies is met betrekking tot die wyse waarop spele beskikbaar gestel sal word, het die Raad op hierdie stadium besluit dat, gegewe die inligting tot ons beskikking, goedkeuring hiervoor nie toegestaan kan word nie.

1 000 LPM's is aan elk van die twee roete-operateurs in kwalifiserende persele toegestaan as 'n vorm van sekondêre vermaak aan bestaande klante van dié ondernemings. Die Raad laat tans slegs een permit toe vir wat algemeen na verwys word as Tipe A LPM's, waar 'n roete-operateur tot vyf LPM's in 'n perseel kan plaas. Dit het beide operateurs ongeveer 15 jaar geneem om die toegekende kwota masjiene te installeer, aangesien aansoeke om 'n perseellisensie 'n proses van deugsamheidsondersoeke en openbare deelname deurloop, en dit behels dikwels 'n openbare verhoor. Die Raad het op versoek van die twee roete-operateurs 'n bykomende 500 masjiene aan elke operateur toegeken om dieselfde Tipe A LPM-persele op te stel. Dieselfde proses van deugsamheidsondersoeke en openbare deelname sal vir hierdie tweede toekenning geld.

Daar moet uit die staanspoor kennis geneem word dat die mandaat en operasionele aktiwiteite van die Raad in belyning is met die volgende Provinsiale Strategiese Doelwitte en Uitkomst van die Nasionale Ontwikkelingsplan:

- PSD 1 - Om geleenthede vir groei en werk te skep.
- PSD 2 - Verbeter onderwysuitkomst en geleenthede vir jeugontwikkeling.
- PSD 3 - Verbeter welstand en veiligheid en pak die maatskaplike euwels aan.
- PSD 4 - Daarstelling van 'n veerkragtige, volhoubare, goeie-gehalte en inklusiewe lewensomgewing.
- PSD 5 - Vestig goeie beheer en geïntegreerde dienslewering deur middel van vennootskappe en ruimtelike aanpassing.
- Nasionale Uitkoms 6 (MTR 2014-2019 en NOP 2030) - 'n Doeltreffende, mededingende en responsiewe ekonomiese infrastruktuurnetwerk.
- Nasionale Uitkoms 12 (MTR 2014-2019 en NOP 2030) - 'n Doeltreffende, effektiewe en ontwikkelingsgerigte staatsdiens.



| Geografiese verspreiding van gelisensieerde dobbelbedrywighede | | | | | | |
|--|-----------------------|-----------|------------------------|---------------|-------------|------------------------|
| Persele | 1 Stad Kaapstad | 2 Eden | 3 Kaapse Wynland | 4 Overberg | 5 Weskus | 6 Sentraal Karoo |
| Casino's - 5 | 1 | 1 | 1 | 1 | 1 | 0 |
| LPM-persele - 432 | 285 | 43 | 43 | 22 | 38 | 1 |
| Boekmakers - 154 | 134 | 7 | 11 | 0 | 2 | 0 |
| Totalisators - 54 | 45 | 2 | 4 | 0 | 3 | 0 |

2.2 Organisasoriese omgewing

Die ampstermyn van drie van die Raad se lede het in die oorsigjaar ten einde geloop. Die Uitvoerende Gesag het vervolgens hul ampstermyn met nog 'n jaar verleng. Hierbenewens is die voorsitter vir 'n tweejaartermyn met ingang van 11 Desember 2018 aangestel, terwyl 'n ander lid se termyn vir nog 'n jaar met ingang van 11 Junie 2019 verleng is.

Gevolglik het die Wes-Kaapse Raad op Dobbelay en Wedrenne slegs ses van die gemagtigde sewe Raadslede in diens gehad. Hierdie toedrag van sake en die feit dat die Raad 'n kworum van vyf lede moet hê om 'n Raadsvergadering te hou, het veroorsaak dat die Raad sy vergaderings moes skommel en alternatiewe metodes moes gebruik om toe te sien dat die Raad se mandaat nagekom is.

Die Raad het ook as gevolg van belanghebbende-ingrypings en -besluite met die vertraagde implementering van sy besluite en studies te make gehad. Dit het daartoe gelei dat die Raad geloofwaardigheid in die bedryf verloor het en dat sy beeld beskadig is, en die Raad moes herhaaldelik sy optrede aan die bedryf verduidelik.

Die aan-af-oponhoud in die bevestiging en inrigting van alternatiewe akkommodasie het nie alleenlik tot die toename in werknemers se demotivering en frustrasie gelei nie, maar ook Raadslede se ongeduld met die uitvoering van sy besluit oor hierdie aangeleentheid.

Na afloop van die hersiening van die Organisasoriese Ontwerp met betrekking tot sekere administratiewe poste wat onveranderd gebly het, was die betrokke werknemers nie bereid om enige take buiten dié in hul ooreengekome posbeskrywings te aanvaar nie. Daardie aktiwiteite is uit hul daaglikse roetine verwyder en alternatiewe prosedures is ingestel om die voltooiing van daardie take te verseker.

Ten einde die suksesvolle nakoming van sy mandaat te verseker, moes die Raadslede en uitvoerende komitee sorg dat die personeel gemotiveer en geïnspireer bly. Dit is goed om te weet dat, ten spyte van al die bovermelde, die Raad sy mandaat nagekom het en die meerderheid van sy teikens vir die oorsigjaar bereik het.

2.3 Belangrike beleidsontwikkelings en wetgewende veranderinge

Die Raad skenk steeds aandag aan die uitdagings wat ervaar is met die implementering van die lisensievoorwaardes wat ten opsigte van die hersiene B-BSEB-kodes aan lisensiehouers opgelê is. Hierdie voorwaardes word jaarliks hersien en verskillende voorwaardes word opgelê in die mate dat dit nodig en redelik is om die bemagtiging en opheffing te maksimeer van persone wat veronderstel is om deur die regering se transformasiedoelwitte bevoordeel te word. Die Raad se bevoegdheid om voorwaardes op te lê om breedgebaseerde bemagtiging te bevorder en daaraan uitvoering te gee, is regmatig uitgedaag en in die Wes-Kaapse Hoërhof aangehoor, en die uitspraak is voorbehou.

Deel B: Prestasie-inligting

Die Portefeuljekomitee oor Handel en Nywerheid het gedurende die oorsigtydperk verhoor met die publiek en belanghebbendes gehou om insette op die Konsepwysigingswetsontwerp op Nasionale Dobbelary te oorweeg. Die omvang van die wetsontwerp is aansienlik ingeperk en beperk tot die hersamestelling van die Nasionale Raad op Dobbelary, die uitbreiding van die nasionale sentrale elektroniese bestuurstelsel na ander vorme van dobbel, en die hantering van die bestuurskwessies wat die Raad op Nasionale Beleid beïnvloed.

Die Wes-Kaapse Regulasies op Dobbelary en Wedrenne (Gelde en Koste) is op 26 Maart 2018 gewysig om inflasionêre verhogings in die statutêre aansoek-, lisensie- en ondersoekgelde aan te bring. Hierdie gelde word jaarliks vir inflasie-aanpassing bygewerk.

2.4 Strategiese uitkomsgeoriënteerde doelwit

| | |
|----------------------------|--|
| Strategiese doelwit | Om te verseker dat die Raad, in die nastrewing van sy mandaat, met betrekking tot die regulering van die dobbelbedryf sy struktuur, hulpbronne en prosesse ontwerp en aanwend vir die effektiewe, doeltreffende en optimale uitvoering van sy pligte. |
| Vordering | Die Raad reguleer dobbelary in die provinsie om te verseker dat die bedryf vry is van kriminele elemente, dat die maksimum voordeel van die gelisensieerde aktiwiteite behaal word, dat sodanige aktiwiteite regverdig teenoor kliënte is en dat kwesbare persone die nodige beskerming ontvang. Ter bereiking van hierdie doelwitte sal die Raad 'n geloofwaardige en goed gereguleerde bedryf handhaaf en bevorder wat nasionaal asook internasionaal hoogs gerespekteer word. |

3. PRESTASIE-INLIGTING PER PROGRAM

3.1 Program 1: Raad en Administrasie

Doel van die program

Om dobbelary in die Provinsie van die Wes-Kaap te beheer en reguleer.

Programbeskrywing

Om die strategiese rigting te bepaal en ondersteuningsdienste van gehalte aan die Raad en die belanghebbendes te lewer.

Strategiese doelwit

- Om leierskap en toesig te bied vir alle funksies van die Raad om 'n doeltreffende en doelmatige administrasie te verseker.
- Om doeltreffende en effektiewe bestuur van alle funksies van die kantoor van die Raad te voorsien.
- Om regsadviserende steun- en navorsingsdienste aan die Raad en sy kantoor te lewer.
- Om die Raad te help verseker dat MH- beste praktyke nagekom en 'n toepaslik bevoegde werksmag gehandhaaf word.
- Om alle beleide en prosedures van ADFIN te hersien vir toepaslikheid en doeltreffendheid, en om die beskikbare hulpbronne toe te wys om die beleide en prosesse gedurende die tydperk uit te voer.

Programstruktuur

Die goedgekeurde program bestaan uit sewe Raadslede, die Hoof Uitvoerende Beampte, die Bestuurder Regsdienste en die Professionele Assistent: Regsdienste, die Hoof Finansiële Beampte, die Senior Finansiële Beampte, die Senior Administratiewe Beampte, Menslike Hulpbronbestuurder, Administrateur: MH, die Raadsekretaris en 10 goedgekeurde ondersteuningspersoneel.

Die program is in die volgende subprogramme gestruktureer:

- Subprogram 1.1: Raad
- Subprogram 1.2: Uitvoerende Bestuur
 - Subprogram 1.2.1: Regsdienste
 - Subprogram 1.2.2: Menslike Hulpbronne
- Subprogram 1.3: Administrasie en Finansies

Strategiese doelwitte, prestasie-aanwysers, beplande teikens en werklike prestasie

Ten einde die publiek op hoogte te hou van die Raad se rol en die bystand wat die Raad kan lewer, is inligtingspamflette by openbare forums versprei en vrae is beantwoord oor wat onwettige dobbel voorstel. Die Raad het ook sy bewusmakingsveldtogte voortgesit om die publiek en openbare instellings in te lig oor die Raad se mandaat en die gevare wat met dobbelverslawing en onwettige dobbelary verband hou. Die veldtogte het uitreik by skole, teenwoordigheid by gemeenskapsinligtingsessies en opleiding en samewerking met die SAPD ingesluit.

Deel B: Prestasie-inligting

Subprogram 1.1: Raad Strategiese doelwit

| Subprogram 1.1: Raad | | | | | |
|---|----------------------------|-------------------------|----------------------------|--|---|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal Raadsvergaderings waarop besluite geneem en lisensie-aansoeke oorweeg word. | 11 | 13 | 14 | +1 | 4 Maart 2019: Ad-hoc-Raadsvergadering om te beraadslaag oor die kandidate vir die Ouditkomitee waarmee daar daardie dag onderhoude gevoer is. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Subprogram 1.1: Raad | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal vergaderings om uitvoering aan statutêre mandaat te gee. | 45 | 49 | 49 | 42 | 44 | +2 | <ul style="list-style-type: none"> 25 Junie 2018: ad hoc-LPM-komiteevergadering oor die finansiële jaarstate van twee trusts van 'n lisensiehouer. 4 Maart 2019: Ad-hoc-Raadsvergadering om te beraadslaag oor die kandidate vir die Ouditkomitee waarmee daar daardie dag onderhoude gevoer is. |

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Subprogram 1.2: Uitvoerende Bestuur

Strategiese doelwit

| Subprogram 1.2: Uitvoerende Bestuur | | | | | |
|--|----------------------------|-------------------------|----------------------------|--|--------------------------|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal ingrypings om bewustheid oor die Raad te bevorder. | 4 | 4 | 4 | - | Geen. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Subprogram 1.2: Uitvoerende Bestuur | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|---|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal bewusmakingsprogramme waaraan deelgeneem is. | 3 | 4 | 9 | 4 | 4 | - | Geen. |
| Persentasie Raadsbesluite waaraan die HUB binne een maand uitvoering gee. | Nuwe PA | 99% | 100% | 95% | 93% (150 uit 162) | -2% | Derdepartye se beskikbaarheid vir vergaderings. Gebeure wat besluite oorskry. |
| Aantal operateurs wat vir nakoming van KMI-verbintenisse gemonitor is. | Nuwe PA | Nuwe PA | 7 | 4 | 4 | - | Geen. |

Strategie om gebiede van onderprestasie op te los

Wysig tabelle met beskrywing van tegniese aanwysers dat slegs besluite wat binne dertig dae uitgevoer kan word, as uitvoerbaar beskou word.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Deel B: Prestasie-inligting

Subprogram 1.2.1: Regsdienste

Die doel van hierdie subprogram is om 'n interne regshulpbron vir die Raad te wees deur die lewering van mondelinge regsadvies, navorsing, opstel van voorleggings en regsmenings en die bestuur van alle litigasie deur of teen die Raad ingestel, opstel van beoogde wysigings aan die Wet en Regulasies en om op hoogte te bly van verwickelinge deur middel van lidmaatskap en bywoning van toepaslike nasionale en internasionale forums.

Strategiese doelwit

| Subprogram 1.2.1: Regsdienste | | | | | |
|--|----------------------------|-------------------------|----------------------------|--|--------------------------|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal regsmenings opgestel. | 49 | 48 | 48 | - | Geen. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Subprogram 1.2.1: Regsdienste | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--------------------------|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Onderneem navorsing oor die regsaspekte betrokke by die instelling van 'n verpligte spelerkaartstelsel in die Wes-Kaap- <ul style="list-style-type: none"> • verslag – opstel; • hersiening; en • verspreiding | Nuwe PA | Nuwe PA | 1 | 1 | 1 | - | Geen. |
| Hersien die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996 (“die Wet”) en stel voorgestelde wysigings op, waar toepaslik. | 1 | 2 | N.v.t. | 1 | 1 | - | Geen. |

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Subprogram 1.2.2: Menslike Hulpbronne

Die subprogram is verantwoordelik om toe te sien dat die Raad aan toepaslike wetgewing ten opsigte van arbeid en indiensneming voldoen.

Daarbenewens fokus die subprogram Menslike Hulpbronne op aangeleenthede wat met die werwing en aanstelling van personeel verband hou. 'n Verdere verantwoordelikheid van die subprogram is om te verseker dat, waar die behoefte ontstaan, personeel die toepaslike opleiding ontvang om hulle nie slegs in staat te stel om persoonlike ontwikkelingsdoelwitte te bereik nie, maar ook om hulle te voorsien van die instrumente om hul departementele doelwitte voldoende en doeltreffend te behaal. Daarbenewens is die subprogram die bewaarder van alle aangeleenthede wat met gesondheid en veiligheid, diensbillikheid, verhoudinge met vakbonde en personeelvoordele verband hou.

Strategic Objective

| Subprogram 1.2.2: Menslike Hulpbronne | | | | | |
|--|----------------------------|-------------------------|----------------------------|--|--------------------------|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Aantal wesenslike MH-ouditbevindings. | 0 | 0 | 0 | - | Geen. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Subprogram 1.2.2: Menslike Hulpbronne | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Aantal regulatiewe verslae wat tydig by die Departement van Arbeid ingedien is. | 1 | 1 | 1 | 1 | 1 | - | Geen. |
| Aantal verslae oor die implementering van die MH-plan. | Nuwe PA | Nuwe PA | 4 | 4 | 4 | - | Geen. |
| Persentasie prestasie-oorsigte wat tydig voltooi is. | Nuwe PA | Nuwe PA | 50% | 95% (142) | 49% (70 uit 142) | -46% | Die Raad het die oorsigtydperk in ooreenstemming met PRWK van 01 April tot 31 Maart verander. Oorsigte moet in K1 2019 uitgevoer word. |

Die subprogram het die Raad bygestaan om sy strategiese doelwitte te bereik deur die nakoming van toepaslike wetgewing en deur die werwing van 'n toepaslik gekwalifiseerde en bevoegde werksmag.

Deel B: Prestasie-inligting

Strategie om gebiede van onderprestasie op te los

Teikens moet na die eerste en derde kwartale vir die 2019/20 JPP verskuif word.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Subprogram 1.3: Administrasie en Finansies

Die Departement Administrasie en Finansies bied administratiewe en finansiële ondersteuning aan die Raad. Dit dien ook as bewaarder van die Raad se intrinsieke en verkreeë bates.

Strategiese doelwit

| Subprogram 1.3: Administrasie en Finansies | | | | | |
|--|---|---|---|--|--------------------------|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Ouditmening verkry vanaf OGSA vir vorige boekjaar. | Ongekwali-seerde auditverslag sonder wesenlike bevindings | Ongekwali-seerde auditverslag sonder wesenlike bevindings | Ongekwali-seerde auditverslag sonder wesenlike bevindings | - | Geen. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Subprogram 1.3: Administrasie en Finansies | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--------------------------|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Aantal finansiële verslae aan belanghebbendes. | N.v.t. | 33 | 33 | 33 | 33 | - | Geen. |
| Persentasie eksterne audit-aanbevelings van vorige jaar geïmplementeer. | Nuwe PA | Nuwe PA | Nuwe PA | 100% | 100% | - | Geen. |

Die Departement: Administrasie en Finansies het 'n bemagtigende omgewing aan die Raad en sy kantoor voorsien om sy gemandateerde funksies te verrig.

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Koppeling van prestasie aan begrotings

| Naam van program | 2018/19 | | | 2017/18 | | |
|-----------------------|-------------|---------------------|-------------------------|-------------|---------------------|-------------------------|
| | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R |
| Raad en Administrasie | 23 327 766 | 21 781 191 | 1 546 575 | 19 688 136 | 19 367 691 | 320 445 |

Die onderbesteding van R1.5 miljoen is hoofsaaklik weens 'n bedrag wat vir hervestiging begroot is. Die bedrag is nie gebruik nie, want die Raad het eers na 31 Maart 2019 (finansiële jaareinde) na sy nuwe perseel verskuif.

Program 2: Lisensiëring

Die Departement Lisensiëring is verantwoordelik vir die ontvangs en behoorlike verwerking van alle lisensie-aansoeke. Met die verwerking van die verskillende entiteit- en werknemerverwante lisensie-aansoeke moet verskillende foie verwerk word, ondersoek moet uitgevoer word en verslae/voorleggings met aanbevelings aan die HUB en/of die Raad moet saamgestel word.

Strategiese doelwit

Om te verseker dat aansoeke wat ontvang is, doeltreffend en tydig ondersoek word wat daartoe lei dat geskikte en behoorlike persone gelisensieer word om aan dobbelbedrywighede te kan deelneem.

| Program 2: Lisensiëring | | | | | |
|---|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Getal lisensie-aansoeke met aanbevelings vir oorweging aan die HUB en/of die Raad voorgelê. | 8 354 | 7 700 | 8 335 | +635 | Teiken is gestel op 'n gemiddelde wat oor 'n 3-jaar tydperk verwerk word. Outomatiese hernuwings, m.a.w. nuwe werknemerlisensies uitgereik binne 6 maande na verstryking van die operateur waar hulle werksaam is, word in dieselfde jaar 'n hernude lisensie uitgereik. |

Deel B: Prestasie-inligting

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Program 2: Lisensiëring | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|---|---|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teikens 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teikens vir 2018/19 | Kommentaar oor afwykings |
| Persentasie nuwe aansoeke ten opsigte van sleutel- en dobbelary-werknemer-lisensies wat binne 30 dae na ontvangs verwerk is. | 81% | 92% | 90% (2 193 uit 2 433) | 87% | 90% (2 114 uit 2 347) | +3% | Minder aansoeke wat bykomende inligting of verdere ondersoek benodig het, is in die oorsigtydperk verwerk. 'n Toename in aansoekers wat veelvuldige lisensies het, vereis dat slegs een ondersoek uitgevoer word; aldus is die omkeertyd vir die verwerking van addisionele lisensies vinniger en daardeur word die teiken oorskry. |
| Persentasie aansoeke om hernuwing wat ontvang is, binne die 3-maande hernuwingstydperk verwerk. | 98% | 99% | 99% (5 568 uit 5 632) | 97% | 99% (5 807 uit 5 865) | +2% | Minder gevalle van uitstaande inligting of versoeke om verdere inligting in verband met werknemeraansoeke; die meerderheid van aansoeke is dus tydig verwerk. |

Die Departement Lisensiëring, ter uitvoering van sy mandaat, verwerk alle aansoeke wat ontvang word van aansoekers van wie daar vereis word om behoorlik gelisensieer te wees ten einde by die dobbelbedryf in die provinsie betrokke te wees. Die verwerking van sulke aansoeke behels die koördinerende van openbare kennisgewings om enige kommentaar en besware ten opsigte van aansoeke aan te vra, die uitvoer van ondersoeke om te bepaal of aansoekers geskik is om 'n lisensie te hou, om ingeligte aanbevelings te maak wat tot die goedkeuring of afwysing van aansoeke lei, en die uitreiking van lisensies vir verspreiding.

