

# IBHODI YASENTSHONA KOLONI YONGCAKAZO NEMIDYARHO



INGXELO YONYAKA KA-2019/20



**IBHODI YASENTSHONA  
KOLONI YONGCAKAZO  
NEMIDYARHO  
(IWCGRB)**

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KA-2019/20**

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ISAHLULO A

ULWAZISO NGOKUBANZI

# ISAHLULO A: ULWAZISO NGOKUBANZI

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## 1. ULWAZISO OLUBANZI NGEBHODI

IGAMA:	IBhodi Yongcakazo Nemidyarho YaseNtshona Koloni
IADILESI YASEKHAYA:	100 Fairway Close Parow EKapa (Cape Town) 7500 IRiphablikhi YoMzantsi Afrika
IADILESI YEPOSI:	P O Box 8175 Roggebaai 8012
INOMBOLO YEFOWUNI:	+27 21 480 7400
IADILESI YEIMEYILI:	ceo@wcgrb.co.za
IADILESI YESIZA SONXIBELELWANO:	www.wcgrb.co.za
ABAPHICOTHI-ZINCWADI	
BANGAPHANDLE:	UMphicothi-Zincwadi Jikelele WoMzantsi Afrika
IIBHANKI:	Nedbank
UNOBHALA WEBHODI:	Heinrich Brink

## 2. ULUHLU LWEZIFINYEZO/OONOBUMBA-MAGAMA

Olu luhlu luqulethe zonke izifinyezo/oonobumba-magama ezizizinto ezisetyenzisiweyo kuyo yonke le ngxelo yonyaka. Zisetyenziswe ngokufanayo kuwo onke amacandelo ale ngxelo ekubekho imfuneko yokuba zisetyenziswe kuwo (QAPHELA: Akululanga ukwenza izifinyezo noonobumba-magama ngesiXhosa. Ngoko ke abakhoyo apha ngaba besiNgesi. Kodwa amagama apheleleyo aguqulelwe esiXhoseni wona. Ke la esiNgesi ekuguqulwe kuwo abekiwe nawo, kodwa akwizibiyeli, abhalwe bukekela, ekwakhathsha zizimaphambili zesiXhosa, ngale ndlela awathetha ngayo amaXhosa xa ewasebenzisa kwintetho esisiXhosa yona. BM Mini. 19-10-2020)

Isifinyezo / unobumba-magama	Ukuchazwa
ADFIN / Adfin	EzoLawulo NezeMali (IAdministration and Finance)
AFS	Iingxelo-nkcazo Zemali Zonyaka (IAnnual Financial Statements)
AGSA	UMphicothi-Zincwadi Jikelele WoMzantsi Afrika
APP	Isicwangciso Sokwenziwa Komsebenzi Sonyaka (IAnnual Performance Plan)
BBBEE	Uxhobiso Lwabamnyama Kwezoqoqosho Ngokubanzi (IBroad Based Black Economic Empowerment)
Board	IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho
Board	Amalungu eBhodi angesiso isigqeba xa ewonke (ICollective of non-executive Board members)
CASA	UMbutho WeeKhasino WaseMzantsi Afrika (ICasino Association of South Africa)
Capex	Inkcitho Kwintengo Yezinto Ezinkulu (ICapital Expenditure)
CEO	IGosa EliyiNtloko YesiGqeba (IChief Executive Officer)
CFO	IGosa EliyiNtloko Kwezemali (IChief Financial Officer)
CGICT	Ukuphathwa Kwethekhnoloji Yolwaziso Noqhakamshelwano Ngamashishini (ICorporate Governance of Information and Communication Technology)
COBIT	Iziphumezi-njongo Zolawulo Ezenzelwe Ithekhnoloji Yolwaziso (IControl Objectives for Information Technology)
COE	Iindleko Zengqesho-bantu (ICost of Employment)
CPI	Isalathiso Samaxabiso Sabathengi (IConsumer Price Index)
CSI	Igalelo Loosomashishini Kuphuhliso Lwabantu (ICorporate Social Investment)
Constitution	UMgaqo-siseko Wesizwe WeRiphabliki YaseMzantsi Afrika, 1996 (IThe National Constitution of the Republic of South Africa, 1996)
COVID-19	IKhovid-19. Isifo sevayirasi iKhorona esaqala ngo-2019 (ICoronavirus disease 2019)
DoL	ISebe Lezabasebenzi (IDepartment of Labour)
DTPW	ISebe Lezothutho Nemisebenzi Yoluntu (IDepartment of Transport and Public Works)
EE	Ulungelelwaniso Ekuqesheni (IEmployment Equity)
ERM	Ulawulo Lwemingcipheko Kumashishini (IEnterprise Risk Management)
EXCO	IKomiti YesiGqeba (IExecutive Committee)
FIC	IZiko Lezobuntlola Kwezemali (IFinancial Intelligence Centre)
FICA	UMthetho Weziko Lezobuntlola Kwezemali, 2001 (IFinancial Intelligence Centre Act, 2001)
FLASH	IZikwana Labarhwebi Ngezixhobo, Notywala nezinto Ezingentsha (IFirearm, Liquor and Second Hand dealers unit)
GRAF	IQonga LaseAfrika LaBamiseli-migaqo Bongcakazo (Gambling Regulators Africa Forum)
GRAP	Ukwenziwa Kojongo-mali Okuvunywe Jikelele (Generally Recognised Accounting Practice)
G2E	UMboniso Wongcakazo Lwelizwe Ngokubanzi (IGlobal Gaming Exposition)
HCC	Ikomiti Yendyebo Engabantu (IHuman Capital Committee)
HOD	Intloko YeSebe (IHead of Department)
HR	Abasebenzi (Okanye: Izincedisi-kwenza Ezingabantu) (IHuman Resources)
HRC	IKomiti Yomdyarho Wamashe (IHorse Racing Committee)
ICAS	Iinkonzo Ezizimeleyo Zoluleko Neengcebiso (Independent Counselling and Advisory Services)
IAGA	UMbutho Wabasebenzi Kwezemidlalo-ngcakazo Wezizwe Ngezizwe (I-International Association of Gaming Advisors)
IAGR	UMbutho Wabamiseli-migaqo Bezemidlalo-ngcakazo Wezizwe Ngezizwe (I-International Association of Gaming Regulators)
ICT	Ithekhnoloji Yolwaziso Noqhakamshelwano (I-Information and Communication Technology)
IT	Ithekhnoloji Yolwaziso (I-Information Technology)
ITIL	Ithala Lamaseko Ethekhnoloji Yolwaziso (I-Information Technology Infrastructure Library)

# ISAHLULO A: ULWAZISO NGOKUBANZI

<b>IYM</b>	Uhlolo Lwaphakathi Enyakeni (I-In Year Monitoring)
<b>LSA</b>	Isipho Senkonzo Ende (ILong Service Award)
<b>LPM</b>	Oomatshini Abahlawula Inxenye (IiLimited Pay-out Machines)
<b>MEC</b>	Inkulu Baphathiswa YePhondo (IMember of the Provincial Executive Council)
<b>Minister</b>	UMphathiswa Wezemali Namathuba Ezoqoqosho WaseNtshona Koloni (UWestern Cape Minister of Finance and Economic Opportunities)
<b>MOU</b>	Isivumelwano Semvano (IMemorandum of Understanding)
<b>MTEF</b>	Isikhokeli-ngcinga-kwenza Senkcito Yexesha Elingekude (IMedium Term Expenditure Framework)
<b>NAT JOINTS</b>	IQonga Lesizwe Losebenzo-kunye Kweenkonzo Zobuntlola (INational Joint Operation Intelligent Structure)
<b>NCEMS</b>	Indlela Yesizwe Yokubek'iliso Esebenza Ngamandla e-elektroniki (INational Central Electronic Monitoring System)
<b>NGB</b>	IBhodi Yesizwe Yongcakazo (INational Gambling Board)
<b>NPC</b>	INkampani Engajonge Nzuzo (INot for Profit Company)
<b>NTR</b>	IMigaqo KaVimba Wesizwe (INational Treasury Regulations)
<b>OD</b>	Ukuphuhliseka Kwequmrhu (IOrganisational Development)
<b>OHASA</b>	UMthetho Wempilo Nokhuseleko Empangelweni, 1993 (IOccupational Health and Safety Act, 1993)
<b>Opex</b>	Inkcitho Kwizinto Zokusebenza Zokuqhub'ishishini (IOperational Expenditure)
<b>PAC</b>	IKomiti Yeeakhawunti ZikaRhulumente (IPublic Accounts Committee)
<b>PAIA</b>	UMthetho Wokukhuthaza Ukufikeleleka Kolwazi, 2000 (IPromotion of Access to Information Act, 2000)
<b>PAJA</b>	UMthetho Wokukhuthaza Ubulungisa-mthethweni Kwezolawulo, 2000 (IPromotion of Administrative Justice Act, 2000)
<b>PDO</b>	Isiphumezi-njongo Esiqiqwe Kwangaphambili (IPredetermined Objective)
<b>PFMA</b>	UMthetho Wokuphathwa Kweemali Zikarhulumente, 1999 (IPublic Finance Management Act, 1999)
<b>PGWC</b>	URhulumente WePhondo laseNtshona Koloni (iProvincial Government of the Western Cape)
<b>PLA</b>	IGunya LePhondo Loniko-maphepha-mvume (IProvincial Licensing Authority)
<b>PI</b>	Isibonisi-kwenziwa komsebenzi (IPerformance Indicator)
<b>POPI</b>	UMthetho Wokhuselo Lweenkcukacha Zomntu, 2013 (IProtection of Personal Information Act, 2013)
<b>PRMA</b>	Uncedo Lwezonyango Lwasemva Komhlala-phantsi (IPost-Retirement Medical Aid)
<b>PTR</b>	Imigaqo KaVimba-mali WePhondo (IProvincial Treasury Regulations)
<b>SAPS</b>	IiNkonzo Zesipolisa ZaseMzantsi Afrika (IiSouth African Police Services)
<b>SARGF</b>	Iziko Longcakazo Ngenkathalo LaseMzantsi Afrika (ISouth African Responsible Gambling Foundation)
<b>SCA</b>	INkunda Engentla Yezibheni (ISupreme Court of Appeal)
<b>SC</b>	Umthetheli Omkhulu (USenior Counsel)
<b>SCM</b>	Ulawulo Lomqokozo Wobonelelo (ISupply Chain Management)
<b>SCOFEOT</b>	IKomiti Yojongo-msebenzi YasePalamente YaseNtshona Koloni Yezemali, Namathuba Oqoqosho, Nokhenketho (IWestern Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism)
<b>SCOPA</b>	IKomiti Ehlala Ikho Yeeakhawunti ZikaRhulumente (IStanding Committee on Public Accounts)
<b>SOPI</b>	Isibonisi-kwenziwa Sesiphumezi-njongo Esinobulumko (Istrategic Objective Performance Indicator)
<b>UMthetho</b>	UMthetho WaseNtshona Koloni Wongcakazo Nemidyarho, 1996 (IWestern Cape Gambling and Racing Act, 1996)
<b>TR</b>	Imigaqo YakuVimba-mali (IiTreasury Regulations)
<b>Type B LPM Site</b>	Iziza ezinoomatshini, iiLPM aba-6 ukuya kwabangama-20 (IiSites with 6-20 LPMs)
<b>Type C LPM Site</b>	Iziza ezinoomatshini iiLPM abangama-21 ukuya kuma-40 (IiSites with 21-to 40 LPMs)
<b>WC</b>	ENtshona Koloni (EWestern Cape)
<b>WCBD4</b>	UXwebhu LweBid Yesi-4 YaseNtshona Koloni (IWestern Cape Bid Document 4)
<b>WCDTPW</b>	ISebe LaseNtshona Koloni Lothutho Nemisebenzi Yoluntu (IWestern Cape Department of Transport and Public Works)
<b>WCED</b>	ISebe LeMfundo LaseNtshona Koloni (IWestern Cape Education Department)
<b>WCGRB</b>	IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho (IWestern Cape Gambling and Racing Board)
<b>WCPT</b>	UVimba-mali WaseNtshona Koloni (IWestern Cape Provincial Treasury)
<b>WC</b>	IPhondo LaseNtshona Koloni (IProvince of the Western Cape)

### 3. IMBULAMBETHE enikwa NGUSIHLALO

#### Intshayelelo

Kuyandivuyisa kakhulu ukubeka phambi kwenu le Ngxelo YeBhodi Yongcakazo Nemidyarho YaseNtshona Koloni yonyaka-mali u-2019/20.

IBhodi le iliqumrhu (ientity) loluntu lasephondweni eli, elinguShedyuli 3C wePFMA. Ke igunyazisiwe ukuba ibekele imigaqo (ithi regulate) eli shishini longcakazo apha eNtshona Koloni. Eli shishini ke liye lakhula ngokubuganga (embrace) libusebenzise nobuxhakaxhaka obuhlalele ukutshintsha-tshintsha njalo, nokuhoya izinto ezithandwa ngabadlali-mahashe, ngokukuqonda ukungcakaza okuyingxaki nokunceda abantu abakuyo le ngxaki, nemfuneko yokuba iphinde ityale kuluntu erhweba phakathi kwalo, kwanayo nemfuneko yokuba lishishini elingummi olungileyo. IWCGRB ke, njengommiseli-migaqo (iregulator), kufuneka iziqonde, izigange kanjalo kwazona ezi zinto zikhoyo (iiphenomena), ukwenzela ukuba ikwazi ukulimisela imigaqo eli shishini ngokunempumelelo, ize iqinisekise ukuba ishishini eli liyazenza izibophelelo (iicommittments) zalo, nemiqathango yalo, ngokubhekiselele kumaphephamvume. IWCGRB ke iyakuqonda ukunqaba kwemali; ngoko ke izama ukuwafikelela amathagethi ayo nokufezekisa isigunyaziso sayo ingenzanga zindleko zinkulu konke-konke, kodwa ihlale isebenza ngokunemiphumela.



UMnu D Lakay

IBhodi ke yawafikelela amaninzi amathagethi ayo, afezekiseka ngokuzelelo alishumi elinambini, aze amane afezekiseka ngokungazalanga. Isizathu esiphambili solu fezekiseko lungaphelelanga yilaa Migaqo Yolawulo-ntlekele Yesizwe YeKhovidi 19, kwanokuphendula msinyane kweshishini eli, nokweWCGRB, kuvalo-gingci (kwilockdown). Kwathi kwakubhengezwa iMigaqo Yolawulo-ntlekele Yesizwe kunye novalo-gingci iWCGRB yayinqumamisa imisebenzi yophicotho-zincwadi eyayifuna ukuba kudityanwe nabantu, zaza neekhasino zazivala iindawo zazo zisenzela ukuba ziwenze onke amalungiselelo okuhlala phambi kokuba luqale uvalo-gingci. Le nto yaba neempembelelo ezithe ngqo ekwenziweni kwamathagethi athile ncakasana.

Imigungqo (iactivities) yeBhodi yaquka ukusetyenzwa kwezicelo zamaphephamvume ezingama-8335, isenza iimvavanyo (iassessments) ezili-1138 emasangweni (kwiipremises) abanini maphephamvume (iilicence-holders), yachophela iimbambano (iidisputes) ezili-11 kanjalo yanceda ngokuthe ngqo abadlali-mahashe ngezenzo zokuzincothula (iiself-exclusions) ezi-4. Into eqhelekileyo kukuba abadlali-mahashe baziyele ngqo kubanini-zimvume xa befuna izenzo zokuzincothula.

IBhodi yaqhubeka ukuthethana nabanini bamaphephamvume bayo kunye nabafumani-maqithiqithi (iibeneficiaries) bamalinge abo eCIS ahlukehlukeneyo. IBhodi inelunda kuba inika ingxelo yokuba iingxowa-mali ziyasetyenziswa ngokupheleleyo kusenzelwa ukuba kuncedeke amaqela oluntu (iicommunities) ahlukelelo, nokuba abanini bamaphephamvume baye bajongana nazo ezinye iimfuno zamaqela oluntu lwabo zalo nyaka siphonononga wona. IBhodi yasebenza kunye nezinto ezizimelelo (ientities) ezili-12, zincediswa ngamalinge eCSI angawamashishini aziikhasino nalawo anooMatshini Abahlawula Inxenye (iLimited Pay-out Machines, iiLPMs). Ishishini longcakazo laseNtshona Koloni lenza igalelo elingama-R27 992 238 kumalinge eCSI ahlukeneyo apha kwiPhondo LeNtshona Koloni.

IBhodi yaqhubeka ukunceda abo badlali-mahashe abazibonayo ukuba bangabangcakazi abasengxakini. Yayenza le nto ke iBhodi ngokuthethana nabadlali-mahashe aba-4 ukuba bazincothule (exclude themselves) kungcakazo olusemthethweni, bafune uncedo lwabaluleki abanemfundo-noqeqesho lwaloo nto. Kanti bona abanini bamaphephamvume baye bancedisa abadlali-mahashe abali-140 ukuba benze isenzo sokuzincothula.

Le nkqubo ke, (yokuzincothula ngeendlela ngeendlela), kwakunye nencwadi yesizwe yobhaliso lwabazincothuleyo, zizinto ekusalindeleke ukuba zide zenziwe zenzeke ngokwesizwe sonke (nationally). Kodwa akukabikho njalo. Le meko ke ngoku inyanzela iBhodi ukuba izenzele ezayo iinkqubo-manyathelo (iiprocedures) zexeshana langoku, isenzela iPhondo LaseNtshona Koloni. IBhodi iyaqhuba ukuthethana namagunya afaneleneyo malunga nokwenziwa ibekho, kwanokusetyenziswa kwayo, incwadi yobhaliso yesizwe isenzelwa ukubhalisa abo bathe bayenza inkqubo yokuzincothula.

#### Amalungu EBhodi

IBhodi inamalungu agunyazisiweyo (authorised) asixhenxe. Ngexesha lokubhalwa kwale ngxelo, amalungu eBhodi atyunjiweyo (appointed) akhoyo ebemathandathu.

Ngawo lo nyaka siwuphononongayo, amalungu eBhodi aye etyunjelwe ukuqalisa ncam ngomhla we-14 kwinyanga yoMnga (uDisemba) ka-2019. Ixesha lelinye lala malungu akhoyo ngoku eBhodi laliye longezwa ngonyaka, ulongezo olwaluza kuqalisa emva kokuphela kwexesha lakhe ngenyanga kaCanzibe (uMeyi) ka-2020. Emva kokuphela kwawo unyaka-mali,

# IS AHLULO A: ULWAZISO NGOKUBANZI

Iaphela ixesha lelinye lamalungu eBhodi abekho; elinye ilungu leBhodi lityunjwa kwakhona kwakuphela elalo ixesha; kwaza kwatunjwa elinye ilungu, elitsha. Yaza ke loo nto yenza ukuba kubekho la malungu amathandathu akhonzayo ngoku kule Bhodi ikhoyo ngoku, iWCGRB. Kwiphepha lama-50 ukuya kutsho kwelama-53, kongezwa iinkcukacha malunga nemimiselo yokuba lilungu lale Bhodi.

Esi sithuba sikhoyo ngoku kule Bhodi, sibangela ukuba inani elamkelekileyo (ikhworam) leBhodi libe semngciphekweni, xa kungaze kwenzeke ukuba amalungu angaphezu kwelinye angabi nako ukuya entlanganisweni yeBhodi le.

## IiNkqubo Zokwazisa iBhodi Ebantwini (IiBoard Awareness Programmes)

IBhodi le inobudlelwane obuhle kunye namapolisa iSAPS, neziko labangcakazi, iSARGF, nesebe lemfundo iWCED; kanti ibuqiniselele nobudlelwane obuliqela (iirelationships) kunye neeArhente Zezihambisi-Ndaba NezoLwenziso-Mthetho zikaRhulumente WaseNtshona Koloni (iiWestern Cape Government Media and Law Enforcement Agencies). Ngelishwa, igosa elingumdibanisi (icoordinating officer) wecandelwana leFLASH, elaliququzelele ubufela-ndawonye phakathi kweWCGRB neSAPS ladutyulwa lasweleka emzini walo. Oku kubuyiselwa umva kwafuna ukuba kungene abanye abanxulumanisi (iiliasons/liason officers) endaweni yalo, bavele kwaphaya emapoliseni, kwiSAPS.

Ngawo lo nyaka siwuphononongayo, iBhodi yazama ukufikelela kubantu abaninzi kangangoko kunokwenzeka, ngokuthatha inxaxheba kwayo kwiinkqubo (iiprogrammes) zePhulo Lokusondela Ebantwini LaseThusong, ngokusasaza koonomathotholo, ngokusondela ebantwini ngezihambisi-ndaba zoluntu (ngeesocial media coverage) nangamalinge okwabelana nabanye ngolwaziso kusetyenziswa amaphetshana neencwadana (ii-information sharing pamphlet drives) kusetyenziswana ke neSARGF.

Nazi izinto ezilungileyo (iibenefits) ezibe yimivuka kwezi ndlela zongenelelo: ukuqonda koluntu ngezi zinto, kwanokuphendula kwalo, ngendlela enolwakheko, ngokuthi lumane lucebisa iBhodi malunga nezenzo zongcakazo ezingekho mthweni oluzibhaqa ekuhlaleni phaya.

## Izenzo Zongcakazo Ezingekho Mthethweni

IWCGRB iyaqhuba ukuphanda (investigate) izenzo zongcakazo ezingekho mthethweni, ize incedise nasekutshutshisweni kwazo. Ngawo lo nyaka siwuphononongayo, iBhodi yaphanda izityholo ezingamashumi amathathu anesihlanu zongcakazo olungekho mthethweni. Kodwa ezilishumi elinanye zabonakalisa ukuba zimsulwa. Ezingamashumi amabini anesine zacaca ukuba zinjalo zona, yaza loo nto yakhokelela ekubeni kuthinjwe iimatshini zongcakazo ezingama-45, neekhompyutha ezingama-35, kubanjwe nabantu abali-16. Kwabakho ezinye izityholo ezisibhozo ezingazange ziphandwe ngenxa yokubekwa kwemivalo (iirestrictions) yeSizwe ngomhla weshumi elineshi-16 kweyoKwindla (uMatshi) ka-2020. Utshutshiso kunye nenkqubo yomthetho zisezandleni zamagunya afaneleneyo, apho ke iWCGRB iqhubekayo ukuzibandakanya, kodwa njengamangqina. Ngo-2015 uMbutho WeeKhasino WaseMzantsi Afrika (iCasino Association of South Africa) wangenisa ingxelo ethi ungcakazo olungekho mthethweni ludla uMzantsi Afrika izigidi ezilikhulu elineshumi zeerandi (izi-R110 000 000) ngeerhafu ezingabhatalwayo. IWCGRB ayazi nto ngeziphumo zemali ezibangelwa lungcakazo olungekho mthethweni kuMzantsi Afrika.

ISebe Lothobelo Lwemigaqo (iRegulatory Compliance Department) liye lasebenzisa amacandelwana ahlukileyo amapolisa. Ubufela-ndawonye (iipartnerships) kunye nala mapolisa buye bakheka, baza baneziphumo ezikhulu kunye nosebenzo-kunye olungenakwahlulwa (iisnergies).

## Izilungiso Zomthetho (iLegislative Amendments)

Akuzange kubekho lutshintsho lwamithetho kulo nyaka siwuphononongayo; imigaqo yona efanelene neembatalo-mali (iifees) yalungiswa, lwaqala ulungiso lwayo ukusebenza ngowoku-1 kuTshaziimpuzi (uEpreli) ka-2019.

IWCGRB yangenisa imihlomlo (iicomments) yayo kuMthetho-sihlomelo We-19 noWama-20, yaye ngoku ilulinde ngolangazelelo ufezekiso lolu lungiso. Ezinye iingcaciso malunga nomthetho zixeliwe kwiphepha le-13 ukuya kwele-15.

## Imingeni

Imingeni enayo iBhodi ibangelwa zizinto eziyixakekisa (its constraints). Eminye yayo nantsi: Ubukho bezithuba kwiBhodi, nto leyo ibangela ukuba iBhodi ingakwazi kakuhle ukuba nazo iintlanganiso ezimiselwe ixesha. Loo nto ke ngoku ibangele ukuba ingakwazi le Bhodi ukufezekisa isigunyaziso sayo (imandate yayo), ichaphazele nabanini maphepha- mvume ngenxa yokumiswa kweziganeko ebezimiselwe amaxesha.

Iingxaki (iiconstraints) ezibangelwe yiKhovidi 19, ziye zayixinanisa nje kakhulu iWCGRB kwimigunqo (kwiiactivities) yayo, kanti nakwingeniso, nakumalungiselelo ezemali nawokwenzeka kwezinto. Ukuchaphazeleka okuzelelo ngulo bhuhani kuya kuqondakala kakuhle ngokubona ukuba ishishini eli liphendula njani kumanqwanqwa ngamanqwanqwa ovalo-gingci, limvulele njani uwonke-wonke ngokuhambisana neMigaqo Yesizwe Yovalo-gingci.

## Indawo Eneefisi

Isivumelwano sokuqesha indawo senzela ukuba zesiqale ngomhla woku-1 kwinyanga yeNkanga (uNovemba) ka-2018, sisenziwa yiDTPW yaza iWCGRB yangena kwiiifisi ezintsha ngomhla wama-24 kuTshaziimpuzi (uEpreli) ka-2019. Ifenitshala kunye nezinto ezingamaseko zafunyanwa zagqitywa, zaye ezi zinto ziyahambiselana nemigaqo yeKhowidi 19. IWCGRB ke yanele yile ndawo ikuyo, kude kuyo kuphela ixesha lesivumelwano sokuyiqesha. Lona liphela ngeyeDwarha (uOkthobha) ku-2023. IWCGRB sele ithethile neWCTP malunga nokufumana enye indawo emva kweyeDwarha ku- 2023.

## Uxhobiso Lwabantu Abamnyama Kwezoqoqosho (iB-BBEE)

IBhodi iyaqhuba ukuthetha neshishini eli malunga neendlela elizifizekisa ngazo iimfuno zeB-BBEE, ikwaphosa neliso kumathagethi amiselweyo amacandelo ahlukeneyo eshishini eli. IiKomiti zeBhodi le zihlala zithetha nabo abanini maphepha-mvume malunga nezabo izifizekiso (iachievements) zemiqathango yeB-BBEE. Ezi Komiti ke ziye zifumane iingxelo kwaba banini-zimvume, zize zizigoca-goce ezi ngxelo. Le nto ziyenza ngokubamemela ezintlanganisweni abanini maphepha-mvume, apho kuza kubuzwa imibuzo kubo baze bona banike iimpendulo malunga nezi ngxelo. IBhodi ke inovuyo lokunika ingqinisekiso yokuba uninzi lwabo ababani-zimvume beekhasino neeLPM luyazifizekisa okanye lude lugqithise kuzo iimfuno zolu xhobiso. Kuthi ke xa kukho abaneengxaki ekuwafizekiseni amathagethi abo, kubekho uhlaziyo lwezicwangciso zokufizekisa amathagethi ezimiselweyo. IWCGRB iyaqhuba ukuthethana necandelo labenzi-zincwadi (i-book maker sector) ukuqinisekisa ukuba nabo baya kwenza ngokwezi ziphumezi-njongo zeB-BBEE.

## Iinjongo-nkulu (iigoals) Zexesha Eselisondela (ZeMedium Term)

IWCGRB ayikaze ibe nawo amathuba ewanika abantu okungcakaza afanayo nakwamanye amaphondo. Ke isahlola iindlela zokuzisa iiLPMs Zodidi B neZodidi C, kunye nebhingo kweli shishini lalapha eNtshona Koloni.

IBhodi iceliwe ukuba ikhe yenze olunye uphando malunga nokuba ikwazi ukuzimela ngokwezimali, ingasoloko iqamele ngoRhulumente WaseNtshona Koloni ngenkxaso yemali. Ukuyenza ke le nto iWCGRB ikhe yathethana neWCTP yanika ulwazi malunga nokukwazi kwayo ukuzimela-ngokwayo (i-self-sufficiency) ngokwezimali. Kujongeke ukuba uMthetho-sihlomelo Wolungiso We-19 uya kuncedisa kulo mcimbi. Futhi ke iWCGRB inawo umhlomlo eyawungenisayo kwesi sihlomelo; yaye izeza kuphinde iwuphonde lo mba wokuzimela-ngokwayo ngokwezimali wakuba lo mcimbi woMthetho-sihlomelo Wolungiso We-19 ude wagitywa, neziphumo zawo zisaziwa.

Ngaphezu koko, ukuqiniseka imizamo yokuphungulwa kongcakazo oluinyingxaki, iBhodi iya kuthi emva kovalo-gingci iphinde ithethane neshishini eli kunye nabasemagunyeni malunga namakhasi okudlala. Ikwaceba ukuba nendiibano yokufundisa (i-seminar) kunye neengcali eziphambili zamazwe ngamazwe kwesi sifundo.

## Ezinye Ngokubanzi

Ukwenjenje ke ndazisa uncedo lwaba bantu balandelayo, ndikwavakalisa umbulelo ongazenzisiyo ovela kwiBhodi, ngoncedo lwabo:

- UMphathiswa WezeMali, Nezophuhliso Loqoqosho Nezokhenketho, uMnu D Maynier, ngokwalatha indlela kwakhe nenkxaso yakhe ngexesha lakhe lobuphathiswa.
- AmaLungu kaSCFEOT kunye nePublic Accounts Committee ngokusigada nokusalathisa indlela.
- AmaGosa KaVimba-mali WePhondo ngoncedo lwabo olukhulu.
- Oogxa bam amalungu eBhodi kwanamalungu eKomiti YoPhicotho-zincwadi ngenkxaso yabo nangendlela enoqeqesho-msebenzini (i-professionalism) abaye basebenza ngayo nathi.
- Abasebenzi bale Bhodi ngokuyenza ngokukhuthelayo imisebenzi yabo, abathe bebonke baba negalelo elikhulu kwimpumelelo ethe yafunyanwa yiBhodi YaseNtshona Koloni Yongcakazo Nemidyarho.

Ndazisa ndonwabile ukuba iBhodi isifizekile isigunyaziso sayo (i-mandate yayo), yabe ngeli lixa linye ikwazile ukuyonga nje kakhulu imali ebivunyelwe yona ngokohlalo-lwabiwo-mali lwayo.

IBhodi ibiya kusebenza ngokuphelelisileyo gqibe ukuba izithuba ezikhoyo kuyo bezinokuhoywa ngokungxamisekileyo, njengoko zikuchaphazela ukubekelwa ixesha kweentlangano, nto leyo ikulibazisayo ukwenziwa kwezigqibo.



UMnu. Mr D Lakay

USihlalo WeBhodi

IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho

30 KweyeDwarha Ngo-2020

## 4. UGQABA-GQABA OWENZIWE LIGOSA ELIYINTLOKO YESIGQEBA (ICEO)

Kungovuyo ukuba ndithi thaca ugqaba-gqaba omalunga nezenzo zemali (ifinancial performance) zeBhodi Yongcakazo Nemidyarho YaseNtshona Koloni zonyaka ophele ngomhla wama-31 kweyoKwindla ngo-2020.

Uhlahlo-lwabiwo-mali (ibhajethi) lwengeniso olwaluvunyiwe lweWCGRB lwaluyi-R77 158 231, eyayenziwe zezi mali zilandelayo: ingeniso eyeyethu eyi-R38 266 231 kunye neegranti zikarhulumente wephondo eziyi-R37 092 000, kunye nochatha oyi-R1 800 000 owayengowokulungisa indawo yokuhlala entsha yeWCGRB. Igranti yephondo yongezwa ngesixa esiyi-R571 142, kusenzelwa ukuba iWCGRB ikwazi ukubuyisela iirhafu ezaziye zahlawulwa zafakwa kwingxowa-mali yengeniso ngempazamo, ngenxa yokungasebenzi kakuhle kweematshini zomnye umnini phepha-mvume. Yaza ke loo nto yasinika uhlahlo-mali (ibhajethi) elungelelanisweyo eyi-R77 729 373.