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Koppeling van prestasie aan begrotings

| Naam van program | 2018/19 | | | 2017/18 | | |
|------------------|-------------|---------------------|-------------------------|-------------|---------------------|-------------------------|
| | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R |
| Lisensiëring | 13 665 498 | 13 737 602 | (72 104) | 12 708 563 | 12 889 858 | (181 295) |

Die Departement Lisensiëring het in die oorsigjaar uitgawes aangegaan waarvoor daar begroot is.

Program 3: Regulatiewe Nakoming

Die program verrig take om toe te sien dat alle gelisensieerde dobbel- en weddery-ondernemings hul aktiwiteite ingevolge wetgewende bepalings en regulatiewe vereistes bedryf.

Onwettige dobbelary wat in die Provinsie plaasvind, word ook in oorleg met toepaslike wetstoepassingsagentskappe deur die Program ondersoek.

Alhoewel daar 'n redelike mate van sukses met die sluiting van onwettige dobbelondernemings was, veral internetkafees, beoog die program om die strategie te verbeter sodat dit 'n groter reikwydte het en in wese doeltreffender sal wees.

Die vlak van nakoming deur lisensiehouers is oor die algemeen op 'n aanvaarbare vlak, maar daar word voortdurende gepoog om prosesse en stelsels te hersien om die vlakke van nakoming te verbeter.

Strategiese doelwit

Om te verseker dat dobbel- en weddery-aktiwiteite wat in die Provinsie onderneem word, aan die wetlike bepalings en regulatiewe vereistes voldoen.

| Program 3: Regulatiewe Nakoming | | | | | |
|---|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Die vlak van nakoming wat bepaal is nadat evaluering op die persele van gelisensieerde ondernemings uitgevoer is. | 90% | 90% | 95% | +5% | Beter begrip van die Raad se verwagtinge en opleiding van personeel. |

Deel B: Prestasie-inligting

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Program 3: Regulasiewe Nakoming | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Beplande teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Aantal nakomings-evaluerings by gelisensieerde dobbelpersele uitgevoer. | 1 161 | 1 202 | 1 227 | 1 300 | 1 306 | +6 | Bykomende FICA-nakomings-ondersoeke is uitgevoer aangesien die Raad steeds 'n toesighoudende liggaam is. |
| Persentasie ondersoeke oor alle bewerings van onwettige dobbelary wat deur die Raad ontvang is, is tydig uitgevoer. | Nuwe PA | 100% | 100% | 95% | 100% | +5% | Doeltreffender gebruik van hulpbronne. |

Met betrekking tot die regulatiewe evaluering op die persele van lisensiehouers, het die program al sy gestelde teikens vir die jaar behaal en sodoende 'n doeltreffende bydrae tot die Raad se oogmerke gelewer. Wat die tydige ondersoek van bewerings oor onwettige aktiwiteite en verhoudings met die SAPD aanbetref, het die ondersoek van onwettige dobbelaktiwiteite verbeter en sal dit in die toekoms groter momentum kry.

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Koppeling van prestasie aan begrotings

| Naam van program | 2018/19 | | | 2017/18 | | |
|--|-------------|---------------------|-------------------------|-------------|---------------------|-------------------------|
| | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R |
| Koppeling van prestasie aan begrotings | 16 450 631 | 16 232 344 | 218 287 | 15 644 514 | 15 444 351 | 200 163 |

Die onderbesteding van die begroting hou grootliks met vakatures teen jaareinde verband. Die Raad is besig met die werwing van geskikte kandidate.

Program 4: Inligting- en Kommunikasietegnologie

Die Departement: Inligtingstegnologie lewer al die nodige inligting- en kommunikasietegnologiesdienste aan die Raad. Dit tree ook op as bewaarder van die Raad se elektroniese inligting.

Strategiese doelwit

Om innoverende en praktiese IKT-oplossings op 'n strategiese en funksionele vlak aan die WKRDW te verskaf.

| Program 4: Inligting- en Kommunikasietegnologie | | | | | |
|---|----------------------------|-------------------------|----------------------------|--|---|
| Prestasie-aanwyser van strategiese doelwit | Werklike prestasie 2017/18 | Bepaalde teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Minimum bedryfstyd van inligtingstelsels oor 350 dae. | 98.31% | 95.9% | 99.86% | +3.96% | Verbetering weens beter bestuur van infrastruktuur. |

Sleutelprestasie-aanwysers en teikens en werklike prestasie

| Program 4: Inligting- en Kommunikasietegnologie | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|-------------------------|----------------------------|--|--|
| Prestasie-aanwyser | Werklike prestasie 2015/16 | Werklike prestasie 2016/17 | Werklike prestasie 2017/18 | Bepaalde teiken 2018/19 | Werklike prestasie 2018/19 | Afwyking van beplande teiken vir 2018/19 | Kommentaar oor afwykings |
| Aantal gebeure om huidige inligtingstegnologiesstelsels, hardeware, sagteware en netwerk-infrastruktuur te onderhou. | 3 764 *(5 138) | **13 032 | **13 312 | 16 400 | 18 418 | +2 018 | Afwyking as gevolg van die aanwending van 'n bykomende lisensie-outomatiseringstelsel en produksiesagteware. |
| Aantal voorkomende en kennisbou-aktiwiteite uitgevoer | 71 | 66 | 65 | 64 | 71 | +7 | Afwyking as gevolg van die ontwikkelingsessies van die lisensie-outomatiseringstelsel. |

* Dui aangepaste volumes aan op grond van verbeterde/reggestelde berekeningsmetode vir Microsoft Deployments.

** Verteenwoordig die bygewerkte volumeprestasie gegrond op die verbeterde metode om bywerkings te doen.

Die IKT-departement het bygedra tot die bereiking van die Raad se doelwitte en mandaat deur die noodsaaklike IKT-oplossings vir die Raad te implementeer, in stand te hou, te verbeter en te beveilig.

IKT se menslike hulpbronne leer vaardighede aan deur middel van voortgesette onderwys by wyse van formele, informele of selfstudie-metodes. Hierdie metodologie verseker dat toepaslike kennis opgedoen word om die Kantoer van die Raad te ondersteun en in staat te stel om die beoogde waarde van geïmplementeerde IKT-oplossings te realiseer.

Deel B: Prestasie-inligting

Strategie om gebiede van onderprestasie op te los

Daar is geen gebiede van onderprestasie nie.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan die beplande teikens gedurende die boekjaar 2018/19 nie.

Koppeling van prestasie aan begrotings

| Naam van program | 2018/19 | | | 2017/18 | | |
|---------------------------------------|-------------|---------------------|-------------------------|-------------|---------------------|-------------------------|
| | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R | Begroting R | Werklike uitgawes R | (Oor-)/Onderbesteding R |
| Inligting- en Kommunikasie-tegnologie | 9 015 610 | 6 957 220 | 2 058 390 | 6 229 536 | 4 580 167 | 1 649 369 |

'n Bedrag van R3.4 miljoen is vir die lisensie-outomatiseringsprojek begroot, waarvan R2.3 miljoen in die oorsigjaar bestee is. Die oorblywende bedrag van R1.1 miljoen is as 'n voorafbetaalde uitgawe erken en word dus soos op 31 Maart 2019 as 'n bate erken. Die oorblywende onderbesteding van R1 miljoen hou hoofsaaklik verband met rekenaars, die huur van toerusting en werknemerverwante koste (as gevolg van 'n vakature teen jaareinde). Besparings is in kommunikasie en reis en verblyf gerealiseer.

4. INKOMSTE-INVORDERING

| Inkomstebronne | 2018/19 | | | 2017/18 | | |
|---|-------------------|------------------------------|----------------------------|-------------------|------------------------------|----------------------------|
| | Geskatte bedrag R | Werklike bedrag ingevorder R | (Oor-)/Onder-invordering R | Geskatte bedrag R | Werklike bedrag ingevorder R | (Oor-)/Onder-invordering R |
| a) Aansoekgelde | 1 714 427 | 2 332 661 | (618 234) | 1 401 497 | 1 803 792 | (402 295) |
| b) Ondersoekgelde | 26 378 263 | 27 618 936 | (1 240 673) | 26 410 730 | 26 093 990 | 316 740 |
| c) (Verlies) of wins op aktuariële waardasies | - | 559 000 | (559 000) | - | (120 000) | 120 000 |
| d) Rente | 1 050 000 | 1 088 562 | (38 562) | 930 000 | 1 007 738 | (77 738) |
| e) Inspekteur-uitbetalings | 6 452 747 | 7 608 454 | (1 155 707) | 5 821 522 | 6 936 904 | (1 115 382) |
| f) Oordragte | 26 864 068 | 26 864 068 | - | 19 707 000 | 19 707 000 | - |
| g) Wins op vervreemding van bates | - | - | - | - | 45 785 | (45 785) |
| h) Dienste in natura | - | 2 985 924 | (2 985 924) | - | 1 510 272 | (1 510 272) |
| i) Velerlei | - | 1 116 780 | (1 116 780) | - | 180 568 | (180 568) |
| Totaal | 62 459 505 | 70 174 385 | (7 714 880) | 54 270 749 | 57 166 049 | (2 895 300) |

Dit is belangrik op te beklemtoon dat die Raad toegelaat word om inkomste en ander gelde slegs ingevolge wetgewing van lisensiehouers in te vorder. Tensy daar 'n verhoging in dobbellisensie-aansoeke is, is daar geen ander wyse waarop die Raad self sy inkomste kan verhoog nie. Wanneer die Raad dus 'n begroting voorberei, word daar op vorige tendense staatgemaak om die verwagte inkomste vir die boekjaar te bepaal.

Dienste in natura verteenwoordig die voordeel wat verkry word uit die kostelose gebruik van 'n gebou wat deur die Departement van Vervoer en Openbare Werke bestuur word.

Deel C



Regulering

Deel C: Regulering

1. INLEIDING

Die Raad se raamwerk vir korporatiewe beheer word gelei deur die Wes-Kaapse Wet op Dobbelary en Wedrenne en die Wet op Openbare Finansiële Bestuur (PFMA), en word toegepas in ooreenstemming met die Protokol oor Korporatiewe Beheer wat in die King-verslae oor Korporatiewe Beheer uiteengesit word.

2. UITVOERENDE GESAG

Die Minister vir Finansies is die aangewese Uitvoerende Gesag vir die Wes-Kaapse Raad op Dobbelary en Wedrenne. Die Uitvoerende Gesag stel die lede van die Raad aan en die Raad rapporteer aan die Minister. Alle verslae wat die Raad verplig is om saam te stel en voor te lê, word aan die Minister voorgelê. Daarbenewens word die Raad deur beleidsbepalings van die Uitvoerende Gesag gebind.

3. DIE REKENINGKUNDIGE GESAG – DIE RAAD

Inleiding

Die Raad, wat bestaan uit sewe nie-uitvoerende lede wat deur die Uitvoerende Gesag aangestel word, is die aangewese Rekeningkundige Gesag.

Die Raad het verskeie subkomitees uit sy lede saamgestel om oor spesifieke operasionele aktiwiteite van sy kantoor toesig te hou. Daarbenewens stel die Raad drie eksterne lede aan om op sy Ouditkomitee te dien.

Die rol van die Raad is soos volg:

Die Wes-Kaapse Raad op Dobbelary en Wedrenne is ingestel met die hoofdoel om dobbelary en wedrenne en alle ander aktiwiteite wat daarmee gepaard gaan in die Wes-Kaap te beheer en reguleer.

Sy funksies en bevoegdhede word in artikel 12 van die Wet, 1997 uiteengesit. In opsomming is die rol van die Raad om:

- deurlopende nakoming in die gelisensieerde bedryf te verseker en administratiewe boetes op te lê of sodanige maatreëls in te stel as wat die Raad vir oortredings van die Wet geskik ag;
- aansoeke om lisensies ingevolge die Wet aan te vra;
- aansoeke om nasionale en provinsiale lisensies te ontvang, ondersoek en oorweeg;
- nasionale en provinsiale lisensies aan kwalifiserende of geskikte persone uit te reik, onderworpe aan sodanige voorwaardes as wat die Raad toepaslik ag;
- die geskiktheid te bepaal van persone wat daarin belangstel om 'n lisensie te bekom of die onderneming waarop 'n lisensie betrekking het;
- verhore en ondersoeke uit te voer oor die handeling van lisensiehouers of met betrekking tot enige aangeleentheid wat die Raad ingevolge die Wet moet administreer;
- onwettige dobbelaktiwiteite op te spoor en bystand aan betrokke regeringsagentskappe met die vervolging daarvan te lewer;
- belasting en heffings wat aan die provinsiale fiskus verskuldig is en alle statutêre gelde soos voorgeskryf deur die Wet te administreer, bereken en in te vorder;
- regulatiewe forums en konferensies by te woon ten einde op hoogte te bly van die jongste ontwikkelinge in die bedryf;
- deurlopende navorsing oor dobbelary en wedrenne regoor die Provinsie en elders uit te voer om op hoogte te bly van en leemtes te bepaal in die Wet en regulatiewe praktyke van die Raad; en
- oor die algemeen alle bevoegdhede uit te voer en funksies te verrig wat in die Wet bepaal word en deur enige ander wetgewing opgelê word.

Handves van die Raad

Die Raad se bevoegdhede en funksies word in die Wet bepaal. Die Raad het 'n handves vir elke subkomitee aanvaar waarin hul mandate uiteengesit is. Die Raad hersien jaarliks sy korporatiewe bestuur.

Inligting oor Raadslede

| Naam | Pos-benaming (volgens die Openbare Entiteit Raad-se struktuur) | Datum aangestel | Datum bedank/Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteur-skappe (lys die entiteite) | Getal Raads-ver-gaderings gehou | Getal Raads-ver-gaderings bygewoon | Ander komitees (bv. Oudit-komitee) | Getal komitee-ver-gaderings gehou | Getal komitee-ver-gaderings bygewoon | Totale getal ver-gaderings bygewoon |
|------------------------|--|-----------------|------------------------------|--|--------------------------------|--|---------------------------------|------------------------------------|---|-----------------------------------|--------------------------------------|-------------------------------------|
| Mnr CA Bassuday | Raadslid | 1 April 2016 | 31 Maart 2019 | BProc LLB LLM | Regte | Raadslid: Wes-Kaapse Raad op Dobbelay en Wedrenne | 14 | 14 | Komitee oor Perde-wedrenne Komitee oor Menslike Kapitaal | 4 | 4 | 27 uit 28 |
| | Raadslid se termyn is verleng | 1 April 2019 | 31 Maart 2020 | Nagraadse Diploma in Strafrege en Forensiese Ouditkunde | | | | | Lisen-siërings-komitee LPM-komitee | [5] 5 | 1 uit 1 4 | |
| Mnr S Faku | Raadslid | 1 April 2016 | 31 Maart 2019 | Magister Scientiae BEEd (Hons) | Korporatiewe Bestuur-strategie | Raadslid: Wes-Kaapse Raad op Dobbelay en Wedrenne | 14 | 13 | Casino-komitee | 4 | 3 | 27 uit 29 |
| | Raadslid se termyn is verleng | 1 April 2019 | 31 Maart 2020 | BA Senior Onderwys-diploma | Menslike Hulpbron-ontwikkeling | Raadslid: Kantoor van Huislenings | | | Komitee oor Menslike Kapitaal | 4 | 4 | |
| | | | | Menslike Hulpbronne-program Graaddiploma in Maatskappyleiding | Onderwys Eiendom | Openbaar-making Ouditkomitee Voorsitter: Departement van Menslike Nedersettings | | | Lisen-siërings-komitee LPM-komitee | 5 [5] | 5 2 uit 2 | |

[X]* Aanduiding van totale getal vergaderings gehou, maar nie verplig om by te woon nie a.g.v. 'n lid se termyn wat tydens die boekjaar begin of eindig

Deel C: Regulering

| Naam | Pos- benaming (volgens die Openbare Entiteit se Raad- struktuur) | Datum aangestel | Datum bedank/ Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteur- skappe (lys die entiteite) | Getal Raads- ver- gaderings gehou | Getal Raads- ver- gaderings bygewoon | Ander komitees (bv. Oudit- komitee) | Getal komitee- ver- gaderings gehou | Getal komitee- ver- gaderings bygewoon | Totale getal ver- gaderings bygewoon | |
|------|--|--------------------|--|---------------|--------------------------|--|---|--|--|---|--|---|--|
| | | | | | | <p>Nie- uitvoerende Direkteur en aandeelhouer: Stonevest Property Group</p> <p>PIC, SEIIFSA Investment Impact Fund: Trustee/ komitee-lid (2019-hede)</p> <p>Nasionale Landbou- bemarkings- raad: Raadslid en Voorsitter van MH- komitee</p> <p>Kaapse Skiereiland Universiteit van Tegnologie: Lid van</p> <p>Regulerings- en Fisiese Infrastruktuur- komitees</p> <p>Nasionale Departement van Menslike Nedersettings: Voorsitter van Oudit- en Risikokomitee</p> | | | | | | | |

| Naam | Pos-benaming (volgens die Openbare Entiteit se Raadsstruktuur) | Datum aangestel | Datum bedank/Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteur-skappe (lys die entiteite) | Getal Raads-vergaderings gehou | Getal Raads-vergaderings bygewoon | Ander komitees (bv. Oudit-komitee) | Getal komitee-vergaderings gehou | Getal komitee-vergaderings bygewoon | Totale getal vergaderings bygewoon |
|----------------------|--|--------------------------------|--|---|---|---|--------------------------------|-----------------------------------|------------------------------------|----------------------------------|-------------------------------------|------------------------------------|
| Me C Fani | Raadslid | 17 Mei 2017 | 16 Mei 2020 | B-graad Openbare Administrasie BAdmin Hons | Openbare Bestuur, Beleids-ontleding en ontwikkeling | Wes-Kaapse Raad op Dobbelay en Wedrenne Wes-Kaapse Kultuur-kommissie | 14 | 14 | Casino-komitee | [4] | 1 of 1 | 28 uit 29 |
| | | | | | | | | | Finansies- & IT-komitee | [4] | 1 uit 1 | |
| | | | | | | | | | Komitee oor Menslike Kapitaal | 4 | 4 | |
| | | | | | | | | | Komitee oor Perde-wedrenne | 4 | 4 | |
| Ms JD Gantana | Raadslid se termyn is verleng Bedank | 10 Maart 2016 10 Maart 2019 | 9 Maart 2019 9 Maart 2020 1 Junie 2019 | BA Hoër Diploma in Onderwys Hon BA (Sielkunde) Meesters in Sakeleierskap | Finansiële Bestuur | Wes-Kaapse Raad op Dobbelay en Wedrenne | 14 | 8 | Lisensieringskomitee | [5] | 1 uit 4 | 13 uit 26 |
| | | | | | | | | | Finansies- & IT-komitee | 4 | 4 | |
| | | | | | | | | | Komitee oor Perde-wedrenne | 4 | 0 | |

[x]* Aanduiding van totale getal vergaderings gehou, maar nie verplig om by te woon nie a.g.v. 'n lid se termyn wat tydens die boekjaar begin of eindig