Ilahleko eyathi ngcembe ukwenzeka, yentlawulelo yelungelo elilodwa lasemthethweni (elostatutory), ukususela ngo-2008 ukuya ku-2015 kunye neyentlawulelo esemthweni yosetyenziso looMatshini Abahlawula Inxenye (iiLimited Pay-out Machines, iiLPMs) ngo-2016 yabangela ukuba iWCGRB iphelelwe liwonga layo lokuzimela-ngokwayo (leself-sufficiency); ke ngoku iBhodi le inyanzelekile ukuba yayame kwizipho-mali (kwiigranti) zorhulumente wephondo ukuze ibe nemali yokwenza izinto. Njengoko iWCGRB ingakuxhotyiselwanga ukuba ibe nokuzifunela ezinye iindlela zengeniso ngaphandle kweentlawulelo ezisemthethweni iya kuhlala ixhomekeke kwiigranti zorhulumente wephondo kude kwenziwe izilungiso zomthetho. UMthetho Sihlomo Wolungiso We-19 unenjongo yokulungisa le nto. IWCGRB iiongeka njengearhente yoqokelelo-mali zikarhulumente waseNtshona Koloni, kuba iqokelela, ize iqinisekise, iirhafu zoNgcakazo LwaseNtshona Koloni ngophicotho-zimali. Ngalo nyaka uphononongwayo, iWCGRB iqokelele ama-R693 462 277 ezigidi kwiirhafu nemirhumelo-zinto.

Ingeniso yokwenyani yadlula kwingeniso eyayivunywe ngokolahlo-lwabiwo-mali, ngesi-R1 976 605. Icaciswe ngakumbi ke kwiphepha lama-93 ukuya kwelama-94 kule ngxelo.

IWCGRB yayivunyelwe kuhlahlo-lwabiwo-mali ukusebenzisa ama-R77 158 231 ezigidi kulo nyaka uphononongwayo apha, mali leyo eyayiyentengo yezinto ezinkulu ezizi-R7 140 490 neyeendleko zokusebenza kwemihla ngemihla kweshishini izizi-R70 017 741.

Apha enyakeni kwaye kwenziwa uhlehlengiso, ukuze kongezwe enye imali kule yayivunywe ngohlahlo-lwabiwo-mali. Kaloku ama-R451 000 emali eyayabelwe intengo yezinto ezinkulu yayiyeyeentlawulelo zamaphepha-mvume yaza yafuduselwa kwiindleko zokusebenza nobuyiselo lweerhafu ezazibhatalelwe yingxowa-mali yengeniso, nto leyo ke ekwafuneka ukuba mayiqondwe (ibe recognized). Le nto ke yakhokelela kwibhajethi ehlehlengisiweyo ezizi-R77 729 373, ekukho kuyo eyentengo yezinto ezinkulu ezizi-R6 689 490 neyeendleko zokusebenza kwemihla ngemihla (iOpex) ezizi-R71 039 883.

Eyona mali eyasetyenziselwa intengo yezinto ezinkulu (iCapex) yaba zizi-R6 595 506, eyeendleko zokusebenza kwemihla ngemihla (iOpex) yaba zizi-R60 311 947. Loo nto yenza ukuba kongeke imali yenkcitho ezizi-R12 798 524.

Izizathu eziphambili ezakhokelela koku konga nazi:

- Iinzame ezinkulu zokunciphisa iindleko ngokunciphisa iihambo eziya kwiinkomfa ezikwamanye amazwe, nokubeka kwiihambo ngophapho apha ngapahakathi ekhaya kunye nokukhwelisana ezimotweni xa kuhanjelwa uphicotho-zimali;
- Izithuba ezingazange zivalwe kwiBhodi nakubasebenzi zaba negalelo elisisi-R1 810 242 koku konga;
- Iintlawulelo zemcimbi efuna umthetho azinakubekeleka mali bucala ngendlela echanekileyo, ngenxa yokuba kungekho ukuba kungaqinisekwa ngemali enokufuneka ukuba kuhlawulwe iindleko zeenkundla.
- Imali eyayabelwe uqeqesho kulo nyaka uphononongwayo zange isebenziseke yonke, njengoko iWCGRB yayiyi yenza uphicotho lwezakhono yaza yongeza iinkcukacha ezintsha kwincwadi yobhaliso (irejista) lwendyabo engabantu (Iwehuman capital asset) ukuze kuqondiswe iimfuno zoqoqosho. Isiphumo soko kuphicothwa kweemfuno zoqoqosho siya kubonakaliswa kakuhle kunyaka omtsha; kanjalo
- Phaya kwigranti karhulumente wephondo kwakukho nesixa esizizi-R6 455 000 sokuhlawula iiNtlawulelo zoMsebenzisi WooMatshini Abahlawula Inxenye (iiLPMs).



UMnu. P Abrahams

Njengoko esi sixa saye sikho kwakunyaka ongaphambili, loo nkcitho yayenzeke kuloo nyaka-mali wangaphambili, yaza intlawulelo yazo yenziwa ngalo nyaka uphonongwayo ngoku. Kanye njengakwinkqubo eyiaccrual system, iindleko zokunyanzelekanga ukuba zenzeke ngaxeshanye nokuhlawulelwa kwenkcitho; ke yathetha ukuba loo nto iindleko zokubuyisela loo mali zaqondwa zavunywa kulo nyaka ungaphambili, kodwa azaqondwa zivunywe njengenkitho kulo nyaka uphonongwayo

Ezinye iingcaciso neenkcazelo zinikiwe kwiphepha lama-93 ukuya kwelama-94 kule ngxelo.

Inkcitho yonyaka nonyaka kwiOpex ibonisa ukwanda okungange-8.4%; into enegalelo elikhulu koku kwanda kwenkcitho ibe ziiNdleko Zengqesho (iCost of Employment; iCOE) ngokwandisa kwayo unyuko-maxabiso (i-inflation)

Iintlawulelo zophicotho-zimali zibonakalisa ukunyuka konyaka emva komnye, okuyi-28.6%, iintlawulelo zamaphepha-mvume zeekhompyutha zibonakalisa ukunyuka okuyi-20%; iindleko zengqesho yeendawo ezinotional zibonakalisa ukunyuka okuyi-46%; luze lona ke uniko-lwaziso malunga nokungcakaza okunenkathalo lubonakalise ukunyuka okuli-1381%, nakuba kukokwenqanaba elilelona lisezantsi. Ezi zinto zicaciswe ngakumbi kwiphepha lama-91 ukuya kwelama-92 kule ngxelo. Iintlobo zenkcitho eyenzelwa ukusebenza kwemihla ngemihla zisoloko zinjalo; kuzo apho iindleko zokuqesha abantu (icost of employment, iCOE) zezona ndleko zinkulu zeWCGRB. Ukwanda kwentengo yezinto ezinkulu okuli-112,60% kwabangelwa kukulungiswa kwenziwe ngokutsha indawo yokuhlalala entsha yeWCGRB, kuqinisekiswa ukubakho kwendawo-ndalo (kwe-environment) ekhuselekileyo nekunokusetyenzelwa kuyo ngabasebenzi bayo iBhodi le.

Ukuthengwa kwefenitshala kubalwa njengeendleko ezingaqingqeleki xesha (ezi-irregular). Kuchaziwe kwinqaku lama-39 phaya kwiinkcazo-ngxelo (iistatements) ngezemali.

IWCGRB, iyaziqonda ukuba ayinangcali yokuvavanya umgangatho (evaluate) wefenitshala eyilwe ngumnini; ke emva kokuba iDTPW itshilo ukuba ayizu kuphumelela ukuncedisa ekufumaneni le fenitshala, iBhodi yagqiba lwelokuba yenze ukhupho-zimemo zabayili fenitshala ezimbalwa yaza imvume yokwenzelwa, iziselwe ifenitshala leyo yayinika abayili bale fenitshala ikhoyo, ekukwangaba abayila umgangatho lo. Aba yayikwangaba baboneleli ababetyunjwe yiDTPW ukuba bayizisele ifenitshala eyayiyimfuneko kuyo. IWCGRB, ngokwinkqubo emisiweyo yamazisa uVimba-mali waseNtshona Koloni noMphicothi-zincwadi Jikelele WaseMzantsi Afrika ngoku kuthi cebu emgceni (ideviation). Ingcaciso ethe kratya inikiwe kwiphepha le-145 ukuya kwele-146 kule ngxelo. IWCGRB ayinazo iiprojekthi ezingaqitywanga ezazibhajethelwe u-2019/20, ngoko ayizu kucela uqengqelo-ngaphesheya lweemali. IWCGRB zange ibe nazo iziphakamiso zokukhuphela abaniki-zinkonzo izimemo; ngoko ke akukho nto yakuyixela ngale into. Ayikho nemisebenzi eye yayekwa phakathi kungekho nazicwangciso zokuba kuyekwe phakathi nawuphi na umsebenzi weWCGRB. Isakhiwo esimcaba (esinqwanqwa linye) seWCGRB asiniki mhlaba ungakanani wokunyuselwa kwabasebenzi; ngoku ke iWCGRB isebenziseka njengelitye lokunyathela umntu adlulele kwiindawo ezingentla kwezinye iimpangelo. Ngenxa yoko, njengokuba kukho umsantsa omkhulu nje kwimirholo yabasebenzi baseNtshona Koloni, xa kuthelekiswa nemirholo yeebhodi zongcakazo zamanye amaphondo, abasebenzi bathi nje ukuba bazuze uqeqesho olufanelekileyo, bathi kratya ukukwazi ukusebenza kakuhle, uvele loo msebenzi anqwenele ukuyishiya iWCGRB ayo kufuna umsebenzi onamathuba abhetele. Le nto izala ukuba ubungcali bumke kwiWCGRB. Imivalo ekhoyo ebangela ukuba iWCGRB ingakwazi ukunika amathuba ongcakazo eNtshona Koloni afana nalawo anikwa ziiBhodi ezinjengayo kwamanye amaphondo, nto leyo ibiya kuvula ithuba lokongezeka kwengeniso yeWCGRB neyephondo, iyayityhafisa iWCGRB, iyenze ibe bhetyebhetye nendawo yayo phakathi koluntu longcakazo, indawo yayo yokuba liqumrhu elizimeleyo elifezekisa igunya lalo eligunyazisiweyo. Ibangela ukuba ishishini eli licele ukubonana ngokuthe gqo norhulumente waseNtshona Koloni kwanayo neWCPT iyo kuxoxa ngemicimbi ebifanele ukuphelela kuyo iWCGRB.

IWCGRB inenkqubo yayo yeSCM ephelileyo enalo lonke ulwazi olufunekayo, yaye imigaqo-nkqubo yayo sele yavunywa yaze yavavanywa. IWCGRB izama kangangoko ukuba iqinisekise ukuba izinto ezenzayo zayo zihamba ngokwemigaqo-nkqubo kunye neempawu zeSCM. Luyakhuthazwa uqeqesho kwanokuhamba kumaqonga afanelekileyo; negosa leSCM lahlala lizifumanisa ulwazi malunga neemeko ezitshintshayo.

Iziphumo zophicotho ezazikukuhlaba amadlala koMphicothi-zincwadi Jikelele WaseMzantsi Afrika ezalandela uphicotho-zincwadi lonyaka-mali ka-2018/19 zalungiswa kwaza kwasetyenzwa ngazo, zaza ke zangqinelwa ngexesha lophicotho lwangaphandle luka-2019/20.

IWCGRB iyaqhubeka ukukhangela iindlela zokuthomalalisa imingeni yezemali enokuyilungisa ngokunika amathuba okungcakaza afanayo nalawo anikwa ngamaGunya Oniko-zimvume ePhondo (iiPLAs) akwamanye amaphondo. Le nto ifanele ukuba ibe neziphumo ezikukwanda okuvakalayo kwengeniso yayo iBhodi le kanti nakwiimali zephondo.

IWCGRB ithembele kuVimba-mali WePhondo LaseNtshona Koloni, ukuba enze iziphakamiso zezilungiso zomthetho eziya kuvumela inguqu kwindlela yokufumana kwayo ingeniso, ize loo nto iyenze iBhodi ibe nokuzimela -ngokwayo ngakwezemali. Ukuze yenzeke le nto, kuye kwapapashwa uMthetho-Sihlomelo Wolungiso-mthetho we-19. Ulungele ukuba kuhlomlwe kuwo. Le nkqubo ke isezandleni zoVimba-mali WaseNtshona Koloni (iWCPT).

# IS AHLULO A: ULWAZISO NGOKUBANZI

Isiganeko esikhulu sasemva komhla wokwenza ingxelo saba ngulo bhuhani weKhovidi-19 kunye novalo-gingci, iinto ezo eziye zaba neziphumo ezenza ubuthathaka kwiWCGRB nakwishishini eli iliququzelelayo. Ezo ziphumo kunye namanyathelo athathwayo zichazwe ngakumbi kwiindawo ezizayo zale ngxelo.

IWCGRB izithembile ukuba isemi kakuhle ngokoqoqosho futhi ifuna ukuba izincedisi-mali zayo zibe namandla ziqiniswe ukuze ingazu kuxhomekeka kwizibonelelo zikarhulumente waseNtshona Koloni. Urhulumente waseNtshona Koloni yena uyaqhubeka ukuyixhasa iWCGRB ngowezemali de ibe inkqubo yayo yokulungisa isicwangciso seentlawulelo iyasetyenziswa ngokuzeleyo, kuba, loo nto iya kuqinisekiswa ukumiseka kakuhle kweWCGRB

IBhodi yawafezekisa ngokuzeleyo amathagethi ayo ali-19 kwangama-24 ayevunyiwe, yaza amahlanu yawafezekisa ngokuyinxenye. IBhodi kanjalo yafezekisa zade zasixhenxe iZibonisi-kwenziwa (iiPerformance Indicators) ezifizekisa iZiphumezi-njongo Zocwangciso Olunobulumko (iiStrategic Objectives); saba sinye esingafezekiswanga. La mathagethi axelwe ngokuzeleyo kwiphepha lama-35 ukuya kwelama-45.

Isizathu esipahambili soku kufezekisa okungaphelelanga saba lolwaa valo-gingci lweKhovidi-19 njengoko amaziko ongcakazo ayevalwe kwangaphambili ukuqinisekisa ukuba uvalo-gingci lungabafikeli bengazilungisanga zonke izinto ekwakufanele ukuba zilungiswe.

IBhodi inombulelo, yaye ilivuma ngokuphandle igalelo lomntu nendawo nganye kwezi zilandelayo: uMphathiswa uMnu D Maynier, ngokukhokela nokhuthazo lwakhe, ibulela nakwiStanding Committee on Finance Economic Opportunities and Tourism nakwiPublic Accounts Committee, ngokusigada kwabo kunye neengcebiso zokuqaqambisa iimpumelelo zeBhodi kunye nezinto zayo ezingamaseko, aMalungu eBhodi ngokugada kwawo, nokwalatha indlela kunye nokukhokela kwawo ekuqinisekiseni ukuba iBhodi iyakwazi ukufezekisa isigunyaziso sayo, iKomiti YoPhicotho ngokugada kwayo neengcebiso, nangokuqinisekisa ukwenzeka korhulumento olululo kunye neendlela zoniko-zimpendulo ezenzeke ngeendlela ezifanelekileyo zethekhnoloji, amaGosa akuVimba-mali WePhondo LaseNtshona Koloni ngegalelo lawo nokwalatha indlela kwawo, kunye nabasebenzi beBhodi ngokusebenza kwabo ngokuzinikela negalelo labo ukwenza ukuba u-2019/20 abe ngunyaka onempumelelo.



**UMnu. P Abrahams**  
**IGosa Eliyintloko Yesigqeba (ICEO)**  
**IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho**  
**30 KweyeDwarha (KuOkthobha) Ngo-2020**

## 5. UKUXELA OTHWELE UXANDUVA NOKUQINISEKISA UKUBA LE YINGXELO YONYAKA-MALI ECHANEKILEYO

Kangangokuba sisazi, futhi sikholelwa, siqinisekisa ezi zinto zilandelayo:

Lonke ulwaziso kunye nezixa zemali ezidiziweyo kule ngxelo yonyaka ziyahambelana neenkcazo-ngxelo zemali zonyaka ezaphicothwa nguMphicothi-zincwadi Jikelele. Le ngxelo yonyaka iphelele, ichanekile, ayinazo ke nezinto ezishiyeleleyo. Le ngxelo yonyaka ilungiswe ngokwezalathandlela ezicacisa ukubhalwa kwengxelo yonyaka, ezakhutshwa nguVimba-mali Wesizwe. IiNkcazo-ngxelo Zemali Zonyaka (Isahlulo E) zilungiswe ngokokuhambisana nemigangatho yeGRAP ebhekise kwiBhodi le.

IGunya Elinika Iimpendulo (iAccounting Authority) ngumsebenzi walo ukulungisa iingxelo-mali zonyaka, kwanezigqibo zokulunga okanye ukungalungi ezenziweyo kolu lwaziso. IGunya Elinika Iimpendulo likwanomsebenzi wokuba liseke, lize lisebenzise, indlela-ndlela (isystem) yolawulo lwangaphakathi ekufikelelwe ngayo kwingqiniseko ebambekayo (ireasonable assurance) ngobunyaniso (i-integrity) nokuthembeka (ireliability) kolwaziso olumalunga nokwenziwa kwemisebenzi, nolumalunga nezincedisikwenza ezingabantu, o.kt. abasebenzi, nolukwiingxelo-mali zonyaka.

Abaphicothi-zincwadi bangaphandle bayacelwa ukuba banike uluvo oluzimeleyo malunga neengxelo-mali zonyaka.

Ngokoluvo lwethu, le ngxelo yonyaka izibonakalisa kakuhle noko (fairly) ezi zinto: iindlela zokusebenza, ulwaziso ngokwenziwa kwemisebenzi, ulwaziso malunga nabasebenzi kunye nemicimbi yezemali yeBhodi yonyaka-mali ophele ngowama-31 kweyoKwindla (uMatshi) ngo-2020



**Mnu P Abrahams**  
IGosa Eliyintloko Yesigqeba (ICEO)  
iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho  
30 KweyeDwarha (KuOkthobha) Ngo-2020



**UMnu. D Lakay**  
USihlalo WeBhodi  
iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho  
30 KweyeDwarha (kuOkthobha) Ngo-2020

## 6. UGQABA-GQABA NGESICWANGCISO ESINOBU LUMKO

### 6.1 Umbono

Umbono weBhodi YaseNtshona Koloni Yongcakazo Nemidyarho ngowokuba 'ibe ligunya elimisel'imigaqo ungcakazo nemidyarho eliphambili eAfrika'.

### 6.2 Into Esizimisele Ukuyenza (iMission)

Injongo (ipurpose) ephambili yeBhodi YaseNtshona Koloni Yongcakazo Nemidyarho kukulawula nokubekela imigaqo ungcakazo nemidyarho apha kwiPhondo leNtshona Koloni, ngendlela eya kuthi:

- ibonelele ngendawo yosetyenziso-migaqo ezinzileyo, enobulungisa, engatshintsha-tshintshiyo, nevelisa imiphumela;
- idale ebantwini ukuqiniseka nokuba nethemba, kwindawo ebangqongileyo engenabuhophololo, apho kungenziwa zenzo zongcakazo nezemidyarho ezingekho mthethweni; ize kanjalo
- ibe negalelo kuqoqosho lweNtshona Koloni ngendlela ekhathalayo kukuchaphazeleka kwabantu.

### 6.3 Amasiko Okuziphatha (iValues)

Ekwenzeni kwabo imisebenzi yabo abayenza bonke, iBhodi izijonga ezi zinto zilandelayo njengezinto ezinelona xabiso liphezulu:

#### Ubunyaniso (i-integrity)

- Uphawu oluhle lokungayithandi into embi (lokuba nee-ethics) nolokuba nemigangatho ephezulu yoqeqesho-msebenzini (yeprofessionalism), nokungazityesheli ezi zinto.

#### Ukunyanekeka

- Uphawu oluhle, imo yangaphakathi (icondition), okanye isimo (icharacteristic) sokuba ngokulunga (ukuba fair), nokuba nenyano, nokuba nesimo esingqalileyo sokuziphatha, nokungajikajiki kwiinyano (kwiifacts) ezizizo

#### Ukungajijwa isimo (ukuba incorruptible)}

- Ukungabi nako ukonakaliswa ngokwesimo, ngakumbi ukunganyobeki nokungaqhutywa ziinjongo ezicingela wena wedwa, eziphantsi ke ngoko.

#### Ukuba ngaphandle, ungafihli nto

- Umgqaliselo othi iBhodi iya kuwenza umsebenzi wayo ngendlela efikelekayo, ecacileyo, nebonakalayo, nokwathi izenzo zayo zivumelekile ukuba zingahlolwa ngabanini-mabango bayo ( its stakeholders).

#### Uxanduva

- Ukuba negunya lokwenza izigqibo, nokuzenza okunene ezo zigqibo njengoko kulindelekileyo, nokuthatha amanyathelo afunekayo ke.

#### Ukunika limpendulo (iAccountability)

- Umgqaliselo othi iBhodi le inesinyanzeleko (iobligation) sokuba idandalazise (ithi demonstrate) izenzo zayo, nezigqibo zayo, nemigaqo-nkqubo yayo, ithathe uxanduva lwazo, nothi futhi imele ukuphendula kulo uluntu ngokubanzi.

#### Ukuphuhlisa Indyebo Yayo Engabantu

- Ukunyusela-ngentla nokunceda abasebenzi beBhodi ukuba bafumane izakhono ezitsha, nolwazi olutsha, neembono ezintsha, ngokubabonelela ngeendlela nezinto zokufunda nezokuqeqeshwa, kwakunye namathuba okuzisebenzisa kuwo ezo mbono zintsha

#### Ukuhloniphana

- Ukunyusela-ngentla intlalo yokuhloniphana ngokuphatha wonke umntu ngesidima nokuxabiseka okulinganayo.

## 7. IZIGUNYAZISO ZOMTHETHO NEZINYE

Le mithetho yawiswayo ilandelayo, iyeyesizwe neyephondo, iyangena ize yenziwe kwiindlela ekwenziwa ngazo izinto (kwiioperations) zeBhodi:

### **Umthetho Wemiqathango Esisiseko Yengqesho, 1997 (Umthetho 75 ka-1997) ngokokulungiswa kwawo**

Lo Mthetho ucacisa imiqathango esisiseko yengqesho kwiindawo zemisebenzi eMzantsi Afrika; ke ubhekisa ngqo kubasebenzi beBhodi YaseNtshona Koloni Yongcakazo Nemidyarho.

### **UMthetho Woxhobiso LwabaMnyama Kwezoqoqosho Ngokubanzi, 2003 (UMthetho 53 ka-2003) kunye Nemigaqo-Yokuziphatha (iiCodes) njengoko ulungisiweyo**

Lo Mthetho usisikhokelo-ngcinga-kwenza (iframework) sasemthethweni esenzelwe ukunyusela-ngentla uxhobiso lwabantu abamnyama kwezoqoqosho; unika uMphathiswa Worhwebo Namashishini igunya lokuba akhuphe imigaqo-yokuziphatha (iicodes) ebonisa izenzo ezincomekayo (igood practice), ayilungiselele ke nemicimbi enxulumene nalo migaqo-yokuziphatha. Indlela yeBhodi yokwenza ukuba mazifezekiswe iziphumezi-njongo (iobjectives) zomthetho nezemigaqo-nkqubo ezijongene nolu xhobiso lweB-BBEE, kukubeka imiqathango afunyanwa aze asetyenziswe phantsi kwayo amaphepha-mvume okushishina. Kanjalo iBhodi iyayithobela imimiselo ebophelelayo kuyo iBhodi njengequmrhu loluntu (njengepublic entity).

### **UMthetho Wolawulo Lweentlekele, 2002 (UMthetho 57 ka-2002) ngokokulungiswa kwawo, kunye Nemigaqo**

Lo Mthetho useka isikhokelo-ngcinga-kwenza sasemthethweni sokwakha umgaqo-nkqubo ondawo zawo zihlangeneyo zayondelelana zokulawula iintlekele. Loo mgaqo-nkqubo kufuneka ugxininise kwiindlela zokuyithintela okanye ziyiphungule ingozi yokwehla kweentlekele, nezokuyithisa amandla xa ithe yehla, nezokuhlala kulungelwe iintlekele ezingehlayo, nezokusabela msinyane nangendlela enomphumela xa zihlileyo iintlekele, nezoncedo lwasemva kwentlekele. Lo Mthetho uvula ithuba lokusekwa kwamaziko olawulo ntlekele esizwe, nawamaphondo, nawoomasipala anemigaqo-nkqubo egxininise kulwakiwo-kwakhona nasekusebenzeni kwala maziko. Lo Mthetho ukwalawula ukuba makubekho ulungelwaniso lwemisebenzi yeQonga Lesizwe Elicebisayo Ekulawulweni Kweentlekele (iNational Disaster Management Advisory Forum ngendlela eya kuvumelana neQonga Lesizwe LaseMzantsi Afrika Lokuphungulwa Kwemingcipheko Yeentlekele (iSouth African National Platform for Disaster Risk Reduction). Kukho iMigaqo ngemigaqo epapashwe ngo-2020 lo eyenzelwe ukuba ijongane nokusasazeka kwevayirasi eyiKhorona, ikuthintele, ikuphelise nokukuphelisa oko kusasazeka kukaKhowidi-19. Kwakhutshwa iZalathandlela ezahluka-hlukeneyo, neMigaqo ekwanjalo phantsi kwawo lo Mthetho Wolawulo Lweentlekele kusenzelwa ukuhambisa ngemigaqo ukuziphatha, nokuwisela imivalo abantu ngabanye ngabanye, nabaqeshi kwanamashishini, ukuze kulawulwe, kuthintelwe umngcipheko wokuba sesichengeni, nowokuhambiseka kwevayirasi yeKhorona.

### **Umthetho Wolungelelaniso Engqeshweni, 1998 (UMthetho Wama-55 ka-1998) ngokokulungiswa kwawo**

Lo Mthetho unika isikhokelo-ngcinga-kwenza sasemthethweni sokuphelisa ucalu-calulo olungenakulunga kwiindawo zempangelo, nokumisela iinkqubo neenkubo-manyathelo zokusetyenziswa yiBhodi ukuze yenze kubekho umkhosi wabasebenzi ezibonakalayo kuwo iindidi-didi zabantu baseNtshona Koloni.

### **UMthetho Weziko Lobungcali Kwezemali, 2001 (UMthetho Wama-38 ka-2001), ngokokulungiswa kwawo ("UMthetho-Mali, iFIC")**

Lo Mthetho-Mali waseka iBhunga Lokucebisa Leziko Lobungcali Kwezemali Nakuhliso-mali Ngomlenze, lisekelwa ukulwa uhliso-mali ngomlenze nokuxhaswa ngeemali kwezenzo zobugrogisi nezinye eziyelele apho. IBhodi le, xa kulandelwa lo Mthetho, iliqumrhu elibeke iliso kanti nabanini bamaphepha-mvume bayo ngamaziko anika ingxelo neempendulo. Lo Mthetho-Mali ubeka emagxeni eBhodi iidyuti eziliqela ezingokomthetho, nemisebenzi ekwanjalo, kwanamandla akwangokwasemthethweni, ekwenzeni kwayo umsebenzi wokugada nokubeka iliso kwishishini longcakazo.

### **UMthetho Wesikhokelo-ngcinga-kwenza Sobudlelwane Bamanqwanqwa Oorhulumente, 2005 (UMthetho 13 ka-2005)**

Lo Mthetho useka isikhokeli-ngcinga-kwenza sala manqwanqwa alandelayo karhulumente weli: urhulumente wesizwe, oorhulumente bamaphondo, noorhulumente basekuhlaleni, ukuze kunyuselwe-ngentla (promote), kuze kuphenjwe-kukhwezelwe (facilitate) iindlela zobudlelwane phakathi kwabo aba rhulumente; ukwenza kubekho iimo-zokwenzeka (iimechanisms) neenkqubo-mayathelo (iprocedures) eziya kwenza-kwenzeka upheliso lweembambano phakathi kwaba rhulumente; nokwenza izibonelelo zemcimbi enxulumene nezo zinto.

### **UMthetho Wobudlelwane Babasebenzi, 1995 (UMthetho 66 ka-1995) ngokokulungiswa kwawo (iLRA, ngesiNgesi)**

UMthetho Wobudlelwane Babasebenzi uyondelelanisa iBhodi, uyinike nezalathandlela, njengomqeshi, ukuze kuphumelele amalungelo, nemisebenzi emayenziwe, nezakhiwo ezazakhiwe ngokwemimsele yalaa Mthetho, kuthi ke ngokwenjalo kuqinisekiswa intlalontle (iharmony) yabasenezi kunye nokweziwa kwendawo yokusebenza ibe nedemokhrasi.

# ISAHLULO A: ULWAZISO NGOKUBANZI

## **UMthetho Wongcakazo Wesizwe, 2004 (UMthetho 7 ka-2004) kunye Nemigaqo**

Lo Mthetho ucacisa izinto ezinokwenziwa ziiBhodi zongcakazo zesizwe nezamaphondo, malunga nobekelo-migaqo nolawulo longcakazo nemidyarho eMzantsi Afrika. Lo Mthetho, ndawonye noMthetho waseNtshona Koloni Wongcakazo Nemidyarho, ka-1996 kunye neMigaqo yonke eyawiswa phantsi kwawo, zenza isigunyaziso esingokomthetho seBhodi njengoMbekeli-migaqo. Lo Mthetho ukwalungiselela ukuba kubekho iimpawu-zokulungileyo (iinorms) nemigangatho ngokubhekiselele kungcakazo nemidyarho kwiRiphabliki le yonke.

## **UMthetho Wempilo Nokhuseleko Emsebenzini, 1993 (UMthetho 85 Ka-993) ngokokulungiswa kwawo**

Lo Mthetho ulungiselela impilo nokhuseleko lwabantu emsebenzini, nempilo nokhuseleko lwabantu ngokunxulumene nokusetyenziswa kweplanti noomatshini; ukhuselkoo lwanatu ngakwimicingpheko emalunga nempilo nokhuseleko, ezivela endaweni yempangelo okanye ngokunxulumene naloo ndawo yempangelo; nokulungiselela imicimbi enxulumene nezozinto.

## **UMthetho Wesikhokelo-ngcinga-kwenza Somgaqo-nkqubo Wokhetho-Baniki-zinkonzo, 2000 (UMthetho 5 Ka-2000) kunye Nemigaqo**

Lo Mthetho usisikhokelo-ngcinga-kwenza ekufuneka ukuba ngaso iBhodi iphumelelise umyalelo woMgaqo-siseko wokuba makusetyenziswe umgaqo-nkqubo wofumano-zinkonzo onokukhetha kwanenkqubo (isystem) ekwanjalo, zithi zombini zibe nokulunga, nolungelelwaniso, nokugafihli-nto kunye nokugada iindleko.

## **UMthetho Wokunyusela Ngentla Ufikelelo Kulwaziso, 2000 (UMthetho 2 Ka-2000) (iPAIA, ngesiNgesi)**

Lo Mthetho umisela isenzeko esingokomthetho ekusetyenziswa sona ukuze kujonga-jongwe izicelo ezibhaliweyo (iapplications) okanye izicelo (iirequests) zokufumana ukufikelela kulwaziso (kwi-information); futhi ufezekisa ilungelo elinikwa ngumgaqo-siseko lofikelelo kulwaziso. Uyangena kuzo zombini ezi zinto: amashishini abucala azizinto-ezizimeleyo okanye amaqumrhu abucala, kunye namaqumrhu angawoluntu lukawonke-wonke.

## **UMthetho Wokunyusela Ngentla Ubulungisa-mthethweni Bolawulo, 2000 (UMthetho 3 Ka-2000) (iPAJA, ngesiNgesi)**

Lo Mthetho wawiswa kuba kwakulandelwa icandelo lama-33 loMgaqo-siseko WeRiphabliki YaseMzantsi Afrika, ukwenzela ukuphumelelisa ilungelo lokuthathelwa inyathelo lolawulo elisemthethweni, elinembadla (elireasonable), nelenziwe ngenkqubo-manyathelo enokulunga; kunye nelungelo lokucela izizathu ezibhaliweyo zaloo manyathelo olawulo aye athathwa. Njengequmrhu loluntu, iBhodi inyanzelekile ukuba iphumelelise imigqaliselo yenyathelo lolawulo elilandele inkqubo-manyathelo enokulunga, njengokuba kumiselwe ngulo Mthetho.

## **UMthetho Wokhuselo Lweenkukacha Zomntu, 2013 (UMthetho 4 Ka-2013) (iPOPI) ngokokulungiswa kwawo**

Nazi iziphumezi-njongo zalo Mthetho, phakathi kwezinye, ukunyusela ngentla ukukhuselwa kweenkukacha ezimalunga nomntu buqu ezisetyenzwa ngamaqumrhu angawoluntu nangawabucala; ukungenisa imiqathango ethile eza kuthi makubekho nokuba zibalwa iimpawu ezinyanzeliswa zokusetyenzwa, kwakunye nokwenza kubekho uMmiseli Migaqo Wophatho-zinkukacha oya kuba namagunya athile, enze needyuthi kunye nemisebenzi ethile efunekayo ngokwemimiselo yalo Mthetho. Izibonelelo ezithile zalo Mthetho zenzeka ngomhla we-11 kuTshaziimpuzi (uEpreli) ka-2014. La macandelo, elesi-2 ukuya kwelama-38; elama-55 ukuya kwelama-109; ele-111; nele-114(1), (2) kunye nesi-(3) aya kuqala ngowoku-01 kweyeKhala (uJulayi) ka-2020 aze la amacandelo, lel-110 nele-114(4) aqalise ngowama-30 kweyeSilimela (uJuni) ka-2021. Isiphumo sale nto kukuba kufuneka onke amaqumrhu abe sele ewuthobela lo Mthetho uPOPI xa kubetha umhla woku-1 kweyeKhala (uJulayi) ka-2021.

## **UMthetho Wokuphatha limali ZikaRhulumente, 1999 (UMthetho 1 Ka-1999) (iPFMA) ngokokulungiswa kwawo**

IBhodi le iyiNto Ezimeleyo Yoluntu YePhondo EnguShedyuli 3C; ke ibotshiwe zizimiso zolawulo lweemali nebhajethi zalo Mthetho. Isiphumezi-njongo esiphambili sePFMA kukuqinisekisa ukuba yonke ingeniso, nenkcitho, nezinto eziyinzuzo {{(iassets)}}, nezingamatyala zamaziko karhulumente, kwanamasebe akhe ziphathwa zilawulwe ngobuchule {efficiently, kakuhle}} nagendlela enesiqhamo {{effectively}}; nokunika abantu abaphathiswe ulawulo lwezemali kwarhulumente izinto ezingumthwalo wabo; nokwenza kubekho izibonelelo zemcimbi enxulumene nezi zinto.

## **UMthetho Wophuhliso Lwezakhono, 1998 (UMthetho 97 Ka-1998)**

Lo Mthetho unika isikhokeli-ngcinga-kwenza samaziko sokuba avelise aze asebenzise amacebo anobulumko esizwe, nawamacandelo-mashishini, nawasezindaweni zomsebenzi, awokukhulisa nokuphucula izakhono zomkhosi wokusebenza waseMzantsi Afrika; nokuba ahlanganise-kuhle {integrate} loo macebo anobulumko kunye neSikhokeli-ngcinga-kwenza Soqinisekiso-mfundo Sesizwe {iNational Imfundo Framework} ezalwa nguMthetho WeGunya Loqinisekiso-mfundo LaseMzantsi Afrika, 1995; ukulungiselela amalinge oqeqeshelo-msebenzi (iilearnerships) aya kubakhokelela ekufumaneni iziqinisekiso-mfundo zeempangelo ncam; ukulungiselela ukubakho kwemali yophuhliso lwezakhono ngenkqubo

yemirhumo, neemali-zipho (iigranti) kunye neNgxowa-mali Yezakhono YeSizwe (iNational Skills Fund); ukubonelela nokumisel'imagao iinkonzo zengqesho; nokulungiselela ke imicimbi enxulumene nezi zinto.

#### **UMthetho Wemirhumo Yophuhliso Lwezakhono, 1999 (UMthetho 9 Ka-1999)**

Lo Mthetho ulungiselela ukubizwa komrhumo wophuhliso lwezakhono; kunye nemicimbi enxulumene nalo nto.

#### **UMgaqo-siseko WeRiphabliki YoMzantsi Afrika, (UMthetho 108 Ka-1996)**

Lo ngowona mthetho mkhulu kakhulu weli lizwe lethu; ke phakathi kwezinye izinto, usibekela inkqubo (isystem) yorhulumente waseMzantsi Afrika, indima nemithwalo (iresponsibilities) yezigaba ezahlukeneyo zikarhulumente, amalungelo asisiseko oluntu abo onke abemi, kanjalo idala iqela lamaziko oMgaqo-siseko.


#### **UMthetho WaseNtshona Koloni Wongcakazo Nemidyarho, 1996 (UMthetho 4 Ka-1996) ngokokulungiswa kwawo kunye Nemigaqo**

Lo ngumthetho ophambili olawula imisebenzi namagunya eBhodi omiselo-migaqo. Icacisa, phakathi kwezinye izinto, ukusekwa kweBhodi kunye neendlela zayo zokusebenza kwayo, nohlobo lwamaphepha-mvume exhotyiselwe ukuba iwaqwalasele {qwalasele = consider} iBhodi, kwakunye nemithombo yeBhodi yokufumana iimali. Ukwabonelela ngendlela yokubiza iirhafu neentlawulelo ezingokomthetho emazihlawulwe ngabanini maphepha-mvume, kwakunye neemali-zohlwayo zolawulo zokungathobeli.


## 8. ISAKHIWO SELI QUMRHU

Ngokwngomhla wama-30 KweyeDwarha (KuOkthobha) Ngo-2020


**IBhodi**




Umn. D Lakay  
(USihlalo)




Umn. CA Bassuday  
(Ilungu LeBhodi)




UNks. L Nyati (Ilungu LeBhodi)




UNks. C Fani  
(Ilungu LeBhodi)




Umn. R Nicholls  
(Ilungu LeBhodi)



Umn. T Arendse  
(Ilungu LeBhodi)




Isithuba Esingamntu  
(Ilungu LeBhodi)




Umn. P Abrahams  
(UCEO)


**Abaphathi Abaphezulu**




UNks. S Sixubane (UMphathi: KwaHR)




UNks.s Y Skepu  
(UMphathi: IINKonzo Zemithetho)




UNks. Z Siwa  
(INTloko Yesebe: IADF/CF)



Umn. R Bennett  
(INTloko Yesebe: Uthobelo Lwemigaqo)



UNks. M Basson  
(INTloko Yesebe: Yoniko maphepha-mvume)



Umn. A Matthews  
(INTloko Yesebe: I-ICT)

# ISAHLULO B



ULWAZISO NGOKWENZIWA  
KOMSEBENZI

## 1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IZIPHUMEZI-NJONGO EZIQINGQWE KWANGAPHAMBILI

UMphicothi-Zincwadi Jikelele WoMzantsi Afrika wenza iinkqubo-manyathelo zophicotho ezifunekayo ezenza kulwaziso malunga nolwenziwo lwemisebenzi (iperformance) ukuze anike ingqinisekiso enembadla noko {e reasonable assurance} ngokuthi enze isiqukumbelo sophicotho. Isiqukumbelo sophicotho esenziwe kulwenziwo lwemisebenzi kuthelakiswa neziphumezi-njongo eziqingqwe kwangaphambili sifakwa kwingxelo eya kubaphathi, apho kuyo iziphumo zixelwa phantsi kwesihloko esithi: Iziphumezi-njongo Eziqingqwe Kwangaphambili, esikwiNgxelo emalunga nezinye iimfuneko zomthetho nezemigaqo, ezilicandelo lale Ngxelo YoMphicothi.

Khhangela kwiphepha lama-83 lale Ngxelo malunga neNgxelo YoMphicothi, epapashwe njengeSahlulo E: Ulwaziso Ngezemali.

## 2. UHLALUTYO LOBUME BEMEKO (ISITUATIONAL ANALYSIS)

### 2.1 INDAWO-NDALO YOKUZISWA KWEENKONZO EBANTWINI

#### 2.1.1 UKUGADA KWEBHODI

IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho (IWCGRB) iliqumrhu elingokomthetho, eliqingqwe ngokwemimisello yoMthetho WaseNtshona Koloni Wongcakazo Nemidyarho. Mabini amanqwanqwa okugada imicimbi yeBhodi le. Kwinqwanqwa lesizwe, iBhodi Yongcakazo Yesizwe (INGB) ihlola ubunjani bokugada, ize kwinqwanqwa lephondo iBhodi inike ingxelo kuVimba-mali WePhondo nakuMphathiswa wePhondo LaseNtshona Koloni Wemali Namathuba Ezoqoqosho. IiKomiti Zokugada ZePalamente YePhondo zezi: IKomiti Ehlala Ikho Yezemali, nezamathuba Oqoqosho nezokhenketho; kunye neKomiti Yee-akhawunti Zoluntu.

IBhodi le iliqumrhu (ientity) loluntu lasephondweni eli, elinguShedyuli 3C wePFMA, yaye inale ndawo yayo iyodwa yokuba isingethwe nguVimba-mali Wephondo LaseNtshona Koloni njengomzali/njengesebe ekhathalelwe lilo. Izimiseli-migaqo zongcakazo kula amanye asibhozo amaphondo zinika iingxelo kwiSebe Lophuhliso Lwezoqoqosho, libe lona isigunyaziso esiphambili salo sikukuqhubela phambili ukuphuhlisa kwezoqoqosho kusenzelwa ukulungelwa koluntu lonke ngokubanzi, nto leyo ibangela ukuba lidale ke amathuba oqoqosho.

Kusengaba kho ubuntlantu-mbini (idichotomy) phakathi kommandla woxanduva lweBhodi kunye nalowo ungokaVimba-mali Wephondo LaseNtshona Koloni, apho ummandla woqwalaselo kaVimba lo ungumgaqo-nkqubo woqokelelo lwengeniso nolweemali zephondo. Uxanduva oluthwelwe yiBhodi lunomphumela wangaphandle; loo mphumela kukuqwalasela ukwenzeka kwezilungiso kwezoqoqosho ngendlela ekhathalele abantu, nokukhuselwa koluntu lonke, lo gama igcine nolweshishini ukhuseleko. Ukuthethana okuba phakathi kweBhodi nesebe eliyigadileyo kufuneka ke ngoko kube yinto ephathwa ngobunono, isalathandlela sayo sibe kukuzimela kweBhodi eya kunikwa ngumthetho.

#### 2.1.2 ABANINI-MABANGO (IISTAKEHOLDERS)

IBhodi, njengento ezimeleyo yoluntu karhulumente, inabanini-mabango abavela kwiinkalo ngeenkalo. Phakathi kwabo kukho urhulumente WePhondo LaseNtshona Koloni; uMphathiswa Wezemali Namathuba Ezoqoqosho NezokhenkethoVimba-mali WePhondo LaseNtshona Koloni, uMkhosi Wabasebenzi BeBhodi YaseNtshona Koloni Yongcakazo Nemidyarho, Izinto Ezizimeleyo Ezinamaphepha-mvume Zongcakazo Nokubheja, abantu baseNtshona Koloni, aBaboneleli-ngezinto bakhona, INdawo-ndalo yakhona, kunye neZihambisi-ndaba zakhona.

IBhodi Yesizwe Yongcakazo ixilonga ubunjani bokongamela kwaMagunya Oniko-Zimvume ePhondo (iiPLAs) okunxulumene nemicimbi yobeko-migaqo ecaciswe kwiCandelo 33, xa lifundwa necandelo lama-34 loMthetho Wesizwe Wongcakazo. Malunga nolwabelwano-ngolwaziso, iBhodi kufuneka ingenise ulwaziso olubhekisa kwiintobo ezahlukeneyo zamaphepha-mvume ekuthethwe ngawo kwiCandelo lama-35 loMthetho Wesizwe Wongcakazo, ilungenisa kwiBhodi Yesizwe Yongcakazo.

Umgaqo-nkqubo weBhodi YaseNtshona Koloni Yongcakazo Nemidyarho omalunga nabanini-mabango nguwo onika isikhokelo seendlela-ndlela nezenzeko zokuxhasa uthethwano olwakhayo kunye nabanini-mabango ayo. Abanini maphepha-mvume bayo iBhodi banikwa ithuba lokuhamba baye kwiintlanganiso zeeKomiti kunye neentlanganiso zesikhawu zeBhodi, ngamanye amaxesha, ukuze bayo kuzithethela phambi kwayo iBhodi ngemicimbi yelo candelo longcakazo. Uwonkewonke jikelele wamkelekile ukuba angene kwiintlanganiso ezivulekileyo zeBhodi YaseNtshona Koloni Yongcakazo Nemidyarho, futhi babuze imibuzo abanayo okanye batsho izinto ezibaxhalabisayo, kwezi ntlanganiso.

Abanye abanini-mabango bayo ibhodi ngaba: IBhodi Yongcakazo Yesizwe, iBhodi Zongcakazo ZamaPhondo, uVimba-mali Wesizwe (iNational Treasury), uVimba-mali Wephondo LaseNtshona Koloni, iSebe lakwaNkulu-Baphathiswa, iSebe Lezothutho Nemisebenzi Yoluntu, iSebe Lezorhwebo Namashishini Nokhuphiswano, kwakunye neearhente zokwenzisa umthetho, ezifana neeNkozo Zamapolisa ZaseMantsi Afrika (iSAPS), ukuze ziqubisane nongcakazo olungekho mthethweni eNtshona Koloni.

IBhodi ikwasebenza kakhulu neMzantsi Afrikan Responsible Gambling Foundation kwizinto zoqeqesho olwenziwa yiFoundation le, ize isebenzisane nayo neBhodi YeFoundation le kwimicimbi yeBhodi yeenkqubo zokwenza abantu baqonde, kunye nolwaziso lwezenkcukacha-manani anxulumene neenkqubo zokuzincothula.

### 2.1.3 IMEKO YEZOQOQOSHO

Imeko le yezoqoqosho lisebenza phantsi kwayo ishishini eli ngoku, ayahlukanga kuleyo uMzantsi Afrika wonke uzifumana ukuyo. Irandi yongcakazo ngoku ikhuphisana ngokumandla nangakumbi nemali yokusetyenziselwa iimfuno ezisisiseko njengoko sibonisiwe kwinkcazo-nzulu (itheory) kaMaslow yeemfuno ezisisiseko. Iziphumo zovalelo-ginci lweKhovidi-19 zilukrwitshe nangaphezulu uqoqosho, zayenjenjalo nentlalo yabantu nokuchatshazelwa kwayo yimeko yoqoqosho. Lo bhubhani weKhovidi-19 kunye nolwaa valelo-gingci awalubangelayo, nayo yonke imigaqo ngemigaqo yalo, zonke zaba nomhumela ongemhle konke kuqoqosho nakwintlalo yabantu ngokubanzi; ke zilichaphazele ngokukodwa icandelo-shishini eli longcakazo olungabalulekanga; liye labetheka laphinda lakhula ngexesha lovalelo-gingci. Ungcakazo oluphezu komhlaba (olungekho kwi-intanethi) luye lwantlithwa kanobom luvalelo-gingci, lo gama ukubheja kwi-intanethi kuye kwanda kona. Ukuqhubeka kobekelo-mivalo kwiindawo zolonwabo, kwezokuthengiswa kotywala kwakunye nothintelo zenzo zasebusuku ziye zayinciphisa imigungqo enxulumene noqoqosho lwamaziko azimeleyo oshishino ngongcakazo lwaphezu komhlaba; loo nto ke ibangele ukuncipha kwemfuno yezincedisikwenza (iresources) ezinjengabasebenzi, izixhobo zokusebenza eziziintsimbi (ihardware), iinkonzo ebezifunwa ngaphandle kunye nezinto ezisebenziseka ziphele, phakathi kwezinye izinto. Le nto ke iye yakhokelela ekubeni kunciphe umthombo wengeniso, nto leyo iye yabangela udendo, ukusetyenziswa kancinci kwemali, nokwehla kotyalo-mali ngamashishini kwizinto zentlalo yabantu. Iqonga Lezoqoqosho Lelizwe linembono ethi, xa iguqulelwe esiXhoseni, 'ngokwasekushishinini, iinkampani ngokunanzi azinakho ukuphumelela xa ziphakathi koluntu olungasebenzi kakuhle.' Eneneni uluntu luya kuthatha ixesha ukubuyela ekusebenzeni kakuhle, ngenxa yezi meko: ukuncanywa kwemfundo okulindeleke ukuba kwande ngenxa yophazamiseko kwezemfundo nokuncipha kwemali kubazali, ukunyuka kwezinga lentswela-ngqesho kubantuabatsha nokwanda kwentswela-ngqesho. Noko ke nemigunqo yamashishini yezoqoqosho iya kuthatha ixesha ukusondela kwimo yesiqhelo.

Kuye kwacaca kuqokelelo zirhafu lwakutsha nje nakwiinkcukacha-manani zengeniso, ukuba amacandelo-shishini eekhasino nemidyarho yamahashe athe, phezu kwezinga lokukhula ebeselihleli lihleli, ahlaselwa, ngamanye amaxesha, nakukungabikho kwazinga lakukhula, kanti nakukuphelelwa. Eli shishini ke lihlalele ukukhangela amaqashelo amatsha (ooqashi-qashi abatsha) okubheja, okanye okwandisa ingeniso yongcakazo. Le nto ke ibeka umthwalo kummiseli-migaqo ukuba aqinisekise ukuba la maqashelo (aba qashi-qashi) asemthethweni nokuba ukhuselo olufanelekileyo lukawonke-wonke lukhona.

Kubekho ke nale ngxaki kaESKOM ingapheliyo yokwenza ucimi-cimi wombane. Yona ke iye iphazamisane nokwenzeka kwezinto ezenziwayo kwiikhasino, okanye idale ukongezeka kweendleko ezinkulu ngakumbi, ezokufuna umbane ngezinye iindlela ngala maxesha. Loo nto ke yongeza ukubulaleka phezu kweli shishini, esele kakade lafikelwa zillaheko ezingathethekiyo kwezoqoqosho negnxa kabhubhani weKhovidi-19 kunye kunye noValelo-gingci Lwesizwe.

### 2.1.4 UXHOBISO OLUBANZI LWABANTU ABAMNYAMA KWEZOQOQOSHO

IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho, njengequmrhu (iidentity) elizimeleyo likarhulumente, kufuneka yenze isebenze imigqaliselo yoxhobiso iB-BBEE kweli shishini ingummiseli-migaqo walo. Iyayenza ke iBhodi le nto, iyenza ngokubeka imiqathango yamaphepha-mvume. IWCGRB yamisela amanqwanqwa eethagethi zokufikelelwa licandelo-shishini ngalinye kula alpha kweli shishini longcakazo. Le miqathango iyaphononongwa unyaka nonyaka, kuze kumiselwe eyahlukileyo kangangoko kubonakala kufuneka, futhi kunako ukwenzeka, injongo ikukwandisa uxhobiso, inguqu nokuphakanyiswa kwabantu ekujongwe ukuba bazuze kuzo ezi ziphumezi-njongo zikarhulumente zenguqu.

IiKomiti zeBhodi zamacandelo-mashishini, ezisebenza njengeeKomiti zophononongo nezocobiso kuyo iBhodi, zibeka iliso kule miqathango ibekiweyo nakwiingxelo zeenyanga-ntathu zohlalutyo ezivela kubanini zimvume ezixela ngenqanaba lokwenzeka (istatus) kwanangezicwangciso zokufezekiswa, nokuqhubekekiswa, nokuphuculwa kwala manqwanqwa eethagethi amiselweyo. Abanini zimvume abangakhutshwanga ekwenzeni Imigaqo-kuziphatha YeB-BBEE, kufuneka behloluwe umgangatho qho ngonyaka yiarhente enesiqinisekiso sokuhlololela uthobelo lweB-BBEE, baze basingenise isiqinisekiso solo hlolo-mgangatho kwiBhodi.

## 2.1.5 UKWANDA KWESHISHINI LONGCAKAZO

IBhodi yenza uphando olumalunga nokwandiswa kweshishini longcakazo lwenziwe nangezinye iimo zongcakazo ezingekasebenzi eNtshona Koloni okwangoku. Ezi mo ziquka ukuziswa koDidi luka-B noluka-C lweZiza Zomatshini Abahlawula Inxenye (iiLPM Sites), iihambo zamazwe ngamazwe, nemidlalwana yeBingo. IBhodi yakhe yalwenza uphando malunga nochapazelo bantu noqoqosho isenzela ukubona umphumela weemo ezikhoyo ngoku zongcakazo kumakhaya, kumsaqela oluntu asingqongileyo nakubangcakazi. Olo phando lwadlulela ekukhangeleni ukuba kungaba kuyanqweneleka kusini na ukuxandiswa kweshishini eli. Njengenxalenye yokuvavanya ukuba nokwenzeka (viability) koxandiso lweemo zongcakazo, iBhodi iya kwenza inkqubo yokuthatha inxaxheba koluntu ngokubanzi; ingapheleli apho ke, ivavanye nemakethe ukuze ifumane izmvo zayo malunga nokuba nomdla kwayo.

Kukho ukungaqiniseki malunga nokususwa kwekhasino esendaweni ethe qelele iziswe esizikithini sesixeko, kwanomphumela okusenokuba nawo oko kususwa kwishishini longcakazo lwePhondo eli. Okwakaloku nje iBhodi ayinandima ienzayo kwinkqubo yofuduselo-ndaweni yimbi ngaphandle nje kokunika imihlomlo kwezo zenzo zolungiso-mthetho olucetywayo, esele ke phofu zapapashwayo kwacelwa ukuba uluntu luhomle.

Uphando oluyalelwe nguVimba-mali wePhondo lokukhangelana indlela yokumisela imigaqo iihambo zokonwaba zamazwe ngamazwe. Olo phando lukukujongisa imibandela yezomthetho, neyokwenzeka ncam, neyezoqoqosho neyorhafiso, kusetyenziswa uhlalutyo oluthelekisayo lwamaziko-lulawulo (iijurisdictions) ahlukeneyo alapho iihambo zokonwaba zamazwe ngamazwe zisenzeka khona. Olu phando ke sele lukufutshane ukugqitywa.

Indlela yezabelo xa sele iphelele yeli shishini ePhondweni laseNtshona Koloni iyaqhubeka ukuba yeyohlobo oluqhutywa ngokwezivumelwano ezityikitywayo; kukho ke abambalwa abathathi-nxaxheba abaphambili abanomdla kuwo onke amacandelo-mashishini alo eli shishini longcakazo. Le nto ke ibethelela ulawulo olufunjethwe ezandleni zabambalwa kunye nokusetyenziswa kwemigaqo-nkqubo ngokufanayo kuwo onke amacandelo-mashishini eli shishini longcakazo, endaweni yeendlela-kwenza (iimethodologies) ezisebenzisa ulawulo ngokweengingqi. Ukuxandiswa kweli shishini kuya kudala intsusa yoxhobiseko lwabadlali beemakethe abatsha, kunike nomhlaba wokwenzela (iscope) omtsha wokwenzeka koxhobiso olunobubanzi.

## 2.1.6 IZINTO EZENZEKILEYO KWELI SHISHINI

Kwakukho ubuzo-mibuzo malunga nomdyarho wamahobe nesityholo sokuba kukho ababhejayo kuwo. Kwesi sithuba ulwaziso oluye lwaqokelelwa lusibonisa ukuba imali ephathelele kulo mgungqo (kule activity) ihambelana nemali yamabhaso aya kubanini bamahobe awinileyo. Isaphandwa ke le nto. IBhodi yayiyi yawavumela amaqashelo (ooqashi-qashi) abenzi-zincwadi awavumela ukuba kunikwe uwonkewonke ithuba lokubheja kwimidlalwana yasezikhasino. Oku kuvunyelwa kwenziwa emva kokucinga okukhulu ngezinto ngezinto; ke nangona kwabangela ukuba iBhodi libizwe igama layo kwisimangalo sasenkundleni soMbutho WeeKhasino WaseMzantsi Afrika (iCasino Association of Mzantsi Afrika, iCASA), iBhodi yayiqonde ngokwanelisayo ukuba oko kuvunyelwa kwakusemthethweni kakuhle. ICASA yaphinde yayliyeka elo tyala, lona ke lithathwa njengelagqitywayo. Ukunikezelwa kwamaqashelo (ooqashi-qashi) amatsha kwaba nako ukuvulela iindidi ezininzana zamathuba okubheja awaye enako ukunikwa ngabenzi-zincwadi, njengoko kwakukho ukuhla okuthe gqolo kumanani emidyarho yamashe.

Umdyarho-mahashe, njengomdlalo, iye yaba lishishini elisokolayo; ke iBhodi yaqaphela ukuhla okuthe xaxe kwiiirhafu zokubheja kulo nyaka uphelileyo. Ukuwuhlaziya amandla lo mdlalo womdyarho-mahashe kuyafuneka, ukuze wenziwe ube nombizane ngaphezulu kwisizukulwana esisesitsha, nto leyo ingabancedisayo abaququzeleli-mdyarho ukuba babe nokuwuphucula umbangatho weli shishini.

## 2.1.7 UNIKO-LWAZI LWEBHODI NONGCAKAZO OLUNENKATHALO

Ngokwembulambethe yoMthetho, kuyaqondwa uba amathuba ongakazo nemidyarho anayo imingcipheko ethile neengozi ezithile ababeka kuzo abemi bePhondo laseNtshona Koloni. Loo nto ke iyakuthethelela ukumiselwa kwemivalo efanelekileyo neentambo zolawulo ezifanelekileyo. Kubalulekile ke ngoko ukuba iBhodi ilufundise uluntu malunga neengozi zongcakazo ibayalele nabanini bamaphepha-mvume ukuba benze kubekho imigaqo yongcakazo enenkathalo.

IBhodi yenza kwabakho iphulo (icampaign) lezihambisi-ndaba ezingoonomathotholo elithetha ngongcakazo olunenkathalo ngonyanga-ntathu wokugqibela wonyaka-mali u-2018/19. Ummongo wolu niko-lwazi wawulumkisa uluntu ngeengozi ezinxulumene nothabatheko lunggakazo kwaza kwanikwa neenkucukacha zoqhakamshelwano ukwenzela abantu abafuna ukuncedwa kungcakazo oluyingxaki. Imiphumela yelo phulo yaphuphumela nakulo nyaka uphononongwayo ngoku, ngokuthi kumane kuthunyelwa abantu kuwiBhodi nangokumana ukuza kuyo kwabantu abafuna uncedo lokuzincothula. Isenzeko sokuzincothula siqala ngokuthi umntu enze isicelo sokuba makagxothwe kuzo zonke zonke iintlobo zolu lusemthethweni ungcakazo. Iinkcukacha zobuqu zakhe lowo ukhutshiweyo ke ziyajikeleziswa ziye kubo bonke abanini bamaphepha-mvume, ke bona kufuneka baqinisekise ukuba umntu

okhutshiweyo akalwenzi ungcakazo kwiindawo ezizezabo, nokuba kungabikho ntengiso inxulumene nongcakazo ithunyelwa emntwini okhutshiweyo. Umntu obekhe wakhutshwa ngaphambili angenza isicelo sokuphinde kususwe kuye kuzincothula ukuba nje uye wabonisa ukuba uye wakufumana ukunyangwa okufunekayo, walufumana noluleko olufunekayo, ngokunxulumene nengxaki yothabatheko lungcakazo.

Ukwenziwa kwenkqubo eneziphumo yesizwe yoncothulo lungcakazweni kuyalibaziseka kuba ayide isebenze iMigaqo YeSizwe emiselwe ukuba yenze lo msebenzi. Umphathiswa Weorhwebo, Namashishini, Nokhuphiswa (oweDTIC) kufuneka afake kwigazethi, iphepha-ndaba lakwrumlamente, umhla eya kuqalisa ngawo ukusebenza le migaqo. IBhodi yaququzelela uthethwano kunye neDTIC kwaneBhodi Yongcakazo Yesizwe ukuze kuxoxwe, phakathi kwezinye izinto, malunga nokulungela ukuba kuqaliswe ukusetyenziswa le Migaqo. IBhodi ayiyekanga ukuhlala ithethana nazo ezi zinto-ezizimeleyo zikhankanyiweyo apha izama ukuba makukhawuleziswe kujongwe lo mcimbi wencwadi yobhaliso lwabazincothuleyo, kukhawuleziswe kwanogunyaziso lwaseMthethweni olunyanzelisa ukwenziwa kwale nto.

Phakathi ku-2019, iOfisi yeBhodi yeva ukuba kukho ukwanda kongcakazo olungekho mthethweni kulaa mmandla waseAtlantis. Laa ndawo ke ilikhaya lemizi yokubheja embalwa enamaphepha-mvume. Ngoko ke, iBhodi yathethana namagosa esiPolisa asekuhlaleni kwaxoxwa ngokuthi makwenziwe ucweyo (iworkshop) lolwaziso. Olo cweyo lwabakho ngeyeNkanga (uNovemba) ku-2019 emva kwenye futhi intlanganiso kunye nabameli boluntu lwasekuhlaleni.

Kumzamo wayo wokuxhasa oosomashishini basekuhlaeni balaa ndawo, kwafakwa isibhengezo kwizihambisi-ndaba kuuxelelwa abahlali ngolu cweyo lokwaziso. Isibhengezo eso safakwa kwiphephandaba loluntu lasekuhlaleni. Amaphecephecana (lipamphlets) okuwasasaza ngolo suku ayenziwe ngokusebenzisana nomhlali waphaya oneshishini lokushicilela alenzela ekhayeni lakhe phaya eAtlantis.

Olu cweyo lwabakho ngomhla wama-22 kweyeNkanga (uNovemba) ka-2019 kwithala lencwadi laseAtlantis. Babeliqela abantu abezayo emini. Amagosa eBhodi nawo ayehamba-hamba phakathi koluntu ehambisa la maphecephecana olwaziso kuluntu olwalungayanga lona kucweyo olo. Ingxoxo eyabakho kunye noluntu lwakhona yathetha ngezi zihloko zilandelayo:

- Yintoni ungcakazo olungekho mthethweni?
- Iingozi zongcakazo oluyingxaki ukuba alugadwanga.
- Imigangatho yeendawo zongcakazo nokubheja ezinamaphepha-mvume.
- Izinyanzeleko (iobligations) zomthetho nezemigaqo zabanini bamaphepha-mvume

Isiphumo saba sihle. Futhi kwabakho iqela lezicelo lokuba kwenziwe amacweyo alandelayo kwezinye ezi iindawo ukuze abanye ababntu basemakhaya nabazizihlobo bakwazi nabo ukuba namathuba okuya. IBhodi izimisele ukuququzelela amanye amaphulo athe xaxe ngobukhulu okuqondisa nokwazisa malunga nongcakazo olunenkathalo. La malinge ke aya kuba ziintobo ngeentlobo; ezinye zazo, umzekelo, iya kuba zezi zinto: ukuthethana namaqela oluntu, amaphulo ezihambisi-ndaba (imedia) kwakunye nokuhambela izikolo, apho ukho imfuneko. IBhodi yana nocweyo malunga nezenzo zokugqwesa ekulweni uungcakazo olungenankathalo, kunye noonjingalwazi ababini ababetyelele abenza uphando olubanzi ekunyangweni kwabangcakazi abanengxaki nasekulungiseni amanyathelo ongcakazo olunenkathalo. Isihloko esasizalana nongcakazo olunenkathalo, ekwakuxoxwa ngaso, sasiquka iimpawu ezizizichasi ezisenokuvuka xa kusenziwa izinto, ngokuxhomekeke kwinkcubeko yamaqela oluntu, kunye neenkolelo zobuqu zomngcakazi ngamnye. Ezi zinto zingaba negalelo ekubeni abangcakazi bazisebenzise okanye angazisebenzisi iindlela zokuziqhelisa ungcakazo olunenkathalo. Yiyo nallo nto ziya kuchaphazela ukuphumelela kwamanyathelo ongcakazo olunenkathalo aye enziwa ngabamiseli-migaqo. IBhodi iceba ukuba nenkomfa yokucacisa iimfundiso kunye nezakhi zongcakazo olunenkathalo neyokwenza kubekho incoko phakathi kwabanini bamaphepha-mvume, nabamiseli-migaqo, neemfundimani zonyango kunye nabanye abangabanini-mabango.

IQumrhu LoMzantsi Afrika Longcakazo Olunenkathalo (iMzantsi Afrikan Responsible Gambling Foundation) liyarhente esemthethweni yonyango, nemfundiso, noqondiso malunga nongcakazo, exhaswa ngemali, neyasekwa lishishini eli longcakazo. Ke eli Qumrhu liqeqesha abantu abaqeshwe kweli shishini longcakazo, liqeqesha kwanaBamiseli-Migaqo. Ikwanka uqeqesho nemfundiso kubantu abachaphazelekileyo lungcakazo oluyingxaki. Eli Qumrhu likwenza namaphulo okwenza abantu baqonde ezikolweni ukufundisa abafundi ngongcakazo olunenkathalo kwanangeengozi neempawu zongcakazo oluyingxaki. IBhodi isebenza ngokusondeleleneyo nalo iQumrhu elo kumalinge oqeqesho olunikwa liQumrhu, namalunga nezayo iBhodi iinkqubo zoqondiso-bantu. IBhodi iququzelela intlanganiso yekota nganye yonyaka phakathi kwabanini bamaphepha-mvume bayo kunye neQumrhu eli ukuze ikwazi ukuhlala inolwazi olutsha malunga neenkukacha-manani zonyango, ukuze kwabelwane ngolwaziso nokuze kuqhutywe amalinge ongcakazo olunenkathalo.