Deel C: Regulering

| Naam | Pos-benaming (volgens die Openbare Entiteit se Raadsstruktuur) | Datum aangestel | Datum bedank/ Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteur-skappe (lys die entiteite) | Getal Raads-ver-gaderings gehou | Getal Raads-ver-gaderings bygewoon | Ander komitees (bv. Oudit-komitee) | Getal komitee-ver-gaderings gehou | Getal komitee-ver-gaderings bygewoon | Totale getal ver-gaderings bygewoon |
|--------------------|--|-----------------|-------------------------------|--|--|--|---------------------------------|------------------------------------|------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| Mnr D Lakay | Raadslid | 10 Des 2014 | 10 Des 2017 | BCom Rek | Rekening-kunde en Finansiële Bestuur | Wes-Kaapse Raad op Dobbelay en Wedrenne | 14 | 14 | Finansies- & IT-komitee | 4 | 4 | 32 uit 32 |
| | Raadslid se termyn verleng en as Voorsitter van die Raad aangestel | 11 Des 2017 | 10 Maart 2018 | | | Nie-uitvoerende Direkteur van Wes-Kaapse Ekonomiese Ontwikkelings-vennootskap ('n maatskappy sonder winsbejag) | | | Casino-komitee | 4 | 4 | |
| | Voorsitter van die Raad en lid se termyn verleng | 11 Maart 2018 | 10 Dec 2018 | | | | | | Komitee oor Perde-wedrenne | [4] | 1 uit 1 | |
| | Voorsitter van die Raad en lid se termyn verleng | 11 Des 2018 | 10 Des 2020 | | | | | | LPM-komitee | 5 | 5 | |
| Me N Magazi | Raadslid | 15 Junie 2018 | 14 Junie 2019 | BCom (Finansiële Rekeningkunde) | Finansiële Bestuur | Wes-Kaapse Raad op Dobbelay en Wedrenne | [14] | 10 uit 11 | Finansies- & IT-komitee | [4] | 2 uit 3 | 18 uit 20 |
| | Raadslid se termyn is verleng | 11 Junie 2019 | 10 Junie 2020 | Nagraadse Diploma in Ontwikkelings-finansies | Ouditkunde en Rekening-kunde Projek-bestuur Ont-wikkelings-finansiering en Maatskaplike Investering | | | | Casino-komitee | [4] | 3 uit 3 | |
| | | | | | | | | | LPM-komitee | [5] | 3 uit 3 | |

[X]* Aanduiding van totale getal vergaderings gehou, maar nie verplig om by te woon nie a.g.v. 'n lid se termyn wat tydens die boekjaar begin of eindig

Eksterne Ouditkomiteelede

| Naam | Posbenaming (volgens die Openbare Entiteit se Raadstruktuur) | Datum aangestel | Datum bedank / Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteurskappe (lys die entiteite) | Ander komitees (bv. Ouditkomitee) | Getal vergaderings gehou | Getal vergaderings bygewoon |
|----------------------|---|--|---|---------------------------------|---|---|-----------------------------------|--------------------------|-----------------------------|
| Mnr MR Burton | Lid en Voorsitter van Ouditkomitee | 1 Maart 2019 | 28 Feb 2022 | BCompt Hons GR (SA) | Ouditkunde Rekening-kunde Korporatiewe Beheer Risikobestuur Strategiese Bestuur Finansiële Bestuur | CapeNature Raad SAMSA Raad WCBS NPC Raad LC Messaris (Edms) Bpk Cullinan Holdings Bpk | Ouditkomitee | [4] | 1 uit 1 |
| Mnr G Harris | Ouditkomitee: Onafhanklike nie-uitvoerende lid Voorsitter van Ouditkomitee Termyn as Ouditkomiteelid vir drie maande verleng | 29 Feb 2016 17 Feb 2018 1 Maart 2019 | 28 Feb 2019 28 Feb 2019 31 Mei 2019 | B. Com Hons GR (SA) F.Inst.D | Korporatiewe Beheer Risikobestuur Ouditkomitee MH Finansies | Booyco Engineering (Pty) Ltd SABS Commercial SOC Limited Roots of Modern Human Behaviour Foundation GB Business Catalysts (Edms) Bpk handelende as KLOP Accelerator Novelquip (Edms) Bpk handelende as Multipit Empowerment Through Enterprise Trust – Shonaquip | Ouditkomitee | 4 | 4 |

[x]* Aanduiding van totale getal vergaderings gehou, maar nie verplig om by te woon nie a.g.v. 'n lid se termyn wat tydens die boekjaar begin of eindig

Deel C: Regulering

| Naam | Posbenaming (volgens die Openbare Entiteits Raadstruktuur) | Datum aangestel | Datum bedank / Termyn verstryk | Kwalifikasies | Gebied van kundigheid | Raad Direkteurskappe (lys die entiteite) | Ander komitees (bv. Ouditkomitee) | Getal vergaderings gehou | Getal vergaderings bygewoon |
|-----------------------|--|-----------------|--------------------------------|-------------------------|---|---|-----------------------------------|--------------------------|-----------------------------|
| Mnr R Kingwill | Ouditkomitee: Onafhanklike nie-uitvoerende lid | 17 Feb 2018 | 16 Feb 2021 | BCom CTA GR (SA) | Strategiese beplanning Korporatiewe Beheer Prestasie-bestuur | Sentrum vir Genomiese & Proteomiese Navorsing Wes-Kaapse Drankowerheid On Demand Investments BK Parel Vallei Advanced Education Trust Somerset West Country Club MSW Furtherance of Golf Nomads Foundation | Ouditkomitee | 4 | 4 |
| Mnr C Whittle | Ouditkomitee: Onafhanklike nie-uitvoerende lid | 29 Feb 2016 | 28 Feb 2019 | BCom PGDA GR (SA) | Finansiële Bestuur Rekening-kunde Ouditkunde Finansiële Analise Risikobestuur | Willemse (Edms) Bpk | Ouditkomitee | [4] | 3 uit 3 |

[X]* Aanduiging van totale getal vergaderings gehou, maar nie verplig om by te woon nie a.g.v. 'n lid se termyn wat tydens die boekjaar begin of eindig

| Komitee | Getal vergaderings gehou | Getal lede | Naam van lede |
|-------------------------|--------------------------|------------|--|
| Raad | 14 | 6 | <p>Mnr DT Lakay (Voorsitter) [Verlengde termyn as Raadslid en Voorsitter het op 10 Desember 2018 verstryk] [Heraangestel as Raadslid en Voorsitter tot 10 Desember 2020]</p> <p>Mnr CA Bassuday (Lid) [Termyn as Raadslid het op 31 Maart 2019 verstryk] [Termyn verleng tot 31 Maart 2020]</p> <p>Mnr S Faku (Lid) [Termyn as Raadslid het op 31 Maart 2019 verstryk] [Termyn verleng tot 31 Maart 2020]</p> <p>Me C Fani (Lid)</p> <p>Me JD Gantana (Lid) [Termyn as Raadslid het op 9 Maart 2019 verstryk] [Termyn verleng tot 9 Maart 2020]</p> <p>Me N Magazi (Lid) [Aangestel as Raadslid vanaf 15 Junie 2018 tot 14 Junie 2019]</p> |
| Ouditkomitee | 4 | 3 | <p>Mnr MR Burton (Voorsitter) [Aangestel as Ouditkomiteelid op 11 Desember 2018 en as Voorsitter van die Ouditkomitee, met Voorsitterskap en termyn wat sameloping is, vanaf 1 Maart 2019 tot 28 Februarie 2022]</p> <p>Mnr G Harris (Eksterne nie-uitvoerende lid) [Aangestel as Voorsitter van die Komitee, met Voorsitterskap en termyn wat sameloping is, vanaf 17 Februarie 2018 tot 28 Februarie 2019] [Slegs termyn as Ouditkomiteelid is tot 31 Mei 2019 verleng]</p> <p>Mnr C Whittle [Op 29 Februarie 2016 op Komitee aangestel en termyn het op 28 Februarie 2019 verstryk]</p> <p>Mnr R Kingwill (Eksterne nie-uitvoerende lid) [Aangestel op Komitee op 17 Februarie 2018 tot 16 Februarie 2021]</p> <p>Mnr D Lakay (Raadslid) [Raad se verteenwoordiger (sonder stemming) op die Ouditkomitee] [Termyn as Raadslid verstryk op 10 Des 2020]</p> |
| Casino-komitee | 4 | 3 | <p>Mnr D Lakay (Voorsitter)</p> <p>Mnr S Faku (Lid)</p> <p>Me C Fani (Lid) [Aangestel as Komiteelid vanaf 27 Maart 2018 tot 26 Junie 2018]</p> <p>Me N Magazi [Aangestel as Komiteelid vanaf 26 Junie 2018]</p> |
| Finansies- & IT-komitee | 4 | 3 | <p>Me Gantana (Voorsitter)</p> <p>Me C Fani (Lid) [Aangestel as Komiteelid vanaf 27 Maart 2018 tot 26 Junie 2018]</p> <p>Mnr D Lakay (Lid)</p> <p>Me N Magazi [Aangestel as Komiteelid vanaf 26 Junie 2018]</p> |

| Komitee | Getal vergaderings gehou | Getal lede | Naam van lede |
|-------------------------------|--------------------------|------------|---|
| Komitee oor Perdewedrenne | 4 | 3 | <p>Mnr CA Bassuday (Voorsitter)</p> <p>Me JD Gantana (Lid)</p> <p>Mnr DT Lakay (Lid) [Aangestel as Komiteelid vanaf 27 Maart 2018 tot 26 Junie 2018]</p> <p>Me C Fani (Lid) [Aangestel as Komiteelid vanaf 26 Junie 2018]</p> |
| Komitee oor Menslike Kapitaal | 4 | 3 | <p>Mnr S Faku (Voorsitter)</p> <p>Mnr CA Bassuday (Lid)</p> <p>Me C Fani (Lid)</p> |
| Lisensieringskomitee | 5 | 3 | <p>Me C Fani (Voorsitter)</p> <p>Mnr S Faku (Lid)</p> <p>Mnr CA Bassuday (Lid) [Termyn as Komiteelid het op 26 Junie 2018 geëindig]</p> <p>Me JD Gantana [Aangestel as Komiteelid vanaf 26 Junie 2018] [Termyn as Raadslid het op 9 Maart 2019 verstryk]</p> |
| LPM-komitee | 5 | 3 | <p>Me N Magazi (Lid) [Aangestel as Komiteelid vanaf 26 Junie 2018] [Aangestel as Voorsitter van die Komitee vanaf 30 Oktober 2018]</p> <p>Mnr D Lakay (Lid) [Voorsitter van die Komitee tot 30 Oktober 2018]</p> <p>Mnr C Bassuday (Lid)</p> <p>Mnr S Faku (Lid) [Termyn as Komiteelid het op 26 Junie 2018 geëindig]</p> |

Reëlings rakende vergoeding van die Raad

Raadsvergaderings:

'n Gewone of spesiale vergadering waartydens die Raad beraadslaag en besluit oor aangeleenthede wat binne sy statutêre bevoegdhede en funksies val.

Die vergoeding vir Raadsvergaderings wat by die kantore gehou word, is 'n vasgestelde bedrag van R4 999,36, ongeag die tydsduur van die vergadering en is allesinsluitend van voorbereidings- en reistyd. Raadslede word vergoed vir kilometers gereis.

Raadskomitees en ander gebeure:

- Die vergoeding vir ander vergaderings en gebeure, byvoorbeeld komiteevergaderings en openbare verhore, is gebaseer op 'n uurlikse tarief wat, benewens die tyd bygewoon, ook die tyd gereis, voorbereidingstyd en vergoeding vir kilometers afgelê dek.
- Die uurlikse bedrag is **R624.92** per uur.
- Hierdie vergoeding is betaalbaar tot die ekwivalent van 'n maksimum van 8 uur, plus kilometers afgelê.
- Die praktyk is vir lede om aan die begin van elke vergadering vir die Sekretaris mee te deel wat hul voorbereidingstyd vir 'n bepaalde vergadering was.
- Die kilometers wat afgelê word in gevalle waar die roetes wissel van die gewone roete na die kantoor van die Raad, word ook individueel aan die Raadsekretaris voorsien.

VOORSITTER:

Raadsvergaderings: **R6 433.92** per vergadering.

Raadskomitees en ander gebeure: **R804.24** per uur tot 'n maksimum van 8 uur.

Ondervoorsitter:

Raadsvergaderings: **R4 999.36** per vergadering.

Raadskomitees en ander gebeure: **R624.92** per uur tot 'n maksimum van 8 uur.

Waarnemend as Voorsitter:

Raadsvergaderings: **R5 601.52** per vergadering.

Raadskomitees en ander gebeure: **R700.19** per uur tot 'n maksimum van 8 uur.

Deel C: Regulering

VERGOEDING VAN RAADSLEDE

| | Vergoeding - Raads- vergaderings | Vergoeding - Komitee- vergaderings en Ander* | Vergoeding - Bywoning van konferensies | Onderhouds- toelae | Ander terug- betalings | Lid se totale vergoeding |
|-----------------------------|--|---|--|-----------------------|---------------------------|-----------------------------|
| Naam | R | R | R | R | R | R |
| Mnr D Lakay (Voorsitter) | 83 640.96 | 242 264.40 | 57 905.28 | 28 794.15 | 16 174.18 | 428 778.97 |
| Mnr CA Bassuday | 64 991.68 | 80 824.21 | 43 691.04 | 13 356.84 | 4 417.40 | 207 281.17 |
| Mnr S Faku** | 59 992.32 | 104 986.50 | 19 997.44 | 3 024.50 | - | 188 000.76 |
| Me C Fani | 59 992.32 | 73 375.97 | 19 997.44 | 3 342.72 | 1 392.19 | 158 100.64 |
| Me JD Gantana | - | - | - | 28 794.15 | 58.83 | 28 852.98 |
| Me M Magazi | 44 994.24 | 73 688.48 | 19 997.44 | 3 342.72 | 7 242.67 | 149 265.55 |
| Totaal | 313 611.52 | 575 139.56 | 161 588.64 | 80 655.08 | 29 285.27 | 1 160 280.07 |

*Sluit ad hoc-vergaderings buiten Raad- en komiteevergaderings in, byvoorbeeld vergaderings met die Provinsiale Tesourie en die Minister van Finansies, asook tyd wat aan ander Raadsaangeleenthede bestee is.

**Raadslid woon buite die Wes-Kaap Provinsie en word vir komiteevergaderings op 'n agt-uur basis vergoed, met inagneming van voorbereidings, bywoningstyd en reistyd.

BUITELANDSE REISE VAN RAADSLEDE

Konferensie: IAGA-konferensie, Macau, Hong Kong - 12 tot 18 Mei 2018

Voordele uit bywoning verkry: Die konferensie word deur regulatiewe en bedryfswedderly-adviseurs van regoor die wêreld bygewoon. Die voordele wat uit bywoning verkry word, is die voorleggings en gesprekvoering oor 'n wye reeks regulatiewe aangeleenthede, insluitend tegnologiese ontwikkelings, verantwoordelike dobbel en E-sport. Die afvaardiging het ook 'n oriëntasie van die BBP-wedderly-area en samesprekings met een van Macau se grootste casino-operateurs in plesiertog-/BBP-wedderly gereël.

| Naam | Pos- benaming | Reis en verblyf R | Vlieg- kaartjies R | Kon- ferensie- gelde R | Onder- houds- toelae R | Gelde R | Ander R | Totaal R |
|--------------------|------------------|-------------------------|--------------------------|---------------------------------|---------------------------------|------------------|------------|------------------|
| Mnr CA Bassuday | Raadslid | 19 093.03 | 11 180.40 | 6 343.14 | 10 014.12 | 23 693.60 | - | 70 324.29 |
| Totaal | | 19 093.03 | 11 180.40 | 6 343.14 | 10 014.12 | 23 693.60 | - | 70 324.29 |

Konferensie: GRAF-konferensie, Botswana – 26 tot 30 Augustus 2018

Voordele uit bywoning verkry:

1. Begrip van hoe 'n reguleerder 'n wesentliche verandering aan die wetgewing en die bedryf in 'n bestaande omgewing kan maak.
2. Waardering vir die voordele om die loterye en dobbelary in 'n land onder een wetgewing te beheer.
3. Waardering vir die noodsaaklikheid dat reguleerders, as gevolg van die snelle verandering in die bedryf, kapasiteit ten opsigte van tegniese standaarde en stelsels moet bou en handhaaf.
4. Bepaling dat dobbelary-standaarde op 'n meer aanpasbare wyse, eerder as voorskrywend, opgestel moet word om die onbelemmerde bedryf van die besigheid te bevorder.
5. Beslissing dat die gebrek aan of versuim van die regulering van aanlyn dobbelary meer kwessies met onwettige dobbelary asook probleme skep.
6. Bewustheid oor die jongste aanbiedinge waarvoor ons moet voorberei: virtuele speletjies, e-wedery, verbruikbare virtuele items ('loot boxes') en blokketting ('blockchain').
7. Jongste neigings met betrekking tot probleemdobbelary, beskerming van verbruikersinligting en geldwassery.
8. Voorleggings oor die risiko's met betrekking tot die verhoging in dobbelbelasting asook die sosio-ekonomiese voordele van geregleerde dobbelary

| Naam | Pos-benaming | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|------------------------|-------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|----------|-------------------|
| Mnr CA Bassuday | Raadslid | 8 636.72 | 11 910.00 | 3 340.00 | 3 342.72 | 19 997.44 | - | 47 226.88 |
| Mnr S Faku | Raadslid | 9 298.72 | 6 254.18 | 3 340.00 | 3 024.50 | 19 997.44 | - | 41 914.84 |
| Me C Fani | Raadslid | 8 636.72 | 11 910.00 | 3 340.00 | 3 342.72 | 19 997.44 | - | 47 226.88 |
| Me JD Gantana | Raadslid | 8 636.72 | 11 910.00 | 3 340.00 | 3 342.72 | - | - | 27 229.44 |
| Me M Magazi | Raadslid | 8 636.72 | 11 910.00 | 3 340.00 | 3 342.72 | 19 997.44 | - | 47 226.88 |
| Mnr D Lakay | Voorsitter van die Raad | 8 636.72 | 11 910.00 | 3 340.00 | 3 342.72 | 25 735.68 | - | 52 965.12 |
| Totaal | | 52 482.32 | 65 804.18 | 20 040.00 | 19 738.10 | 105 725.44 | - | 263 790.04 |

Deel C: Regulering

Konferensie: IAGR-konferensie, Kopenhagen, Denemarke – 15 tot 22 September 2018

Voordele uit bywoning verkry: Die bywoning van hierdie konferensie het die Raad in staat gestel om van ons eie jurisdiksie-ervarings te deel, veral dié wat met Maatskaplike Investering deur lisensiehouers verband hou. Insigte oor die vordering in sport-/aanlyn dobbelary en veral die tegnologiese vordering wat deur baie jurisdiksies gemaak is, en grotendeels die poging deur baie jurisdiksies om aanlyn dobbelary te reguleer.

| Naam | Pos-benaming | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|---------------|-------------------------|-------------------|-------------------|---------------------|---------------------|------------------|----------|-------------------|
| Me JD Gantana | Raadslid | 23 178.00 | 10 667.68 | 11 718.77 | 25 451.43 | - | - | 71 015.88 |
| Mnr D Lakay | Voorsitter van die Raad | 23 178.00 | 10 667.68 | 11 718.77 | 25 451.43 | 32 169.60 | - | 103 185.48 |
| Totaal | | 46 356.00 | 21 335.36 | 23 437.54 | 50 902.86 | 32 169.60 | - | 174 201.36 |

| Konferensie | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|---|-------------------|-------------------|---------------------|---------------------|-------------------|----------|-------------------|
| IAGA-konferensie, Macau, Hong Kong | 19 093.03 | 11 180.40 | 6 343.14 | 10 014.12 | 23 693.60 | - | 70 324.29 |
| GRAF-konferensie, Botswana | 52 482.32 | 65 804.18 | 20 040.00 | 19 738.10 | 105 725.44 | - | 263 790.04 |
| IAGR-konferensie, Kopenhagen, Denemarke | 46 356.00 | 21 335.36 | 23 437.54 | 50 902.86 | 32 169.60 | - | 174 201.36 |
| Totaal | 117 931.35 | 98 319.94 | 49 820.68 | 80 655.08 | 161 588.64 | - | 508 315.69 |