Kuzo zonke izigqibo ezenzayo iBhodi kunye neofisi yeBhodi, kusoloko kunikwa umqwalasela indlela ezo zigqibo eziya kube neempembelelo ngazo kwintlalo yabantu nakwezoqoqosho. IBhodi ihlala icinga ngazo iziphumo

ebekungajongwangwa zona ezisenokubakho eziphuma kungcakazo; ngenxa yaloo nto ke yakhe yenza uphando lwamakhasi okudlala isenzela ukukhuthaza ungcakazo olunenkathalo. Le nkqubo isetyenziswa nje kungokuba iyanceda ukwenza kungabi nzima gqitha ukubekela abadlali imida okanye ukubakhupha. Kwacelwa ke eli shishini longcakazo ukuba livuse umdla wale nkqubo, laza layibona ukuba inkqubo enjalo iyinto enako ukwenzeka kweli shishini apha eNtshona Koloni. IBhodi ke yagqiba kwelokuba ithume abaphandi bayenzele uphando oluthe kratya kwiindawo ezityunjiweyo, neziphawulweyo zagqamiswa, xa bekuhlangene ishishini eli kunye nabanini-mabango alo.

IBhodi iyinxalenye yephulo (iproject) loorhulumente lokolulela isandla eluntwini, elibizwa ngokuba yiNkqubo (iiProgramu) kaThusong. Njengenxalenye yeziphumezi-njongo zayo, ifuna ukwenza kubekho ufikeleleko kwiinkonzo zikaRhulumente nolwaziso oluvela kuye, ngendelea enolungelelwano neziphumo ezihle, iyenze loo nto ngosebenzo-kunye namahlakani olunobulumko, nangothethwano phakathi korhulumente nabanini-mabango abafaneleneyo. Ugxininiso oluphambili loqhakamshelwano nolwaziso oluphuhliso kukuxhobisa abahlelelekileyo nabavinjwe amathuba. Le Nkqubo yeThusong ibonwa njengendlela yokwenza kusebenze lendlela yoqhakamshelwano kwaneyokujongana nentswelo-lulungelelwano kwezolwaziso nakwiinkonzo ekuhlaleni ngokuzisa urhulumente kufutshane ebantwini.

IOfisi yeBhodi yazihamba iNkqubo zeThusong zoonyanga-ntathu, ezazilungiswe apha kulo nyaka uphononongwayo, besenzela ukufundisa uluntu malunga neBhodi, imigungqo yayo, ungcakazo olungekho mthethweni kunye nongcakazo olunenkathalo.

## 2.1.8 UKUPHELISWA KONGCAKAZO OLUNGEKHO MTHETHWENI

Ngawo lo nyaka siwuphononongayo, kwabakho izityholo ezingama-43 zokubakho kongcakazo olungekho mthethweni:

- Ezingama-35 izityholo zaphandwa.
- Ezisi-8 izityholo wzange ziphandwe ngenxa yemivalo yeSizwe eyabakho ukususela ngowe-16 kweyoKwindla apha ku-2020
- Ezili-11 zafunyaniswa zingenjalo.
- Ezingama-24 kwezo zityholo zafunyaniswa ziyinyani, yaza loo nto yakhokelela ekuthinjweni koomatshini bokungcakaza abangama-45, neekhompuyutha ezingama-33, nasekuthathweni kwemali engama-R4392.00 nokubanjwa kwabantu abali-16.

Ukwenzeka kwezinto kubonisile ukuba ukungcakaza okungekho mthethweni kusaqhubeka kwi-intanethi, ngokungathomalaliyo, kanti nokungavunyelwa kongcakazo lweintanethi alunyanzeliswa ngokunempumelelo.

IBhodi kudala icela ukuba abenzi-mithetho nabenzi-migaqo-nkqubo mabalwenze lube semthethweni ungcakazo lweintanethi, baze balubekela imigaqo. Ngalo lonke ixesha abemi baseMzantsi Afrika bengenazo iindlela ezisemthethweni, abayi kwaphua umthetho nje ngokuthatha inxaxheba kungcakazo olungekho mthethweni, koko baya kuthi kanjalo babe sesichengeni sabadlali abangenanabulungisa, abangabekelwanga migaqo yakulawuleka babe ngabadlali abanokulunga, babuyele kwizinto ezikhunyushwa kuthiwe ziipatron percentages and probity and suitability requirements. Abadlalisi bongcakazo lweintanethi abangenamaphepha-mvume kanjalo abenzi galelo kuqokelelo-mali yephondo, bengatyali nto kanjalo kutyalo entlaweni yabantu olwenziwa ngamashishini. Urhulumente makangapheleli nje ekulweni ungcakazo olungekho mthethweni, esikuxhasayo nathi, koko urhulumente makenze kubekho isicwangciso sophando esicacileyo sokuba afumane ulwazi lokuba alulawule njani ungcakazo lwakwi-intanethi.

IBhodi iyaqhubeka ukwenza amanyathelo amakhulu ekulweni iindawo zongcakazo olungekho mthethweni, incediswa ngamagosa olwenziwo-mthetho afaneleneyo.

IBhodi yathi apha eminyakeni senza kwabakho ubudlelwane obuhle kunye nemibutho efaneleneyo. Ke obo budlelwane benziwa buhle ngakumbi ngoCweyo lwethu lonyaka oluququzelelwa yiyo iBhodi. Nazi iinjingo eziphambili efuna ukuziphumelelisa ke ngolu Cweyo, iBhodi:

- kukunika ulwaziso malunga neempumelelo zeminyaka edluleyo,
- kukuba neengxoxo-mpikiswano malunga neengxaki ezisijonge sonke,
- kukuxoxa ngezicwangciso ekuphakanyiswa zona ezenzelwe unyaka ozayo.

Olu cweyo lonyaka ke lunika iBhodi ithuba lokubulela abantu ngabantu abayincedisileyo ukulwa ungcakazo olungekho mthethweni. Olu cweyo lonyaka nonyaka ke sele lukhulile lwade lwaba yindawana yokukhuphisana phakathi kwezitishi ezahlukeneyo zeeNkonzo ZamaPolisa ZaseMzantsi Afrika, iiSAPS. Ishishini eli e liye linike amabhaso aziziboniso kwabo baye baqhuba kakuhle ngaloo mini.

Nakuba ingeyomfuneko eNtshona Koloni, iBhodi Zongcakazo ZamaPhondo zanikwa inkxaso ekulweni kwazo nongcakazo olungekho mthethweni, ngokuthi kwenziwe kubekho iKomiti Yokubeka Phambili Abanini-mabango. (iStakeholder Priority Committee). Kwakungexesha lentlanaganiso yeQonga Lesizwe Losebenzo-kunye Kwezobuntloa (i National Joint Operational Intelligence Structure, (iNAT JOINTS)). Kwagqitywa ke ukuba ubudlelwane phakathi kwaMagunya Ongcakazo eSizwe nalawo amaPhondo, kunye neeNkonzo Zamapolisa ZaseMzantsi Afrika, neGunya Lotshutshiso Lesizwe (iNational Prosecuting Authority) kunye nabanye abanini-mabango abangenayo, mabuqiniselwe, ukuqinisekisa ukuba ungcakazo olungekho mthethweni lujongwa ngendlela edibeneyo nenentsebenziswano. Kwafunyaniswa ukuba kukho umfunekoyokuseka iKomiti ZePhondo Zokubeka Phambili aBanini-mabango (iiProvincial Stakeholder Priority Committees), ezokwenza kusebenze izigqibo ezinobulumko ezazenziwe yiKomiti Yesizwe Yokubeka Phambili aBanini-mabango (iNational Stakeholder Priority Committee) zokujongana nongcakazo olungekho mthethweni.

Ukuze ixoxe ngongcakazo olungekho mthethweni, iKomiti YePhondo Yokubeka Phambili Abanini-mabango (iKomiti Yabanini-mabango) iya kuba nosihlalo olilungu elivela kwiDirectorate for Priority Crime Investigation (kwiDPCI). Uya kuba kwiwonga lobubhridi, into ke leyo eya kunciphisa le mingeni ekhoyo ngoku ekuphandeni amatyala anxulumene nongcakazo olungekho mthethweni oluququzelelwayo ngabom. IBhodi yaba yinxalenye yekomiti eyayisekwe ngaphambi komyalelo weNATJOINTS, eyayinala malungu: iFLASH, iBhodi, iGunya Lotywala (iLiquor Authority) kunye neMetro Police Vice Squad. Kodwa, ukususela ngeyeNkanga ku-2019, kwasuka kwabonakala ingathi kukho ukuyekeleleka kokungxamiseka kokusekwa kawle Komiti Yobeko-Phambili Lwabanini-mabango YePhondo.

### 2.1.9 IGALELO LOOSOMASHISHINI KUPHULISO LWABANTU

IBhodi ikhuthaza abanini bamaphepha-mvume ukuba benze amagalelo oosomashishini kuphuhliso lwabantu bawase kumaqumrhu angaphelelwayo, axhasa amaphulo afaneleneyo oncedo-bantu.

Ngomnye wemiqathango yokuba nemvume ukuba abanini bamaphepha-mvume kufuneka bechithe isiqingatha esithile semali abayenzayo, basichithele kwiGalelo Loosomashishini Kuphuhliso Lwabantu, kusenzelwa ukuncedeka kowamaqela oluntu aqhutyelwa phakathi kwawo amashishini lawo. Apha ngezantsi kukho ezinye zeendawo zoqwalaselo abaye batyala kuzo abasebenzeli beBhodi:

- EzeMfundo: ukuxhasa uphuhliso lwabantwana besebancinci, ukuphuculwa kwezibalo, nenzululwazi, nezakhono zolwimi, ukuphuhliswa kootitshala nabafundi, nokuxhasa izikolo zabantwana abanemfuno ezikhethekileyo;
- EzeMpilo: ukomeleza ukhathalelo-mpilo oluphambili; nokusebenzela ukuthintela iNtshoIGawu/uGawulayo
- Uphuhliso Lwabantu Olungatshitiyo: ukunika inkxaso kwiimbedlenge, ukuzama iindlela zokuphila ezingatshitiyo; ngokuqeqeshela izakhono nokwenza kubekho imisebenzi, nangokuxhasa ulwakhiwo lwamandla okusebenza, ukuze kuphuhlise amashishini.
- Kulo nyaka siwuphonongayo, amalungu kunye namagoda eBhodi atyelela amaqumrhu alishumi elinambini (ali-12) njengexalenye yoxanduva lweBhodi lokugada, ngokumayelana ke negalelo loosomashishini kuphuhliso lwabantu.

Abanikwa-maphepha-mvume beBhodi batyala imali ezingama-R27 992 238 ezigidi, esenzela igalelo laboshishino ngalo nyaka uphonongwayo.

### 2.1.10 UMPHUMELA WOBHUBHANE OYIKHOVIDI-19

Kwathi akuba uMongameli welizwe lethu ehlabeni lokuba ilizwe eli lethu lisebenzisane kumzamo wokuthoba indunduma nokuthintela ukusasazeka okukhulu kweyayirasi yeKhorona, ngomhla we-15 kweyoKwindla ka-2020, abanini bamaphepha-mvume baseNtshona Koloni bazicingela, basabela kungakhange kubekho kungenelela kweBhodi. Kwathathwa amanyathelo aliqela ahamba umgama ovakalayo kwiindawo ezinamaphepha-mvume, kusenzelwa ukhuseleko lwabantu abahamba kwezo ndawo, njengeyona njongo iphambili. Indlela elayenza ngayo le nto ishishini eli yayiphindwe kabini, ikukuthobela laa migangatho yempilo yayifuneka kwiindawo ezinoshishino, ikuko nokunciphisa imigangatho yokusebenza ukuze kuqinisekise ukhuselo lwabasebenzi abalapha kwiindawo zoshishino kwanoluntu ngokubanzi. Amanyathelo athathwayo ukunyusela phezulu imigangatho yezempilo zaba zezi, phakathi kwezinye:

- Izibulali-ntsholongwane zenziwa zabakho ekungeneni, nangaphakathi ndawo yonke.
- Kwanyuselwa amatyeli okusoloko kucocwa emasangweni ale mizi-mashishini
- Kwaniwak ababsenezi izibullai-zintsholongwane ukuze bahale behamba nazo zikubo ngeli xesha baphangeleyo.
- Iindawo ezixhatshakelwa ngabantu zazifakwa izibulali-ntsholongwane emva kokuba bekukho umququzelelwa ngamnye.
- Kwakunyanzeliswa nokuqelelana kwabantu.

Nanga amanyathelo enziwayo malunga nemigunqo yokwenziwa kwemisebenzi:

- Imitsalo yeentengiso ezaziza kubiza abantu abaninzi inyambalala yabantu zayekiswa.
- Iziganeko nemiboniso eyayiza kwenzeka kwimizi yeeKhasino zamiswa.

- Kwancitshiswa ukuthengiswa kweendywala ngaphakathi kwiikhasino.
- Oomatshini bokungcakaza benziwa bangasebenzi ukuze kubekho ukuqelelana phakathi kwabantu.
- Kwabekwa nemivalo malunga nabantu amabaye kwiziganeko zemidyarho yamahashe.

Akuba uMongameli ebhengeze, ngomhla wama-22 KweyoKwindla ngo-2020, ukuba kuya kubakho uvalo-gingci lwesizwe ukususela ezinzulwini zobusuku ngomhla wama-26 KweyoKwindla ngo-2020, abanini bamaphepha-mvume bashiyeka benexesha elingaphantsi nakwiveki lokuba benze amalungiselelo oku kuvalwa phantse kwento yonke.

Nakuba yayisenokuba yinto evakalayo isizathu sayo, kodwa ke ibe ingamkelekanga, into yokuba iindawo zongcakazo nokubheja zisebenze ngokwamanyathelo ezaziwaqalise kwiveki enye nje egqithileyo, ukwenzela nje ukuba zandise ingeniso phambi kokuvala, ange yenzeke le nto. Abanini zimvume baqhubeka besenza ushishino lwabo ngezi ndlela zempilo nezi ndlela zixininiselayo zokusebenza ezazimiselwe ngokuqinileyo.

Iikhasino ezinamaphepha-mvume zazicwangcisa ukuba zivale usuku lonke ngaphambi kovalo-gingci ukuqinisekisa ukuba iimfuneko zemigaqo nezibonelelo zomthetho malunga nemisebenzi yaselungcakazweni ziyathotyelwa zonke ngokupheleleyo.

IBhodi ke yabona, yaneliseka, ukuba bonke abanini bamaphepha-mvume baseNtshona Koloni babeyithobele ngokuzelelo imivalo yoValo-gingci lwesizwe, ngokuba akukho ndawo yongcakazo yayisebenza. Ishishini eli ke labuya lavula ngowama-29 KweyeSilimela (uJuni) ngo-2020 phantsi kweNqwanqwa Lokuvundla Lesi-3, ngokwemigaqo efaneleneyo eyahlaziywayo.

## 2.1.11 THEKHNOLOJI (UBUXHAKA-XHAKA) NOLWAZISO

IBhodi ineOfisi Yokuphatha kwayo kwangaphakathi, iphatha iThekhnoloji Yolwaziso Noqhakamshelwano (esingayinika oonobumba-gama sithi yiTLQ). IBhodi ke, kunye neeKomiti zayo ezimbini, ezizezi, iKomiti yezeMali neThekhnoloji Yolwaziso, neKomiti yoPhicotho, zinoxanduva lokugada, zigade le Ofisi yokuphatha kweBhodi kwangaphakathi, iphatha iTLQ. Zigada ukuba le Ofisi isebenze ngokunempumelelo (ibe effective), futhi ibe nezinto zonke, iphelelise. Ke iBhodi yathathela kuyo imigqaliselo yeKing IV yokuphatha, yayidibanisa neSikhokeli-ngcinga-kwenza (iFramework) SoRhulumentu (Sokuphatha) esenziwe zezi zinto: izikhokelo zokuphathwa kweTLQ ngamashishini (iGCICT, ngesiNgesi), neZenzo Zokulawula iThekhnoloji Yolwaziso (neCOBIT, ngesiNgesi), kwakunye nezikhokelo zokulawulwa kwezi , okweThekhnoloji Yolwaziso( iTL ngesiXhosa, iIT, ngesiNgesi) nokweThala Lamaseko EThekhnoloji Yolwaziso (iITIL, ngesiNgesi). Zizonke ke ezi ndibanisela zakhe iSikhokeli-ngcinga-kwenza Sokuphatha (okanye SoRhulumentu) ekukho kuso imigaqo-nkqubo, ukwenzeka kwezinto (iiprocessees), iinkqubo-manyathelo (iiprocedures), kunye namaqonga (iistructures).

Iingxelo zangaphakathi zoonyanga-ntathu malunga neThekhnoloji Yolwaziso Noqhakamshelwano (iTLQ ngesiXhosa, iICT ngesiNgesi), nezimalunga nophicotho, zangeniswa kwezi Komiti, ukwenzela ukuqinisekisa ukubanjwa kweentambo okwenzeka nyhani, futhi ngempumelelo, kusenzelwa ukugcina ukhuseleko lwangaphakathi lweThekhnoloji Yolwaziso Noqhakamshelwano (LweTLQ ngesiXhosa, iICT ngesiNgesi). Imingcipheko kunye nokubanjwa kweentambo ezinxulumene nokusebenza kwangaphakathi kweTLQ ngesiXhosa, iICT ngesiNgesi zafakwa kwiNcwadi YeBhodi Yobhaliso Lwemingcipheko. Imigungqo enxulumene neTLQ (iICT ngesiNgesi) yeOfisi yeBhodi zaziye zajongwa ngokwenkqubo yoPhatho LweDesika Yoncedo yasekhaya; yaye iphononongwa qho neveki.

Umhlaba wokuqwalaselwa ophambili weOfisi yeBhodi kwakukudala kubekho isiseko sentshukumo yayo ukuya ekusebenzeni ishishini ngoomatshini. Iye yayenza le nto ngelaa phulo nalaa nkqubo yokusebenza ngoomatshini ngendlela yeintanethi, libizwa ngokuthi yiGenesisi. Injongo-nkulu eyeyokugqibela yayo le nkqubo yeGenesisi kukwenza isebenze ngoomatshinii inkqubo yeBhodi yezenzeko zeshishini zokwenza izicelo zokuba ngumniki-maphepha-mvume. ikwakuko nokudala indawo-ndalo (ienvironment) eluhlaza/engenamaphepha isenzela iOfisi YeBhodi kwakunye nalo ishishini eli longcakazo. Elo phulo laqala ngeyoMsintsi ku-2018, lahambela phambili kakhulu de Isigaba Sokuqala saba siyagqitywa, eseshishini leekhasino, ekupheleni kweyeThupha (uAgasti) ku-2019. Isigaba Sokuqala sasetyenziswa ngokuphumeleleyo ke, yaza yavulelwa inkqubo yokuvela ngoko nangoko {{< the go-live of the system}} ngomhla woku-1 KweyoMsintsi ngo-2019. Uqeqesho lwabasebenzi beshishini leekhasino nabeBhodi YaseNtshona Koloni Yongcakazo Nemidyarho lwenziwa lwagqitywa, ukwenzela ukuba iikhasino zikwazi ukungenisa izicelo ezihamba ngeintanethi zamaphepha-mvume zazo, zizifake kwiqonga elikwi-intanethiukususela kweyoMsintsi ngo-2019. Xa ke kusetyenziswa iGenesisi le, kwabakho iingxaki ekuhlanganwa nazo, ezinjengofikeleleko xa ukwiindawo zomenzisi lowo, kunye neempazamo zobumntu xa kwaliswa iifomu ezintsha ezisekhompyutheni. Njengoko iingxaki zosetyenziso (zeimplementation) zazilindelekile, kwakwenziwe izibonelelo ezaneleyo yiBhodi

kunye nomniki-nkonzo, zokujongana ngokwaneleyo nazo ezi ngxaki zosetyenziso. Isigaba esilandelayo sephulo iGenesis siya kuquka neNdlela-ndlela (iiprocesses) zoelo zimvume ezikhutshwa ngoomatshini, ezihamba ngeintanethi, sele ngoku ezi izezala amashishini: IILPM, neTotalisator NawaBabhejisi.

Iofisi yeBhodi yaqalisa isiza sonxibelelwano ngeintanethi sayo sala maxesha, esihambelana neemo zamva nje zeziza zonxibelelwano zeli xesha. Yasiqalisa ngonyanga-ntathu wesine (wesi-4) wonyaka-mali ka-2019-2020. Injongo yesi siza sonxibelelwano sitsha kukubonelela abatyebile ngendlela entsha nebhetele yokufuna-funa baziqhelanise nezi zinto zilandelayo zeBhodi: isigunyaziso sayo (o.kt. umsebenzi 'ewuphathisiweyo'), iinkonzo zayo, iinkqubo-manyathelo zayo ezimalunga namaphepha-mvume zongcakazo, izalathandlela zayo, uqhakamshelwano neofisi, imigaqo yokwenza imisebenzi yayo, imithetho nemigaqo yeBhodi YaseNtshona Koloni Yongcakazo Nemidyarho, iinkcukacha-manani zongcakazo, nezinye ke.

Ngexesha lovalo-gingci lwesizwe, iOfisi yeBhodi yaxhobisa abasebenzi ngezixhobo ezazifuneka ukuze basebenze besemakhaya. Le nto yayiquka ukuba nako ukufikelela kunxibelelwano lweBhodi nakwiisistim zayo zoveliso ukuze bakwazi ukwenza imisebenzi yabo ngexesha lovalelo-gingci. IMigaqo-nkqubo Yokhuseleko kunye NeSifungo Sokugcina Amahlebo seBhodi, uMgaqo Wokuziphathatha wayo kunye neCandelo le-17 nele-19A oMthetho waseNtshona Koloni Wongcakazo Nemidyarho, 1996, zonke ezi zizinto abaye baxelelwa ngazo bonke abasebenzi beBhodi le, ukuqinisekisa ukuba ulwaziso, neenkukacha-lwaziso (idata) abaya kufikelela kuzo abantu zizinto ezinokhuseleko, nokuba abasebenzi baziphatha ngokwezi zibonelelo, ngexesha lovalelo-gingci.

Ukuhambela phambili kwitheknoloji kwenza ukuba kubekho iindlela ezintsha nezinamda okuvez' into entsha zongcakazo; kunjalo nje kukwanceda nokusibonisa ukuba ukubhejela imidlalo kwi-intanethi yimakethe ekhulayo. Abamiseli-migaqo kufuneka ukuba baqiniseke ukuba baqeqeshekile ngokwaneleyo ukuba babe nako ukujongana neenguqu zetheknoloji, kwakunye nokwanda nokuqhubela phambili ukusetyenziswa kweetheknoloji ezitshintshileyo. La mabakala kukwafuneka kujongwane nawo ngokwenza izilungiso zasemthethweni ukuqinisekisa uhambelwano kunye nezi nguqu zenzekayo ngoku.

## 2.1.12 UKUHAMBA IINKOMFA

IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho, inesigunyaziso sasemthethweni sokuba imisele imigaqo ungcakazo kwiPhondo LaseNtshona Koloni. Ishishini longcakazo lihlala likwimeko yokungaqiniseki, njengoko kumana ukuba kho izinto ezintsha ezivelayo nemidlalo yongcakazo emitsha, netheknoloji entsha kunye nokuqondwa kwemiphumela yayo ebantwini zizinto ezivelayo ezo. Ukuze lumiselwe imigaqo kakuhle ungcakazo, iWCGRB kufuneka ingashiyeki nakwenye yazo ezi nguqu apha kwishishini longcakazo; kufuneka ibe nolwazi nezakhono zonke ezifanelekileyo ukuze ibe nempumelelo ekwenzeni isigunyaziso sayo.

Ukuqaliswa kwezinto ezintsha ukunikana iimbono ezintsha malunga nokumisa imigaqo nokukhusela abangcakazi abanengxaki, ezo zinto zibekwa etafileni kuxoxwe ngazo kwiinkomfa ezimalunga nongcakazo. Iinkomfa zikwangumhlaba otyebileyo wokwakha ubuhlobo kunye noogxa bethu abasuka kwezinye iindawo zolawulo, kunye nezinye iimfundimani, nabeenkukacha-manani zongcakazo nabaniki zinkonzo zixhasayo.

Ngoko ke, amalungu kunye namagosa eBhodi YaseNtshona Koloni Yongcakazo Nemidyarho aya kuzo zane iinkomfa ngalo nyaka uphononongwayo. Iinkcukacha zeenkomfa ezimbini ezikumazwe ngamazwe esakhe saya kuzo zicacisiwe kwiphepha lama-59 ukuya kwelama-69 lale ngxelo

Ezi nkomfa zine sazihambayo nazi:

- **UMbutho Wamazwe Ngamazwe Wabamiseli-Migaqo Bemidlalo (iIAGR)**

Inkomfa ephuzulu yabamiseli-migaqo bongcakazo, emalungu ayo angamaqumrhu omiselo-migaqo kungcakazo asuka kulo lonke ilizwe. Njengenkomfa emalunga nomiselo-migaqo, iqwalasela ikakhulu umiselo-migaqo, imingeni exhaphakileyo kwaneentsombululo. Izihloko zale nkomfa zazijikeleze ungcakazo oluyingxaki, into ekumele ukuba yenziwe ngabanini-mabango, umiselo-migaqo oluvakalelwayo longcakazo, ingxaki yolwaphulo-mthetho oluququzelelwa ngabom kunye nendima yokubhengeza ungcakazo kungcakazo oluyingxaki kwakunye nezixhobo zokuncedisa abangcakazi ukuba bazihlole izimbo zabo zongcakazo bazibekele imida yenkcitho amabangadluli kuo ngokungcakaza, phakathi kwezinye izinto. IWCGRB yafumana ukuqonda-nzulu malunga nokuqonda kwanokunyanga abangcakazi abanengxaki kunye nenkathalo yabanini bamaphepha-mvume ngabo abangcakazi abanengxaki.

- **INKomfa Yemiboniso Yolwenziwo Lwemidlalo Lwelizwe Jikelele kunye Nezi ko Lesizwe Lolwenziwo Lwemidlalo Olunenkathalo (National Centre for Responsible Gaming) (iG2E)**

Le miboniso ibonisa izinto-ezikhoyo zetheknoloji yamva nje zolwenziwo-midlalo kunye nezinto ezintsha ezivelileyo kunye neemveliso zemidlalo zexesha elizayo. IWCGRB iyaqondiswa ngezinto ezizayo, ize ivumele

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ukwenziwa kophuhliso zakhono nokulungelelaniswa kwemithetho ukwenzela ukuxhobisa isimiseli-migaqo silungele ezi zinto-zikhoyo zintsha. Inkomfa le ke yagxininisa ekunyangweni kweenkathazo zongcakazo, nakungcakazo olunenkathalo yaza yanika iWCGRB iingqondo-nzulu kunye neento-zokwena ngazo ukunyusa umgangatho awayo amacebo anobulumko okumisela imigaqo ungcakazo olunenkathalo, isenzela abanini maphepha-mvume baseNtshona Koloni.

- **INKOMFA YEbhodi YONGCAKAZO YESIZWE**

Le nkomfa yayisingethwe yiBhodi Yongcakazo Yesizwe yaseMzantsi Afrika. Kwakuze kuyo abamiseli-migaqo, abaqhubi-mashishini kunye nabaniki-zinkonzo beshishini longcakazo. Injongo yale nkomfa yayikukuzisa izimbo ezizezakutsha nje, ukwenza kubekho usebenziswano, kunye nabanini-mabango kusenzelwa iinjongo-nkulu kunye neziphumezi-njongo ezifanayo zexesha elizayo, ukuvula iqonga lengxoxo-mpikiswano eshushu kunye negxoxo phakathi kwabanini-mabango malunga nomiselo-migaqo, nowiso-mithetho kunye nezenzo zokugqwesa kusenzelwa ungcakazo. IWCGRB yathatha inxaxheba kwiingxoxo zamaqela eengcali nakwezabantu ngabanye ngabanye kunye nabanini-mabango, ezathi ke zayinika ingqondo-nzulu iWCGRB malunga neendlela ekucingwa ngazo ngoku kunye nezinto ezenzekayo ngoku.

- **Iqonga LaseAfrika Labamiseli-Migaqo Bemidlalo (iGaming Regulators Africa Forum, iGRAF)**

Amalungu eli iqonga ngabamiseli-migaqo abaseAfrika iphela. Injongo yayo kukwenza kubekho ukwabelana ngolwazi malunga nezemfundo, nezophando, nezophuhliso lomiselo-migaqo, phakathi kwabalingane baseAfrika abakumiselo-migaqo. Le nkomfa ke yagxininisa kule nto ikhunyushwa kuthiwe yiFourth Industrial Revolution (i-4IR) kunye nemiphumela yayo kwishishini longcakazo laseAfrika, kubhekiswa kuyo njengento-ekhoyo (umdlalo wokungcakaza) kungcakazo kwananjengendlela yengqesho kulo mhlaba womiselo-migaqo. Ngaphezulu, yazama ukwenza kubekho usebenziswano (icollaboration) kwimicimbi yeFIC, neyecrypto currencies, neyokuhlisa kwemali ngomlenze kunye neePlay Management Systems. Ke iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho yazuzisa ingqondo-nzulu kwindlela ekucingwa ngayo ngoku malunga nokumisela-imigaqo ungcakazo phakathi apha eAfrika kunye nemingeni ejamele ishishini lolaseAfrika kwanomiselo-migaqo lwalo.

Ngokuya kwezi nkomfa, amagosa eWCGRB akha amanxibelelwano axabisekileyo kunye nabamiseli-migaqo bongcakazo bamazwe ngamazwe kunye nabanini-mabango eli shishini bamazwe gamazwe, besenzela uphando lwexesha elizayo kwanocobiso.

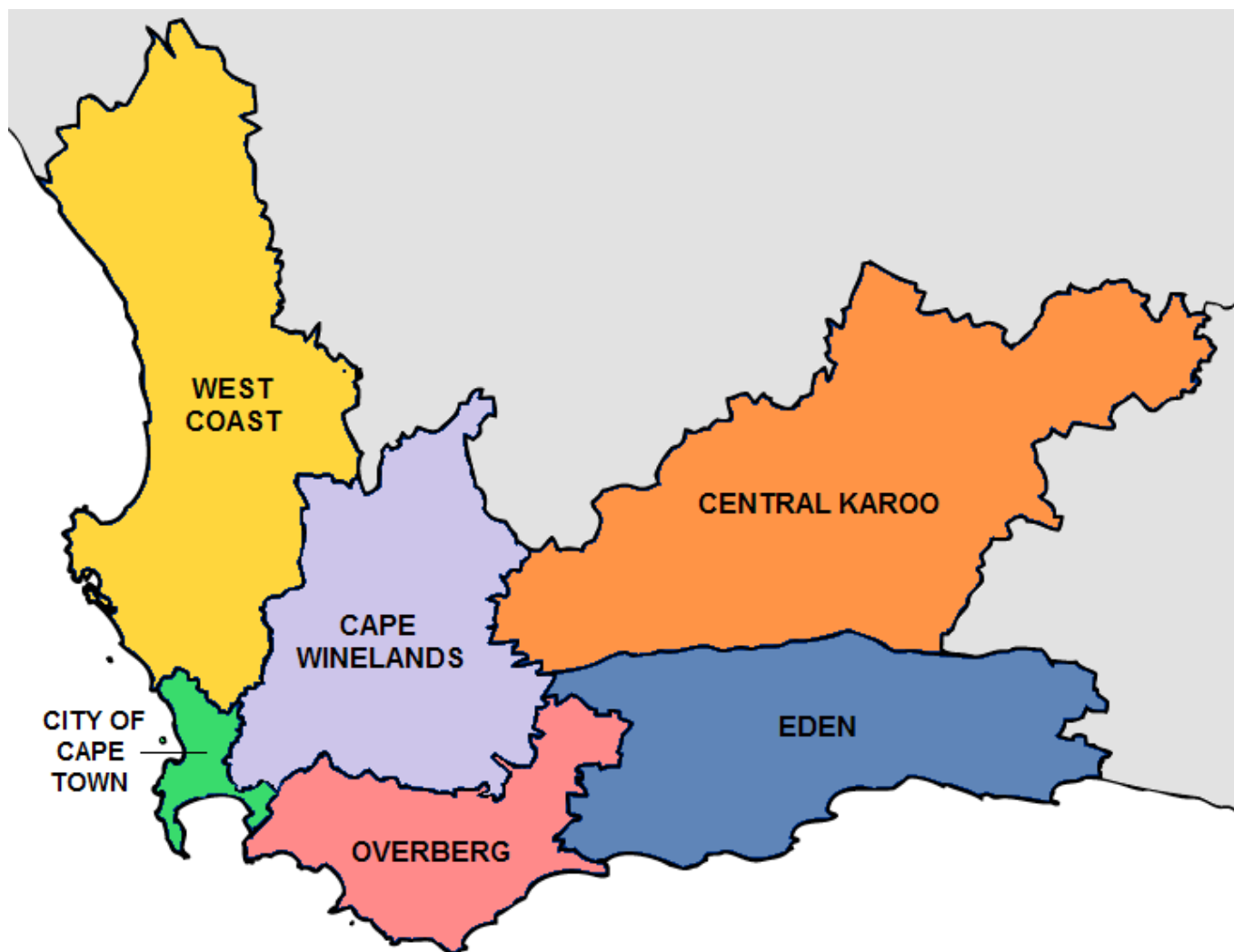
## 2.1.13 UKUXELA EKHULENI UPHATHO LWAMASHISHINI OKUFUNWA NGUMGAQO-KUZIPHATHA OYIKING IV CODE:

Ngokwemimiselo yoMgaqo-kuziphatha iKing IV, iBhodi iyalelwa ukuba ixele ekuhleni izinto ezithile ezimalunga nolawulo (nophatho) lwamashishini. Ingxelo yeBhodi yeKing IV iyafumaneka kwisiza sonxibelelwano seBhodi, apha: [www.wcgrb.co.za](http://www.wcgrb.co.za)

Ukususela ngowama-31 kweyoKwindla ka-2020 ishishini longcakazo nemidyarho elisemthethweni eNtshona Koloni, elizalise wonke lo mhlaba waseNtshona Koloni linezi zinto:

## 2.1.14 SERVICE DELIVERY ENVIRONMENT

Imigungqo Emalunga Neemvume	Umhla Wama-31 Kwindla 2020	Umhla Wama-31 Kwindla 2019
Iikhasino ezinamaphepha-mvume	5	5
Abasebenzisi boomatshini abahlawula inxenye abanamaphepha-mvume	2	2
Ababhejisi abanamaphepha-mvume	43	43
Itotalisator enemvume	1	1
Iindawo zamashishini (iipremises) ezinamaphepha-mvume	664 (Ama-447 eeLPM I-164 lababhejisi, Ama-53 eeTotalisator)	640 (Ama-432 eeLPM, ama-154 ababhejisi, ama-54 eeTotalisator)
Izinto zetheknoloji (iidevices) zongcakazo ezinikelwe amaphepha-mvume	6 940	6 040
Iimvume Zabasebenzi	7 514	7 195



Iindawo Ekwenziwa Kuzo Ungcakazo Ezinamaphepha-mvume

Iindawo Zazo	1 City of Cape Town	2 Eden	3 Cape Winelands	4 Overberg	5 West Coast	6 Central Karoo
Casinos - 5	1	1	1	1	1	0
LPM Sites - 447	299	44	43	22	38	1
Bookmakers - 164	144	7	11	0	2	0
iTotalisator - 53	44	2	4	0	3	0

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Inani lezicelo zamaphepha-mvume ezenziwa kwiBhodi lixhomekeke kubungakanani beemfuno zeshishini eli. Inkqubo yolwenziwo-zicelo yeBhodi ilandela ukukhutshwa kwesimemo sokuba makwenziwe izicelo, okanye iyazenzekela ngaloo ndlela ibekwe ngumthetho. Izicelo zamaphepha-mvume zeekhasino, nezeeroute operator nezeetotalisator, zona zingeniswa kuphela xa ithe yakhupha isimemo iBhodi. Kodwa ezababhejisi neeZeendawo ZeelLPM izicelo zamaphepha-mvume zingeniswa xa kuvela amathuba okushishina amahle. Ke ngoko kunzima ukubhajethela ingeniso yeBhodi ngokuchanekileyo njengoko imithombo yengeniso yeBhodi yona ixhomekeke kwinqanaba lezicelo ezitsha nakweleemvume ezihlaziwayo ngaloo nyaka.

Eli shishini ke lilawulwa ngokwemigaqo kakhulu; ukuze kuqinisekise ukuba abadlali-zindima bayazithobela iimfuneko zokufaneleka ngokomthetho, kukho inkqubo engqingqwa ekuhanjwa ngayo xa kusetyenzwa iindlela zokukhupha amaphepha-mvume, phambi kokuba ikhutshwe imvume. Abanini zimvume bangenisa izicelo zohlaziyo-mvume zonyaka, nezo zicelo ziqale zihlolwe kukhangelwe ukuba lukhona na uthobelo lweemfuneko zokufaneleka ukuba bazinikwe kwakhona ezo mvume.

Nakuba iBhodi iqhubeka ukubeka iliso inyanga nenyanga kwingeniso yemidlalo, kuza kubakho umqwalasela othe kratya weyantluko nezimbo ezifanayo ekwenzekeni kwezinto, ezinokuyinceda ke iBhodi ekuthatheni izigqibo ezisenokuba nempembelelo kwikamva leli shishini. Izimbo ezifanayo bezike zabukekela {<skewed} ngenxa yoValelo-gingci lweKhovidi-19, kufuneka ke ibalwe kukhangelwe umphumela wayo.

Njengokuba itheknoloji iya ikhula ngokukhawuleza, futhi kukho neenguqu ezenzekayo nakwishishini eli, kufuneka ukuze umiselo-migaqo olube nempembelelo luncediswe zizilungiso kuwiso-mithetho. Kodwa ke yinto ende le esenza ukuba simane ukuzifumana sibopheke izandla neenyawo bobu bude bexesha elithathwa zezi zilungiso zomthetho.

## 2.1.14 INGUQU YESINE KWEZOSHISHINO (I-4IR)

Ingxelo eyenziwe liziko eligama lithi: Amacebo Anobulumko Emigaqo-nkqubo Kwezorhwebo Nezoshishino (iTIPS), iyenzela iSebe Leorhwebo Noshishino (elikhunyushwa kuthiwe yiDepartment of Trade and Industry (IDTI)), emalunga neQonga Lelizwe Lezoqoqosho (iWorld Economic Forum) kwaneNguqu Yesine Kwezoshishino (iFourth Industrial Revolution) eMzantsi Afrika icebisa ithi, xa kuguqulelwa esiXhoseni (ingasengawo ke ngoku amazwi ayo athe ngqo): *Esi sigaba sitsha senkqubela kwitheknoloji skhomba phambili kwixesha lokusetyenziswa kobuxhaxhaka obutsha obuziindidi ngeendidi ezinjengezi: iirobhothi, ukwenziwa kwemisebenzi ngoomatshini, ubukrelekrele obenziweyo, itheknoloji yezinto ezincinci (i-nanotechnology) neenzululwazi zezinto zokwenza (ii-materail sciences), zisetyenziswa kumashishini aqhelekileyo kanti nakwamatsha. Le nto kulindeleke ukuba iziguqule kanobom iinkqubo zokuvulwa kwezinto kwixesha elizayo, ize ke ngaloo ndlela ichaphazele ukwenziwa nokusetyenziswa kwamacebo anobulumko ezoshishino exesha elizayo.*<sup>1</sup>

Yathi ke icinga ngale ntetho iBhodi, ibona noku kukhawuleza kwezinto zetheknoloji eveza izinto ezintsha apha kwishishini longcakazo, yenza isigqibo esibubulumko sokwenza izinto zihambe ngeintanethi, nesokusebenza ngoomatshini xa isenza iinkqubo-manyathelo ezimalunga noniko-zimvume. Esi sigqibo sangabom seenzelwa ukungashiyeki kweBhodi kwizinto eziguqukayo, ngokufunekayo, senzela nokunyusela ngentla inkqubo yoshishino eseneza kakuhle, enemiphumela, neyongezwe amandla. Ngokwenene ke eli linyathelo elifuneka ngokubalulekileyo eliya kwicala elinqwenelekayo lobugcisa obukhuliswe amandla, laye liya kwenza isiseko sokuba nemveliso kwezi zishiyekileyo iinkqubo zoshishino zeli qumru. IBhodi kufuneka iziqhelanise neenguquko apha kweli shishini longcakazo, ngokwakwisakhiwo salo nnamabakala aso anobuntsompothi, nangokubhekiselele kwizincedi-kwenza ezingabantu, ukuze ikwazi ukukhulisa ngakumbi amandla ei shishini okwenza.

Ukuze iqiniseke ukuba inamandla okwenza awaneleyo, iBhodi izama ukomelelza amandla ayo okwenza ngezi ndlela: imfundo apho ifuneka khona, uphuhliso lwezakhono oluphuculweyo, amaseko angcono, usebenziswano oluthe kratya kunye nabanini-mabango, nangokuqinisa izikhokeli-ngcinga-kwenza ezithile ezityunjweyo {specific} zomthetho/zomgaqo-nkqubo. Le nto iya kwenziwa ngokuchula ukunyathela ukuze kukhuselwe ngendlela eyiyo iinkcukacha-luphando (idata), kuphuculwe kakuhle ukusetyenzwa kwemicimbi yoniko zimvume, kuhanjiselwe phambili ukubekwa kweliso kuthotyelo, kufanekiswe imigaqo yongcakazo, kwenziwe kubekho imigangatho kwezobugcisa, kukhuselwe ngendlela efanelekileyo uluntu oluthengayo, ize ke ibhodi ifikele ekufezekiseni isigunyaziso sayo esithe ngqo njengommiseli-migaqo.

<sup>1</sup> IQonga Lelizwe Lezoqoqosho neNguqu Yesine Kwezoqoqosh eMzantsi Afrika (Uphando lweziko eligama lithi: Amacebo Anobulumko Emigaqo-nkqubo Kwezorhwebo Nezoshishino (iTIPS) olwenzelwe iSebe Lorhwebo Noshishino (iDepartment of Trade and Industry), KweyeNkanga (NgoNovemba) 2018

## 2.2 INDAWO-NDALO YELI QUMRHU

Ukususela ngowama-31 KweyoKwindla ka-2020, uMphathiswa Wezemali Namathuba Oqoqosho (iMinister of Finance and Economic Opportunities) watyumba isixhenxe (isi-7) sonke amalungu ukuba abe ngamalungu eBhodi. IBhodi yasokoliswa kukusetyenziswa kade kwezizigqibo zayo neziphumo zophando lwayo, okwakubangelwa kukungenelela kwabanini-mabango nezizigqibo zabo. Le nto yabangelwa ukuba iBhodi ingathenjwa ngoku lishishini eli, yalinyelisa igama leBhodi apha eshishinini, into yayibangelwa ukuba iBhodi kusoloko kufuneka ukuba izo kuchaza izinto apha eshishinini.

Ukungaphumeleli ukunyusa amanqwanqwa abasebenzi bezolawulo ababeye bayandisa imisebenzi abayenzayo kwabangela ukuba abo basebenzi bangakuvumi ukwenza nayiphi na ke ngoku imisebenzi engabhalwanga kwiinkcuzo zemisebenzi ababevume zona. Zasuswa ke ezo izinto zokwenziwa kwimisebenzi yabo yemihla ngemihla. Kwafuneka kwenziwe manyathelo wambi ukuze kuqinisekise ukuba loo misebenzi iyenziwa igqitywe. Ukuze iqinisekise ukugqibeka ngokunempumelelo kokwenzeka kwesigunyaziso sayo iBhodi, amalungu ayo kunye nekomiti esisigqeba, kwafuneka bebacine abasebenzi bempompeke ukufuna ukusebenza futhi bempompeke umoya wovuseleleko. Kuyachulumancisa ukwazi ukuba nakuba kwakunjenge, iBhodi yasifezekisa isigunyaziso sayo; kanjalo yazizalisekisa ngempumelelo ezininzi iithegethei zalo nyaka uphononongwayo.

### 2.2.1 INDAWO YEOfISI

Isebe Lezothutho Nemisebenzi Yoluntu (iDepartment of Transport and Public Works, i-DTPW) yathi, iphantsi kokugadwa nguVimba-mali WePhondo (iProvincial Treasury, iPT) yafumana ingqeshiso yeeofisi eyeyeminyaka, ukuze loo ndawo ibe yiOfisi yeBhodi, ngeyeNkanga ku-2018. Zalungiswa ke ezi ofisi zintsha ngokweempawu nemigangatho yoRhulumente waseNtshona Koloni, ukuze zibe ziindawo zokusebenzela. Isebe iDTPW, likunye nomniki-nkonzo, layenza ngokwalo inkqubo yokumaneja iphulo lo gama iWCGRB yona yaba nelizwi malunga malunga nokuma kwazo iiofisi.

Iofisi yeBhodi ke yafuduka ngempumelelo ukuya kumasango ayo amatsha, ingachithanga xesha lininzi, ekupheleni kukaTshaziimpuzi ngo-2019, yaba ke izinciphisile izithintelo ezibekelwe eli qumrhu ngokumalunga nendawoyokuma. Akungenwa lula nagubani ke kula masango matsha, njengoko enokhuseleloko lwemihla yonke, unyaka wonke. Le nto iqinisekisa ukhuseleko lwabasebenzi, nolweemoto nolwezinto zabantu abasebenza apha, ngabanye ngabanye. Le ndawo intsha ke iphakathi naphakathi, nto leyo inceda ukuphepha ingxinano yeemoto endleleni eya kwiiiofisi zeWCGRB neya, iphinde isuke, kwiziza ngeziza zokusebenza. Futhi ke le nto ikwanciphisa nobude bexesha besendleleni abasebenzi, nabenzi-zinto, kunye nabaniki-zinkonzo..

IWCGRB yazilungisa ngaphakathi iiofisi zayo ngonyaka-mali ka-2019-2020 ilungiselela ukuba kubekho indawo eyaneleyo yabasebenzi bayo, kunye namaseko ayo amatsha, kwanokuokumiliswa okutsha kwendawo yokusebenzela. Iiofisi ezi, nakuba kwakungekaziwa nto malunga nobhubhani oqalisayo ngelo xesha, kwathi kanti zona zimiliswe ngendlela ehambelana nemigaqo yeKhovidi-19. Yanceda ke loo nto kuba iOfisi YeBhodi zange kufuneke ukuba yenze lutshintsho kwindlela ezimi ngayo iiofisi.

Ukufunyanwa kwendawo esisigxina yeOfisi YeBhodi ngumba ohlala ukhona kuluhlu lwemiba yokuxoxwa kwiintlangansiso zoonyanga-ntathu zeBhodi kunye noMphathiswa Wezemali Namathuba Oqoqosho. Kufuneka kusekwe iqela labathunywa (itask team) ekukho kulo uVimba-Mali WePhondo, iPT, neDTPW kunye neWCGRB, kwixesha leminyaka emithathu ubuncinci phambi kokuba iphelelwe lixesha le ngqeshiso ikhoyo, ukuze kubekho ixesha elaneleyo lokuba iDTPW ifumane indawo esisigxina yeOfisi yeBhodi.

### 2.2.2 ISAKHIWO SELI QUMRHU

Ekusabeleni kwizicelo zeshishini eli, nakwimfuneko yokuba kwandiswe iindidi zemidlalo yongcakazo (engafumanekiyo ngokwangoku eNtshona Koloni) ukutyebisa imithombo yengeniso, kwimizamo yeBhodi yokuba ide ibe nokuzimela-ngokwayo, kukhe kwathethwa ngokuqalisa iziseko zokumisela uDidi luka-B noluka-C lweziza zoomatshini abahlawula ngokuyinxenye, iiLPM, . nemidlalwana yeBingo, kwaneehambo zamazwe ngamazwe (ii-International Junkets) ukuba zifakwe kungekudala kwixesha elizayo. Le nto iya kuba nomphumela kwesi sakhiwo sequmrhu sikhoyo ngoku ngokuba lo mkhosi ukhoyo wabasebenzi usenokungabi ngowaneleyo ukujongana neemfuno ezinyanzelekileyo (iidemands) okanye imiqodi eyongezelelekileyo yezicelo kunye kunye nemisebenzi yophando eya kufuneka ukuqinisekisa ukuba iBhodi iphendula ngexesha futhi ngendlela eyenza kakuhle.

Malunga nezincedisikwenza ezisenokufuneka, iBhodi izimisele ukwenza uphando lwangaphakathi oludibene nophononongo loKumila KweQumrhu (iOrganisational Design review) ukuqikelela iimfuno ezifunekayo phambi kokuba kungeniswe loo midlalo yongcakazo yongeziweyo. Makuqatshelwe ukuba esi sikhoyo isakhiwo esidibene nezi sele zinamaphepha-mvume iindawo, siye sahlala asahambela ndawo , nakuba eli likhoyo linamaphepha-mvume ishishini lisanda unyaka nonyaka, ngakumbi kweli cala loshishino lweeLPM, nakolwaBabhejisi.

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IBhodi sele iwathathile amanyathelo afunekayo ukuya kwindawo-ndalo eluhlaza/engasebenzisi maphepha ngokuba iqalise umnyango okwi-intanethi apho kufakwa khona izicelo zamaphepha-mvume. Ukuqaliswa kwale nkqubo akuyisusi imfuneko yabasebenzi abangabantu. Kaloku inkqubo yophando iseyindawo enkulu yokuqwalaselwa lisebe, ukuze kunikwe iingcebiso zokuba zivunywe na okanye zingavunywa izicelo ezingenileyo. Indawo ekukuphela kwayo ukuchaphazeleka kakhulu kukusebenza ngeintanethi yile kaMabhalana weOfisi Yobhaliso (ekaRegistry Clerk), kodwa okwangoku, le ndawo inemisebenzi engaphezulu lee kokwamkela uze ubahlise izicelo; ngoko ke akukho sithuba senziwe saba sesingasafunekiyo. Ukuhlungana neenzima zasekuqaleni (ngaphakathi nagaphandle) mayela nokusuka kwindawo-ndalo eqhele ukusebenza ngamaphepha ukuya kwesebenza ngeintanethi ngoku, kuhlala kuyeyona nto ibekwe esweni, lawulwe ngokufaneleneyo.

## 2.2.3 IMPILO EMSEBENZINI KUNYE NAMANYATHELO OKHUSELEKO

Ukuzama ukuthobela iMigaqo eyakhutshwa ngowemimiselo yoMthetho wama-2002 Wolawulo Lweentlekele (iDsiaster management Act, 2002) noMthetho Wempilo Nokhuselkeko Emsebenzini, 1993, kunye noMyalelo owakhutshwa nguMphathiswa Wezengqesho Nabasebenzi, iBhodi yathatha amanyathelo akhethekileyo ukunciphisa ukubekeka kwabasebenzi esichengeni sokusuleleka yiKhowidi-19. Nanga:

- Ukumiswa kwazo zonke iimvavanyo ezisezindaweni zomsebenzi, nayo yonke imisebenzi efuna ukuhlungana kwabantu ubuso ngobuso;
- Ukufumana izizbulali-ntsholongwane zezandla, nezicheme (iimaski), nezikhuseli-buso, nezixilongi-bushushu, ukwenzela ukubeka iliso nokukhusela ababasebenzi bangabekeki esichengeni seKhowidi-19;
- Ukunciphisa inani labaqeshwa abasemsebenzini
- Ukunciphisa inani labaqeshwa emsebezini ngokutshintshisana ngeemini zokuza, nangokwenza amalungiselelo okusebenzela kude, ukwenzela ukuba kuzokuba lula ukuqelelana nokwenzela ukuphungula ukuxinana ezintweni zokuhamba zikawonke-wonke nasemsebenzini;
- Izitishi zomsebenzi ezivalekileyo, apho kukho uvikelo olwaneleyo ngezikrini;
- Ukuthintela usuleleko kuzo zonke iindawo ekusetyenzelwa phezu kwazo nezixhobo zokusebenza phambikokuba kubuyelweemsebenzini;
- Ukuhlalela ukucoca iindawo eziphathwa okanye zibanjwe qho; kanjalo
- Nokuseka iKomiti YeMpilo Nokhuseleko Emsebenzini esebenza kakuhle, enabameli abanikwe ulwazi olufunekayo.

## 2.2.4 UQEQESHO NOPHULISO

Into eyayiphambili kwinkqubo yokukhulisa izakhono yaba kukwenza uphicotho lwezakhono, olwalusenzelwa ukufumanisa izakhono ezishotayo, nokuba iqumrhu eli liya kuyilungisa njani loo nto ngoqeqesho nangophuhliso. IBhodi yatyalala nasekuqeqesheni abasenzenzi bayo baqeqeshelwe ukusebenza kwiqonga elikwi-intanethi, kusenzelwa ukungeniswa kwezicelo zamaphepha-mvume. Ukuba ukwandiswa kwemidlalo yongcakazo kuyaphumelela, elaa qonga (iGenesisi) kungafuneka landiswe/lifakelwe izinto ezintsha, futhi kuqeqeshwe abantu abaqalayo ukuyisebenzisa (abenzi-zicelo) njengoko iya kungabi liqonga elisetyenziswa ngelo xesha kuphela. IBhodi inika amaphepha-mvume qho ngonyaka, yiyo ke loo nto izicelo zokuhlaziya kufuneka nazo zifakwe ngalo eli qonga. Le nkqubo ke inamandla okutshintsha, xa kuthe kwafuneka ukubaiphuhlise ngakumbi, kya kwenziwa izicelo zokuba yenjwenjalo.

Njengokuba indawo-ndalo yongcakazo iguquka, akunakulindelekaka ukuba amalungu eBhodi asuke abe nalo ulwazi olufunekayo kuba babe nako ukwenza izigqibo malunga nale ndawo-ndalo itshintshayo. Kungoko kufunekayo ukuba abasebenzi beWCGRB kwanayo iBhodi bongezelwe izakhono ukuze bakwazi ukusifezekisa kakuhle isigunyaziso sabo. Ukuyenza ke le nto, amalungu eBhodi aye abhalisa kwiZiko LabaLawuli (i-Institute of Directors) ukuqinisekisa ubukho bezakhono ezifunekayo nezokukhetha ubulungisa (iethics) kubantu abakulawulo apha kumashishini. Ngaphezulu, kusetyenziswa neendibano zokufundisa neenkomfa ezikwi-intanethi, ukuze bahlale belufumana ulwazi olukhoyo ngoku malunga nongcakazo kunye nezimbo zomimiselo-migaqo nezenzo ezinokugqwesa malunga nongcakazo olunenkathalo.

## 2.3 UKWENZIWA KWEMIGAQO-NKQUBO EPHAMBILI KUNYE NOTSHINTSHO OLUPHAMBILI LWEMTHETHO

UMongameli waseMzantsi Afrika wabhengeza imo yoNxunguphalo Lwesizwe ngomwe-15 KweyoKwindla ngo-2020, emva kokuba ivayirasi yeKhorona yaygqabhukile eMzantsi Afrika. Amanyathelo awaye ebekiwe zange akuvalele ukukhula kwamanani ababemana ukuqinisekiswa ukuba banaye lo bhuhani uyiKhowidi-19. Ngenxa yoko, uMongameli wabhengeza uvalalo-gingci lwesizwe lweentsuku ezingamashumi amabini ananye, ukususela ezinzulwini zobusuku ngomhla wama-26 kweyoKwindla ku-2020. Emva kokuba loo manyathelo ehloliwe, uMongameli wamisela olunye uvalalo-gingci olwaluya kuphela ngowama-30 kuTshaziimpuzi ka-2020. Kwathi kwakubhengezwa uvalalo-gingci lwesizwe, ishishini longcakazo layeka ukusebenza ngowama-26 kweyoKwindla ngo-2020 lade laya kuqalisa kwakhona ngeyeKhala ngo-2020. Umdlalo wokungcakaza, wokubheja ngamaqonga ekuphendulwanayo nawo, okt. ukubheja okukwi-intanethi nokubheja okwenziwa ezifowunini, njl, kwaqhubeka ukwenzeka nangeli xesha lovalalo-gingci.

Iziphumo zovalo-gingci lwesizwe kwiindlela zokusebenza kweBhodi nokweshishini eli zaba zezi zilandelayo, ikakhulu: Inxowa-mali eqokelelelwa urhulumente wePhondo LaseNtshona Koloni (ifiscus) yalahlekelwa ziirhafu zongcakazo;

- Ishishini longcakazo (ngaphandle kokubheja okwenziwa ngeintanethi) lalahlekelwa yingeniso, kunye nemigungqo yokushishina ke ngoko;
- Iindawo zoshishino ezingenangeniso kakuhle zaba semngciphekweni wokuvalwa kuba zingakwazi ukuhlangabezana namatyala;
- Ukufudukela kwabangcakazi kwi-intanethi njengoko bebona amathuba apho ngexesha lovalelo-gingci;
- Izicelo ezitsha zamaphepha-mvume azisetyenzwa;
- Ukulibaziseka kwengeniso eza kwiWCGRB kuba abanini-mizi yongcakazo bengenazingxowa-mali zokukhupha iintlawulelo ezifunekayo kwangexesha; kanjalo
- Ishishini lenza iziphakamiso ezicela abamiseli-migaqo ukuba bazame ukunyenya eminye yemiqathango yofumano-mvume, nezinye zeemali ezizizibophelelo, kunye neentlawulelo ekfuneka zikhutshiwe.

### 2.3.1 AMATYALA EENKUNDLA

Ishishini longcakazo limangaleleka lula, nakaninzi, nto leyo ibangela ukuba iigqibo kunye nezenzo zeBhodi zimane ziphikiswa ngomthetho; loo nto isenziwa kukuba abanini bamaphepha-mvume, nabanye abanezinye iindima, bezama ukulungiselela imeko yabo yezozoqosho. Ezinye izimangalo zenzelwa ukulungelwa koluntu, okanye zezifuna ukuba kubekho ukucaciselwa ngokomthetho apho iBhodi kunye nomnini mvume othile negavisani malunga nento ethethwa ngumthetho. Kwiimeko ezinjalo ke, bobabini aba badla ngokuvumelana ukuba indlela elungileyo yesisombululo kukufumana uluvo lomthetho. Njengommiseli-migaqo, iBhodi iqwalasela imiba echaphazela uluntu ebanzana kunokujonga kuphela eyorhwebo kuphela. Le nto iyenza iBhodi ikwazi ukulungisa ibhajethi eyaneleyo elungiselelwe izimangalo, ikwazi nokusebenzisa ixesha elivakalayo ekuthatheni inxaxheba kwezo nkqubo zomthetho. Umqhubi khasino othile wafaka isicelo soLuvo Lomthetho, apho aBaphenduli yaye iyiBhodi kunye noMphathiswa Wezemali wePhondo laseNtshona Koloni. Waye esithi amatyala eMidlalo Efelefele (evunyelwa abangcakazi), akayonxalenye “yokuhla” xa kubalwa ingeniso epheleleyo elungelelanisiweyo, futhi akayonxalenye yengeniso erhafelwayo ngokweCandelo 64 loMthetho ofundwa kunye neShedyuli III. Ngaphezu koko, mazibuyiswe zonke iirhafu ezihlawulwe zagqithisa okanye zisetyenziselwe ukuhlawula iirhafu ezizayo ekuza kufuneka azibhatale uMenzi-sicelo. Isigwebo sawiswa ngowama-29 kuTshaziimpuzi ngo-2020, kugwetyelwa uMmangali lowo. Inkundla yathi amatyala eMidlalo Efelefele akayonxalenye “yokuhla” xa kubalwa ingeniso epheleleyo elungelelanisiweyo, futhi akayonxalenye yengeniso erhafelwayo ngokweCandelo 64 loMthetho ofundwa kunye neShedyuli III. IBhodi yayalelwa ukuba ezo rhafu zazibhatalwe kwagqithiswa izisebenzisele iirhafu zongcakazo ezizayo ekuza kufuneka azikhuphe uMenzi-sicelo ngokwemimiselo yeCandelo 64 loMthetho. IBhodi kunye noMphathiswa bafake elowo iSicelo Sokubhena; ke ukuhlalwa kwezi zicelo zokuvunyelwa ukubhena kubhaliselwe ukuhlalwa, kodwa umhla useza kubuya waziswe.

Ukumangalelwa emthethweni kwegunya leBhodi lokumisela imiqathango yokwenza ukuba kufezekiswe uxhobiso olubanzi kuke kwaxoxwa ngako keiNkundla Ephezulu YaseNtshona Koloni, saza isigwebo sawiswa ngomhla we-11 KweyoMngaDngo-2019, kwagwetyelwa iBhodi. INkundla yathi iBhodi inalo igunya lokumisela imiqondiso kubanini zimvume abakhoyo ngoku, ayizange ilisebenzise ngokungenanceba igunya layo xa igqiba kwelokumisela laa mqathango uphikiswayo, yaye ayizange yenze nnto inzima ukwenzeka, okanye into engacingisiswanga xa yayimisela laa mqathango uphikiswayo ngoku kwelo tyala. Esaa Sicelo sokujongwa-kwakhona sachithwa, neendleko yazezommangali. Kodwa ke aBenzi-sicelo bafaka iSicelo Semvume Yokubhena kwiNkundla Engentla Yezibheno, ngowama-30 KweyoMqungu ngo-2020. Ke iBhodi isalindele ukuva umhla obekiweyo wokuchotshelwa kwaloo mcimbi.

UMbutho Weekhasino WaseMzantsi Afrika, othethela ukulungelwa kwabaqhubi beekhasino bedibene, uyayichasa imidlalo yongcakazo (iiofferings) yaBabhejisi neyeZibali-zongcakazo ebhejisa ngemidlalwana enobukhasino (“casino-style”), njengezinto ezingekho mthethweni, eizkwngahambisani noMgaqo-siseko. Lo mcimbi waphikiswa liqela laBabhejisi (aBenzi-zincwadi) kulo lonke eli. UMbutho Weekhasino sele ke walirhoxisa elo tyala. Into ethetha ukuthi iNkundla ayiyi kuba sathetha nto ngaloo mcimbi.

### 2.3.2 IIMEKO ZOMTHETHO OKHOYO NGOKU

Kwakhe kwakho ucebiso-lwaziso (ibriefing) lusenziwa liSebe Lorhwebo Noshishino, ngowe-16 KweyeKhala ngo-2019, lusenziwa phambi kwala maqonga: iBhunga Lesizwe LamaPhondo (iNational Council of Provinces), iSebe Lorhwebo Noshishino (iTrade and Industry), UPhuhliso Lwezozoqosho (iEconomic Development), UPhuhliso Lwamashishini Amancinci (iSmall Business Development), uKhenketho (iTourism), INgqesho Nabasebenzi (iEmployment and Labour). Lwalumalunga noMthetho-sihlomelo Oyilwayo Wolungiso LoMthetho Wesizwe Wongcakazo (iDraft National Gambling Act Amendment Bill). Umhlaba walo Mthetho-sihlomelo wancitshiswa nje kakhulu wamncinci kunomhlaba walowa wawupapashwe ekuqaleni kusenzelwa ukuba abantu bahlomle kuwo. Xa kwakuxoxwa ngawo kwindlu yowiso-mithetho, lo Mthetho-sihlomelo kwaqwalaselwa ulwakhiwo-kutsha lweBhodi Yesizwe Yongcakazo, ukuxandiswa kwenkqubo enkulu (central) yesizwe yolawulo ehamba ngeintanethi { electronic} isiwe kwezinye

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iindlela zongcakazo; kwathethwa ke nangemiba yophatho echaphazela iBhunga Lesizwe Lemigaqo-nkqubo. Lo Mthetho-sihlomelo awuzange uphunyezwe ngexeha lePalamente Yesihlanu, nakuba sele uzihambe zonke iinkqubo ezifunekayo; ngoko ke waphelwa ngokweMithetho YePalamente. Umcimbi wokuvuselelwa kweMithetho-sihloelo wawuye wajongwa ngooNobhala bazo zombini iZindlu ZePalamente, waza wavuselelwa ngowe-17 KweyeDwarha ngo-2019 liBhunga Lesizwe LamaPhondo. Unanamhlanje awukapasiswa lo Mthetho-sihlomelo.

IMigaqo Yongcakazo Nemidyarho YaseNtshona Koloni (liNtlawulelo Neendleko 2016) yalungiswa ngowama-25 KweyoKwindla ngo-2020 ukuhlangabezana nokwanda neendleko zokwanda kwamaxabiso kwiintlawulelo zezicelo zomthetho, nezamaphepha-mvume, nezophando. Ezi ntlawulelo ziyanyuswa qho ngonyaka kulungelelaniswa nonyuko-maxabiso.

IMigaqo Yongcakazo Nemidyarho YaseNtshona Koloni (liNtlawulelo Neendleko 2016), ULungiso Lwesibini Oluyilwayo, 2020 lwapapashwa ukuze kuhlomlwe ngalo ngomhla wesi-8 KuCanzibe ngo-2020. Lna lumisela iNtlawulelo Yolwenziwo-sicelo sokulungiswa kwemvume yomqhubi khasino xa efuna ukufuduka.