PERSONEEL SE BUITELANDSE REISE

Konferensie: IAGA-konferensie, Macau, Hong Kong - 12 tot 18 Mei 2018

Voordele uit bywoning verkry: Die konferensie word deur regulatiewe en bedryfswedderly-adviseurs van regoor die wêreld bygewoon. Die voordele wat uit bywoning verkry word, is die voorleggings en gesprekvoering oor 'n wye reeks regulatiewe aangeleenthede, insluitend tegnologiese ontwikkelings, verantwoordelike dobbel en E-sport. Die afvaardiging het ook 'n oriëntasie van die BBP-wedderly-area en samesprekings met een van Macau se grootste casino-operateurs in plesiertog-/BBP-wedderly gereël.

| Naam | Posbenaming | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|---------------------|----------------------------|-------------------|-------------------|---------------------|---------------------|---------|---------|-------------------|
| Me Y Skepu | Bestuurder: Regsdienste | 23 025.35 | 11 180.40 | 6 343.14 | 13 249.98 | - | - | 53 798.87 |
| Mnr W Bowers | Bestuurder: MH | 21 684.62 | 15 513.40 | 6 333.97 | 13 249.98 | - | - | 56 781.97 |
| Totaal | | 44 709.97 | 26 693.80 | 12 677.11 | 26 499.96 | - | - | 110 580.84 |

Deel C: Regulering

Konferensie: GRAF-konferensie, Botswana – 26 tot 30 Augustus 2018

Voordele uit bywoning verkry:

1. Begrip van hoe 'n reguleerder 'n wesentliche verandering aan die wetgewing en die bedryf in 'n bestaande omgewing kan maak.
2. Waardering vir die voordele om die loterye en dobbelary in 'n land onder een wetgewing te beheer.
3. Waardering vir die noodsaaklikheid dat reguleerders, as gevolg van die snelle verandering in die bedryf, kapasiteit ten opsigte van tegniese standaarde en stelsels moet bou en handhaaf.
4. Bepaling dat dobbelary-standaarde op 'n meer aanpasbare wyse, eerder as voorskrywend, opgestel moet word om die onbelemmerde bedryf van die besigheid te bevorder.
5. Beslissing dat die gebrek aan of versuim van die regulering van aanlyn dobbelary meer kwessies met onwettige dobbelary asook probleme skep.
6. Bewustheid oor die jongste aanbiedinge waarvoor ons moet voorberei: virtuele speletjies, e-wedery, verbruikbare virtuele items ('loot boxes') en blokketting ('blockchain').
7. Jongste neigings met betrekking tot probleemdobbelary, beskerming van verbruikersinligting en geldwassery.
8. Voorleggings oor die risiko's met betrekking tot die verhoging in dobbelbelasting asook die sosio-ekonomiese voordele van geregleerde dobbelary.

| Naam | Posbenaming | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|-----------------------|---------------------------|-------------------|-------------------|---------------------|---------------------|---------|---------|-------------------|
| Me M Basson | DH – Lisensiëring | 10 427.90 | 3 867.72 | 3 340.00 | 4 149.80 | - | - | 21 785.42 |
| Mnr R Bennett | DH – Regulatiewe Nakoming | 22 824.86 | 3 877.72 | 3 340.00 | 4 149.80 | - | - | 34 192.38 |
| Mnr W Bowers | Bestuurder: MH | 10 427.90 | 11 400.90 | 3 340.00 | 4 164.44 | - | - | 29 333.24 |
| Mnr A Matthews | DH – IKT | 10 427.90 | 3 877.72 | 3 340.00 | 4 149.80 | - | - | 21 795.42 |
| Me Z Siwa | DH: ADFIN/HUB | 10 427.90 | 3 981.22 | 3 340.00 | 3 989.73 | - | - | 21 738.85 |
| Me Y Skepu | Bestuurder: Regsdienste | 10 427.90 | 3 877.70 | 3 340.00 | 4 149.84 | - | - | 21 795.44 |
| Totaal | | 74 964.36 | 30 882.98 | 20 040.00 | 24 753.41 | - | - | 150 640.75 |

Konferensie: IAGR-konferensie, Kopenhagen, Denemarke – 15 tot 22 September 2018

Voordele uit bywoning verkry: Die bywoning van hierdie konferensie het die Raad in staat gestel om van ons eie jurisdiksie-ervarings te deel, veral dié wat met Maatskaplike Investering deur lisensiehouers verband hou. Insigte oor die vordering in sport-/aanlyn dobbelary en veral die tegnologiese vordering wat deur baie jurisdiksies gemaak is, en grotendeels die poging deur baie jurisdiksies om aanlyn dobbelary te reguleer.

| Naam | Posbenaming | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|--------------------|----------------------|-------------------|-------------------|---------------------|---------------------|---------|---------|-------------------|
| Me M Basson | DH – Lisensiëring | 23 178.00 | 10 667.68 | 11 718.77 | 25 451.43 | - | - | 71 015.88 |
| Me Z Siwa | DH: ADFIN/ HUB | 23 178.00 | 10 667.68 | 11 718.77 | 25 451.43 | - | - | 71 015.88 |
| Totaal | | 46 356.00 | 21 335.36 | 23 437.54 | 50 902.86 | - | - | 142 031.76 |

| Konferensie | Reis en verblyf R | Vlieg-kaartjies R | Konferensie-gelde R | Onderhouds-toelae R | Gelde R | Ander R | Totaal R |
|---|-------------------|-------------------|---------------------|---------------------|---------|---------|-------------------|
| IAGA-konferensie, Macau, Hong Kong | 44 709.97 | 26 693.80 | 12 677.11 | 26 499.96 | - | - | 110 580.84 |
| GRAF-konferensie, Botswana | 74 964.36 | 30 882.98 | 20 040.00 | 24 753.41 | - | - | 150 640.75 |
| IAGR-konferensie, Kopenhagen, Denemarke | 46 356.00 | 21 335.36 | 23 437.54 | 50 902.86 | - | - | 142 031.76 |
| Totaal | 166 030.33 | 78 912.14 | 56 154.65 | 102 156.23 | - | - | 403 253.35 |

Deel C: Regulering

BESLUIE VAN STAANDE KOMITEE VOORTVLOEIEND UIT DIE 2017/18 JAARVERSLAG

| STAANDE KOMITEE OOR OPENBARE REKENINGE | | |
|--|---|---------------------------------------|
| Datum van besluit | Besonderhede | Vordering met implementering |
| 14 Desember 2018 | Dat die entiteit, of die Departement van die Premier, die komitee voorsien van die omvang van die ouditfunksie wanneer eksterne ouditeure as interne ouditeure deur enige entiteit van die Wes-Kaapse regering gekontrakteer word. Verder word daar versoek dat die entiteit, of die Departement van die Premier, die komitee voorsien van die betalingskedule waarvolgens die eksterne ouditeursfirmas gefaktureer en uiteindelik betaal word. | Versoek word ingewag. |
| 14 Desember 2018 | Dat die entiteit die komitee inlig oor die Raad se vergoedingsooreenkomste, insluitend die betaling van Raadslede se salarisse wat in ooreenstemming met die voorskrifte van die Departement van Staatsdiens en Administrasie (DPSA) moet wees. | Wag op die datum van die vergadering. |
| 14 Desember 2018 | Dat die entiteit in alle toekomstige jaarverslae 'n finansiële uiteensetting gee met betrekking tot die aantal vergaderings wat deur die raadslede en komiteelede van die entiteit bygewoon word. | Jaarverslag bygewerk. |
| 14 Desember 2018 | Dat die entiteit tydens verslagdoening oor sy finansiële inligting die uitleg van die jaarverslag van die Departement van Vervoer en Openbare Werke vir die boekjaar 2016/17 bestudeer en volg. | Onder hande. |
| 14 Desember 2018 | Dat die entiteit 'n meganisme ontwikkel en implementeer wat sal toesien dat die Raad op sy vlak die inisiëring van verskillende KMI-programme oorweeg. | Onder hande. |

4. RISIKOBESTUUR

Risiko is 'n inherente deel van enige onderneming en organisasie. Risikobestuur is dus 'n noodsaaklikheid om die sukses van enige organisasie te verseker.

Risiko's word jaarliks met die Jaarlikse Prestasieplan en die vasstelling van teikens geëvalueer. Risiko word kwartaalliks hersien om versagende kontroles vir ontluikende risiko's suksesvol te implementeer.

Die rol van die Raad se aangestelde risikobestuursbeampte berus by die senior administratiewe beampte in die kantoor van die Hoof Finansiële Beampte. Die aangestelde beampte het uitgebreide ervaring in risikobestuur, met 'n agtergrond in eksterne audit en interne audit.

Die Risikobestuurskomitee bestaan uit die volle uitvoerende komitee, en die risikoregister word as 'n lewende dokument beskou en ten minste op 'n kwartaallikse basis hersien.

Die Raad se subkomitee, die Komitee oor Finansies en Inligtingstegnologie, hersien die risiko's en risikoregister met 'n spesifieke klem op ontluikende risiko's. Die Ouditkomitee dien as die Risikokomitee met toesig oor onder meer die risiko's van die Raad. Die Risikokomitee word bygestaan deur die uitbestede Interne Oudit-funksionaris en doen verslag aan die Raad..

5. INTERNE KONTROLE

Die Raad het nie 'n inbestede Interne Kontrole-eenheid nie, maar bestee hierdie funksie uit aan firmas met toepaslike ervaring en personeel wat professionele lidmaatskap by die Instituut vir Interne Ouditeure of die Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters geniet. Vir die oorsigjaar was die firma MVI Incorporated.

6. INTERNE OUDIT EN OUDITKOMITEE

Die Raad se toesig oor risikobestuur is aan die Oudit- en Risikokomitee gedelegeer met die doel om die Raad by te staan met die uitvoering van sy pligte ingevolge die PFMA.

In hierdie verband hou die Oudit- en Risikokomitee toesig oor die volgende:

- Dat beleide ingestel is om risiko's te identifiseer, te versag en te beheer;
- Dat 'n stelsel geïmplementeer is om beide risiko's en interne kontrolestelsels te hersien;
- Dat 'n stelsel geïmplementeer is om ontluikende risiko's te identifiseer en bestaande kontroles te evalueer;
- Dat 'n doeltreffende stelsel van interne kontrole bestaan; en
- Dat alle onversekerde risiko's toepaslik hersien en bestuur word.

Die uitbestede Interne Oudit-funksionaris rapporteer administratief aan die HUB en funksioneel aan die Oudit- en Risikokomitee.

Deel C: Regulering

Die bywoning van Ouditkomiteevergaderings deur lede was soos volg:

| Naam van lid | Getal vergaderings bygewoon |
|---|-----------------------------|
| 1. Mnr M Burton [Aangestel as nuwe Ouditkomiteelid en Voorsitter van die Ouditkomitee vanaf 1 Maart 2019 tot 28 Februarie 2022] | 1 uit 1 |
| 2. Mnr G Harris [Voorsitter] [Termyn as Ouditkomiteelid en Voorsitter van die Ouditkomitee het op 28 Februarie 2019 verstryk] [Termyn as Ouditkomiteelid tot 31 Mei 2019 verleng] | 4 uit 4 |
| 3. Mnr R Kingwill | 4 uit 4 |
| 4. Mnr C Whittle [Termyn as Ouditkomiteelid het op 28 Februarie 2019 verstryk] | 3 uit 3 |

| Naam | Kwalifikasies | Intern of ekstern | Indien intern, posisie in die Raad | Datum aangestel | Datum bedank | Aantal vergaderings bygewoon |
|------------|---------------------|-------------------|------------------------------------|-------------------|------------------------|------------------------------|
| M Burton | BCompt Hons GR (SA) | Ekstern | Nie van toepassing nie | 1 Maart 2019 | Nie van toepassing nie | 1 |
| G Harris | BCom Hons GR (SA) | Ekstern | Nie van toepassing nie | 1 Maart 2019 | Nie van toepassing nie | 4 |
| R Kingwill | BCom CTA GR (SA) | Ekstern | Nie van toepassing nie | 17 Februarie 2018 | Nie van toepassing nie | 4 |
| C Whittle | BCom, PGDA, GR (SA) | Ekstern | Nie van toepassing nie | 29 Februarie 2016 | Nie van toepassing nie | 3 |

7. NAKOMING VAN WETTE EN REGULASIES

Die Raad implementeer beleide en prosesse om te verseker dat alle tersaaklike wette en -regulasies nagekom word.

Die Raad het die wette en regulasies wat hy verplig is om na te kom, geïdentifiseer en het 'n raamwerk geïmplementeer om te verseker dat al sy personeel aan al hierdie wette en regulasies voldoen.

Die Raad se Departement Regsdienste is ingeteken op verskeie aanlyn regsdiensinstellings wat kennisgewings oor nuwe of gewysigde wetgewing verskaf en 'n platform bied om uitsprake in verskillende hofsake te identifiseer. Die Departement Regsdienste identifiseer die veranderinge met behulp van hierdie intekeninge en stel werknemers van die veranderinge en enige ontleding daarvan in kennis.

Vir die boekjaar 2018/19 het die Raad geen sanksies vir die oortreding van enige wette of regulasies ontvang nie.

8. BEDROG EN KORRUPSIE

Die Raad het 'n Beleid oor Bedrog en Teenkorrupsie geïmplementeer en dit word gereeld hersien. Die prosedures sluit 'n nasionale blitslyn en 'n houer vir anonieme aanmelding in.

Die Raad se Komitee oor Bedrog en Teenkorrupsie is toegerus om enige aangemelde voorvalle van bedrog te evalueer, en die Raad se Beheerbeampte meld enige gerapporteerde voorvalle by die Komitee oor Finansies en Inligtingstechnologie en die Oudit- en Risikokomitee aan.

Geen voorvalle van bedrog of korrupsie is gedurende die oorsigjaar deur enige van die Raad se meganismes vir aanmelding ingedien nie.

9. MINIMALISERING VAN BELANGEBOTSING

Raadslede van die WKRDW voltooi aan die begin van elke boekjaar 'n lys van alle belange wat moontlik strydig met hul pligte as Raadslede kan wees.

Met die aanvang van elke Raad- of komiteevergadering maak Raadslede 'n verklaring oor enige belangebotsing wat hulle met enige item op die agenda mag hê.

Raadslede moet met enige belangebotsing die voorsitter daarvan verwittig en óf hulself verskoon óf aan die bespreking deelneem as die Raad beslis dat daar geen wesenlike belangebotsing bestaan nie.

Daar word ook van werknemers verwag om tydens Raad- en komiteevergaderings en op kantoorvergaderings waartydens sake bespreek, onderhoude gevoer en besluite geneem word, enige belangebotsing te verklaar.

Geen personeellid mag geskenke van enige lisensiehouer, diensverskaffer of voornemende lisensiehouer of diensverskaffer ontvang nie. Sou 'n geskenk afgelewer word, moet dit verklaar en aan die gewer terugbesorg word. Hierdie beleid word die afgelope aantal jare toegepas. Twee geskenke is in die oorsigjaar by die Raad afgelewer, waarvan een teruggestuur is en die ander nog deur die gewer afgehaal moet word.

Die Raad se verskaffer van sekerheid, die Ouditeur-Generaal van Suid-Afrika, oudit hierdie aspek met 'n onafhanklike ondersoek na enige sakeverwante botsing en lewer dienooreenkomstig verslag daaroor.

10. GEDRAGSKODE

Die Gedragskode vorm die kern van die bereiking van die Raad se missie om openbare vertroue en geloof te kweek en om 'n stabiele, regverdige, bestendige en doeltreffende regulatiewe omgewing daar te stel.

Die Kode vereis die lewering van hoë standaarde deur werknemers van die Raad en Raadslede te lei met betrekking tot beste praktyk en die volgehoue verbetering in standaarde.

Die Gedragskode is geredelik aanlyn beskikbaar vir alle werknemers en Raadslede op die Raad se intranet, waartoe elke individu toegang het. Wanneer 'n nuwe werknemer in diens gestel word en Raadslede aangestel word, vorm die Kode deel van die induksie-dokumentasie, waarvoor alle individue 'n erkenning van ontvangs moet onderteken. Nakoming van die Gedragskode word streng toegepas en gemonitor en enige oortredings daarvan word ingevolge die Raad se dissiplinêre kode en prosedure hanteer.

11. ORGANISATORIESE ETIEK

Die Raad aanvaar verantwoordelikheid vir die beheer van etiek ingevolge die Gedragskode. Die Raad het toegesien dat 'n Gedragskode en etiekverwante beleide ingestel en geïmplementeer is. Die Gedragskode bied 'n duidelike uiteensetting van die etiese standaarde wat deur die Raad vasgestel word. Die Raad verseker dat voldoening aan die Gedragskode doeltreffend met die strategie en werksaamhede van die Kantoor van die Raad geïntegreer word, m.a.w. die etiese organisasiekultuur word weerspieël in die entiteit se visie en missie, strategieë en bedrywighede, besluite en optrede, en hoe sy interne en eksterne belanghebbendes behandel word.

Daar is gedurende die oorsigjaar gefokus op alle aspekte wat in die Gedragskode uiteengesit is.

Die Raad hou deurlopend toesig oor die bestuur van etiek in ooreenstemming met die Gedragskode en sal voortgaan om verantwoordelikheid te aanvaar vir die beheer van etiek ingevolge die Gedragskode.

12. GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES

Die Raad het 'n gevestigde Beroepsgesondheid- en Veiligheidskomitee (OHASA-komitee) wat kragtens die Wet op Beroepsgesondheid en Veiligheid (Wet 85 van 1993) ingestel is. Die OHASA-komitee, wat verteenwoordigend is van al die Raad se departemente, vergader teen vasgestelde kwartaallikse tussenposes gedurende die jaar om die status van gesondheid en veiligheid by die Raad te evalueer en enige aangeleenthede wat opduik te behandel.

13. HOOF UITVOERENDE BEAMPTE

Die kennisgewingtydperk wat in die HUB se dienskontrak gestipuleer word, is drie (3) maande. Die termyn van die HUB kan op die volgende wyses beëindig word: By die voltooiing van 'n termyn of verlengde ampstermyne, vroeë aftrede op versoek van die werknemer self, herbepaling van oorspronklike termyn of verlengde ampstermyne deur die werkgewer, vrywillige bedanking, afsterwe.

Die HUB het nie enige lidmaatskap van beheerliggame buiten die Wes-Kaapse Raad op Dobbelay en Wedrenne nie.

14. MAATSKAPPYSEKRETARIS

Die Raad het nie 'n maatskappysekretaris nie. Die Raad het egter 'n eenheid van drie personeellede in die Departement Uitvoerende Bestuur wat as die sekretariaat dien.

15. MAATSKAPLIKE VERANTWOORDELIKHEID

Terwyl die Raad self nie enige programme oor maatskaplike verantwoordelikheid vir die jaar gehad het nie, lê die Raad sekere voorwaardes aan lisensiehouers op om te verseker dat hulle wel hulpbronne toeken om behoeftige gemeenskappe te ondersteun.

Die Raad het ook die Wes-Kaapse Forum vir Verantwoordelike Dobbelay ingestel om die potensiële euwels verbonde aan dobbelay aan te spreek.

Die Raad werk in vennootskap met verskeie maatskaplike staatsinstellings en doen voorleggings tydens die verskillende uitreikprogramme om die gemeenskappe oor die Raad en die maatskaplike euwels van dobbel in te lig.

16. KORPORATIEWE BURGERSKAP

Die Raad aanvaar verantwoordelikheid vir korporatiewe burgerskap deur leiding te verskaf oor hoe dit deur die Kantoor van die Raad benader en hanteer moet word. Die Raad verseker dat die entiteit se prestasie en sy interaksie met belanghebbendes deur die Grondwet en die Handves van Regte gelei word. Die Raad sien toe dat die entiteit se kerndoelwit en waardes, strategie en optree in lyn met korporatiewe verantwoordelikheid is.