UMthetho-sihlomelo Wolungiso Oyilwayo Weshumi Elinethoba (We-19) WaseNtshona Koloni Wongcakazo Nemidyarho, 2018 (Draft Western Cape Nineteenth Gambling and Racing Amendment Bill, 2018) waqala ukupapashwa ukuze kuhlomlwe kuwo ngowama-28 KweyoMdumba ngo-2018. Lo Mthetho-sihlomelo ke wabuya wapapashwa ngowesi-2 kuCanzibe ngo-2019, umhlaba wawo (its scope) sowuphungulwe waba ngojongene nentlawulelo yasemhethweni emiselwe abanini bamaphepha-mvume abangaBaqhubi weRoute naBaqhubi Khasino. UMthetho-sihlomelo Wolungiso Oyilwayo Weshumi Elinethoba (We-19) Wongcakazo Nemidyarho wapapashelwa ukuba kuhlomlwe kuwo ngowama-24 KuTshaziimpuzi ngo-2020. Kwacelwa ukuba imihlomlo ingeniswe isiwe kwiKomiti Ehlala Ikho Yezemali, Namathuba Oqoqosho, Nezokhenketho ngowama-29 kuCanzibe ka-2020. Ezi ntlawulelo ikakhulu zithatha indawo yeentlawulelo ezaziye zaphelwa ngokomvalo othi makungagqithwa kwiminyaka eli-10 omiselwe kuMthetho. Xa ezi ntlawulelo zingokomthetho zithe zafakwa emhethweni, loo nto iya kuxhasa isiphumezi-njongo seBhodi sokufuna ukuba izimele ngokwayo malunga neemfuno zayo zebhaji. IWCGRB yayame kuVimba WePhondo LaseNtshona Koloni (iWCPT) ukuba enze isiphakamiso somthetho sokuba kuvunyelwe iinguqu kwindlela yayo yokufumana ingeniso.

IBhodi yafumana isimemo esiyileta eyayivela kwiKomiti Ehlala Ikho Yezemali, Namathuba Oqoqosho, Nezokhenketho yePalamente YaseNtshona Koloni {Western Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism} ngowama-25 kweyeSilimela ku-2020 ukuba ingenise imihlomlo ungadlulanga owama-31 kweyeKhala ngo-2020 kulo Mthetho-sihlomelo Wolungiso Oyilwayo We-19 WaseNtshona Koloni Wongcakazo Nemidyarho, 2020. IBhodi emva koko yamenywa ukuba iyo kuwuthethela ngomlomo ke ngoku lo Mthetho-sihlomelo Wolungiso, kwiKomiti Ehlala Ikho, iye ngowe-9 kweyoMsintsi ku-2020.

Lo Mthetho-sihlomelo Wolungiso Oyilwayo Wama-20 WaseNtshona Koloni Wongcakazo Nemidyarho, 2020 kunye noMthetho-sihlomelo Wolungiso Oyilwayo Wama-21 WaseNtshona Koloni Wongcakazo Nemidyarho, 2020 yapapashelwa ukuba abantu bahlomle kuyo, ipapashwa ngowesi-8 kuCanzibe ngo-2020. Izilungiso ezazikuMthetho-sihlomelo Wolungiso Oyilwayo Wama-20 WaseNtshona Koloni Wongcakazo Nemidyarho, ikakhulu, zivumela ukufuduswa kwekhasino, zikwathetha ngemiba eneenkcukacha ezimalunga nokulungiswa kweemvume. Izilungiso kuMthetho-sihlomelo Wolungiso Oyilwayo Wama-21 WaseNtshona Koloni Wongcakazo Nemidyarho, ikakhulu, ixela irhafu yelungelo elilodwa leeKhasino, kunye nerhafu yethuba loqoqosho, ehambelana nokufuduka kwekhasino.

### 3. INJONGO-NKULU EHAMBELANA NEZIPHUMO EZINOBULUMKO (STRATEGIC OUTCOME ORIENTATED GOAL)

ISicwangciso Esinobulumko siqwalasela iinjongo-nkulu ezihambelana neziphumo ezinobulumko, ezaloo nto-izimeleyo xa iyonke, kunye neziphumezi-njongo ezisekelwe ummandla ngamnye omkhulu ezimisele ukusa iinkonzo kuwo; yonke loo nto ingqalaniswe kakuhle kunye neeprogramu zeebhajethi zayo kwakunye nazo neeprogramana (iisub-programmes) zebhajethi yayo.

<b>Injongo-nkulu Enobulumko</b>	Ukuqinisekisa ukuba iBhodi, njengoko izamana nezisgunyaziso sayo, esimalunga nomiselo-migaqo lweshishini longcakazo, iyila ize isebenzise isakhiwo sayo, nezincedisi-kwenza zayo, kunye neenkqubeko zayo, ngendlela eya kuyinceda ukuba yenze imisebenzi emele yona kakuhle, nangokuphumeleleyo.
<b>Uhambelo-phambili</b>	IBhodi imisela imigaqo ungcakazo kwiPhondo ukuqinisekisa ukuba kweli shishini akukho lwaphulo lwemithetho, nokuthi imigungqo yabantu abanamaphepha-mvume ibazisela eyona iphezulu inzuzo, nokuthi loo migungqo ibe yenokulunga nagkumbi kubaxumi-mashishini (iipatrons). Nokuthi abantu abasesichengeni bafumana ukhuselo olufaneleneyo. Xa izifikelela ezi njongo-nkulu, iBhodi iya kulondoloza, iphuhlise ngakumbi, elihlonipheke apha elizweni lethu, kanti nakumazwe ngamazwe.

### 4. ULWAZISO NGOKWENZIWA KOMSEBENZI NGOKWEEPGRAMU

#### 4.1 IProgramu 1:IBhodi Kunye Nolawulo

##### Injongo YeProgramu

Ukulawula nokumisela imigaqo ungcakazo ungcakazo kwiPhondo LaseNtshona Koloni.

##### Inkcazo YeProgramu

Ukukhomba iindlela ezinobulumko nokunika iBhodi nabanini-mabango iinkonzo ezixhasayo ezisemgangathweni.

##### Isiphumezi-njongo Esinobulumko

- Ukukhokela nokugada ekwenziweni kwayo yonke imisebenzi yeBhodi ukuze kuqinisekiswa ukuba ulawulo lwenzeka kakuhle (efficiently) nangempumelelo (effectively).
- Ukwenza ukuba kubekho ulawulo olunempumelelo, nolwenzeka kakuhle, lwayo yonke imisebenzi yeOfisi yeBhodi.
- Ukwenza ukuba kubekho inkonzo exhasa ngokucebisa kwezomthetho, neenkonzo zophando ezixhasa iBhodi neOfisi yayo.
- Ukuncedisa iBhodi ekuqinisekiseni ukuba iyazithobela iZenzo Zokugqwesa zokuphatha abasebenzi (zakwaHR), nasekukwazini ukugcina umkhosi wabasebenzi onezakhono ezifanelekileyo.
- Ukuphonononga yonke imigaqo-nkqubo yeADFIN neenkqubo-manyathelo zayo ukuze kubonwe ezisafaneleneyo nezisenokuba nempumelelo, kuze kuthi izincedisi-kwenza ezikhoyo setyenziselwe injongo yale migaqo-nkqubo ezinto ezifanele ukwenziwa ngelo xesha.

##### Ulwakheko Lweprogramu

Iprogram evunyiweyo inaMalungu eBhodi asixhenxe, neGosa LesiGqeba Eliyintloko (uCEO), uMphathi Wezomthetho, kunye naba: uMncedisi Onoqeqeshelo-msebenzi: kwiiNkonzo Zomthetho (iProfessional Assistant: Legal Services), iGosa Eliyintloko Kwezemali (uCFO), iGosa Elikhulu Kwezemali (the Senior Financial Officer), iGosa Elikhulu Kwezolawulo (the Senior Administration Officer), uMphathi Wezabasebenzi (uHuman Resource Manager), uMlawuli: Wezabasebenzi (uAdministrator: HR), uNobhala WeBhodi (the Board Secretary) kunye nabasebenzi abavunyiweyo abalishumi (abali-10).

Ulwakhiwo Lwale programu ke lunezi zahlulwana zilandelayo:

- ISahlulwana-Programu 1.1: IBhodi
- ISahlulwana-Programu 1.2: ISigqeba
- ISahlulwana-Programu 1.2.1: IiNkonzo Zomthetho
- ISahlulwana-Programu 1.2.2: Abasebenzi
- ISahlulwana-Programu 1.3: EzoLawulo NezeMali

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

**Iziphumezi-njongo ezinobulumko, izibonisi kwenza, amathagethi acwangiselweyo, kunye nezinto ngqo ezenziweyo (actual achievements)**

IBhodi yabeka amaphece-phemana olwaziso kwiindawo ezingamaqonga oluntu olunguwonke-wonke. Kula maphece-phemana iBhodi yazisa uluntu ngokubanzi ngendima yayo, nangoncedo ekwaziyo ukulunika abantu iBhodi le. Ikwabuza ke nemibuzo efuna ukwazi ukuba zinto zini ezilungcakazo olungekho mthethweni. IBhodi ikwaqhubile ngamaphulo okuqondisa, ewenzela ukwazisa uwonke-wonke kwanamaziko oluntu ngomsebenzi ewuphathisiweyo, isigunyaziso sayo (imandate yayo), kwanangeengozi ezinxulumene nokuthabatheka gqitha lungcakazo, nangongcakazo olungekho mthethweni. Amaphulo okwenza le nto yaba ngala: ukuya ezikolweni, ukubakho kwiintlanganiso zokwazisa abantu basekuhlaleni nezoeqeqesho, nangokusebenzisana namapolisa (iSAPS).

## ISahlulwana SeProgramu 1.1: IBhodi

### ISiphumezi-njongo

ISahlulwana SeProgramu 1.1: IBhodi					
ISibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifizekisiweyo 2018/19	Ithagethi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifizekisiweyo 2019/20	Ukushenxa kwithagethi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leentlanganiso ekuthathwakuzo izigqibo, kuqwalaselwe nezicelo zamaphepha-mvume.	14	15	16	+1	Intlanganiso yexeshana yeBhodi ngowe-13 Kwindl '20, yokujongana nokubakho kweendlela ezintsha zongcakazo eNtsh. Kol.

Izibonisi kwenziwa eziphambili namathagethi azo nezinto ezenziweyo kanye-kanye

ISahlulwana SeProgramu 1.1:IBhodi							
Isibonisi kwenziwa	Izinto Ngqo Ezi-fezekisiweyo 2016/17	Izinto Ngqo Ezi-fezekisiweyo 2017/18	Izinto Ngqo Ezi-fezekisiweyo 2018/19	Ithagethi Eli-cwangcisiweyo 2019/20	Izinto Ngqo Ezi-fezekisiweyo 2019/20	Ukushenxa Kwithagethi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leentlanganiso lokufezekisa isigunyaziso somthetho.	49	49	44	42	49	+7	<p>Kwabakho iintlanganiso zexeshana ezisixhenxe:</p> <ul style="list-style-type: none"> <li>• Eyexeshana yeKom yeFin &amp; IT ngowama-23 Khala '19, ukuza kujongana neNgxelo yeAFS, neyoLawulo LweAGSA, kunye neNgxelo engumqalwa YoPhicotho Lwangaphandle.</li> <li>• Intlanganiso yexeshana yeBhodi ngowama-30 Khala , ukuza kujongana neNgxelo yeAFS, neyoLawulo LweAGSA, kunye neNgxelo engumqalwa YoPhicotho Lwangaphandle.</li> <li>• Intlanganiso yexeshana yeBhodi ngowesi-6 Thupha'19 neKhomishini Yesizwe YeLotho.</li> <li>• Eyexeshana yeKom YoPhicotho kowe-10 Msintsi '19, yokuthetha ngoCweyo Kwezemingcipheko.</li> <li>• Eyexeshana yeKom yeeLPM ngowe-17 Dwarha'19 ukujongana nemicimbi yePDI neNiveus abalonolozeli beVukani.</li> <li>• Eyexeshana yeKom Yeekhasino ngowe-12 Mdumba '20, kunye ne-Empower-co, ukujongana nemiba ye-MOI.</li> <li>• Eyexeshana yeBhodi ngowama-13 Kwindla 2020, yokujongana nokuthetha ngeefomu ezintsha zongcakazo eNtsh. Koloni.</li> </ul>

**Icebo elinobulumko Lokoyisa iindawo zokusilela ekwenzeni**  
Azikho iindawo zokusilela ekwenzeni.

**Iinguqu kumathagethi acwangcisiweyo**  
Akuzange kubekho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/20.

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

## ISahlulwana-Programu esingu-1.2: Isigqeba

### Isiphumezi-njongo

ISahlulwana-Programu esingu-1.2: Isigqeba					
Isibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithageathi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani lamangenelelo ukuze kwandiswe ukuqonda kwabantu iBhodi.	4	4	4	-	Akubangakho

### Izibonisi kwenziwa eziphambili namathageathi azo kunye nezinto ezenziweyo kanye-kanye

ISahlulwana-Programu esingu-1.2: Isigqeba							
Isibonisi kwenziwa	Izinto Ngqo Ezifezekisiweyo 2016/17	Izinto Ngqo Ezifezekisiweyo 2017/18	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa Kwithageathi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leenkqubo zoqondiso ekwathathwa inxaxheba kuzo.	4	9	4	4	4	-	Akubangakho
Ipesenti yesigqibo zeBhodi ezaphunyezwayo liGosa Ntl. Gq. (uCEO) ngesithuba senyanga enye.	99%	100%	93% (150 kwi-162)	95%	97% (66 kuma-68)	+2%	Uninzi lwezigqibo lwaba nako ukwenziwa ngexesha elalimisiwe.
Inani laba qhubi-zindlu zongcakazo ababekwa iliso malunga nothobelo lwezibophelelo zeCSI.	Isibonisi Kwenziwa Esitsha	7	4	4	5	+1	Ngexesha I-Q2 zombini iiRoute Operators (uGrand Gaming noVukani) zaziye zaphononogwa ngethuba elinye.

### Icebo elinobulumko Lokoyisa iindawo zokusilela ekwenzeni

Azikho iindawo zokusilela ekwenzeni.

### Iinguqu kumathageathi acwangcisiweyo

Akuzange kubekho zinguqu kumathageathi acwangcisiweyo ngonyaka-mali ka-2019/20.

## ISahlulwana-Programu esingu-1.2.1: linkonzo Zomthetho

Injongo yesi isahlulwana-programu kukuba yindawo yoncedo lwezomthetho kwiBhodi, ngokunika icebiso lezomthetho ngomlomo, nokwenza uphando, nokuqulunqa iingxelo ezibhaliswyo, nokuqalisa ukubalela iBhodi uluvo lwezomthetho, lize liphathe yonke imicimbi yokumangalelwa kweBhodi ezinkundleni zomthetho, libhale imiqalwa (iidrafti) yezilungiso eziphakanyiswa yiBhodi, zoMthetho, nezeMigaqo, nangokuhlala lifuna ulwazi llwexesha nexesha, sikwenze oku ngokuba lilungu lalaqonga afneleneyo esizwe nawamazwe ngamazwe, size sihambe iindibano zaloo maqonga

### Isiphumezi-njongo

ISahlulwana-Programu esingu-1.2.1: linkonzo Zomthetho					
ISibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithageathi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani lezimvo zomthetho ezaqulunqwayo.	48	36	39	+3	Izimvo zomthetho zibhalwa ngokuthi zifuneke; ke ukuqingqa amathageathi kuyathelekelelwa.

### Izibonisi kwenziwa eziphambili namathageathi azo kunye nezinto ezenziweyo kanye-kanye

ISahlulwana-Programu esingu-1.2.1: linkonzo Zomthetho							
Isibonisi kwenziwa	Izinto Ngqo Ezifezekisiweyo 2016/17	Izinto Ngqo Ezifezekisiweyo 2017/18	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa Kwithageathi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Dlulisa/Hambisa umqalwa weNgxelo yoPhando lwendima yomthetho ekungeniseni inkqubo enyanzelekileyo yomdlalo wamakhasi eNtshona Koloni nokucebisana neshishini eli kwanabanye abanini-mabango.	Isibonisi Kwenziwa Esitsha	Isibonisi Kwenziwa Esitsha	Isibonisi Kwenziwa Esitsha	1	1	-	Akubangakho
Kufakelwe iinkcukacha ezifunekayo kumqalwa Wengxelo Yophando emva kokuthethana ngayo neshishini eli.	Isibonisi Kwenziwa Esitsha	Isibonisi Kwenziwa Esitsha	Isibonisi Kwenziwa Esitsha	1	1	-	Akubangakho

### Icebo elinobulumko Lokoyisa iindawo zokusilela ekwenzeni

Azikho iindawo zokusilela ekwenzeni.

### Iinguqu kumathageathi acwangcisiweyo

Akuzange kubekho zinguqu kumathageathi acwangcisiweyo ngonyaka-mali ka-2019/20.

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

## ISahlulwana-Programu esingu-1.2.2: Ezabasebenzi

Esi sahlulwana-programu sesokuqinisekisa ukuba iBhodi iyayithobela imithetho efaneleneyo yezabaqeshwa neyenzengesho.

Ukongeza, esi sahlulwana-programu sezabasebenzi siqwalasela iimicimbi ejongene nokugaywa kwabasebenzi nokunikwa isithuba kwabasebenzi abafunekayo. Ikwangumsebeni wesi sahlulwana-peogramu ukujonga ukuba kuthi, kwakubakho imfuneko, babsebenzi bafumane uqeqesho olufunekayo kubo; olo qeqesho lolokuba bazifizekise iinjongo-nkulu zokuziphuhlisa bona ngabanye, kwanokubancedisa ukuba babe nezixhobo ezifanelekileyo ukuze ngazo bakwazi ukufezekisa iinjongo-nkulu zamasebe abo ngokwaneleyo nakakuhle. Esi sahlulwana-programu sikwajongene nezinto zonke eziphathelene nempilo nokhuseleko, nlungelwano engqeshweni, ubudlelwane neemanyano zabasebenzi kunye namalungelo abasebenzi.

### Isiphumezi-njongo

ISahlulwana-Programu esingu-1.2.2: Ezabasebenzi					
Isibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifizekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifizekisiweyo 2019/20	Ukushenxa kwithageathi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leziphumo zophicotho lwaKwezaba-Sebenzi ezibonisa iimpazamo a	0	0	0	-	Akubangakho

### Izibonisi kwenziwa eziphambili namathageathi azo kunye nezinto ezenziweyo kanye-kanye

ISahlulwana-Programu esingu-1.2.2: Ezabasebenzi							
Isibonisi kwenziwa	Izinto Ngqo Ezifizekisiweyo 2016/17	Izinto Ngqo Ezifizekisiweyo 2017/18	Izinto Ngqo Ezifizekisiweyo 2018/19	Ithageathi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifizekisiweyo 2019/20	Ukushenxa Kwithageathi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifizekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leengxelo ezingeMigaqo ezangeniswa ngexesha elililo kwiSebe Lezabasebenzi.	1	1	1	1	1	-	Akubangakho
Inani leengxelo malunga nosetyenziso lweSicwangciso Sezancedisi-kwenza Ezingabantu (Sezabasebenzi).	Isibonisi Kwenziwa Esitsha	4	4	4	3	-1	Umphathi Wakwezabasebenzi wayeka emsebenzini ngoTshaziimpuzi ka-2019.
Ipesenti yophononong lokwenziwa komsebenzi, iingxelo zalo ezenziwayo zafezwa ngexesha elilio.	Isibonisi Kwenziwa Esitsha	50%	49% (70 kwi-142)	95% (142)	61% (86 kwi-142)	-34%	Uninzi lwamagosa ayesele ethathe ikhefu xa kwakusenziwa uphononongo, ngeyoMnga ku-2019, ukuvula kweNkqubo YokuPhathwa Kwezenzo Zomsebenzi (iPMS).

**Icebo elinobulumko lokoyisa iindawo zokungenziwa kakuhle komsebenzi**

Umpathi omtsha weZabasebenzi waqeshelwa ukuba aqalise ngowoku-1 kweyeKhaya ngo-2019.

Aya kwenziwa amalungselelo okuvula inkqubo (isystem) kwangaphambi kwexesha {in advance} ukwenzela ukuba amagosa akwazi ukuzalisa amaxwebhu awo oPhononongo Lokwenziwa Komsebenzi phambi kokuba aye ekhefini ngenyanga yoMnga.

**linguqu kumathagethi acwangcisiweyo**

Akubangakho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/2020.

**ISahlulwana-Programu esingu-1.3: EzoLawulo NezeMali**

ISebe LezoLawulo NezeMali lixhasa iBhodi ngokuyenzela imisebenzi yezolawulo neyezeemali. Likawsebenza njengomgcineli weBhodi izinto ehleli inazo nezinto eziye zafunyanwa.

**Isiphumezi-njongo**

ISahlulwana-Programu esingu-1.3: EzoLawulo NezeMali					
ISibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithagethi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithagethi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Uluvo lophicotho lwafunyanwa kuMphocothi-Jikelele WaseMz. A. olonyaka-mali wangaphambili.	Ingxelo yophicotho engenasiphako, engenazi-mpazamo zinkulu zifunyenweyo	Ingxelo yophicotho engenasiphako, engenazi-mpazamo zinkulu zifunyenweyo	Ingxelo yophicotho engenasiphako, enezinto ezifunyenweyo	-1	Ukungathotyelwa kweMigangatho yeGRAP yodandalaziso.

**Izibonisi kwenziwa eziphambili namathagethi azo kunye nezinto ezenziweyo kanye-kanye**

ISahlulwana-Programu esingu-1.3: EzoLawulo NezeMali							
Isibonisi kwenziwa	Izinto Ngqo Ezifezekisiweyo 2016/17	Izinto Ngqo Ezifezekisiweyo 2017/18	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithagethi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithagethi elicwangcisiweyo ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leengxelo zemali ezanikwa abanini-mabango.	33	33	33	33	33	-	Akubangakho

ISebe: ElezoLawulo NezeMali lenzela iBhodi neOfisi yayo indawo esebenzisa kakuhle ukuze yenze imisebenzi yayo esisigunyaziso.

**Icebo elinobulumko lokoyisa iindawo zokungenziwa kakuhle komsebenzi**

Ukuya kuqeqesho lweGenerally Recognised Accounting Practice (iGRAP), nokuphononongwa okuzimeleyo kweengxelo-nkcazo ngemali.

**linguqu kumathagethi acwangcisiweyo**

Akubangakho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/2020.

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

## Ukudibanisa ukwenziwa komsebenzi nebhajethi

IProgramu	2019/20			2018/19		
	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R
IBhodi NezoLawulo	27 091 566	25 505 770	1 585 796	23 327 766	21 781 191	1 546 575

IBhodi iyiqikelela imali enokuyichitha kwiingxaki zomthetho kwezo ebikhe yanazo ngaphambili. IBhodi ayinako ukuzicingela ngokuchanekileyo ingxaki zomthetho enokungena kuzo; yiyo loo nto isenza olwaneleyo olusekwe kwinani lemicimbi yezomthetho esele inayo nasekuthetheleleni iindleko zomthetho ezingabakho ezintsha ezingavela ngonyaka-mali.

IBhodi yenza inkcitho engaphantsi kwiiprogramu zoqeqesho nezoqondiso (iawareness). Kwixesha elininzi apha enyakeni iSebe Lezabasebenzi liye lenza uphicotho lwezakhoni, ukuze kuqondwe kakuhle iimfuneko zoqeqesho zequmrhu eli linkqubo Zoqondiso-luntu zeBhodi azenziwa ngokwahlukelelyo. IBhodi iza kwandisa ubukho bayo kumakhaso onxibelelwano loluntu njengoko iinkqubo zoqondiso zikwenziwa ngokuthi kujoliswe izihlwelwe ezithile ezithe ngqo.

## 4.2 IPROGRAMU YESI-2: UNIKO LWAMAPHEPHA-MVUME

Umsebenzi owenziwa lisebe Loniko Lwamaphepha-mvume kukwamkela nokuzisebenza zonke izicelo zamaphepha-mvume. Ekusebenzeni kwalo izicelo ngezicelo zamaphepha-mvume ezimalunga namaziko-shishino kwanabasebenzi, kufuneka lijongene nazo neentlawulelo zeendidi ngeendidi, lenze nophando lwezinto ngezinto, lilungise neengxelo/izinto ezingeniswayo ezinika iingcebiso ezineenkukacha, lizizise kwiGosa Eliyintloko Lesigqeba nakuyo/okanye kuyo iBhodi.

### Isiphumezi-njongo

Ukuqinisekisa ukuphandwa kwezicelo ezifikileyo okwenziwe cokisekileyo nangexesha, okya kukhokelela ekunikeni amaphepha-mvume abantu abame kakuhle nabafanelekileyo abavunyelweyo ukuba bayenze bawenze amashishini ongcakazo.

IProgramu Yesi- 2: UNiko Lwamaphepha-mvume					
ISibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifizekisiweyo 2018/19	Ithagehi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifizekisiweyo 2019/20	Ukushenxa kwithagehi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani lezicelo zamaphepha-mvume neengcebiso malunga nazo, ezingeniswe kwiGosa Eliyintloko Lesigqeba nakwi-/okanye kwiBhodi ukuze ziqwalaselwe lilo/yiyo.	8 335	8 250	8 736	+486	Ithagehi lisekelwe umyinge wexesha elingaphezu kweminyaka emi-3. Amaphepha-mvume ahlaziyeka ngokuzenzekelayo, o.kt. amaphepha-mvume abasebenzi amatsha akhutshwa kwiinyanga ezi-6 phambi kokuphelelwa koMqhubi-shishini abaqeshwe kuye, ayakhutshwa xa kukhutshwa iphepha-vume elitsha kwakuloo nyaka.

Izibonisi kwenziwa eziphambili namathagethi azo kunye nezinto ezenziweyo kanye-kanye

IProgramu Yesi- 2: UNiko Lwamaphepha-mvume							
Isibonisi kwenziwa	Izinto Ngqo Ezi-fezekisiweyo 2016/17	Izinto Ngqo Ezi-fezekisiweyo 2017/18	Izinto Ngqo Ezi-fezekisiweyo 2018/19	Ithagethi Eli-cwangcisiweyo 2019/20	Izinto Ngqo Ezi-fezekisiweyo 2019/20	Ukushenxa Kwithagethi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Ipesenti yezicelo ezitsha malunga namaphepha-mvume abasebenzi (aphambili nawongcakazo) afikileyo aze asetyenzwa ngexesha lama-30 eentsuku zifikile.	92%	90% (2 193 kuma-2 433)	90% (2 114 kuma-2 347)	89%	92% (2249 kuma-2451)	+3%	Zaba mbalwa izicelo ezifuna ulwaziso oluthe kratya okanye uphando ngakumbi ezasetyenzwayo ngeli xesha siphonononga lona. Ukwanda kwabenzi-zicelo abangabanini-maphepha-mvume aliqela kufuna ukuba kwenziwe uphando-lugqogqo {iprobiy} olunye kuphela; yiyo loo nto ixesha lokugqiba ukuzisebenza ezo izicelo liba lifuttshane (zenzeka ngokukhawuleza); yiloo nto ke le ikhokelela ekudleni kumathagethi abemisiwe.
Ipesenti yezicelo zohlaziyo ezifikileyo, zasetyenzwa ngeli xesha leenyanga ezi-3 zohlaziyo.	99%	99% (5 568 kuma-5 632)	99% (5 807 kuma-5 865)	98%	99% (5982 kuma-6063)	+1%	Zibe mbalwa iimeko zolwaziso olungaphelelanga okanye ezezicelo zokunikwa ulwaziso oluthe kratya malunga nezicelo ezimalunga nabasebenzi, zaba ke zibe ninzi izicelo ezisetyenzwe ngexesha elililo.

Isebe Loniko-maphepha-mvume, lisabela kwisigunyaziso salo, ngokuzisebenza zonke izicelo ezifikileyo ezivela kubenzi-zicelo ekufuneka benamaphepha-mvume kwangoko ukuze babe nokuthatha inxaxheba eshishinini longcakazo apha ePhondweni. Ukusetyenzwa kwezi zicelo ke kubandakanya ukudibanisa izaziso eziya kuwonke-wonke ezicela nayiphi na imihlomlo kunye nezimvo ezingavumelaniyo (iiojections), malunga nezicelo, nokwenza uphando olugqogayo ukuze kubonwe ukuba ngabaphi abenzi-zicelo abafanelekileyo ukuba babe nabanini-maphepha-mvume, linike iingcebiso ezisekwe ekwazini, ezisenokuba zikhokelele ekuvunyweni okanye okanye ekungamkelekini kwezicelo, nasekukhutshweni kwamaphepha-mvume okuhanjiswa.

**Icebo elinobulumko Lokoyisa iindawo zokusilela ekwenzeni**

Azikho iindawo zokusilela ekwenzeni.

**Iinguqu kumathagethi acwangcisiweyo**

Akuzange kubekho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/20.

**Ukuhlanganisa ukwenziwa komsebenzi kunye neebhajethi**

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

Programme	2019/20			2018/19		
	Budget R	Actual Expenditure R	(Over)/Under Expenditure R	Budget R	Actual Expenditure R	(Over)/Under Expenditure R
Yoniko-maphepha-mvume	20 936 860	14 175 268	6 761 592	13 665 498	13 737 602	(72 104)

Uvimba-mali WePhondo uye wanikela ngesixa esizizigidi ezi-R6 455 000 kwibhajethi ukwenzela ukubuyisela aBaqhubi-mashishini angooMatshini Abahlawula Inxenye (iiLPM) iintlawulelo ezigqithisileyo ababazikhuphile kwiminyaka engaphambili. Ngokuvumelana nabo bobabini abaqhubi-mashishini abo, lo mbuyekezo kwakufuneka ibhatalwe ngoTshaziimpuzi ka-2019. Le mbuyekezo yayifakwe kunye nokratya wemali yeBhodi, ekwagqitywa ngayo nowama-31 kweyeKhala ngo-2019, yaza yangqinelwa ngabaphicothi-zimali ukuba ichanekile ngowama-31 kweyeKhala ngo-2019, njengoko eyona ngxelo ichnake ngokupheleleyo yangokocwangciso-zimali ingaqinisekiswa kuphela ngabaphicothi-zincwadi ekupheleni kwayo inkqubo yophicotho. Le mali iziinkozo ugqithisileyo iya kubhatalwa kuVimba-mali ngeyeDwarha apha ku-2020.

### 4.3 IPROGRAMU YESI-3: UTHOBELO LWEMIGAQO

Le programu yenza imisebenzi yokuqinisekisa ukuba zonke iindawo-mashishini ezinamaphepha-mvume okuqhuba ungcakazo nokubhejisa ziyenza imigungqo yazo ngokuhambelanayo nezibonelelo zomthetho kwanazo izinto ezifunwa ngumthetho.

Ungcakazo olungekho mthethweni olwenzekayo apha kwiPhondo luyaphandwa nalo yile Programu; le nto ke yenziwa ngoksebenza kunye neearhente zolwenziso-ezifaneleneyo.

Le Programu iye yaba nempumelelo evakalayo noko kwimizamo yokuvala iindawo-mashishini zongcakazo olungekho mthethweni, ngakumbi iikhefi zeintanethi ezi ncasana. Nakuba kunjalo, le Programu isazimisele ukuphucula icebo lalo elinobulumko lokuba ibe nokufikelela kumhlaba othe kratya ukuba banzi, nokuba ibe nempumelelo ngakumbi.

Ukuthobelo, nje ngokubanzi, lwabanini maphepha-mvume lukiwnqanaba elamkelekileyo; kodwa ke zihlala ziqhubeka iinzame zokuhlala kuphononongwa izenzeko neenkqubo ukwenzela ukunyunyusela ngentla loo manqanaba othobelo.

#### Isiphumezi-njongo

Ukuqinisekisa ukuba imigungqo yongcakazo neyokubhejisa eyenziwa kwiPhondo eli iyahambelana nemimiselo yemithetho neemfunek zemigaqo.

IProgramu Yesi-3: Uthobelo Lwemigaqo					
Isibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithagehi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithagehi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani lezicelo zamaphepha-mvume neengcebiso malunga nazo, ezingeniswe kwiGosa Eliyintloko Lesigqeba nakwi-/okanye kwiBhodi ukuze ziqwalaselwe lilo/yiyo.	95%	80%	88%	+8%	Ithagehi lisekelwe umyinge wexesha elingaphezu kweminyaka emi-3. Amaphepha-mvume ahlaziyeka ngokuzenzekelayo, o.kt. amaphepha-mvume abasebenzi amatsha akhutshwa kwiinyanga ezi-6 phambi kokuphelelwa koMqhubi-shishini abaqeshwe kuye, ayakhutshwa xa kukhutshwa iphepha-vume elitsha kwakuloo nyaka.

Izibonisi kwenziwa eziphambili namathagethi azo kunye nezinto ezenziweyo kanye-kanye

IProgramu Yesi-3: Uthobelo Lwemigaqo							
Isibonisi kwenziwa	Izinto Ngqo Ezi-fezekisiweyo 2016/17	Izinto Ngqo Ezi-fezekisiweyo 2017/18	Izinto Ngqo Ezi-fezekisiweyo 2018/19	Ithagethi Eli-cwangcisiweyo 2019/20	Izinto Ngqo Ezi-fezekisiweyo 2019/20	Ukushenxa Kwithagethi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leemvavanyo zothobelo ezenziwayo kwimizi yongcakazo Enamaphepha-mvume.	1 202	1 227	1 306	1 300	1 138	-162	Akukho zimvavanyo zothobelo zaba nokwenziwa ukususela kowe-15 kweyoKwindlaku -2020
Ipesenti yophando olwenziwayo kwangexesha lwazo zonke izityholo zobukho bongcakazo olungekho mthethweni ezazifikile kuyo iBhodi.	100%	100%	100%	100%	81,4%	-18,6%	Akukho luphando lwaba nao ukwenziwa ukususela kowe-15 Kwindla ngo-2020.

Ngenxa YeNtlekele Yesizwe, amabini kumathagethi eli sebe aba nokuphumeleliswa ngokuyinxenye, njengoko kwamiselwa amanyathelo othintelo okunciphisa umngcipheko wevayirasi yeKhorona. Izenzo zophicotho umthetho wazo zenzelwa kwimizi yongcakazo enamaphepha-mvume. Zona ke izenzo zophando zifuna ukuba amagosa olwenziso-mthetho athathe iihambo eziya kwiindawo ngeendawo ukuya kwenza lo msebenzi wawo. Akuzange kubekho ndlela yakuba seluhambeni ukususela kowe-15 kweyoKwinda, kuba kwakufuneka kuncitshiswe umngcipheko wokuba abasebenzi bafumane ivayirasi yeKhorona.

**Icebo elinobulumko lokoyisa iindawo zokungenziwa kakuhle komsebenzi**

Ukungenzeki kakuhle komsebenzi kwakunencxa yeemeko eyayingenako ukuzilawula iBhodi (ezalo bhuhabe kepandemic). Iofisi iza kukhangela iindlela ezizezinye zokwenza uphicotho, kwanophando longcakazo olungekho mthethweni ukuqinisekisa ukuba abanamaphepha-mvume bawaqhuba amashishini abo ngokuthobela imigaqo yomthetho, nezalathandlela zawo.

**Iinguqu kumathagethi acwangcisiweyo**

Akubangakho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/2020.

**Ukuhlanganisa ukwenziwa komsebenzi kunye neebhajethi**

IProgramu	2019/20			2018/19		
	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R
Uthobelo LweMigaqo	18 221 662	17 038 636	1 183 026	16 450 631	16 232 344	218 287

Inkcitho engaphantsi kwebhajeti kuThobelo Migaqo yenziwe kukubakho kwezithuba ezingavalwanga apha enyakeni.

Eli sebe laba nako ukonga kwicala lokuthatha iihambo needawo zokuhlala ngenxa yeendlela zalo zokunciphisa inkcitho, nokusebenzisa ezeBhodi iinqwelo ukwenza imisebenzi yoqhubo-mashishini yesebe eli.

# ISAHLULO B: ULWAZISO NGOKWENZIWA KOMSEBENZI

## 4.4 IPROGRAMU YESI-4: ITHEKHOLOJI YOLWAZISO NOQHAKAMSHELWANO

Isebe LoLwaziso Nethekhnoji lona libonelela iBhodi ngazo zonke iinkonzo zethekhnoji yolwaziso noqhakamshelwano ezifunekayo. Ikawsebenza njengomgcineli weBhodi ulwaziso lwayo olukwi-intanethi.

### Isiphumezi-njongo

Ukunika iWCGRB iintsombululo ezinobutsha zolwaziso, noqhakamshelwano nethekhnoji ezaxa kusetyenzwayo, ezimalunga nesicwangciso esinobulumko, kunye nezimalunga nenqanaba lokwenza izinto ncakasana.

IProgramu Yesi-4: IThekhnoji Yolwaziso Noqhakamshelwano					
ISibonisi-kwenziwa seSiphumezi-njongo	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithagehi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa kwithagehi elicwangcisiweyo ukuya Kwinto Ngqo Efezekisiweyo Kanye-kanye Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Ixehsa leenkqubo zolona Luncinci Ulwaziso lenyuka laba ngaphezu kwama-350 eentsuku.	99.86%	95.9%	99.87%	+3,97%	Uubuhetele bolwenzeko-msebenzi obuyile pesent,+3,97% obabangelwa kukuphathwa kakuhle kwamaseko.

### Izibonisi kwenziwa eziphambili namathagehi azo kunye nezinto ezenziweyo kanye-kanye

IProgramu Yesi-4: IThekhnoji Yolwaziso Noqhakamshelwano							
Isibonisi kwenziwa	Izinto Ngqo Ezifezekisiweyo 2016/17	Izinto Ngqo Ezifezekisiweyo 2017/18	Izinto Ngqo Ezifezekisiweyo 2018/19	Ithagehi Elicwangcisiweyo 2019/20	Izinto Ngqo Ezifezekisiweyo 2019/20	Ukushenxa Kwithagehi Elicwangcisiweyo Ukuya Kwizinto Ngqo Ezifezekisiweyo Ngo-2019/20	Ukuhlomla Malunga Nokushenxa
Inani leziganeko zokugcina ulwaziso ezi zinto zikhoyo ngoku: ubuxhakakaka bezolwaziso (IT systems), amaseko azzinto ezilukhuni, nazizinto ezithambileyo, kunye nalawo angawonxibelelwaniso.	13 032	13 312	18 418	14 000	20 529	+6 529	Ukushenxa okwabangela kukusebenzisa ngokuphumeleleyo ezi zinto: iZichasi-vayirasi, iFirewall Ukwenziwa ntsha kwezinto ezithambileyo (iSoftware Updates and Patches) zamaseko eWCGRB.
Inani lemigunqo eyenziwayo yothintelo neyokuxhobisa ngolwazi.	66	65	71	64	71	+7	Ukushenxa okwabangelwa kukusetyenziswa kwePhulo Lonikomaphepha-mvume Oluzenzekelayo leWCGRB.

ISebe LezeThekhnoloji Yolwaziso lenza igalelo, ngokuphumeleleyo, ekuthini iBhodi ifezekise iziphumezi-njongo zayo kunye nesigunyaziso sayo, ngokuyenzela ezi zinto zilandelayo iBhodi: ngokusebenzisa iintsombululo kunye neenkqubo- ezifuneka nakanjani zethekhnoloji yolwaziso, nokuyilondoloza, nokuyiphucula, nokuyigcina ikhuselekile

Isenzo esihlala sisenziwa sokufunda okuqhubekayo okuqingqiweyo, nokungaqingqwanga kwanokuzifundela okwenziwa liSebe LeThekhnoloji Yolwaziso sabangela ukuba kuhlale kukho ulwazi olufanelekileyo olufumanekayo lokuxhasa nokunika ukuba nako kuyo iOfisi yeBhodi ukuze ikwazi ukufezekisa ixabiso lwezi ntsombululo zisetyenzisiweyo zeThekhnoloji Yolwaziso.

**Icebo elinobulumko lokoyisa iindawo zokungenziwa kakuhle komsebenzi**

Akuzange kubekho ndawo zolwenziwo-msebenzi olungaphantsi kwemfuneko.

**Iinguqu kumathagethi acwangcisiweyo**

Akubangakho zinguqu kumathagethi acwangcisiweyo ngonyaka-mali ka-2019/2020.

**Ukuhlanganisa ukwenziwa komsebenzi kunye neebhajethi**

IProgramu	2019/20			2018/19		
	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R	Ibhajethi R	Inkcitho Eyenziweyo R	Inkcitho (Engaphezulu)/ Engaphantsi R
Information and Communication Technology	11 479 142	10 187 799	1 291 343	9 015 610	6 957 220	2 058 390

ISebe LeThekhnoloji Yolwaziso Noqhakamshelwano laba nokulondoloza imali ethile xa kwakusenziwa usetyenziso lwePhulo Loniko-maphepha-mvume Ngoomatshini.

## 5. UQOKELELO LWENGENISO

Imithombo Yengeniso	2019/20			2018/19		
	Estimate Amount R	Actual Amount Collected R	(Over)/ Under Collection R	Estimate Amount R	Actual Amount Collected R	(Over)/ Under Collection R
a) lintlawulelo zezicelo	1 850 000	3 089 725	(1 239 725)	1 714 427	2 332 661	(618 234)
b) lintlawulelo zophando	27 687 797	30 092 204	(2 404 407)	26 378 263	27 618 936	(1 240 673)
c) (Ilahleko) okanye inzuzo kwiactuarial valuations	-	531 771	(531 771)	-	559 000	(559 000)
d) Inzala	1 050 000	1 718 836	(668 836)	1 050 000	1 088 562	(38 562)
e) Ubizo-mali loMhloli	7 678 434	7 041 062	637 372	6 452 747	7 608 454	(1 155 707)
f) Imali-mifuduswa	37 663 142	37 663 142	-	26 864 068	26 864 068	-
g) Inzuzo ngokuthengisa izingeniseli (iassets)	-	-	-	-	-	-
h) linkonzo zaloo mfuneko (Services in-kind)	-	4 355 623	(4 355 623)	-	2 985 924	(2 985 924)
i) Izinto-yinto	-	195 900	(195 900)	-	1 116 780	(1 116 780)
j) Ukugcina ukratya weemali	1 800 000	-	1 800 000	-	-	-
<b>Iyonke</b>	<b>77 729 373</b>	<b>84 688 263</b>	<b>(6 958 890)</b>	<b>62 459 505</b>	<b>70 174 385</b>	<b>(7 714 880)</b>

Kubalulekile ukucacisa ukuba iBhodi ivumeleke ukuba iqokelel ingeniso kunye nezinye imali kubantu abafuna amaphepha-mvume, njengokuba usitsho umthetho. Ngaphandle ukuba kukhule inani labantu abafuna amaphepha-mvume ongcazazo, ayikho enye indlela enakho ukunyusa ingeniso yayo iBhodi. Ngoko ke, xa iIngusa ibhajethi, iBhodi ithembela kwizimbo zangaphambili ukuthelekelela ingeniso enokuyilindela ukuyifumana ngonyaka-mali.

linkonzo ezikhe zibe luhlobo oluthile lwengeniso zifumaneka ngokuthi iBhodi isebenzise isakhiwo esithile ngaphandle kweendleko, isilondolozelwa liSebe Lezothutho Nemisebenzi Yoluntu.

# ISAHLULO C



URHULUMENTO (UKUPHATHA)

# IS AHLULO C: URHULUMENTO (UKUPHATHA)

## 1. INTSHAYELELO

Isikhokeli-ngcinga-kwenza seBhodi sokuqhuba urhulumento (o.kt sokulawula nokuphatha) sikhokelwa nguMthetho Wongcakazo Nemidyarho WaseNtshona Koloni, nanguMthetho Wophatho Zimali ZikaRhulumente (iPFMA). Ke sisetyenziswa ngokuqhogene neSimiselo (iProtocol) soRhulumento kuMashishini, esifunyanwa kwiiNgxelo ZikaKing IV Malunga noRhulumento kuMashishini.

## 2. IIKOMITI ZOJONGO-MSEBENZI

IBhodi le inegunya egadwe lilo lasepalamente yalapha ePhondweni. Elo gunya liyigadileyo yiKomiti Ehlala Ikho Yezemali, Namathuba Oqoqosho, Nokhenketho.

Ngawo lo nyaka siwuphononongayo, iBhodi yahlangana neKomiti le kabini; kwezo ntlanganiso iBhodi yaxelela iKomiti le malunga neendlela zayo zemirholo kunye nenkqubo yayo yolungelelwaniso yaza kwenye intlanganiso, yanika ulwaziso olungelulo olwemali lonyaka-mali wayo ka-2018/19.

Izigqibo ezavela kwezo ntlanganiso zixeliwe kwiphepha lama-63 ale ngxelo yonyaka.

## 3. IGUNYA ELISISIGQEBA

UMphathiswa Wezemali nguye oliGunya Elisisigqeba elityunjweyo leBhodi YaseNtshona Koloni Yongcakazo Nemidyarho. IGunya Elisisigqeba lityumba amalungu eBhodi; iBhodi ke inike ingxelo kuye uMphathiswa lo. Zonke iingxelo egunyasizwe ukuba izienze iBhodi izingenise, zingeniswa kuye uMphathiswa. Ukongeza, iBhodi ibophelelekile kuzo izigqibo zemigaqo-nkqubo zeli Gunya Elisisigqeba

## 4. IGUNYA ELINIKA IIMPENDULO /EKUPHENDULWA KULO - IBHODI

### Intshayelelo

IBhodi, eyakhiwe ngamalungu asixhenxe, angesosigqeba, atyunjwe liGunya Eliyintolko, yiyo ke eyalathelwe ukuba ibe liGunya Eliphendulayo Nekuphendulwa kulo.

IBhodi yakhe iikomitanana eziliqela apha kumalungu ayo ukuba zigade imigungqo yokusebenza ehe ncakasana yeofisi yayo. Ukongeza, iBhodi imisela amalungu abe mathathu angawangaphandle ukuba abe ngamalungu eKomiti Yophicotho yeBhodi.

### Indima yayo ke iBhodi yiyo le:

Isizathu esiphambili sokusekwa kwayo iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho sasisesi sokuba kfuneka ilawule, imisele nemigaqo, ungcakazo nemidyarho kunye nayo yonke eminye imigungqo evela ngenxa yezi zinto eNtshona Koloni.

Imisebenzi yayo namandla ayo acacisiwe kwiCandelo le-12 loMthetho, 1997. Ukushwankathela, indima yeBhodi ke kukuthi:

- Iqinisekise uthobelo oluqhubekayo kwishishini eli linamaphepha-mvume, ize ibeke izohlwayo zolawulo, okanye loo manyathelo ethe iBhodi yawabona efanelekile, xa kuthe kwaphulwa umthetho;
- Khuthaze ukuba kkwenziwe izicelo zamaphepha-mvume ngokwemimiselo yoMthetho;
- Yamkele, ihlole, ize iqwalaesele izicelo zamaphepha-mvume zesizwe zezephondo;
- Ikhuphe amaphepha-mvume esizwe nawephondo iwanike abantu abawafaneleyo nabafanelekileyo, ngokwemiqathango ebonwe ilungile yiBhodi le.
- Ihlole ukfaneleka kwabantu ababonisa umdla ekufumaneni iphepha-mvume, okanye elo shishini lifunelwa iphepha-mvume;
- Ichophele amatyala, yenze nophando malunga nokuziphatha kwabanikwe amaphepha-mvume, okanye nayo nayiphi na enye into ekufuneka iBhodi iyilawule ngkoMthetho;
- Ibhage imigungqo yongcakazo olungekho mthethweni, ize incedise iiarhente zikarhulumente ezifaneleneyo ekutshutshiseni abafanele ukutshutshiswa ngenxa yezo zinto;
- Ingenise, ibale, ize iqokelele iirhafu nemirhumo, zonke ezizimali ezifanele ukungena kwingxowa-mali

- yephondo nazo zonke iintlwaulelo ezifuneka ngokomthetho njengoko zimiselweyo nguMthetho;
- Ihambe iye kumaqonga omiselo-migaqo nakwiinkomfa zalo ukuze ihlale izazi izinto ezenzekayo ezivela ngokutsha zeshishini eli; kanjalo
  - Yenze uphando oluqhubekakayo ngongcakazo nemidyarho kulo lonke iPhondo eli, nakwezinye iindawo, isenzela ukuhlala isazi ngezinto eziqhubekayo nezivelayo, ikwazi nokuqqa ibhaqo ukungaphelelisi kuwo uMthetho nakwizenzo zomiselo-migaqo zayo iBhodi;
  - Ithi ke ngokubanzi, isebenziswe onke amandla yenze nemisebenzi ecaciswe kuwo uMthetho kunye nayiphi na ebekwe phezu kwayo nguwo nawuuphi na omnye umthetho.

### **Uxwebhu Olusisikhokelo SeBhodi**

Amandla nemisebenzi yeBhodi zicaciswe eMthethweni. IBhodi ke izenzele uXwebhu Olusisikhokelo, esenzelwe ikomitana nganye, sizicacisela ngeziguqunyaziso zazo iikomiti ezi. IBhodi ke iyaluhlaziya urhulumento lwayo qho ngonyaka.

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

## Ulwaziso Ngamalungu EBhodi

Igama	Uyintoni (ngokwesakhwo seBhodi Yeli Gumrhu Loluntu)	Umhla wokutyunjwa	Umhla wokuyeka/Wokuphela kwexesha lakhe	Imfundo	Ubungcali bakhe	Inani leentlanganisobhodi ezaziham-bileyo	Inani leentlanganisobhodi ezaziham-bileyo	Inani leentlanganisobhodi ezaziham-bileyo	Ezinye iikomiti (umz.: iKomiti yophicotho)	Total No. of meetings attended				
<b>UMnu CA Bassuday</b>	Ilungu LeBhodi	1 Tshazi-impuzi 2016	31 Kwindla 2019	B.Proc. LLB LLM	EzomMthetho	16	16	[4]	Ikomiti Yeekhasino [*weza njengelungu elitshintshana nelinye]	30 of 32				
	Ixesha lilungu leBhodi elandiswa ngonyaka	1 Tshazi-impuzi 2019	31 Kwindla 2020	PG Diploma in Criminal Justice & Forensic Auditing							[5]	3 of 4		
	Ilungu leBhodi latyunjwa kwakhona, iminyaka emi-3	1 Tshazi-impuzi 2020	31 Kwindla 2023										4	4
<b>UMnu S Faku</b>	Ilungu LeBhodi	1 Tshazi-impuzi 2016	31 Kwindla 2019	Master of Science degree	Urhulumentu UCwangciso Olunobulumko Ezabasebenzi Uphuhliso Imfundo	15	15	4	Ikomiti Yeekhasino	25 of 28				
	Ixesha lelungu leBhodi landiswa ngonyaka	1 Tshazi-impuzi 2019	31 Kwindla 2020	Bachelor of Education (Hons) Bachelor of Arts Senior Teachers Diploma Human Resources Programme Graduate Diploma in Company Direction Real Estate NQF 5 Qualification Ezobunkokheli KuRhulumente Wasekuhlaleni							[5]	1 of 1		
													[5]	3 of 3
													Ilungu LeKom. Yothobelo LoPhicotho Nemingcipheko: IBhuna Leenjini LaseMzantsi Afrika Ilungu leBhodi NeleBhunga: eBuffalo City TveT College Umlawuli ongesosiqqeba Nomnini-sabelo: eStonevest Property Group.	

[X]\* ixela iintlanganiso xa ziphelele ezabakho, kodwa kunganyanzelekanga ukuya kuzo, kuba ixesha lelungu elo liqalla okanye liphelangonyaka-mali okanye kuba ebesiza njengomntu ekutshintshiswana naye

Igama	Uyintoni (ngokwesakhiwo seBhodi Yeli Qumrhu Loluntu)	Umhla wokutyunjwa	Umhla wokuyeka/ Wokuphela kwexesha lakhe	Imifundo	Ubungcali bakhe	Ukuba nguMlawuli wezinye iBhodi (Dwelisa amaqumrhu)	Inani leent- langa- lango- niso zeBhodi eza- aziham- bileyo	Inani leent- langa- lango- niso zeKomiti eza- bakho	Ezinye iKomiti (umz.: iKomiti yophicotho)	Inani leent- langa- lango- niso zeKomiti aziham- bileyo	Total No. of meet- ings attend- ed
<b>UNks C Fani</b>	Ilungu LeBhodi	17 Canzibe 2017	16 Canzibe 2020	Bachelor's Public Administration B.Admin Honours	Ulawulo Lwezoluntu, Uhlahleo Lwemigaqo- nkqubo noLwenziwo lwemigaqo- nkqubo	Ilungu leBhodi: iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho Ilungu leBhodi: Ikhomishini Yezenkcubeko YaseNtshona Koloni Ilungu Leenkundla Zemicimbi Ethile: kwiNkundla Yezotywala yaseNtshona Koloni	16	[5]	IKom Yezemali neThekh Yolwaziso IKomiti YezeMidyarho IKomiti Yendyabo Engabantu IKomiti Yoniko- maphepha- mvume IKom YeeLPM Committee [*Uza njengelungu elitshintsha- nayo]	2 of 3	32 of 33
<b>UNks JD Gantana</b>	Ilungu LeBhodi	10 Kwindla 2016	Wayeka kwiBhodi ukususela ngo- woku-1 Silimela 2019	Baccalaureus Atrium, Higher Diploma in Education, Hon BA (Psychology), Masters in Business Leadership	Ulawulo Lwezemali	IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho	1 of 3	[16]	IKom Yezemali neThekh Yolwaziso IKomiti Yoniko- maphepha- mvume IKomiti YezeMidyarho	1 of 1	2 of 6

[x]\* Ixela iintlanganiso xa ziphelele ezabakho, kodwa kunganyanzelekanga ukuya kuzo, kuba ixesha lelungu elo liqalla okanye iphelangonyaka-mali okanye kuba ebesiza njengomntu ekutshintshiswana naye

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

Igama	Uyintoni (ngokwesakhiwo seBhodi Yeli Qumrhu Loluntu)	Umhla wokutyunjwa	Umhla wokuyeka/ Wokuphela kwexesha lakhe	Imfundo	Ubungcali bakhe	Ukuba nguMlawuli wezinye iiBhodi (Dwelisa amaqumrhu)	Inani leent- langa- niso zeBhodi eza- bakho	Inani leent- langa- niso zeKomiti ezaziham- bileyo	Inani leent- langa- niso zeKomiti ezaziham- bileyo	Total No. of meet- ings attend- ed	
<b>UMnu DT Lakay</b>	Ilungu LeBhodi	110 kweyo- Mnga 2014	10 kweyo- Mnga 2017 10	B.Com Accounting	Ujongo-mali (iaccounting) noLawulo Lwezemali	Ukuba nguMlawuli wezinye iiBhodi (Dwelisa amaqumrhu)  Ilungu leBhodi: Ibhodi YaseNtshona Koloni Yongcakazo Nemidyarho	16	16	4	33 of 34	
	Ixesha lelungu leBhodi longezwa.	10 kweyo- Mnga 2017	Kwindla 2018			UMlawuli Ongegesosigqeba: Ubambiswano Ngophuhliso Kwezoqoqosho ENtshona Koloni		5	5		
	Latyunjelwa ukuba nguSihlalo kude kuphele ixesha lobulungu ballo beBhodi.	12 Mdumba 2018	10 Kwindla 2018						[5]	0 of 1	
	Ixesha lobuSihlalo bakhe nobulungu bakhe beBhodi longezwa	10 Kwindla 2018	10 kweyo- Mnga 2018						[4]	3 of 3	
xesha lobuSihlalo bakhe nobulungu bakhe beBhodi longezwa	11 kweyo- Mnga 2018	10 kweyo- Mnga 2020						5	5		

[X]\* Ixela iintlanganiso xa ziphelele ezabakho, kodwa kunganyanzelekanga ukuya kuzo, kuba ixesha lelungu elo liqalla okanye liphelangonyaka-mali okanye kuba ebeseza njengomntu ekutshintshiswana naye

Igama	Uyintoni (ngokwesakhiwo seBhodi Yeli Qumrhu Loluntu)	Umhla wokutyunjwa	Umhla wokuyeka/ Wokuphela kwexesha lakhe	Imfundo	Ubungcali bakhe	Ukuba ngulawuli wezinye iBhodi (Dwelisa amaqumrhu)	Inani leent- langa- niso zeBhodi eza- ham- bako	Inani leent- langa- niso zeKomiti eza- ham- bako	Inani leent- langa- niso zeKomiti eza- ham- bileyo	Total No. of meet- ings attend- ed
<b>UNks N Magazi</b>	Ilungu LeBhodi	15 Silimela 2018	14 Silimela 2019	Bachelor of Commerce (Financial Accounting	Ulawulo Lwezemali EzoPhicotho neziJongo-mali	Ilungu LeBhodi: iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho	16	4	4	31 of 32
	Ixesha lelungu leBhodi longezwa	11 Silimela 2019	10 Silimela 2020	Postgraduate Diploma in Development Finance Master of Commerce in Development Finance	Ukulawulwa KwePhulo Lokwenza Uphuhliso, Ezemali Notyalo- bantwini		5	[4]	5	
							2 of 2	[4]	2 of 2	
							1 of 1*	[4]	1 of 1*	
<b>UMnu RG Nicholls</b>	Ilungu LeBhodi	14 Mnga 2019	13 Mnga 2022	B.Comm. Rhodes University CA (SA) CIA Computer Audit Qualification - NACCA Registered Accountant and Auditor Fellow member of the IOD	Ezemali Ezorhulumento Ezothobelo	Ilungu LeBhodi: iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho IBhunga Loqeqesho-Msebenzi LabaYili-zakhiwo LaseAfrika (African Council for the Architectural Profession)	[16]	[5]	1 of 1	5 of 7
							3 of 4	[4]	1 of 1	
							0 of 1	[4]	0 of 1	
<b>UNks L Nyati</b>	Ilungu LeBhodi	14 kweyo- Mnga 2019	13 kweyo- Mnga 2022	B.Com (Law) LL.B.	Ezomthetho	Ilungu leBhodi: iBhodi YaseNtshona Koloni Yongcakazo Nemidyarho	[16]	[5]	1 of 1	5 of 6
							3 of 4	[4]	1 of 1	

[x]\* Ixela iintlanganiso xa ziphelele ezabakho, kodwa kunganyanzelekanga ukuya kuzo, kuba ixesha lelungu elo liqalla okanye liphelangonyaka-mali okanye kuba ebesiza njengomntu ekutshintshiswana naye

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

## Amalungu EKomiti YoPhicotho Lwangaaphandle

Igama	Uyintoni (ngokwesakhiwo sale Bhodi yeli Gumrhu Loluntu	Umhla woku- yeka/ woku- phela kwexesha lakhe	Imfundo	Ubungcali bakhe	Ukuba Ngumlawuli KwiiBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti (umz.: iikomiti zophicotho)	No. of linton- ganiso eziye zabakho	No. of linton- ganiso aziham- bileyo
<b>UMnu MR Burton</b>	Ilungu noSihlalo weKomiti YoPhicotho	1 Kwindla Mdlamba 2019	B. Compt. Hons CA (SA)	UPhicotho- zincwandi noJongo-zimali URhulumento Ulawulo Olunesi- cwangciso Sobulumko Ezemali Ulawulo Lokwenziwa Komsebenzi	ICape Nature Board ISAMSA Board ICullinan Holdings Ltd IBurvyn Importers and Traders CC IWCBS IL&C Messaris (PTY) LTD Ilmalethu Consulting Pty Ltd	IKomiti YoPhicotho	5	5
<b>UMnu G Harris</b>	IKom. YoPhicotho: Ilungu elizimeleyo elingesosigqeba Ixesha lakhe longezwe ngeenyanga ezintathu, njengelungu IleKomiti YoPhicotho kuphela	29 Mdlamba 2016 17 Mdlamba 2018 1 Kwindla 2019	B. Com Hons CA (SA) F.Inst.D	URhulumento Ulawulo Lwemingci- pheko Ikomiti YoPhicotho Ezabasebenzi Ezemali	iBooyco Engineering (Pty) Ltd ISABS Commercial SOC Limited IRoots of Modern Human Behaviour Foundation IGB Business Catalysts (Pty) Ltd trading as KLOP Accelerator INovelquip (Pty) Ltd trading as Multipit IEmpowerment Through Enterprise Trust - Shonaquip	IKomiti YoPhicotho	[5]	1 of 1

[X]\* Denotes total meetings held, but not required to attend, due to a member's term commencing or ending during the financial year

Igama	Uyintoni (ngokwesakhiwo sale Bhodi yeli Qumrhu Loluntu)	Umhla woku- tyunjwa	Umhla woku- phela kwexesha lakhe	Imfundo	Ubungcali bakhe	Ukuba Ngumlawuli KwiiBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti (umz.: iikomiti zophicotho)	No. of lintonlan- ganiso eziye zabakho	No. of lintonlan- ganiso aziham- bileyo
<b>UMnu R Kingwill</b>	IKomiti YoPhicotho: Ilungu elizimeleyo elingesosigqeba	17 Mdumba 2018	16 Mdumba 2021	B. Com CTA CA(SA)	Ukwenza Izicwangciso Ezinobulumko Ulawulo Lwakuma- shishini Ulawulo Lokwenziwa Komsebenzi	ICentre for Genomic & Proteomic Research Western Cape Liquor Authority ION Demand Investments CC IParel Vallei Advanced Education Trust ISomerset West Country Club NPC IFurtherance of Golf Nomads Foundation I Artisan Biomed	IKomiti YoPhicotho	5	5
<b>UNks J Williams</b>	IKomiti YoPhicotho: Ilungu elizimeleyo elingesosigqeba	21 Sillimela 2019	20 Sillimela 2022	B. Com Hons CA (SA) B Sc Hons, H Dip Ed.	UPhicotho Nogcino- ziakhawunti	IBoard member: Medical Research Council of South Africa ICouncil member: Boland TVET College IAudit and Risk Committee member: Stellenbosch Municipality IAudit and Performance Audit Committee member: Breede Valley Municipality IAudit, Risk and IT Committee member: Robben Island Museum	IKomiti YoPhicotho	[5]	4 of 4

[X]\* Denotes total meetings held, but not required to attend, due to a member's term commencing or ending during the financial year

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

## IiKomiti

IKomiti	Inani Leentlanganiso Ezabakho	Inani Eligunya-zisiweyo Lamalungu	Amagama Amalungu
<b>IBhodi</b>	16	7	<p><b>UMnu DT Lakay</b> (USihlalo) [Ixesha lakhe longezwa njengoko elobulungu nobusihlalo laliphele ngowe-10 Mnga 2018] [Waphinda watyunjelwa ukuba lilungu leBhodi noSihlalo wayokude kube ngowe-10 kweyoMnga ka-2020.]</p> <p><b>UMnu CA Bassuday</b> (Ilungu) [Ixesha lobulungu beBhodi lakhe laphela ngowama-31 Kwindla ngo-2019] [Ixesha lakhe longezwa, de kube ngowama-31 Kwindla ngo-2020] [Waphinda watyunjelwa ukuba lilungu leBhodi, de kube ngowama-31 Kwindla ngo-2023.]</p> <p><b>UMnu S Faku</b> (Ilungu) [Ixesha lobulungu beBhodi lakhe laphela ngowama-31 Kwindla ngo-2019] [Ixesha lakhe longezwa, de kube ngowama-31 Kwindla ngo-2020]</p> <p><b>UNks C Fani</b> (Ilungu) [Watyunjelwa ukuba lilungu leBhodi ukususela ngowe-17 Canzibe 2017 de kube ngowe-16 Canzibe 2020]</p> <p><b>UNks N Magazi</b> (Ilungu) [Watyunjelwa ukuba lilungu leBhodi ukususela ngowe-15 Silimela 2018 de kube ngowe-14 Silimela 2019] [Ixesha lakhe longezwa de kube ngowe-10 Silimela 2020]</p> <p><b>UNks L Nyati</b> (Ilungu) [Watyunjelwa ukuba lilungu leBhodi ukususela ngowe-14 Mnga 2019 de kube ngowe-13 Mnga 2022]</p> <p><b>UMnu RG Nicholls</b> (Ilungu) [Watyunjelwa ukuba lilungu leBhodi ukususela ngowe-14 Mnga 2019 de kube ngowe-13 Mnga 2022]</p> <p><b>UNks JD Gantana</b> (Ilungu) [Ixesha lobulungu beBhodi lakhe laphela ngowe-9 Kwindla ngo-2019] [Ixesha lakhe longezwa, de kube ngowe-9 Kwindla ngo-2020] [Wayeka kwiBhodi ukususela kowoku-1 Silimela 2019]</p>
<b>Ikomiti YoPhicotho</b>	5	3	<p><b>UMnu M Burton</b> (USihlalo) [Watyunjelwa ukuba lilungu leKomiti YoPhicotho-zincwadi, noSihlalo wayo, ukususela kowoku-1 Kwindla ngo-2019 de kube ngowama-28 Mdumba 2022]</p> <p><b>UMnu R Kingwill</b> (Ilungu langaphandle elingesosigqeba) [Watyunjelwa ukuba lilungu leKomiti ngowe-17 Mdumba 2018 de kube ngowe-16 Mdumba 2021]</p> <p><b>UNkskz J Williams</b> (Ilungu langaphandle elingesosigqeba) [Watyunjelwa kule Komiti ngowama-21 Silimela 2019 de kube ngowama-20 Silimela 2022]</p> <p><b>UMnu G Harris</b> (Ilungu langaphandle elingesosigqeba) [Ixesha lakhe lonyaka longezwa ukusela ngowe-17 Mdumba 2018 de kube ngowama-28 Mdumba 2019, longezwa ngezinye iinyanga ezintathu, ukususela ngowoku-1 Kwindla 2019 de kube ngowama-31 Canzibe 2019]</p> <p><b>UMnu D Lakay</b> (Ilungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwikomiti YoPhicotho] [Ixesha lakhe lokuba lilungu leBhodi liza kuphela ngowe-10 kweyoMnga ku-2020.]</p>
<b>Ikomiti Yeekhasino</b>	4	3	<p><b>UMnu D Lakay</b> (USihlalo)</p> <p><b>UMnu S Faku</b> (Ilungu)</p> <p><b>UNks N Magazi</b> (Ilungu) [Watyunjelwa kubulungu bale Komiti ukususela kowama-26 Silimela ngo-2018]</p>