Die Raad bedryf sy sake met inagneming van die werkplek, ekonomie, samelewing en omgewing. Die Raad erken dat openbare sekerheid, vertroue, gesondheid, veiligheid, algemene welsyn en goeie orde van die inwoners van die Provinsie afhanklik is van die streng regulering van alle persone, persele, praktyke, verenigings en aktiwiteite wat met dobbelary en wedrenne verband hou. Dit word ook erken dat geleenthede vir dobbelary en wedrenne bepaalde risiko's en gevare vir die inwoners van die Provinsie inhou, wat die oplegging van gepaste beperkings, regulasies en kontroles regverdig.

Die Jaarlikse Prestasieplan van die Raad is in lyn met die Wes-Kaapse Provinsiale Strategiese Plan wat die vyf Provinsiale Strategiese Doelwitte bevat:

1. Om geleenthede vir groei en werk te skep
2. Verbeter onderwysuitkomste en geleenthede vir jeugontwikkeling
3. Verbeter welstand en veiligheid en pak die maatskaplike euwels aan
4. Daarstelling van 'n veerkragtige, volhoubare, goeie-gehalte en inklusiewe lewensomgewing
5. Vestig goeie beheer en geïntegreerde dienslewering deur middel van vennootskappe en ruimtelike aanpassing

Die Raad hou op 'n deurlopende grondslag toesig oor en monitor hoe die gevolge van die onderneming se aktiwiteite en uitsette sy status as 'n verantwoordelike korporatiewe burger beïnvloed.

Die Raad sal voortgaan om sy funksies met inagneming van die werkplek, die ekonomie, die samelewing en die omgewing uit te voer.

17. VERHOUDINGS MET BELANGHEBBENDES

Die Raad aanvaar verantwoordelikheid vir die bestuur van verhoudings met belanghebbendes deur leiding te verskaf oor hoe dié verhoudings in die entiteit benader en toegepas moet word. Hierdie benadering is in lyn met die Gedragskode en die Wes-Kaapse Wet op Dobbelary en Wedrenne.

Die Raad hou toesig oor die daarstelling van meganismes en prosesse wat die entiteit se konstruktiewe betrokkenheid by sy belanghebbendes ondersteun. Lisensiehouers van die Raad word die geleentheid gegun om komiteevergaderings by te woon en in sekere gevalle word ad hoc-Raadsvergaderings beplan om met belanghebbendes te vergader om duidelikheid oor 'n spesifieke item op die Raad se agenda te kry of dit af te handel. Lede van die Raad is ook aktief in hul toesighoudende rol, soos gedemonstreer deur besoeke wat afgelê is by KSB-projekte wat deur die Raad se lisensiehouers uitgevoer word. Die Raad skakel ook met die Nasionale Dobbelraad, die Provinsiale Dobbelrade, Provinsiale Tesourie en alle ander betrokke rolspelers om te verseker dat belanghebbendes ingesluit word, waar van toepassing.

Sleutelfokusareas gedurende die jaar is bepaal deur tersaaklike kwessies wat deur lisensiehouers geopper is en "warm onderwerpe" wat op die bedryf betrekking het. Kwessies soos Vryspel en B-BSEB was fokusareas vir die jaar onder oorsig. Alhoewel hierdie kwessies as voorbeelde van "sleutelfokusareas" dien, is dit algemene kwessies in die dobbelbedryf. Die Raad kan nie vir sleutelfokusareas beplan nie, aangesien die Raad op kwessies moet reageer soos dit met die Raad, sy lisensiehouers, die publiek en alle ander toepaslike belanghebbendes verband hou.

Deel C: Regulering

As deel van die toesighoudende funksie, monitor die Raad die doeltreffendheid van belanghebbende bestuur tydens die Raad- en komiteevergaderings. Waar en indien die Raad bewus raak van kwessies ten opsigte van sy belanghebbendes, word hierdie aangeleenthede geëskaleer om enige kwessies so spoedig moontlik op te los.

Die Raad kan nie vir toekomstige fokusareas ten opsigte van sy belanghebbendes beplan nie. Die Raad reageer op kwessies soos dit relevant tot die Raad, sy lisensiehouers, die publiek en alle ander toepaslike belanghebbendes word.

18. BESOLDIGING

Artikel 9(2)(a) van die WKWDW magtig die Raad van sewe lede om die bepalinge en voorwaardes van die Raad se werknemers vas te stel. Hierdie magtiging is egter elders gesubsumeer met die Uitvoerende Gesag wat die vergoedingstruktuur van die Raad se werknemers bepaal en deur die Wes-Kaapse Provinsiale Tesourie afgedwing word.

Die Raad is ook opdrag gegee om al sy beleide met dié van die WKPT-werknemers te belyn, ongeag die feit dat aangesien die Raad nie ingevolge die DPSA aangestel word nie en ook nie 'n PERSAL-nummer het nie, baie van die WKPT-voordele nie by die Raad geïmplementeer kan word nie.

19. TEGNOLOGIE EN INLIGTING

Die Raad aanvaar verantwoordelikheid vir die beheer oor inligting-en-kommunikasietegnologie (IKT). Die Raad het die KBIKT-handves, COBIT IT/ITIL Beheerraamwerk, en beleide, prosesse, prosedures en strukture vir die doeltreffende funksionering van tegnologie en inligting aanvaar. Die Finansies- en IK-komitee asook die Ouditkomitee verleen bystand aan die Raad met beheer oor inligtingstegnologie.

Sleutelfokusareas gedurende die verslagtydperk het strategiese doelwitte ingevolge die Strategiese Plan 2015 – 2020, prestasie-aanwysers ingevolge die Jaarlikse Prestasieplan, verslagdoening aan die verskeie komitees oor belangrike insidente, waar toepaslik, asook kwartaallikse verslagdoening aan die Raad en sy komitees ten opsigte van Inligtingstegnologie-aangeleenthede ingesluit.

Risiko's en kontroles ten opsigte van die IT-funksie word by die Raad se Risikoregister geïnkorporeer. Uitkomstes van enige tegnologiese- en inligtingsbestuursaad word deur die Raad se Hulptonbankstelsel hanteer en word tweeweekliks hersien.

Beplande fokusareas vir die toekoms sluit die volgende in:

- Gedigitaliseerde, geoutomatiseerde lisensie-aansoekproses
- Gemoderniseerde webwerf van die Raad
- Opgradering van alle noodsaaklike stelsels en toepassings.

20. VERSLAG VAN DIE OUDITKOMITEE

Dit is vir ons 'n plesier om ons verslag vir die boekjaar geëindig 31 Maart 2019 aan te bied.

Lede van die Ouditkomitee en bywoning

Die Ouditkomitee bestaan uit die lede hieronder genoem en vergader ten minste vier keer 'n jaar ingevolge die goedgekeurde verwysingsraamwerk. Vier vergaderings is gedurende die 2018/19-boekjaar gehou.



*Mnr M Burton,
Voorsitter van die Ouditkomitee*

| Naam van lid | Getal vergaderings bygewoon |
|---|-----------------------------|
| 1. Mnr M Burton [Aangestel as nuwe Ouditkomiteelid en Voorsitter van die Ouditkomitee vanaf 1 Maart 2019 tot 28 Februarie 2022] | 1 uit 1 |
| 2. Mnr G Harris [Voorsitter] [Termyn as Ouditkomiteelid en Voorsitter van die Ouditkomitee het op 28 Februarie 2019 verstryk] [Termyn as Ouditkomiteelid tot 31 Mei 2019 verleng] | 4 uit 4 |
| 3. Mnr R Kingwill | 4 uit 4 |
| 4. Mnr C Whittle [Termyn as Ouditkomiteelid het op 28 Februarie 2019 verstryk] | 3 uit 3 |

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee verklaar dat alle verantwoordelikhede nagekom is, soos bepaal deur artikel (51)(a) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1.10. Die Ouditkomitee verklaar verder dat die toepaslike, formele verwysingsraamwerk as die handves van die Ouditkomitee aanvaar is, dat die mandaat ter nakoming van hierdie handves uitgevoer is en dat alle verantwoordelikhede daarin vervat, uitgevoer is.

Die Komitee het 'n jaarlikse self-assessering uitgevoer ten opsigte van sy eie nakoming van die vereiste funksies ingevolge die King IV-verslag oor Korporatiewe Bestuur, sy eie handves en verwysingsraamwerk, die betrokke Nasionale Tesourieregulasies en die Wet op Openbare Finansiële Bestuur. Die Komitee het aan die vereistes voldoen.

Vergaderings

Die eksterne en interne ouditeure woon komiteevergaderings by en het onbeperkte toegang tot die Komitee en sy voorsitter, en het die geleentheid gehad om sonder bestuur se teenwoordigheid met die Komitee te vergader om hul onafhanklikheid te verseker.

Die Komitee het breedvoerige verslae van die eksterne ouditeure en interne ouditeure hersien en die uitslae daarvan is gereeld deur hul ex-officio verteenwoordiger op die Ouditkomitee en jaarliks deur die Voorsitter van die Ouditkomitee aan die Raad gerapporteer.

Die doeltreffendheid van interne kontrole

Ons hersiening van die bevindings van interne audit se werk, wat gegrond was op die risikobepaling wat uitgevoer is, het sekere tekortkominge aangedui wat toe na Bestuur verwys is, waarna regstellende stappe ingestel is of sal word om die risiko's te verlaag.

Deel C: Regulering

Die stelsel van kontroles is ontwerp om kostedoeltreffende versekering te gee dat bates beskerm is en dat laste en bedryfskapitaal doeltreffend bestuur word. Die stelsel wat deur die Raad toegepas word ten opsigte van finansiële risiko en risikobestuur is effektief, doeltreffend en deursigtig.

In ooreenstemming met die Wet op Openbare Finansiële Bestuur en die King IV-verslag oor vereistes vir korporatiewe beheer, verskaf Interne Oudit versekering aan die Ouditkomitee en bestuur dat die interne kontroles gepas en doeltreffend is. Dit word deur middel van die risikobestuurproses bereik, asook die identifisering van regstellende stappe en voorgestelde verbeterings aan die kontroles en prosesse.

Die verskillende verslae van die Interne Ouditeure en die Ouditverslag oor die Finansiële Jaarstate, insluitend die bestuursverslag van die Ouditeur-Generaal, het aangedui dat, behalwe vir aangeleenthede van Wesenlike Wanvoorstelling wat in die Finansiële Jaarstate geïdentifiseer is, geen ander aangeleenthede aangemeld is wat enige wesentliche tekortkominge in die stelsel van interne kontrole of enige afwykings daarvan weerspieël nie. Gevolglik kan ons rapporteer dat, behalwe vir die foute met openbaarmaking in die finansiële jaarstate, die stelsel van interne kontrole vir die oorsigtydperk doeltreffend en effektief was.

Die Ouditkomitee is tevrede dat die interne ouditfunksie, wat uitbestee word, doeltreffend uitgevoer word en dat die versagting/kontroles ten opsigte van risiko's wat betrekking op die Raad het, in die oudit gedek is.

Die volgende interne ouditwerk is gedurende die oorsigjaar voltooi:

'n Hersiening van die implementering en doeltreffendheid van interne beheermaatreëls is gedurende die jaar op die volgende fokusgebiede uitgevoer:

- Hersiening van konsep- Finansiële Jaarstate 2017-2018 en 2018-2019
- Hersiening van Prestasie-inligting oor Voorafbepaalde Doelwitte (PVD'e)
- Opvolgwerk oor vorige interne en eksterne ouditbevindings
- Verifiëring van bates
- Hersiening van die Departement Inligtingstechnologie
- Hersiening van die Departement Regulatiewe Nakoming
- Hersiening van die aktiwiteite van die Raad
- Hersiening van die kantoor van die Hoof Uitvoerende Beampte
- Hersiening van die Departement Lisensiëring
- Hersiening van die Departement Adfin
- Hersiening van die Regsafdeling
- Hersiening van MH-afdeling

In-jaar bestuur en kwartaalverslag

Die Raad het kwartaalverslae aan die Uitvoerende Gesag voorgelê. Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaalverslae wat gedurende die oorsigjaar deur die Raad opgestel en uitgereik is.

Finansiële funksie

Die voorbereiding van finansiële verslae, insluitend die finansiële jaarstate, is onder die toesig van me Z Siwa GR (SA) voltooi. Na hersiening is die Komitee tevrede dat die kundigheid en ervaring van me. Siwa, die Hoof Finansiële Beampte, geskik is. Na hersiening is die Komitee ook tevrede dat die kundigheid en hulpbronne binne die finansiële funksie geskik en doeltreffend is.

Gekombineerde versekering

Versekering word op 'n gekoördineerde wyse van 'n aantal verskaffers van sekerheid verkry om duplisering van pogings te vermy.

Die interne ouditplan word in oorleg met bestuur op grond van 'n risikogebaseerde metodologie saamgestel. Daarbenewens werk interne en eksterne ouditeure ook in oorleg met mekaar. Die Komitee het vir die boekjaar

2019 die risiko's oorweeg wat deur bestuur voorgelê is, en die planne van die interne ouditfunksie en die eksterne ouditeure en die uitkoms van die ouditwerk wat verrig is, geëvalueer en goedgekeur.

Die Komitee is tevrede dat die werk wat onderneem is deur die onafhanklike verskaffers van sekerheid en die interne beheer wat deur bestuur ontwerp is, voldoende was.

Evaluering van finansiële state

Ons het:

- Die geouditeerde finansiële jaarstate wat by die jaarverslag ingesluit moet word, met die Ouditeur-Generaal van Suid-Afrika, bestuur en die Raad hersien en bespreek;
- Die Ouditeur-Generaal se bestuursverslag en bestuur se reaksie daarop hersien;
- Die Raad se nakoming van wetlike en regulatiewe bepalings hersien;
- Beduidende wysigings wat uit die oudit voortspruit, hersien; en
- Die finansiële jaarstate hersien wat deur die Raad opgestel is.

Interne Ouditeure

Die Komitee het die onafhanklikheid en doeltreffendheid van die interne ouditfunksie oorweeg. Die Komitee het die interne oudithandves en die interne ouditplan vir 2019 hersien en goedgekeur, en is tevrede, ingevolge die verklarings wat deur die interne ouditeure gemaak is, dat die versekerings wat aan die Komitee gegee is, in ooreenstemming met die Etiese Kode van die Instituut van Interne Ouditeure is.

Interne Oudit lewer op elke vergadering verslag aan die Komitee en hierdie verslae verskaf aan die Komitee 'n oorsig van die interne kontrole-omgewing. Die Komitee is tevrede met die doeltreffendheid van Interne Oudit.

Eksterne Ouditeure

Die Ouditkomitee is tevrede met die onafhanklikheid en objektiwiteit van die eksterne ouditeure, met inbegrip van oorweging van die omvang van ander werk wat onderneem word en die nakoming van kriteria wat verband hou met onafhanklikheid of belangebotsing soos bepaal deur die Onafhanklike Regulerende Raad vir Ouditeure (IRBA).

Die Komitee het die ouditstrategie en eksterne ouditgelde vir die 2019-oudit goedgekeur. Die Komitee het ook die prestasie en optrede van die eksterne ouditeure vir die verslagtydperk geëvalueer en is tevrede met die gehalte van die eksterne ouditfunksie.

Die Komitee het die Raad se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, hersien en is tevrede dat die aangeleenthede voldoende opgelos is.

Die Ouditkomitee stem ooreen met en aanvaar die Ouditeur-Generaal se bevindings oor die finansiële jaarstate en is van mening dat die geouditeerde finansiële jaarstate aanvaar en saam met die verslag van die Ouditeur-Generaal gelees moet word.



Mervyn Burton
Voorsitter van die Ouditkomitee
Wes-Kaapse Raad op Dobbely en Wedrenne

Deel D



Menslike Hulpbronbestuur

1. INLEIDING

Die Raad het 'n goedgekeurde personeelstruktuur van vier-en-sewentig werknemers, met nege-en-sestig poste wat op 31 Maart 2019 gevul was en vyf poste wat vakant was.

Die Afdeling Menslike Hulpbronne lewer dienste en ondersteuning aan die Raad en sy kantoor met betrekking tot werwing, die behoud van talent, prestasiebestuur, nywerheidsbetrekkings, personeelontwikkeling, personeelwelstand en die ontwikkeling van Menslike Hulpbronne- en verwante beleide.

Die betaalstaat- administratiewe funksie berus by die Departement: Administrasie en Finansies.

Die afdeling het gedurende die oorsigjaar bystand verleen met:

- Die belyning van die Raad se MH-verwante beleide met dié van die WKPT;
- Die werwing van drie werknemers;
- Die administrasie van twee formele dissiplinêre prosesse;
- Die uitvoer van vier grieweprosesse;
- Die administrasie en verkryging van een-honderd-en-twee opleidingsingrypings;
- Die prosessering van vier gevalle van diensbeëindiging;
- Die opstel en Indiening van die Diensbillikheidsverslae aan die Departement van Arbeid;
- Die administrasie en verkryging van 'n wegbreeksessie wat met werknemerwelstand verband hou;
- Samesprekings en debatvoering met personeel oor konflikbestuur; en
- Die hou van en verslagdoening oor vier EE-komitee- en OHASA-komiteevergaderings.

Jaarlikse salarishersiening en -verhogings is deur die WKPT by die Raad aanbeveel in ooreenstemming met die opdrag van die Uitvoerende Gesag wat op 1 April 2019 in werking getree het.

Prestasiebestuursbonusse is aan werknemers toegeken nadat die prestasie-assesserings voltooi is. Die totale bedrag van prestasiebonusse van R231 632 is aan agt-en-sestig werknemers toegeken, wat 'n eenvoudige gemiddeld van R3 406.35 per werknemer as prestasiebonus vir die oorsigjaar verteenwoordig. Langdienstoekenings is aan vier werknemers toegeken ter erkenning van hul dienstyl by die Raad.

Die Raad gaan voort met sy pogings om die moraal van personeel te versterk met sy gebruik om kwartaallikse personeelbefondsde byeenkomste te hou sodat die verskillende departemente met mekaar kan sosialiseer en sodoende beter werksverhoudinge en kameraderie te bevorder.

Opnames onder die werknemers van die Raad het 'n duidelike verbetering in personeel se moraal en motivering aangedui.

Die MH-praktyke is ontwerp om 'n balans tussen werk en lewe vir werknemers te skep met sogenaamde fleksiwerksure en 'n welstandsprogram vir werknemers en gesinne via ICAS.

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

Personeelkoste per program

| Program | #Totale uitgawes van die entiteit (R'000) | Personeel-uitgawes (R' 000) | Personeel-uitgawes as 'n % van totale uitgawes | Getal werknemers | Gemiddelde personeelkoste per werknemer (R'000) |
|----------------|---|-----------------------------|--|------------------|---|
| Administrasie* | 21 781 | 13 611 | 62% | 40 | 340 |
| Nakoming | 16 232 | 14 849 | 91% | 25 | 594 |
| Lisensiëring | 13 738 | 13 158 | 96% | 23 | 572 |
| IT | 6 957 | 2 538 | 36% | 5 | 508 |
| TOTAAL | 58 708 | 44 156 | 75% | 93 | 475 |

*Administrasieprogram sluit die Raad, die Departement Administrasie en Finansies en Uitvoerende Bestuur in.
#Totale uitgawes sluit waardevermindering en amortisasie uit, maar sluit kapitale uitgawes in.

Personeelkoste per salarisband

| Salarisband | Personeel-uitgawes (R'000) | % personeel-uitgawes van totale personeelkoste | Getal werknemers | Gemiddelde personeeluitgawes per werknemer (R'000) |
|------------------------------|----------------------------|--|------------------|--|
| Topbestuur | 1 422 | 3% | 1 | 1 422 |
| Senior Bestuur | 7 012 | 17% | 6 | 1 169 |
| Professioneel gekwalifiseerd | 9 571 | 23% | 13 | 736 |
| Geskoold | 18 995 | 46% | 33 | 576 |
| Halfgeskoold | 4 671 | 11% | 16 | 292 |
| Ongeskoold | - | 0% | - | - |
| TOTAAL | 41 672 | | 69 | 604 |

* Met uitsondering van Raadslede se besoldiging van R1 050 340, behuisingstoelae van R755 003, besoldiging van tydelike werkers van R442 844 en netto salaristoevallings/-voorsienings van R176 793.

Deel D: Menslike Hulpbronbestuur

Prestasiebelonings

| Salarisband | Prestasiebelonings (R'000) | Personeeluitgawes (R'000) | % personeelbelonings van totale personeelkoste |
|------------------------------|----------------------------|---------------------------|--|
| Topbestuur | 10 | 1 422 | 0.70% |
| Senior Bestuur | 39 | 7 012 | 0.56% |
| Professioneel gekwalifiseerd | 55 | 9 571 | 0.57% |
| Geskoold | 103 | 18 995 | 0.54% |
| Halfgeskoold | 25 | 4 671 | 0.54% |
| Ongeskoold | - | - | - |
| TOTAAL | 232 | 41 672 | 0.56% |

* Met uitsondering van Raadslede se besoldiging van R1 050 340, behuisingstoelae van R755 003, besoldiging van tydelike werkers van R442 844 en netto salaristoevallings/-voorsienings van R176 793.

Opleidingskoste

| Direktoraat/ Sake-eenheid | Personeel-uitgawes (R'000) | Opleidings-uitgawes (R'000) | Opleidings-uitgawes as 'n % van personeelkoste | Getal werknemers opgelei | Gem. opleidingskoste per werknemer (R'000) |
|---------------------------|----------------------------|-----------------------------|--|--------------------------|--|
| Raad | 1 116 | - | 0.00% | - | - |
| Uitvoerende Bestuur | 6 841 | 93 | 1.35% | 8 | 12 |
| Administrasie & Finansies | 5 654 | 43 | 0.75% | 10 | 4 |
| Nakoming | 14 849 | 318 | 2.14% | 29 | 11 |
| Lisensiëring | 13 158 | 148 | 1.12% | 49 | 3 |
| IT | 2 538 | 62 | 2.45% | 6 | 10 |
| TOTAAL | 44 156 | 663 | 1.50% | 102 | 7 |

Indiensneming en vakatures

| Program | 2017/18 Getal werknemers | 2018/19 Goedgekeurde poste | 2018/19 Getal werknemers | 2018/19 Vakatures | % van vakatures |
|------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------|--------------------|
| Administrasie | 8 | 9 | 8 | 1 | 11% |
| Uitvoerende Bestuur | 7 | 7 | 6 | 1 | 14% |
| Bestuur | 7 | 7 | 7 | - | - |
| Nakoming | 22 | 25 | 23 | 2 | 8% |
| Lisensiëring | 22 | 22 | 22 | - | - |
| IT | 4 | 4 | 3 | 1 | 25% |
| TOTAAL | 70 | 74 | 69 | 5 | 7% |

| Salarisband | 2017/18 Getal werknemers | 2018/19 Goedgekeurde poste | 2018/19 Getal werknemers | 2018/19 Vakatures | % van vakatures |
|---------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------|--------------------|
| Topbestuur | 1 | 1 | 1 | - | - |
| Senior Bestuur | 6 | 6 | 6 | - | - |
| Professioneel gekwalifiseerd | 13 | 13 | 13 | - | - |
| Geskoold | 34 | 36 | 33 | 3 | 8% |
| Halfgeskoold | 16 | 18 | 16 | 2 | 11% |
| Ongeskoold | - | - | - | - | - |
| TOTAAL | 70 | 74 | 69 | 5 | 7% |

Deel D: Menslike Hulpbronbestuur

Verandering in indiensneming

| Salarisband | Indiensneming aan begin van tydperk | Aanstellings | Beëindigings | Indiensneming aan einde van tydperk |
|------------------------------|-------------------------------------|--------------|--------------|-------------------------------------|
| Topbestuur | 1 | - | - | 1 |
| Senior Bestuur | 6 | - | - | 6 |
| Professioneel gekwalifiseerd | 10 | - | - | 10 |
| Geskoold | 31 | 2 | 3 | 30 |
| Halfgeskoold | 22 | 1 | 1 | 22 |
| Ongeskoold | - | - | - | - |
| TOTAAL | 70 | 3 | 4 | 69 |

Redes vir diensbeëindiging

| Rede | Getal | % van totale getal diensbeëindigings |
|-------------------------|----------|--------------------------------------|
| Sterfte | - | - |
| Bedanking | 3 | 75% |
| Ontslag | 1 | 25% |
| Aftrede | - | - |
| Swak gesondheid | - | - |
| Verstryking van kontrak | - | - |
| Ander | - | - |
| Totaal | 4 | 100% |

Personeelbedankings was minder as 10% van die Raad se werksmag van 74. Werknemers het bedank om poste buite die Raad te aanvaar wat op meer senior vlakke of teen 'n hoër salaris was.

Arbeidsverhoudinge: Wangedrag en dissiplinêre optrede

| Aard van dissiplinêre optrede | Getal |
|--------------------------------|----------|
| Mondelinge waarskuwing | - |
| Skriftelike waarskuwing | - |
| Finale skriftelike waarskuwing | 1 |
| Ontslag | 1 |
| TOTAAL | 2 |

Billikheidsteiken en diensbillikheidstatus

| Vlakke | Manlik | | | | | | | |
|------------------------------|----------|-----------|-----------|-----------|----------|----------|----------|----------|
| | Swart | | Kleurling | | Indiër | | Wit | |
| | Huidig | Teiken | Huidig | Teiken | Huidig | Teiken | Huidig | Teiken |
| Topbestuur | - | 1 | 1 | - | - | - | - | - |
| Senior Bestuur | - | - | 3 | 2 | - | - | - | - |
| Professioneel gekwalifiseerd | 2 | 2 | 2 | 2 | 1 | - | 4 | 1 |
| Geskoold | 5 | 7 | 9 | 10 | - | - | 2 | 3 |
| Halfgeskoold | - | 2 | 2 | 4 | - | - | 1 | 1 |
| Ongeskoold | - | - | - | - | - | - | - | - |
| TOTAAL | 7 | 12 | 17 | 18 | 1 | 0 | 7 | 5 |

| Vlakke | Vroulik | | | | | | | |
|------------------------------|----------|-----------|-----------|-----------|----------|----------|----------|----------|
| | Swart | | Kleurling | | Indiër | | Wit | |
| | Huidig | Teiken | Huidig | Teiken | Huidig | Teiken | Huidig | Teiken |
| Topbestuur | - | - | - | - | - | - | - | - |
| Senior Bestuur | - | 1 | 3 | 2 | - | 1 | - | - |
| Professioneel gekwalifiseerd | - | 1 | 2 | 2 | - | - | 2 | - |
| Geskoold | 5 | 6 | 12 | 12 | - | 1 | - | 3 |
| Halfgeskoold | 2 | 3 | 8 | 4 | 1 | - | 2 | 2 |
| Ongeskoold | - | - | - | - | - | - | - | - |
| TOTAAL | 7 | 11 | 25 | 20 | 1 | 2 | 4 | 5 |

Deel D: Menslike Hulpbronbestuur

| Vlakke | Gestremde personeel | | | |
|------------------------------|---------------------|--------|---------|----------|
| | Manlik | | Vroulik | |
| | Huidig | Teiken | Huidig | Teiken |
| Topbestuur | - | - | - | - |
| Senior Bestuur | - | - | - | - |
| Professioneel gekwalifiseerd | - | - | - | - |
| Geskoold | - | - | - | - |
| Halfgeskoold | - | - | - | 1 |
| Ongeskoold | - | - | - | - |
| TOTAAL | - | - | - | 1 |

DEEL E



Finansiële Inligting

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Gambling and Racing Board set out on pages 78 to 117, which, comprise the statement of financial position as at 31 March 2019, the statement of financial performance, the statement of changes in net assets, the cash flow statement and the 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 2019, and its financial performance and cash flows for the year then ended 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 of South Africa, 1999 (Act No. 1 of 1999) (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the entity in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants' Code of ethics for professional accountants, parts 1 and 3 of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (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 codes.
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 matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

7. As disclosed in note 33 to the financial statements, the corresponding figures for 31 March 2018 were restated as a result of an error in the financial statements of the entity at, and for the year ended, 31 March 2019.

Taxes and levies collected

8. As disclosed in note 24 to the financial statements, taxes and levies are collected and distributed to other entities and institutions.

Responsibilities of the accounting authority for the financial statements

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

11. 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.
12. 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

13. 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.
14. My procedures address the reported performance information, which must be based on the approved performance planning documents of the entity. 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.
15. 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 2019:

| Programmes | Pages in the annual performance report |
|-------------------------------------|--|
| Programme 2 - licensing | 27 - 29 |
| Programme 3 - regulatory compliance | 29 - 30 |

16. 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.
17. I did not raise any material findings on the usefulness and reliability of the reported performance information for these programmes.

Other matters

18. I draw attention to the matters below.

Achievement of planned targets

19. Refer to the annual performance report on pages 27 to 30 for information on the achievement of planned targets for the year and explanations provided for the under or overachievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

20. 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.
21. The material finding on compliance with specific matters in key legislations are as follow:

Annual financial statements and annual report

22. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 55(1) (b) of the PFMA.
23. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, resulting in the financial statements receiving an unqualified audit opinion.

Other information

24. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report. 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.
25. 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.
26. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

27. If based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.
28. I have nothing to report in this regard.

Internal control deficiencies

29. 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. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, the findings on the performance report and the findings on compliance with legislation included in this report.
30. Management did not implement adequate processes to ensure accurate and complete financial statements that comply with the SA Standards of GRAP.

Auditor-General

Cape Town
31 July 2019



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

| | |
|--|--|
| Country of incorporation and domicile | South Africa |
| Nature of business and principal activities | Regulating gaming industry |
| Business address | 100 Fairway Close Parow Cape Town Republic of South Africa 7500 |
| Postal address | PO Box 8175 Roggebaai 8012 |
| Bankers | Nedbank |
| Auditors | Auditor General (SA) |
| Secretary | Heinrich Brink |
| Board members | Mr DT Lakay Mr CA Bassuday Mr S Faku Ms C Fani Ms J Gantana Ms N Magazi |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Index

The statements set out below comprise the Western Cape Gambling and Racing Board's annual financial statements presented to the Provincial Legislature:

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| Cash Flow Statement for the year ended 31 March 2019 | 81 |
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PA Abrahams
Chief Executive Officer

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Statement of Financial Position as at 31 March 2019

| | Note(s) | 2019 R | 2018 Restated R |
|--|---------|-------------------|-----------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 3 | 11 438 679 | 8 299 853 |
| Inventories | 4 | 53 681 | 81 797 |
| Prepayments | 5 | 1 393 506 | 413 142 |
| Receivables from exchange transactions | 6 | 1 792 056 | 602 655 |
| Cash and cash equivalents Trust funds (securities) | 7 | 10 994 620 | 10 581 011 |
| Cash and cash equivalents Trust funds (trust) | 7 | 9 725 366 | 10 560 415 |
| Cash and cash equivalents ILSF Housing Fund | 8 | 229 158 | 142 762 |
| | | 35 627 066 | 30 681 635 |
| Non Current Assets | | | |
| Property, plant and equipment | 9 | 3 275 445 | 2 719 079 |
| Intangible assets | 10 | 404 592 | 62 483 |
| Prepayments | 5 | 79 953 | 213 885 |
| | | 3 759 990 | 2 995 447 |
| Total Assets | | 39 387 056 | 33 677 082 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trust funds (securities) | 7 | 10 994 620 | 10 581 011 |
| Trust funds (trust) | 7 | 9 725 366 | 10 560 415 |
| Trade and other payables | 11 | 10 622 772 | 12 857 160 |
| Employee benefits | 12 | 2 671 699 | 2 507 196 |
| | | 34 014 457 | 36 505 782 |
| Non Current Liabilities | | | |
| Employee benefits | 12 | 3 735 000 | 3 627 000 |
| Total Liabilities | | 37 749 457 | 40 132 782 |
| Net Assets | | 1 637 599 | (6 455 700) |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Statement of Financial Performance for the year ended 31 March 2019

| | Note(s) | 2019 R | 2018 Restated R |
|---|---------|---------------------|-----------------------|
| Revenue | | | |
| Revenue from exchange transactions | | | |
| Investment income | 13 | 1 088 562 | 1 007 738 |
| Operating revenue | 14 | 37 560 051 | 34 834 686 |
| Sundry income | 15 | 1 116 780 | 180 568 |
| Gain on disposal of assets | | - | 45 785 |
| Actuarial gains | 12 | 559 000 | - |
| Total revenue from exchange transactions | | 40 324 393 | 36 068 777 |
| Revenue from non exchange transactions | | | |
| Transfer revenue | | | |
| Government grant | 16 | 26 864 068 | 19 707 000 |
| Services in kind | 17 | 2 985 924 | 1 510 272 |
| Total revenue from non exchange transactions | | 29 849 992 | 21 217 272 |
| Total revenue | | 70 174 385 | 57 286 049 |
| Expenditure | | | |
| Actuarial losses | 12 | - | 120 000 |
| Amortisation: Intangible assets | 10 | 10 751 | 9 923 |
| Depreciation: Property, plant and equipment | 9 | 685 310 | 1 524 969 |
| Elimination of illegal gambling operations | | 109 470 | 108 410 |
| Employee related costs | 18 | 44 155 724 | 44 843 397 |
| Finance costs | | 322 146 | 277 016 |
| Legal fees | | 828 332 | 561 529 |
| Loss on disposal of assets and liabilities | | 143 974 | - |
| Other expenses | 19 | 12 071 561 | 7 545 195 |
| Rental | | 153 488 | 119 076 |
| Travel and subsistence | | 2 262 879 | 2 127 965 |
| Total expenditure | | (60 743 635) | (57 237 480) |
| Surplus for the year | | 9 430 750 | 48 569 |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Statement of Changes in Net Assets for the year ended 31 March 2019

| | Accumulated surplus R | Total net assets R |
|---|--------------------------|-----------------------|
| Opening balance as previously reported | 3 488 163 | 3 488 163 |
| Adjustments | | |
| Correction of error (see note 33) | (6 455 700) | (6 455 700) |
| Balance at 01 April 2017 as restated | (2 967 537) | (2 967 537) |
| Surplus for the year | 48 569 | 48 569 |
| Surplus paid to Western Cape Government | (3 536 732) | (3 536 732) |
| Total changes | (3 488 163) | (3 488 163) |
| Restated Balance at 01 April 2018 | (6 455 700) | (6 455 700) |
| Surplus for the year | 9 430 750 | 9 430 750 |
| Surplus payable to Western Cape Government | (1 337 451) | (1 337 451) |
| Total changes | 8 093 299 | 8 093 299 |
| Balance at 31 March 2019 | 1 637 599 | 1 637 599 |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Cash Flow Statement for the year ended 31 March 2019

| | Note(s) | 2019 R | 2018 Restated R |
|---|---------|----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Receipts | | | |
| Taxes and levies collected | | 651 708 672 | 617 016 987 |
| Sale of goods and services | | 36 370 650 | 36 116 553 |
| Government grant | | 26 864 068 | 19 707 000 |
| Interest income | | 1 088 562 | 1 007 738 |
| Sundry Income | | 116 780 | 180 568 |
| | | 716 148 732 | 674 028 846 |
| Payments | | | |
| Employee costs | | (43 645 221) | (41 645 149) |
| Suppliers | | (12 760 906) | (8 274 428) |
| Finance costs | | (1 146) | (16) |
| Taxes and levies distributed | | (651 240 995) | (617 340 091) |
| | | (707 648 268) | (667 259 684) |
| Net cash flows from operating activities | 25 | 8 500 464 | 6 769 162 |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 9 | (1 437 830) | (1 037 007) |
| Proceeds from sale of property, plant and equipment | 9 | 52 177 | 85 504 |
| Purchase of other intangible assets | 10 | (7 860) | (5 168) |
| Capitalised development costs | 10 | (345 000) | - |
| | | (1 738 513) | (956 671) |
| Net cash flows from investing activities | | (1 738 513) | (956 671) |
| Cash flows from financing activities | | | |
| Net receipts and payments for trust funds | | (421 440) | 2 419 802 |
| Surplus payable to Western Cape Government redeemed | | (3 536 732) | (6 235 546) |
| | | (3 958 172) | (3 815 744) |
| Net cash flows from financing activities | | (3 958 172) | (3 815 744) |
| Net increase in cash and cash equivalents | | 2 803 779 | 1 996 747 |
| Cash and cash equivalents at the beginning of the year | | 29 584 041 | 27 587 294 |
| Cash and cash equivalents at the end of the year | 3 | 32 387 823 | 29 584 041 |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Statement of Comparison of Budget and Actual Amounts

| Budget on Cash Basis | | | | | | |
|--|----------------------|--------------------|---------------------|---|---|-----------|
| | Approved budget R | Adjustments R | Final Budget R | Actual amounts on comparable basis R | Difference between final budget and actual R | Reference |
| Statement of Financial Performance | | | | | | |
| Revenue | | | | | | |
| Revenue from exchange transactions | | | | | | |
| Sundry income | - | - | - | 116 780 | 116 780 | 1 |
| Rendering of services | 34 545 437 | - | 34 545 437 | 36 370 650 | 1 825 213 | 2 |
| Interest received | 1 050 000 | - | 1 050 000 | 1 088 562 | 38 562 | |
| Total revenue from exchange transactions | 35 595 437 | - | 35 595 437 | 37 575 992 | 1 980 555 | |
| Revenue from non exchange transactions | | | | | | |
| Transfer revenue | | | | | | |
| Government grant | 29 342 000 | (2 477 932) | 26 864 068 | 26 864 068 | - | |
| Total revenue | 64 937 437 | (2 477 932) | 62 459 505 | 64 440 060 | 1 980 555 | |
| Expenditure | | | | | | |
| Personnel | (44 186 275) | - | (44 186 275) | (43 645 221) | 541 054 | 3 |
| Finance costs | - | - | - | (1 146) | (1 146) | |
| Operating expenses | (15 954 222) | 2 652 932 | (13 301 290) | (12 293 229) | 1 008 061 | 4 |
| Total expenditure | (60 140 497) | 2 652 932 | (57 487 565) | (55 939 596) | 1 547 969 | |
| Net operating receipts/(payments) | 4 796 940 | 175 000 | 4 971 940 | 8 500 464 | 3 528 524 | |
| Acquisition of property, plant and equipment | (4 796 940) | (175 000) | (4 971 940) | (1 790 690) | 3 181 250 | 5 |
| Net receipts/(payments) | - | - | - | 6 709 774 | 6 709 774 | |
| Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement | - | - | - | 6 709 774 | 6 709 774 | |

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 2018 to 31 March 2019.

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. Refer to note 38 for a reconciliation of actual results to adjusted actuals for budget comparison as well as explanations regarding the changes between the approved and final adjusted budget.

Refer to note 37 for the reconciliation between net surplus per approved budget and net surplus as per the statement of financial performance.

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.

Explanations for variances

1. The Board does not budget for sundry income.
2. It is difficult to accurately budget for the Board's own revenue as applications received are based on industry demands. New licence applications received and processed exceeded projected figures. Board inspector charge out fees as well as investigation fees are based on the number of new applications as well as licence renewals in a particular year. Provision is made for an annual inflationary adjustment which comes into effect on April, 1st each year.
3. The underspending to the amount of R541 054 relates to vacancies at year end. The Board is in the process of recruitment of suitable candidates.
4. The underspending is mostly due to cost containment measures and relates to communication, travel and subsistence, cleaning, maintenance and non professional fees.
5. The final adjusted budget in respect of the Licensing Automation Projected amounted to R3.375 million. An amount of R345 000 was capitalised in respect of GRAP 31: Intangible assets for the year under review. In terms of GRAP 31, the Board is unable to capitalise research cost in respect of internally generated intangible assets. An amount of R460 000 was recognised as research cost in respect of the automation project and was therefore recognised as an operating expense in the financial statements. Furthermore, the Board paid an amount of R2.6 million in respect of licence fees specifically in respect of the automation project. As licence fees are payable on an annual basis, the Board was unable to capitalise licence fees. An amount of R1.5 million was recognised as software upgrade fees as operating expenditure in the current year. The remaining amount of R1 million in respect of licence fees was recognised as prepaid expenditure. In the original budget, the total costs in respect of the automation project was budgeted for as capital expenditure. Actual expenditure incurred consisted of capital as well as operating expenditure.

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

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.

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 judgments 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 entity 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 entity 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.

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 average 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 |
| 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.

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Accounting Policies

1.3 Property, plant and equipment (continued)

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 29).

Repairs and maintenance disclosed in Note 29 to the financial statements represents actual costs incurred paid or payable to third parties.

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.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

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 | Average 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

1.5 Financial instruments (continued)

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:

| Class | 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 Fund | Financial asset measured at amortised cost |
| Class | Category |
| Trade and other payables | Financial liability measured at amortised cost |
| Trust funds (securities) | Financial liability measured at amortised cost |
| Trust funds (trust) | Financial liability 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.

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 entity 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 entity 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.

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Accounting Policies

1.5 Financial instruments (continued)

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.

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 used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

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 used 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.

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:

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

Judgements made by management in applying the criteria to designate assets as cash generating assets or non cash generating assets, are as follows:

Cash generating assets are assets held with the primary objective of generating a commercial return. Non cash generating assets are those assets other than cash generating assets.

Identification

When the carrying amount of a cash generating asset exceeds its recoverable amount, it is impaired.

The Board assesses at each reporting date whether there is any indication that a cash generating asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset.

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Accounting Policies

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 entity 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

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).

The entity 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 entity recognise actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

1.10 Employee benefits (continued)

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 entity 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 32.

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 its obligation to collect the revenue.

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Accounting Policies

1.13 Revenue from exchange transactions (continued)

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.

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.

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Accounting Policies

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.

1.21 Related parties

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

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

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

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

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

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

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

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

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

1.22 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.

1.24 Tax collections

The Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) provides for the imposition of statutory taxes and fees payable by licence holders, as well as administrative penalties for non compliance. The Board collects gambling taxes and levies on gambling transactions on behalf of the Western Cape Provincial Government and other beneficiaries. Taxes are collected and paid over to the Provincial Government and other beneficiaries on a cash basis. Tax collections are disclosed in Note 24 to the financial statements

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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 2018): Presentation of Financial Statements | 1 April 2018 | Not material. |
| GRAP 2 (as amended 2018): Cash Flow Statements | 1 April 2018 | Not material. |
| GRAP 3 (as amended 2018): Accounting Policies, Changes in Accounting Estimates and Errors 1 April 2016 | 1 April 2018 | Not material. |
| GRAP 9 (as amended 2018): Revenue from Exchange Transactions | 1 April 2018 | Not material. |
| GRAP 12 (as amended 2018): Inventories | 1 April 2018 | Not material. |
| GRAP 13 (as amended 2018): Leases | 1 April 2018 | Not material. |
| GRAP 14 (as amended 2018): Events After the Reporting Date | 1 April 2018 | Not material. |
| GRAP 17 (as amended 2018): Property Plant and Equipment | 1 April 2018 | Not material. |
| GRAP 18 (as amended 2018): Segment Reporting | 1 April 2018 | Not material. |
| GRAP 19 (as amended 2018): Provisions, Contingent Liabilities and Contingent Assets | 1 April 2018 | Not material. |
| GRAP 21 (as amended 2018): Impairment of Non cash generating Assets | 1 April 2018 | Not material. |
| GRAP 23 (as amended 2018): Revenue from Non exchange Transactions | 1 April 2018 | Not material. |
| GRAP 24 (as amended 2018): Presentation of Budget Information in Financial Statements | 1 April 2018 | Not material. |
| GRAP 25 (as amended 2018): Employee Benefits | 1 April 2018 | Not material. |
| GRAP 26 (as amended 2018): Impairment of Cash generating assets | 1 April 2018 | Not material. |
| GRAP 31 (as amended 2018): Intangible Assets | 1 April 2018 | Not material. |
| GRAP 104 (as amended 2018): Financial Instruments | 1 April 2018 | 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 1 April 2019 or later periods:

| Standard/Interpretation | Expected Impact |
|--|---|
| GRAP 20: Related Party Disclosures | This standard will not have an effect on the financial statements as the Board currently subscribes to the requirements of this standard. |
| GRAP 32: Service Concession Arrangements: Grantor | No such transactions are expected in the foreseeable future. |
| GRAP 108: Statutory Receivables | The expected impact on the financial statements is not significant. |
| GRAP 109: Accounting by Principal and Agents | The expected impact on the financial statements is not significant. |
| IGRAP 17: 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: 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. |

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Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|---|-------------------|-------------------|
| 3. Cash and cash equivalents | | |
| Cash and cash equivalents consist of: | | |
| Petty cash | 4 000 | 4 000 |
| Bank balances | 11 434 679 | 8 295 853 |
| | 11 438 679 | 8 299 853 |
| Cash and cash equivalents in the cash flow statement consist of: | | |
| Trust funds (securities) | 10 994 620 | 10 581 011 |
| Trust funds (trusts) | 9 725 366 | 10 560 415 |
| ILSF Housing Fund | 229 158 | 142 762 |
| Cash and cash equivalents (per above) | 11 438 679 | 8 299 853 |
| | 32 387 823 | 29 584 041 |
| 4. Inventories | | |
| Stationery and computer consumables on hand | | |
| | 53 681 | 81 797 |
| Inventories recognised as an expense during the year | 125 453 | 71 997 |
| 5. Prepayments | | |
| Membership fees | 5 914 | 5 330 |
| Security services | - | 819 |
| Software upgrade fees | 1 450 384 | 620 723 |
| Subscription fees | 17 006 | - |
| TV Licence fees | 155 | 155 |
| | 1 473 459 | 627 027 |
| As disclosed in the statement of financial position | | |
| Prepayments: current assets | 1 393 506 | 413 142 |
| Prepayments: non current assets | 79 953 | 213 885 |
| | 1 473 459 | 627 027 |

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|--|------------------|----------------|
| 6. Receivables from exchange transactions | | |
| Amounts due in respect of trading operations | 1 626 634 | 583 151 |
| Amounts due in respect of other activities | 165 422 | 19 504 |
| | 1 792 056 | 602 655 |

Disaggregation of trade and 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 2019, 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 | 1 690 263 | 580 632 |
| Past due but not impaired | 101 793 | 22 023 |
| Past due and impaired | - | - |
| | 1 792 056 | 602 655 |

Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to internal credit ratings.

Counterparties without external credit rating

| | | |
|---------|------------------|----------------|
| Group 1 | 1 690 263 | 580 632 |
| Group 2 | - | - |
| Group 3 | - | - |
| | 1 690 263 | 580 632 |

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.

Trade and other receivables past due but not impaired

At 31 March 2019, trade and other receivables of R101 793 (2018: R 22 023) 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.

The ageing of amounts past due but not impaired is as follows:

| | | |
|---------------------------|----------------|---------------|
| 31 - 60 days past due | 101 784 | 20 869 |
| 91 days and over past due | 9 | 1 154 |
| | 101 793 | 22 023 |

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|---|-------------------|-------------------|
| 7. Trust funds | | |
| Trust funds (securities) | 10 994 620 | 10 581 011 |
| Trust funds (trusts) | 9 589 121 | 10 462 395 |
| Total | 20 583 741 | 21 043 406 |
| Add: Amount (payable) / receivable to/from current account | | |
| Trusts | 136 245 | 98 020 |
| | 20 719 986 | 21 141 426 |
| Currently disclosed in the financial statements | | |
| Current assets | | |
| Trust funds (securities) | 10 994 620 | 10 581 011 |
| Trust funds (trusts) | 9 725 366 | 10 560 415 |
| Total | 20 719 986 | 21 141 426 |
| Current liabilities | | |
| Trust funds (securities) | 10 994 620 | 10 581 011 |
| Trust funds (trusts) | 9 725 366 | 10 560 415 |
| Total | 20 719 986 | 21 141 426 |

8. Cash and cash equivalents Individual Linked Savings Facility

The individual linked savings facility is established in terms of clauses 4.5.6.3 and 4.5.6.4 of the PSCBC Resolution 7 of 2016.

Accumulated savings shall only be accessed for the purpose of acquiring homeownership, building and/or improving a home acquired for ownership.

| | | |
|------------------------------------|---------|---------|
| Individual linked savings facility | 229 158 | 142 762 |
|------------------------------------|---------|---------|

9. Property, plant and equipment

| | 2019 | | | 2018 | | |
|-----------------------|---------------------|---|-------------------|---------------------|---|-------------------|
| | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value |
| Motor vehicles | 1 170 644 | (298 111) | 872 533 | 677 320 | (217 090) | 460 230 |
| Equipment & furniture | 2 108 245 | (1 729 085) | 379 160 | 3 850 013 | (3 009 080) | 840 933 |
| Computers | 4 578 285 | (2 729 744) | 1 848 541 | 3 866 915 | (2 664 346) | 1 202 569 |
| Computer accessories | 856 805 | (683 342) | 173 463 | 860 904 | (648 470) | 212 434 |
| Leased assets | 6 987 | (5 239) | 1 748 | 6 987 | (4 074) | 2 913 |
| Total | 8 720 966 | (5 445 521) | 3 275 445 | 9 262 139 | (6 543 060) | 2 719 079 |

Notes to the Annual Financial Statements

9. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment 2019

| | Opening balance | Additions | Disposals | Depreciation | Total |
|-----------------------|--------------------|------------------|------------------|------------------|------------------|
| Motor vehicles | 460 230 | 493 324 | - | (81 021) | 872 533 |
| Equipment & furniture | 840 933 | 7 328 | (185 160) | (283 941) | 379 160 |
| Computers | 1 202 569 | 935 244 | (9 086) | (280 186) | 1 848 541 |
| Computer accessories | 212 434 | 1 934 | (1 905) | (39 000) | 173 463 |
| Leased assets | 2 913 | - | - | (1 165) | 1 748 |
| | 2 719 079 | 1 437 830 | (196 151) | (685 310) | 3 275 445 |

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 | 1 156 983 | 56 368 | (2 539) | (369 879) | 840 933 |
| Computers | 1 764 872 | 469 688 | (36 164) | (995 827) | 1 202 569 |
| Computer accessories | 278 401 | 63 630 | (1 013) | (128 584) | 212 434 |
| Leased assets | 4 077 | - | - | (1 164) | 2 913 |
| | 3 246 755 | 1 037 006 | (39 716) | (1 524 966) | 2 719 079 |

10. Intangible assets

| | 2019 | | | 2018 | | |
|-------------------|---------------------|---|-------------------|---------------------|---|-------------------|
| | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value |
| Computer software | 453 817 | (49 225) | 404 592 | 100 957 | (38 474) | 62 483 |

Reconciliation of intangible assets 2019

| | Opening balance | Additions | Development costs | Amortisation | Total |
|-------------------|--------------------|-----------|----------------------|--------------|---------|
| Computer software | 62 483 | 7 860 | 345 000 | (10 751) | 404 592 |

Reconciliation of intangible assets 2018

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

Development costs

Included in the carrying value of development costs at 31 March 2019 is an amount of R345 000 related to a development project for a new licensing automation process. The Board has incurred research expenses of R460 000 which are included in consulting and professional fees in the statement of financial performance. Development in respect of the new licensing automation project has started in September 2018 and no delays have been encountered.

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|--|-------------------|-------------------|
| 11. Trade and other payables | | |
| Trade payables | 7 576 969 | 8 079 753 |
| WCG and Kenilworth Racing taxes and levies | 1 708 352 | 1 240 675 |
| Surplus payable to WCG | 1 337 451 | 3 536 732 |
| | 10 622 772 | 12 857 160 |
| 12. Employee benefit obligations | | |
| Accrual for leave pay | 1 855 059 | 1 667 470 |
| Accrual for bonus | 564 482 | 540 964 |
| Subtotal | 2 419 541 | 2 208 434 |
| Current portion of long service awards | - | 150 000 |
| Current portion of Post Retirement Medical Aid | 23 000 | 6 000 |
| ILSF: Housing allowance | 229 158 | 142 762 |
| | 2 671 699 | 2 507 196 |

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:

| Long Service Award | | |
|--------------------|--|------------------------------|
| 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 10 951 | R 10 951 |
| 30 years | R 21 901 | R 21 901 |
| 40 years | R 29 202 | R 29 202 |

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|--|------------------|------------------|
| 12. Employee benefit obligations (continued) | | |
| Valuation of assets | | |
| The long service awards liability of the board is unfunded. No dedicated assets have been set aside to meet this liability. | | |
| Post retirement medical aid plan | | |
| 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: | | |
| <ul style="list-style-type: none"> • 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; • Has attained at least fifty (50) years of age; • 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; • 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 2019 was R2 602 per month (R2 397 per month on 1 April 2018) and is expected to increase by 5.2% on 1 January 2020. | | |
| Changes in the present value of the defined benefit obligation are as follows: | | |
| Opening balance | 3 783 000 | 654 884 |
| Benefits paid | (175 000) | (218 884) |
| Net expense recognised in the statement of financial performance | 150 000 | 3 347 000 |
| The amounts recognised in the statement of financial position | 3 758 000 | 3 783 000 |
| Accrued Liability | | |
| Long Service Award | | |
| Current liability | - | 150 000 |
| Non current liability | 559 000 | 448 000 |
| Post Retirement Medical Aid | | |
| Current liability | 23 000 | 6 000 |
| Non current liability | 3 176 000 | 3 179 000 |
| | 3 758 000 | 3 783 000 |
| Net expense recognised in the statement of financial performance | | |
| Current service cost - LSA | 98 000 | 91 000 |
| Current service cost - PRMA | 290 000 | 245 000 |
| Past service cost - PRMA | - | 2 614 000 |
| Interest cost - LSA | 41 000 | 46 000 |
| Interest cost - PRMA | 280 000 | 231 000 |
| Actuarial (gains) losses - LSA | (3 000) | 24 000 |
| Actuarial (gains) losses - PRMA | (556 000) | 96 000 |
| | 150 000 | 3 347 000 |

Deel E: Finansiële Inligting

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

12. Employee benefit obligations (continued)

Key assumptions used

| | 31 March 2019 | 31 March 2018 |
|------------------------------------|--|---|
| Post Retirement Medical Aid | | |
| Discount Rate | 9.81% | 8.78% |
| Healthcare Cost Inflation | 7.44% | 7.37% |
| Subsidy Cap Inflation | 6.94% | 6.87% |
| Long Service Awards | | |
| Discount Rate | 8.47% | 7.68% |
| Salary Inflation | 5.95% | 6.26% |
| Demographic Assumptions | | |
| 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 |
| Percentage Married (Actives) | 85% | 85% |
| Husband and Wife Age Difference | 3 years | 3 years |
| Continuance Assumption | 80% | 80% |

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 5.94% and 4.95% for the PRMA and LSA liabilities respectively are implied. |
| Medical Contribution Increase Rate | Given past trends, medical aid contribution inflation is expected to exceed general price inflation. A margin of 1.50% above price inflation has been applied for future medical aid contribution increases. A long term medical aid contribution increase rate of 7.44% per annum was therefore assumed at the current valuation date. |
| Normal Salary Inflation | A normal salary inflation of 1.00% in excess of price inflation has been assumed. For the LSA valuation this was assumed to be 5.95% per annum. The medical aid subsidy cap was assumed to increase by normal salary inflation of 6.94% per annum. |
| 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. |

Notes to the Annual Financial Statements

12. Employee benefit obligations (continued)

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% |

In service Employee Withdrawal

Allowance for withdrawals was made based on age, as summarised in the table below:

| | |
|---------|-----|
| 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 2019 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 2019 | % Increase/Decrease |
|-------------------------------------|---|---------------------|
| No change in assumptions | R3 199 000 | |
| Discount Rate | | |
| Increased by 1% p.a. | R2 592 000 | (19.0%) |
| Reduced by 1% p.a. | R4 010 000 | 25.4% |
| Medical Inflation | | |
| Increased by 1% p.a. | 3 199 000 | 0.0% |
| Reduced by 1% p.a. | 3 023 000 | (5.5%) |
| Retirement Age | | |
| Increased by 1 year | R2 971 000 | (7.1%) |
| Reduced by 1 year | R3 415 000 | 6.8% |

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

12. Employee benefit obligations (continued)

| In Service and Continuation Members | Income Statement Expenses for the Year Ending 31 March 2020 | % Increase/Decrease |
|-------------------------------------|---|---------------------|
| No change in assumptions | R577 000 | |
| Discount Rate | | |
| Increased by 1% p.a. | R488 000 | (15.4%) |
| Reduced by 1% p.a. | R691 000 | 19.8% |
| Medical Inflation | | |
| Increased by 1% p.a. | R577 000 | 0.0% |
| Reduced by 1% p.a. | R542 000 | (6.1%) |
| Retirement Age | | |
| Increased by 1 year | R555 000 | (3.8%) |
| Reduced by 1 year | R599 000 | 3.8% |

Long Service Awards

| In Service Members | Accrued Service Liabilities as at 31 March 2019 | % Increase/Decrease |
|---------------------------------|---|---------------------|
| No change in assumptions | R559 000 | |
| Discount Rate | | |
| Increased by 1% p.a. | R527 000 | (5.8%) |
| Reduced by 1% p.a. | R595 000 | 6.4% |
| Salary Inflation | | |
| Increased by 1% p.a. | R593 000 | 6.1% |
| Reduced by 1% p.a. | R529 000 | (5.4%) |
| Withdrawal Assumption | | |
| No withdrawals | R760 000 | 36% |
| Withdrawal rate doubled | R431 000 | (22.9%) |

| In Service Members | Income Statement Expenses for the Year Ending 31 March 2020 | % Increase/Decrease |
|---------------------------------|---|---------------------|
| No change in assumptions | R132 000 | |
| Discount Rate | | |
| Increased by 1% p.a. | R131 000 | (0.8%) |
| Reduced by 1% p.a. | R134 000 | 1.6% |
| Salary Inflation | | |
| Increased by 1% p.a. | R140 000 | 6.1% |
| Reduced by 1% p.a. | R125 000 | (5.3%) |
| Withdrawal Assumption | | |
| Increased by 1% p.a. | R186 000 | 40.9% |
| Reduced by 1 year | R98 000 | (25.8%) |

Notes to the Annual Financial Statements

12. Employee benefit obligations (continued)

Other disclosures

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

| | 2019 R | 2018 R | 2017 R | 2016 R | 2015 R |
|--|-----------|-----------|-----------|-----------|-----------|
| Defined benefit obligation | 3 758 000 | 3 783 000 | 654 884 | 488 000 | 435 000 |
| Experience adjustments on plan liabilities (actuarial loss/(profit)) | (559 000) | 120 000 | 229 406 | 45 902 | (55 519) |

Non Current Employee Benefits

| | 2019 R | 2019 R |
|-----------------------------|------------------|------------------|
| Long Service Awards | 559 000 | 598 000 |
| Post Retirement Medical Aid | 3 199 000 | 3 185 000 |
| Subtotal | 3 758 000 | 3 783 000 |
| Less: Current Liability | (23 000) | (156 000) |
| | 3 735 000 | 3 627 000 |

13. Investment revenue

Interest revenue

| | | |
|------|-----------|-----------|
| Bank | 1 088 562 | 1 007 738 |
|------|-----------|-----------|

14. Operating Revenue

| | | |
|-----------------------------|-------------------|-------------------|
| Board Inspectors Charge out | 7 608 454 | 6 936 904 |
| Investigation fees | 27 618 936 | 26 093 990 |
| Licence application fees | 2 332 661 | 1 803 792 |
| | 37 560 051 | 34 834 686 |

15. Sundry Income

| | | |
|----------------------------|------------------|----------------|
| Parking income | 30 200 | 23 843 |
| Other miscellaneous income | 86 580 | 149 717 |
| Discount received | 1 000 000 | 7 008 |
| | 1 116 780 | 180 568 |

16. Government Grant

| | | |
|-------------------------|------------|------------|
| Western Cape Government | 26 864 068 | 19 707 000 |
|-------------------------|------------|------------|

The grant was to assist in funding the loss of the Casino Exclusivity Fee as well as the Limited Payout Machine Operator Fees and had no conditions attached to it. The grant was recognised in surplus / deficit on receipt thereof.

17. Services in kind

| | | |
|----------------------------------|-----------|-----------|
| Services in kind benefit revenue | 2 985 924 | 1 510 272 |
|----------------------------------|-----------|-----------|

The Western Cape Gambling and Racing Board occupied a building at no cost managed by the Department of Transport and Public Works. This building is located at 68 Orange Street, Gardens.

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

| | Note(s) | 2019 R | 2018 R |
|--|---------|-------------------|-------------------|
| 18. Employee related costs | | | |
| Basic salary | | 32 882 920 | 31 397 076 |
| Bonus | | 2 670 557 | 2 692 427 |
| Medical aid company contributions | | 2 484 849 | 4 941 935 |
| UIF | | 129 199 | 129 191 |
| Leave pay | | 691 174 | 713 441 |
| Defined contribution plans | | 4 149 012 | 3 921 538 |
| Travel, motor car, accommodation, subsistence and other allowances | | 130 980 | 110 200 |
| Overtime payments | | 40 273 | 64 088 |
| Long service awards | | 98 432 | 91 157 |
| Acting allowances | | 16 977 | - |
| Transport allowance | | 47 562 | 38 872 |
| Housing benefits and allowances | | 813 789 | 743 472 |
| | | 44 155 724 | 44 843 397 |
| 19. Other expenses | | | |
| Advertising | | 24 658 | 8 721 |
| Auditors remuneration | (a) | 1 739 689 | 1 488 419 |
| Bank charges | | 18 009 | 15 837 |
| Computer software annual licences | (b) | 2 167 438 | 590 310 |
| Conference & membership fees | | 325 373 | 330 781 |
| Consulting and professional fees | | 544 834 | 126 378 |
| Consumables | | 119 912 | 176 482 |
| Courier services | | 1 337 | - |
| Entertainment | | 54 117 | 73 356 |
| Insurance | | 407 651 | 388 526 |
| Levies | | 391 653 | 364 164 |
| Recruitment costs | | 15 070 | 48 482 |
| Rental of equipment | | 344 111 | 363 465 |
| Repairs and maintenance | 29 | 407 275 | 419 204 |
| Responsible Gambling Awareness | (c) | 508 064 | 66 650 |
| Postage | | 4 335 | 4 330 |
| Printing and stationery | | 331 042 | 255 802 |
| Publications | | 2 700 | 3 696 |
| Security services | | 13 595 | 10 019 |
| Services in kind | | 2 985 924 | 1 510 272 |
| Services Transcriptions / Translations | | 136 831 | 78 329 |
| Staff welfare | | 187 270 | 217 012 |
| Telephone and communications | | 677 280 | 627 959 |
| Training | | 663 393 | 377 001 |
| | | 12 071 561 | 7 545 195 |

(a) External audit fees amounted to R1 253 500 for the year whereas R486 189 was paid to the internal auditors.

(b) Annual licence fees to the amount of R1 498 365 was paid in respect of the Licensing Automation Project.

(c) The Board spent R483 056 in respect of a radio advert promoting responsible gambling during the December holidays.

Notes to the Annual Financial Statements

20. Member's emoluments

Executive

2019

| | Salary | Retirement Fund | Bonus | Other | Total |
|-----------------------------|------------------|-----------------|----------------|----------------|------------------|
| Chief Executive Officer | 1 195 397 | 63 909 | 82 703 | 80 878 | 1 422 887 |
| Manager: Legal services | 1 032 101 | 54 735 | 69 125 | 133 328 | 1 289 289 |
| HOD: Admin & Finance | 916 208 | 48 588 | 75 202 | 57 045 | 1 097 043 |
| HOD: Licensing | 1 032 101 | 54 735 | 69 125 | 96 406 | 1 252 367 |
| HOD: Compliance | 1 155 057 | 56 662 | 71 214 | 48 723 | 1 331 656 |
| HOD: Information Technology | 943 902 | 50 057 | 63 218 | 6 748 | 1 063 925 |
| Manager: Human Resources | 957 169 | 42 279 | 64 378 | 64 707 | 1 128 533 |
| | 7 231 935 | 370 965 | 494 965 | 487 835 | 8 585 700 |

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 | 65 740 | 11 947 | 1 020 562 |
| | 6 646 531 | 353 440 | 483 521 | 158 141 | 7 641 633 |

Board members

2019

| | Members' fees | Other fees | Total |
|----------------|------------------|----------------|------------------|
| Mr DT Lakay | 383 811 | 44 968 | 428 779 |
| Mr CA Bassuday | 189 507 | 17 774 | 207 281 |
| Mr S Faku | 184 976 | 3 025 | 188 001 |
| Ms C Fani | 153 366 | 4 735 | 158 101 |
| Ms J Gantana | - | 28 853 | 28 853 |
| Ms N Magazi | 138 680 | 10 585 | 149 265 |
| | 1 050 340 | 109 940 | 1 160 280 |

2018

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

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2019

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|---|----------------|----------------|
| 21. 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 | 152 889 | 169 299 |
| In the second to fifth year | 156 190 | 61 915 |
| | 309 079 | 231 214 |

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

22. 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 R4 149 012 (2018: R3 921 538) represents contributions payable to the fund as specified in the rules of the fund.

23. Related parties

Relationships

| | |
|---|---|
| Western Cape Provincial MEC for Finance Dr IH Meyer | No direct transactions |
| Western Cape Provincial Head Official Mr Z Hoosain | No direct transactions |
| Western Cape Provincial Government | Government grant as reflected in note 16 |
| Western Cape Provincial Treasury | Taxes and levies as reflected in note 24 |
| Members of the Board | Fees for attendance of meetings as reflected in note 20 |
| Executive Management of the Board | Remuneration as reflected in note 20 |
| Western Cape Provincial Department of Transport and Public Works | The Board occupies a building at no cost managed by the Department as reflected in note 17. |
| 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 | 2 681 855 | 4 446 412 |
| Amounts payable to Provincial Treasury relate to licence fees, taxes payable as well as the cash surplus as at 31 March 2019. | | |

Amounts included in Trade receivables regarding related parties

| | | |
|------------|---|-------|
| Dr P Voges | - | 5 860 |
|------------|---|-------|

Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|---|--------------------|--------------------|
| 24. Taxes and levies collected during the year | | |
| Provincial taxes | | |
| Casino | 428 481 241 | 423 545 890 |
| Horse racing | 93 154 513 | 75 455 341 |
| Limited payout machines | 125 711 109 | 113 951 493 |
| | 647 346 863 | 612 952 724 |
| Levies | | |
| Casino | 2 194 246 | 2 106 980 |
| Horse racing | 1 064 996 | 955 013 |
| Limited payout machines | 784 077 | 730 793 |
| | 4 043 319 | 3 792 786 |
| Interest, fines and penalties | | |
| Casino | 566 | 4 627 |
| Horse racing | 38 524 | - |
| Limited payout machines | 279 400 | 266 850 |
| | 318 490 | 271 477 |
| Total collected | 651 708 672 | 617 016 987 |
| Distributable to: | | |
| Provincial Government Western Cape | 628 726 991 | 595 653 041 |
| National Responsible Gambling Programme | 226 121 | 132 424 |
| Kenilworth Racing | 22 755 560 | 21 231 522 |
| | 651 708 672 | 617 016 987 |
| 25. Cash generated from operations | | |
| Surplus | 9 430 750 | 48 569 |
| Adjustments for: | | |
| Depreciation tangible assets | 685 310 | 1 524 966 |
| Amortisation intangible assets | 10 751 | 9 923 |
| Loss/(Gain) on sale of assets | 143 974 | (45 785) |
| Changes in working capital: | | |
| Inventories | 28 116 | (36 938) |
| Receivables from exchange transactions | (1 189 401) | 1 281 867 |
| Prepayments | (846 432) | (44 665) |
| Trade and other payables | (35 107) | 435 977 |
| Employee benefits | 272 503 | 3 595 248 |
| | 8 500 464 | 6 769 162 |
| 26. Risk management | | |
| Financial risk management | | |
| The Board's activities expose it to a variety of financial risks: credit risk and liquidity risk. | | |

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Notes to the Annual Financial Statements

| | 2019 R | 2018 R |
|---|------------|------------|
| 26. Risk management (continued) | | |
| Liquidity risk | | |
| <p>The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and funding facilities.</p> | | |
| <p>The Board's financial liabilities is payable within a period of twelve (12) months.</p> | | |
| <p>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. As at 31 March 2019, management did not consider there to be any significant concentration of risk which had not been adequately provided for.</p> | | |
| <p>Maximum exposure to liquidity risk at reporting date</p> | | |
| Trade and other payables | 10 622 772 | 12 857 160 |
| Trust Funds (securities) | 10 994 620 | 10 581 011 |
| Trust Funds (trust) | 9 725 366 | 10 560 415 |
| Credit risk management | | |
| <p>Credit risk is managed on a group basis.</p> | | |
| <p>Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The Board only deposits cash with major banks with high quality credit standing and limits exposure to any one counter party</p> | | |
| <p>Trade receivables comprise a widespread customer (licensees) base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board.</p> | | |
| <p>The amount presented in the statement of financial position is net of allowances for doubtful debt receivables, estimated by management based on prior experience and the current economic environment.</p> | | |
| <p>The Board holds R9 725 366 (2018: R10 560 415) in trust from debtors and is able to withdraw funds from the trust accounts for amounts due to the Board.</p> | | |
| <p>Consequently, the majority of the Board's trade and other receivables are secured by the trust accounts in possession of the Board.</p> | | |
| <p>The Board holds no specific collateral for its credit risk exposure other than the trust accounts. For the year under review the Board has not renegotiated the credit terms of any of its licensees.</p> | | |
| <p>As at 31 March 2019, management did not consider there to be any significant concentration of risk which had not been adequately provided for.</p> | | |
| <p>Maximum exposure to credit risk at reporting date</p> | | |
| Cash and cash equivalents | 11 438 679 | 8 299 853 |
| Trade and other receivables | 1 792 056 | 602 655 |
| Trust funds (securities) | 10 994 620 | 10 581 011 |
| Trust funds (trust) | 9 725 366 | 10 560 415 |
| ILSF Housing Fund | 229 158 | 142 762 |

Notes to the Annual Financial Statements

| | | 2019 R | 2018 R |
|---|---|-------------------|-------------------|
| 26. Risk management (continued) | | | |
| 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. | | | |
| 27. Financial instruments | | | |
| In accordance with GRAP104.45 the financial liabilities and assets of the board are classified as follows: | | | |
| Categories of financial instruments | | | |
| Financial Assets | | | |
| Financial Instruments at amortised cost: | Classification | | |
| Cash and Cash equivalents | Financial Instruments at amortised cost | 11 438 679 | 8 299 853 |
| Trade and other receivables | Financial Instruments at amortised cost | 1 792 056 | 602 655 |
| Trust Funds (securities) | Financial Instruments at amortised cost | 10 994 620 | 10 581 011 |
| Trust Funds (trust) | Financial Instruments at amortised cost | 9 725 366 | 10 560 415 |
| ILSF Housing fund | Financial Instruments at amortised cost | 229 158 | 142 762 |
| Total Financial Assets | | 34 179 879 | 30 186 696 |
| Financial liabilities | | | |
| Financial Instruments at amortised cost: | Classification | | |
| Trade and other payables | Financial Instruments at amortised cost | 10 622 772 | 12 857 160 |
| Trust Funds (securities) | Financial Instruments at amortised cost | 10 994 620 | 10 581 011 |
| Trust Funds (trust) | Financial Instruments at amortised cost | 9 725 366 | 10 560 415 |
| Total Financial Liabilities | | 31 342 758 | 33 998 586 |

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| | 2019 R | 2018 R |
|---|------------------|------------------|
| 28. Commitments | | |
| Authorised capital expenditure | | |
| Already contracted for and authorised by Board | | |
| • Licensing Automation Project | 2 615 100 | - |
| Authorised operational expenditure | | |
| Already contracted for but not provided for | | |
| • Maintenance indoor plants | - | 39 600 |
| • Cleaning services building | - | 18 926 |
| • Hygiene services | - | 3 214 |
| • Storage services | 84 000 | 168 000 |
| • Pest control services | - | 2 964 |
| • Employee wellness | 104 469 | 188 045 |
| • ICT services | 5 817 724 | 978 418 |
| • Insurance | 26 084 | - |
| • Security | 8 180 | - |
| | 6 040 457 | 1 399 167 |

Contractual capital commitments represent the Licensing Automation Project.

Contractual operating commitments are included to provide meaningful information to the users. An amount of R5.3 million is included in operating commitments in respect of the Licensing Automation Project.

29. Repairs and maintenance

| | | |
|-----------------------------------|----------------|----------------|
| Repairs and maintenance Building | 266 493 | 263 995 |
| Repairs and maintenance Equipment | 140 782 | 155 209 |
| | 407 275 | 419 204 |

30. 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

31. Events after the reporting date

The Western Cape Gambling and Racing Act (Act 4 of 1996) imposed a LPM Operator Fee on Route Operators. Per the prescripts of the Act, the Operator Fee is leviable for ten years which expired in 2014. The Board inadvertently continued to levy the fee which the two Route Operators willingly paid. Accordingly, the fee was paid for three years after the expiry of the ten year period. The Board reached an out of Court settlement with both Route Operators post year end and the parties duly signed settlement agreements confirming that same was resolved and brought to finality.

A Labour Court Application was served on the Board on 13 June 2018 by the Applicant, at which point, the Applicant was still an employee of the Board. The Applicant alleged that she has suffered an Occupational Detriment as per the Protected Disclosures Act 26 of 2000; that the Board had unfairly discriminated against her and has committed an unfair labour practice. The Board opposed the application. In addition, on a separate matter, the employee issued process to challenge her dismissal in the CCMA, which the Board also opposed. The parties has since settled both matters amicably through an out of Court settlement, which has been signed post year end.

32. Contingent Liabilities

A Review Application was served on the Board, as the First Respondent, on 22 November 2017. The Applicants applied to the Western Cape High Court, Cape Town for the review, setting aside and declaring unlawful and invalid the Board's decision to impose B-BBEE conditions of licence on the Applicants as licence holders. Further, that the Court award costs against any party opposing the Application.

An application was served on the Chairperson of the Board and the Board, respectively, as the First and Second Respondents, on 25 March 2019. The Applicant seeks an Interdict, requesting that the Board refrains from implementing its decision to allocate 1000 LPMs to the existing Route Operators proportionately pending the outcome of the Review Application; furthermore, the Applicant seeks an order that the Board's decision as aforementioned be reviewed and set aside. Further that the Board and any other opposing party pays the costs of the Applicant.

An Application was served on the Board, as the First Respondent, on 8 February 2019. The Applicants are requesting a Declaratory Order, declaring that Freeplay credits do not constitute a "drop" for the purpose of the computation of adjusted gross revenue and does not form part of the taxable revenue per Section 64 of the Act read with Schedule III, ordering that the Second Respondent refund the Applications in relation to taxes paid. Alternatively that the First Respondent offset the referenced amounts against the Applicants' future liability to pay gambling tax; that the parties are to pay their own legal costs; that the Second Respondent pay the Applicant's costs if they oppose the Application.

33. Prior period error

The Western Cape Gambling and Racing Act imposed a LPM Operator Fee on Route Operators. Per the prescripts of the Act, the Operator Fee was 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. In terms of section 11(d) of the Prescription Act, the period of prescription of debt shall be three years in respect of any other debts. This overpayment is the subject of the correction of error to the amount of R6 455 700. The R6 455 700 represents the amount paid by the Route Operators in the 2016/17 financial years which did not prescribe by 31 March 2019.

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| | 2019 R | 2018 R |
|---|--------------------|--------------------|
| 33. Prior period error (continued) | | |
| The correction of the error resulted in adjustments as follows: | | |
| Statement of financial position | | |
| Net Assets at 1 April as previously stated | - | 3 488 163 |
| Increase in accounts payable | (6 455 700) | (6 455 700) |
| | (6 455 700) | (2 967 537) |
| Statement of Financial Performance | | |
| Surplus/(deficit) for the year as previously stated | 48 569 | 4 329 284 |
| Decrease in operating revenue | - | (6 455 700) |
| | 48 569 | (2 126 416) |

34. Change in estimate

An assessment has been made of the useful lives of the Board's property, plant and equipment effective 31 March 2019.

Management is of the opinion that the useful lives of the assets are in line with the current circumstances.

The re assessment of useful lives led to a decrease in depreciation as the changes were applied prospectively.

The effect in the current year is an increase in net surplus of R 626 098, resulting in a future decrease in net surplus of R 796 256 over the next two years.

35. Fruitless and wasteful expenditure

| | | |
|---|----------|----------|
| Fruitless and wasteful expenditure | 24 275 | - |
| Fruitless and wasteful expenditure written off as irrecoverable during the year | (24 275) | - |
| | - | - |

Provincial Treasury requested the Board to make travel arrangements for one of their senior officials to attend the Gaming Regulators Africa Forum Conference in Botswana in August 2018. Payments were made in respect of conference fees, accommodation and traveling costs. Subsequent to the payment of these costs the official could no longer attend the conference due to other work commitments. The amount is irrecoverable and was written off as such during the year under review. Going forward, the Board will no longer make travel arrangements on behalf of Provincial Treasury, or any other institution, to avoid possible fruitless and wasteful expenditure.

36. Reconciliation between budget and statement of financial performance

Reconciliation of budget surplus/deficit with the surplus/deficit in the statement of financial performance:

| | |
|--|------------------|
| Net surplus per the statement of financial performance | 9 430 750 |
| Adjusted for: | |
| Depreciation tangible assets | 685 310 |
| Amortisation intangible assets | 10 751 |
| Loss/(Gain) on the sale of assets | 143 974 |
| Changes in inventories | 28 116 |
| Changes in receivables | (1 189 401) |
| Changes in prepayments | (846 432) |
| Changes in payables | (35 107) |
| Changes in employee benefits | 272 503 |
| Net surplus per approved budget | 8 500 464 |

Notes to the Annual Financial Statements

37. Budget differences

Differences between budget and actual amounts basis of preparation and presentation

The amounts in the annual 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.

| | Actual (accrual basis) | Adjustments | Adjusted to comparable basis (cash) | Notes on adjustments |
|---|---------------------------|--------------------|---|--|
| Investment income | 1 088 562 | - | 1 088 562 | Change in accounts receivable |
| Operating revenue | 37 560 051 | (1 189 404) | 36 370 650 | Non cash item |
| Sundry income | 1 116 780 | (1 000 000) | 116 780 | Non cash item |
| Actuarial gains | 559 000 | (559 000) | - | Non cash item |
| Services in kind | 2 985 924 | (2 985 924) | - | |
| Government grant | 26 864 068 | - | 26 864 068 | |
| Total revenue | 70 174 385 | (5 734 328) | 64 440 060 | |
| | - | - | - | |
| Personnel | (44 155 724) | 510 503 | (43 645 221) | Changes in employee benefits |
| Finance costs | (322 146) | 321 000 | (1 146) | Non cash item |
| Operating expenses | (16 265 765) | 3 972 536 | (12 293 229) | Accruals, changes in inventories and prepayments, non cash items |
| Total expenditure | (60 743 635) | 4 804 039 | (55 939 596) | |
| | - | - | - | |
| Net operating receipts/ (payments) | 9 430 750 | (930 289) | 8 500 464 | |
| Acquisition of property, plant and equipment | (1 790 690) | - | (1 790 690) | |
| Net receipts/(payments) | 7 640 060 | (930 289) | 6 709 774 | |

Changes from the approved budget to the final budget

Government grant - In terms of the PFMA, the Board is not allowed to budget for a deficit. The government grant was reduced based on the adjustments made to the expenditure budget.

Operating expenditure - An amount of R3.14 million was budgeted in respect of rental expenditure. It was subsequently confirmed that Public Works will be responsible to pay the Board's rental expenditure. An amount of R1.8 million, originally planned for rental expenditure, was retained to make provision for moving costs. Savings were also identified for conference fees as well as legal fees and therefore the budget was adjusted accordingly.

Acquisition of property, plant and equipment - The tender in respect of the Licensing automation project was awarded in August 2018. The actual costs were therefore known at that stage and the budget was adjusted accordingly.

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