IKomiti	Inani Leentlanganiso Ezabakho	Inani Eligunya-zisiweyo Lamalungu	Amagama Amalungu
<b>IKomiti Yemali NeThekhnoloji Yolwaziso</b>	4	3	<p><b>UNks JD Gantana</b> (USihlalo) [Ukuyeka kwakhe kwikomiti zeBhodi kwaqalisa ngowoku-1 Silimela 2019]</p> <p><b>UMnu D Lakay</b> (Ilungu) [Watyunjelwa ukuba nguSihlalo ngowesi-8 Khala 2019 ukuya kowama-28 Mqungu 2020]</p> <p><b>UMnu RG Nicholls</b> (USihlalo) [Watyunjelwa ukuba nguSihlalo ngowama-28 Mqungu 2020]</p> <p><b>UNks C Fani</b> (Ilungu) [Watyunjelwa kubulungu bale Komiti ukususela ngowesi-8 Khala 2019, ukuya kowama-28 Mqungu 2020]</p> <p><b>UNks N Magazi</b> (Ilungu) [Watyunjelwa kubulungu bale Komiti ukususela ngowama-26 Silimela 2018]</p>
<b>IKomiti Yezemidyarho</b>	4	3	<p><b>UMnu CA Bassuday</b> (USihlalo)</p> <p><b>UNks JD Gantana</b> (Ilungu) [Wayeka kuyo iBhodi ukuqala ngowoku-1 Silimela 2019]</p> <p><b>UNks C Fani</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-26 Silimela 2018]</p> <p><b>UNks N Magazi</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowesi-8 Khala 2019, de kube ngowama-28 Mqungu 2020]</p> <p><b>UMnu RG Nicholls</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-28 Mqungu 2020]</p>
<b>IKomiti Yendyebo Engabantu</b>	4	3	<p><b>UMnu S Faku</b> (USihlalo)</p> <p><b>UMnu CA Bassuday</b> (Ilungu) [Wayeka ukuba lilungu lale Komiti ukususela ngowama-28 Mqungu 2020]</p> <p><b>UNks M C Fani</b> (Ilungu)</p> <p><b>UNks L Nyati</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-28 Mqungu 2020]</p>
<b>IKomiti Yoniko-maphephamvume</b>	5	3	<p><b>UNks C Fani</b> (USihlalo)</p> <p><b>UMnu S Faku</b> (Ilungu) [Wayeka ukuba lilungu lale Komiti ukususela ngowama-29 Dwarha 2019]</p> <p><b>UMnu CA Bassuday</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowesi-8 Khala 2019]</p> <p><b>UNks JD Gantana</b> [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-26 Silimela 2018] [Wayeka kwiiKomiti zeBhodi ukuqala ngqo ngowoku-1 Silimela 2019]</p> <p><b>UMnu DT Lakay</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-29 Dwarha 2019, de kwaba ngowama-28 Mqungu 2020]</p> <p><b>UNks L Nyati</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-28 Mqungu 2020]</p>
<b>IKomit YeeLPM</b>	5	3	<p><b>UNks N Magazi</b> (Ilungu) [[Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-26 Silimela 2018] [Watyunjelwa ukuba nguSihlalo weKomiti ukususela ngowama-30 Dwarha 2018]</p> <p><b>UMnu C Bassuday</b> (Ilungu)</p> <p><b>UMnu D Lakay</b> (Ilungu) [Waba nguSihlalo weKomiti le de kwaba ngowama-30 Dwarha 2018] [Wayeka ukuba lilungu leKomiti ukususela kowama-28 Mqungu 2020]</p> <p><b>UMnu RG Nicholls</b> (Ilungu) [Watyunjelwa ukuba lilungu lale Komiti ukususela ngowama-28 Mqungu 2020]</p>

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

## AMALUNGISELELO EMIRHOLO YEBHODI

### Intlanganiso ZeBhodi

Intlanganiso yesiqhelo okanye ekhethekileyo apho iBhodi ixoxa ize yenze izigqibo ngemicimbi ekumhlaba wamandla ayo ayo angokwasemthethweni nemisebenzi yayo engokwasemthethweni.

Imirholo yaxa iBhodi ibineentlangansio sisixa esisisigxina esingama-R4 999.36, nokuba sele inde okanye imfutshane kangakanani na intlanganiso, saye eso sixa siquka yonke into, ixesha lokulungiselela nelokuba sendleleni ukuya nokubuya kwezo ntlanganiso. Ukuhlawulela iikhilomitha ezihanjwayo ngumntu.

Imirholo ehlawulelwa ukuhanjwa kweentlanganiso zeBhodi nguSihlalo, neSekela-sihlalo, kunye neBambela Sihlalo icacisiwe apha ngezantsi:

### likomiti ZeBhodi nezinye iziganeko:

Imirholo yezinye iintlanganiso kunye nezinye iziganeko, ezinjengeentlanganiso zeekomiti, namatyala oluntu, umzekelo, isekwe phezu ngokweeyure; ke kuhlawulelwa ixesha lokuba sentlanganisweni, kuze kuhlawulelwe nexesha alithathe endlelni umntu, nexesha lokulungiselela unye nokuhlawulelwa umgama ngokweekhilomitha.

- Kuhlulwa ama-R624.92 ngeyure.
- Le ntlawulo ke iphelela kwiiyure ezisi-8 ukuhlawulwa, kunye ke nomgama ohanjiweyo ngokweekhilomitha.
- Ke amalungu axelela uNobhala ekuqaleni kwentlanganiso nganye ukuba belingakanani ixesha abalichithe ekulungiseleleni intlanganiso ethile.
- Iikhilomitha azihambileyo umntu, apho iindlela zahlukileyo kwezisiqhelo eziya eofisini yeBhodi, nazo zinikwa uNobhala weBhodi ngazinye.

### USIHLALO

Intlanganiso zeBhodi: R6 433.92 ngentlanganiso

likomiti zeBhodi nezinye iziganeko: R804.24 ngeyure, ukuya kuthi xhaxhe ngeeyure ezisi-8.

### USEKELA SIHLALO

Intlanganiso zeBhodi: R4 999.36 ngentlanganiso

likomiti zeBhodi nezinye iziganeko: R624.92 ngeyure, ukuya kuthi xhaxhe ngeeyure ezisi-8.

### IBAMBELA SIHLALO

Intlanganiso zeBhodi: R5 601.52 ngentlanganiso

likomiti zeBhodi nezinye iziganeko: R700.19 ngeyure, ukuya kuthi xhaxhe ngeeyure ezisi-8.

UKUHLAWULWA KAMALUNGU EBHODI

Igama	Umrholo - wentlanganiso yeBhodi	Umrholo - wentlanganiso zeeKomiti Nezinye *	Umrholo - wokuya eNkomfeni	Imali Yesixhaso Semini	Ezinye Iintlawulo	Uwonke umrholo welungu
	R	R	R	R	R	R
<b>UMnu D Lakay (uSihlalo)</b>	90 074.88	209 102.40	38 603.52	8 066.68	8 008.90	353 856.38
<b>UMnu CA Bassuday</b>	69 991.04	93 790.08	-	-	6 852.92	170 634.04
<b>UMnu S Faku**</b>	69 991.04	75 354.94	24 996.80	15 678.84	-	186 021.62
<b>UNks C Fani</b>	69 991.04	86 343.12	24 996.80	16 469.74	1 651.61	199 452.31
<b>UNks N Magazi</b>	64 991.68	122 692.63	24 996.80	6 551.25	6 068.31	225 300.67
<b>UMnu R Nicholls</b>	14 998.08	11 040.26	-	-	1 111.90	27 150.24
<b>UNks L Nyati***</b>	-	-	-	-	809.03	809.03
<b>UNks J Gantana***</b>	-	-	-	-	372.00	372.00
<b>BEBONKE</b>	<b>380 037.76</b>	<b>598 323.43</b>	<b>113 593.92</b>	<b>46 766.51</b>	<b>24 874.67</b>	<b>1 163 596.29</b>

\*Kuqukwa neentlanganiso ezibakho ngelo xesha, ezingezizo ezeBhodi okanye ezeKomiti; umzekelo - iintlanganiso kunye noVimba-mali wePhondo, noMphathiswa Wezemali, kanjalo nexesha elichithelwe kweminye imicimbi yeBhodi.

\*\*Ilungu leBhodi elihlala ngaphandle kwePhondo laseNtshona Koloni, elamkeliswa ngokweeyure ezisi-8, lihlawulelwa iintlanganiso zeKomiti, kubalwa nexesha lokulungiselela, nelokuba khona kwakunye nexesha lokuba sendleleni ehamba.

\*\*\*Abaqeshwa bakaRhulumente weSizwe, nowamaPhondo, nowaseKuhlaleni okanye abaNkomo esizwe, amaphondo, okanye awasekuhlaleni, nabeebhente kunye nabamaqumrhu kaRhulumente abasebenza njengabasemagunyeni kwiZinto-Ezizimeleyo ZikaRhulumente okanye kuMaziko KaRhulumente, bonke ababona abanalungelolakufumana ntlawulo

ngaphezu kwemirholo yabo yesiqhelo. UNks Nyati uqeshwe siSiekho SaseKapa, ke ngoko akabhatlwa yiBhodi.

## UKUTYELELA KWELUNGU LEBHODI KUMAZWE ANGAPHANDLE

**INkomfa: KwiNkomfa Yezizwe Ngezizwe yeAGR, eMontego Bay, eJamaica, ngowma-29 KweyoMsintsingo-2019 ukuya kowesi-5 KweyeDwarha ngo-2019**

Izinto eziyinzuzo zokuya kuyo: Le nkomfa yayithetha ikakhulu ngabanini-mabango beshishini longcakazo, isithi kufuneka baqinisekisekubeka kubekho upheleleliso, kwanokungcamlwa kwemidlalo enokuhuseleka nenenkathalo kanti nengayi kuphelelwa. Ukuqinisekisa le nto, yathethelela ukubakusetyenziswe iingqondo-nzulu malunga nokuziphathatha, kujongwe ngazo izzathu ezi zokungcakaza, neokufundiswa kwabanini-mahashe, kuyekwe ukujongwa njengehlalizo into yokucela uncedo xa umntu ennegxaki zokungcakaza, uqeqesho lwabasebenzi ukuze bakhawuleze ukubaphawula msinya nokubanceda abangcakazi abaneengxaki zokungcakaza, kuvuselwelwe iindlela zokubaqinisekisa ukuba ungcakazo lweziwa ngendlela enokuthembeka (ehonest), nekukhuphiswanwayo ngayo nenendawo-ndalo ekhuselekileyo, kunye nabaqhubi-shishini abanamaphepha-mvume, kusetyenziswa uiintengiso ezinenenkathalo nokunokubeka iliso abadlali ngendlela enenkathalo.

Igama	Into ayiyo ngokwalapha (iDesignation)	Ukuhlala R	Imali Yokuphila umhla ngamnye R	Imifuduswa-mali R	Itikiti Lokubhabha R	Ezinye R	Intlawulelo Yenkomfa R	Intlawulelo R	IYonke R
<b>UMnu D Lakay</b>	USihlalo WeBhodi	28 838.81	8 066.68	4 691.82	46 374.65	405.00	13 442.39	38 603.52	140 422.87
<b>UNks N Magazi</b>	Ilungu LeBhodi	33 653.94	6 551.25	5 874.92	31 477.93	495.00	13 422.38	24 996.80	116 472.22
<b>Bebonke</b>		<b>62 492.75</b>	<b>14 617.93</b>	<b>10 566.74</b>	<b>77 852.58</b>	<b>900.00</b>	<b>26 864.77</b>	<b>63 600.32</b>	<b>256 895.09</b>

**INkomfa: INkomfa YeG2E 2019, eLas Vegas, eMelika, 11 -19 Dwarha 2019**

Iyinzuzo zokuya kuyo: Ukubaluleka kokuba abanini maphepha-mvume bayithathe njengenxenywe yesicwangcisoalenywe yokuplana okunbululo besenzela Amashishini abo sabo esinobulumko enze into yokukhathalela ungcakazo olunenkathalo, ibe yinxalenye yoko bakwanzayo, endaweni yokuyenzela isicwangciso esahlukileyo. Kwibakho iingxoxo malunga nokungeniswa kwesoftware yokuvingca ukuba lungenzeki ungcakazo. Uqeqesho oluhlala lusenzeka kubasebenzi kubalulekile gqitha ukuqinisekisa ukuba iindlela zethu zolwenziso-mthetho ziyasebenza ngokuphumelelayo. Uhambelo-phambili lwethetshelwano olumalunga nokubheja ngakumbi ukubheja okwenzela kumagunjana, iibetting kiosks. Imibhejo eziintengiso, eyenziwa ngabenzi zincwadi, nokuthi kungajongwana njani nale mingeni siyifumanayo namhlanje.

Igama	Into ayiyo ngokwalapha (iDesignation)	Ukuhlala R	Imali Yokuphila umhla ngamnye R	Imifuduswa-mali R	Itikiti Lokubhabha R	Ezinye R	Intlawulelo Yenkomfa R	Intlawulelo R	IYonke R
<b>UMnu S Faku</b>	Ilungu LeBhodi	26 164.51	15 678.84	1 780.00	23 750.93	2 820.00	36 193.71	24 996.80	131 384.79
<b>UNks C Fani</b>	Ilungu LeBhodi	26 164.51	16 469.74	1 328.00	29 544.15	450.00	36 193.71	24 996.80	135 146.91
<b>Bebonke</b>		<b>52 329.02</b>	<b>32 148.58</b>	<b>3 108.00</b>	<b>53 295.08</b>	<b>3 270.00</b>	<b>72 387.42</b>	<b>49 993.60</b>	<b>266 531.70</b>

Zizonke/ iNkomfa	Indawo yokuhlala R	Imali Yokuphila umhla ngamnye R	Imifuduswa-mali R	Itikiti Lokubhabha R	Ezinye R	Intlawulelo Yenkomfa R	Iintlawulelo R	IYonke R
<b>Eye-IAGR</b>	62 492.75	14 617.93	10 566.74	77 852.58	900.00	26 864.77	63 600.32	256 895.09
<b>Eye-G2E</b>	52 329.02	32 148.58	3 108.00	53 295.08	3 270.00	72 387.42	49 993.60	266 531.70
<b>Bebonke</b>	<b>114 821.77</b>	<b>46 766.51</b>	<b>13 674.74</b>	<b>131 147.66</b>	<b>4 170.00</b>	<b>99 252.19</b>	<b>113 593.92</b>	<b>523 426.79</b>

#### UKUHAMBELA KWAMANYE AMAZWE KWABASEBENZI

**iNkomfa: KwiNkomfa Yezizwe Ngezizwe yeAGR, eMontego Bay, eJamaica, ngowma-29 KweyoMsintsingo-2019 ukuya kowesi-5 KweyeDwarha ngo-2019**

Izinto eziyinzuzo zokuya kuyo: Le nkomfa yayithetha ikakhulu ngabanini-mabango beshishini longcakazo, isithi kufuneka baqinisekisekuba kubekho upheleliso, kwanokungcamlwa kwemidlalo enokuhuseleka nenenkathalo kanti nengayi kuphelelwa. Ukuqinisekisa le nto, yathethelela ukubakusetyenziswe iingqondo-nzulu malunga nokuziphathatha, kujongwe ngazo izizathu ezi zokungcakaza, neokufundiswa kwabanini-mahashe, kuyekwe ukujongwa njengehlazo into yokucela uncedo xa umntu ennegxaki zokungcakaza, uqeqesho lwabasebenzi ukuze bakhawuleze ukubaphawula msinya nokubanceda abangcakazi abaneengxaki zokungcakaza, kuvuselelwe iindlela zokubaqinisekisa ukuba ungcakazo lweziwa ngendlela enokuthembeka (ehonest), nekukhuphiswanwayo ngayo nenendawo-ndalo ekhuselekileyo, kunye nabaqhubi-shishini abanamaphepha-mvume, kusetyenziswa uintengiso ezinenenkathalo nokunokubeka iliso abadlali ngendlela enenkathalo.

Igama	Into ayayo ngokwalapha (iDesignation)	Indawo yokuhlala R	Imali Yokuphila umhla ngamnye R	Imifuduswa- mali R	Itikiti Lokubhabha R	Ezinye R	Intlawulelo Yenkomfa R	Iintlawulelo R	IYonke R
<b>UMnu P Abrahams</b>	IGosa EliyiNtloko LesiGqeba (ICEO)	19 288.53	6 501.65	5 070.92	30 928.93	2 027.00	13 422.38	-	77 239.41
<b>UMnu G Victor</b>	IGosa Lolawulo elikhulu	19 288.53	6 501.65	5 734.77	30 928.93	2 827.67	13 422.38	-	78 703.93
<b>Bebonke</b>		<b>38 577.06</b>	<b>13 003.30</b>	<b>10 805.69</b>	<b>61 857.86</b>	<b>4 854.67</b>	<b>26 844.76</b>	<b>-</b>	<b>155 943.34</b>

# ISAHLULO C: URHULUMENTO (UKUPHATHA)

<b>INKomfa Ye-G2E ka-2019, eLas Vegas, eMelika, ngowe-11 ukuya kowe-19 Dwarha 2019</b>										
Izinto eziyinzuzo zokuya kuyo: Ukubaluleka kokuba abanini maphepha-mvume bayithathe njengenxenye yesicwangcisoalenyeye yokuplana okunbululo besenzela Amashishini abo sabo esinobulumko enze into yokukhathalela ungcakazo olunenkathalo, ibe yinxalenye yoko bakwanzayo, endaweni yokuyenzela isicwangciso esahlukileyo. Kwibakho iingxoxo malunga nokungeniswa kwesoftware yokuvingca ukuba lungenzeki ungcakazo. Uqeqesho oluhlala lusenzeka kubasebenzi kubalulekile gqitha ukuqinisekisa ukuba iindlela zethu zolwenziso-mthetho ziyasebenza ngokuphumelelayo. Uhambelo-phambili lwetheknoloji olumalunga nokubheja ngakumbi ukubheja okwenzela kumagunjana , iibetting kiosks. Imibhejo eziintengiso, eyenziwa ngabenzi zincwadi, nokuthi kungajongwana njani nale mingeni siyifumanayo namhlanje.										
Igama	Into Ayiyo ngokwalapha	Indawo Yokuhlala R	Imali Yokuhlala umhla nomhla R	Imifuduswa-mali R	Itikiti Lokubhabha R	Ezinye R	Iintlawulelo Zenkomfa R	Iintlawulelo R	IYonke R	
<b>UMnu A Matthews</b>	INTloko: YeTheknoloji Yolwaziso Noqhaka-mshelwano (iICT)	26 164.51	16 937.85	1 328.00	29 544.15	2 770.00	36 310.83	-	113 055.34	
<b>UMnu R Bennett</b>	HOD: Regulatory Compliance	26 164.51	16 469.74	2 673.75	29 544.15	450.00	36 310.83	-	111 612.98	
<b>Bebonke</b>		<b>52 329.02</b>	<b>33 407.59</b>	<b>4 001.75</b>	<b>59 088.30</b>	<b>3 220.00</b>	<b>72 621.66</b>	<b>-</b>	<b>224 668.32</b>	

Total / Conference	Indawo Yokuhlala R	Imali Yokuhlala umhla nomhla R	Imifuduswa-mali R	Itikiti Lokubhabha R	Ezinye R	Iintlawulelo Zenkomfa R	Iintlawulelo R	IYonke R
<b>Eye-IAGR</b>	38 577.06	13 003.30	10 805.69	61 857.86	4 854.67	26 844.76	-	155 943.34
<b>Eye-G2E</b>	52 329.02	33 407.59	4 001.75	59 088.30	3 220.00	72 621.66	-	224 668.32
<b>Zizonke</b>	<b>90 906.08</b>	<b>46 410.89</b>	<b>14 807.44</b>	<b>120 946.16</b>	<b>8 074.67</b>	<b>99 466.42</b>	<b>-</b>	<b>380 611.66</b>

IZIGQIBO ZEKOMITI YASEPALAMENTE EZAZALWA YINGXELO KA- 2018/19 YONYAKA

IKOMITI YASEPALAMENTE EMELE IIAKHAWUNTI ZIKARHULUMENTE		
Umhla wesigqibo	Iinkcukacha	Uhambelo-phambili Losetyenzisorogress
5 kweyoMnga 2019	Kwathiwa eli Qumrhu malixelele iKomiti ngemingcipheko ephambiliThat the Entity brief the Committee on the key risks identified and considered during the 2018/19 financial year, and that all future annual reports of the Entity reports on such risks.	Implemented. IBhodi briefed the Committee on 11 September 2020. Future annual reports will include the risks as requested by the Committee.
5 kweyoMnga 2019	That the Entity implements a long-term sustainability plan to include various communities or abanini-mabango in the trust plans of the Entity, and that it briefs the Committee on such a sustainability plan.	Implemented. IBhodi briefed the Committee on the trust funds as disclosed in iBhodi's financial statements on 11 September 2020.
5 kweyoMnga 2019	That the Entity brief the Committee on the terms and conditions which relates to application of licensees of iWCGRB.	Implemented. IBhodi briefed the Committee on the terms and conditions which relates to the application process on 11 September 2020.

# IS AHLULO C: URHULUMENTO (UKUPHATHA)

## 5. UKULAWULA IMINGCIPHEKO

Umngcipheko yinto ekhoyo nakweyiphi na into eyenziwayo onakye nakweliphi na iqumrhu. Ulawulo lomngcipheko ke ngoko luyafuneka ukuqinisekisa impumelelo yaylo neliphi na iqumrhu..

Imingcipheko ivavanywa qho ngonyaka, ngexesha lokuvavanya iSicwangciso Sokwenziwa Komsebenzi Sonyaka nokusekwa kwamathagethi. Imingcipheko ihlolwa qho ngonyanga-ntathu ukuze kubekho impumelelo ekuboneni ukuba kufuneka incitshiswe njani, nasekuboneni eminye evelayo imingcipheko.

Igosa leBhodi elityunjiweyo lokulawula imingcipheko ligosa lolawulo elikhulu elikwifisi yeGosa Lezemali Eliyintloko (ICFO). Eli gosa lityunjiweyo linamava amakhulu kulawulo lwemingcipheko, njengomntu obekhe wasebenza kuphicotho lwangaphandle nakuphicotho lwangaphakathi.

IKOmiti Yolawulo Lwemingcipheko yakhiwe yiKomiti Yesigqeba epheleleyo. Inencwadi yobhaliso lwemingcipheko ethathwa njengoxwebhu oluphilayo, ephononongwayo qho ngonyanga-ntathu , ubuncinci.

Ikomitana yeBhodi, iKomiti Yezemali Nethekhnoloji Yolwaziso iphonononga umngcipheko kunye nencwadi yobhaliso yemingcipheko igxininisa ngokukodwa kwimingcipheko esavelayo. Ikomiti Yophicotho isebenza njengeKomiti Yemingcipheko, igade, phakathi kwezinye izinto, imingcipheko yeBhodi. Ikomiti Yemingcipheko ke incediswa sesaa Sisebenzi Sophicotho Lwangaphakathi sifunyenwe ngaphandle. Iphantsi kweBhodi.

Imingcipheko ephambili ngokwesicwangciso esinobulumko, ejonge eli qumrhu ilapha kwesi sicwangciso silapha ngezantsi:

Umngcipheko	Izilawuli Eziwunqandayo
Ukwenziwa kweBhodi ingabi nampumelelo ngenxa yokungabikho kwenani elaneleyo lentlanganiso.	<ul style="list-style-type: none"> <li>IBhodi yazisa uMphathiswa kuselishesha malunga nezithuba eziza kuvela kwiBhodi.</li> <li>lintlanganiso zeBhodi zimiselwe ixesha kusekude ukuba zibekho, ukwenzela ukuqinisekisa ukuba amalungu eBhodi aziswa kakuhle, futhi ngexesha elililo malunga nemihla yeentlanganiso.</li> <li>Amalungu eBhodi athunyelelwa izikhumbuzo.</li> <li>Umphathiswa uyalandisa ixesha lamalungu eBhod.</li> <li>Inkqubo enika ithuba lokuthatha inxaxheba kwilungu ngalinye ngokulinganayo (iround robin process).</li> </ul>
Izigqibo ezingachanekanga ezibangelwa lulwaziso olunganelanga / olungachanekanga.	<ul style="list-style-type: none"> <li>Amanqwanqwa amane olungiselelo nohononongo lolwaziso nokungeniswa kwezinto phambi kokuba kuyiwe nazo kwiBhodi.</li> <li>Hambisa kumalungu eBhodi onke zonke iimbalo ezintsha malunga nongcakazo, uwazise ukuba kukho nantoni na entsha echaphazela ishishini eli; kanjalo</li> <li>Mazibekho iiKomiti zokucebisa iBhodi.</li> </ul>
Ukungathenjwa luluntu ngenxa yeempembelelo ezingafunekiyo ezingena kwinkqubo yeBhodi yokwenza izigqibo.	<ul style="list-style-type: none"> <li>Ukusebenza ngokoqeqesheko-lomsebenzi, nokungasondezi mntu ekusebenzeni nabanini-mabango.</li> <li>Amalungu eBhodi makazalise iifomu zokuxela izinto abandakanyeka kuzo ezingaphazamisana nomsebenzi lo.</li> <li>Umgqaqo wokuziphatha wawo onke amalungu eBhodi.</li> </ul>
Umangalelo emthethweni kuba igunya leBhodi kunye nesigunyaziso sayo being zibekwe esichengeni luphazamiso lwangaphandle lwabinini-mabango.	<ul style="list-style-type: none"> <li>lintlanganiso zikaSihlalo weWCGRB kunye nabanini-mabango bangaphandle ukuqiniseka ukuzimela kweBhodi.</li> </ul>

## 6. ICANDELWANA LOLAWULO LWANGAPHAKATHI

iBhodi ayinalo elilelayo ICandelwana Langaphakathi Lophicotho, kodwa iye ifune ukuyenzelwa le nkonzo ziifemu ezinaloo mava afunekayo, nakumalungu anoqeqeshelo-msebenzi angawelInstitute of Internal Auditors okanye iSouth African Institute of uXwebhu Olusisikhokeloed Accountants. Kulo nyaka uphononongwayo, iBhodi yaqesha uSNG Grant Thornton njengabaPhicothi-zincwadi bangaphakathi bayo.

## 7. ICANDELWANA LANGAPAKATHI LOPHICOTHO KUNYE NEKOMITI YOPHICOTHO

Ekwenzeni kwayo ulawulo lomngcipheko, iBhodi igadwe yiKomiti Yophicotho NoMngcipheko, ngenjongo yokuncedisa iBhodi ekwenzeni imisebenzi yayo eyibekelwe yiPFMA.

Ke kulo msebenzi, iKomiti Yophicotho NoMngcipheko igade ukuba:

- Ikhona imigaqo-nkqubo yokubona imingcipheko, incitshiswe ubungozi, ilawulwe;
- Ikhona na inkqubo (isystem) yokujongisa imingciphekokwakunye nobukho beenkqubo zangapakathathi zokuyilwaula;
- Kubekho indlela yokuyibona isavela imingcipheko, neyokuhlola iindlela zokuyilawula ezikhoyo;
- Kubekho inkqubo esebenza ngempumelelo yolawulo lwangaphakathi; kanjalo
- Zonke izinto ezisengamngcipheko ezingafakwanga kwi-inshorensi mazijongisiswe, ziphathwe ngokufanelekileyo.

Lo menzi woPhicotho Lwangaphakathi ofunyenwe ngaphandle uphantsi kweliso, ngokolawulo, leGosa Lesigqeba Eliyintloko (uCEO), ize malunga nokwenza umsebenzi ngokwawo, abe phantsi kweliso leKomiti Yophicotho noMngcipheko.

Ukuhanjwa kweentlanganiso ngamalungu eKomiti YoPhicotho kwakunjle:

Igama lelungu	Inani leentlanganiso Ezihanjweyo
1. UMnu M Burton [Usihlalo WeKomiti YoPhicotho] [Watyunjelwa ukususela ngowoku-1 kweyoKwindla ngo-2019 ukuya kowama-28 kweyoMdumba ngo-2022]	5 kwezi-5
2. UMnu G Harris [Oxesha longeziweyo laphela ngowana-31 Canzibe 2019]	1 kwe-1
3. UMnu R Kingwill [Otyunjwe ngowe-17 Mdumba 2018 ukuya kowe-16 Mdumba 2021]	5 kwezi-5
4. UNks J Williams [Otyunjwe ngowe-21 Silimela 2019 ukuya kowama-20 Silimela 2022]	4 kwezi-4

Igama	Imfundo	Langaphakathi okanye langaphandle	Ukuba ngaphakathi, indawo kwiBhodi	Umhla wokutyunjwa	Umhla wokuyeka	Inani leentlanganiso azihambileyo
<b>M Burton</b>	B. Compt. Hons CA(SA)	Langaphandle	Ayingeni	1 Kwindla 2019	Ayingeni	5
<b>G Harris</b>	B. Com Hons CA(SA)	Langaphandle	Ayingeni	1 Kwindla 2019	Ayingeni	1
<b>R Kingwill</b>	B.Com CTA CA(SA)	Langaphandle	Ayingeni	17 Mdumba 2018	Ayingeni	5
<b>J Williams</b>	B. Com Hons CA(SA), B Sc Hons, H Dip Ed.	Langaphandle	Ayingeni	21 Silimela 2019	Ayingeni	4

## 8. UTHOBELO LWEMITHETHO NEMIGAQO

IBhodi isebenzisa imigaqo-nkqubo nezenzeko (neprocesses) ukuqinisekisa uthobelo layo yonke imithetho nemigaqo efaniselwe kukuthotyelwa.

IBhodi iyicacisile imithetho nemigaqo enyanzelekileyo ukuba iyithobele, yaza yenza isikhokeli-ngcinga-kwenza ukuqinisekisa uthobelo lwayo yonke le mithetho nemigaqo ngabo bonke abasebenzi bayo.

ISebe Leenkonzongomthetho leBhodi liyarhuma kuMaziko Eenkonzo Zomthetho akwi-intanethi ahlukileyo axela ngemithetho emitsha okanye etshintshiweyo (elungisiweyo), akwaliqonga lokubhaqa izigwebo zeenkundla ezahlukileyo. Eli Sebe Lezomthetho, ngayo le mirhumo, libhaqa iinguqu lize lazise abasebenzi malunga neenguqu nalo lonke uhlatutyo lwazo.

Ngalo nyaka-mali ka-2019/20, iBhodi zange ingxoliselwe kungathobeli namnye umthetho okanye umgaqo.

## 9. AMAQIHNGA NOBUQHOPHOLOLO

The Board has implemented a Fraud and Anti-corruption policy which is reviewed annually. The procedures include IBhodi iye yakha umgaqo-nkqubo Ochasene Namaqhinga Nobuqhophololo ophononongwa qho ngonyaka. Iinkqubo-manyathelo ziquka ifowuni yesizwe ephendulwa ngqo kunye nebhokisi yokwenza ingxelo ungazixelanga. IKomiti yeBhodi Yochasano Namaqhinga Nobuqhophololo (iFraud and Anti-Corruption Committee) iyaziphonononga zonke izenzo ezixelelweyo zamaqhinga; negosa leBhodi LoRhulumentolisa ingxelo yazo zonke izenzo eziye zaxelwa kwiKomiti Yezemali NeThekhnoloji Yolwaziso, nakwiKomiti Yophicotho Nemingcipheko.

Kulo uphononongwayo ngoku unyaka khange kubekho zehlo zabuqhinga nabuqhophololo zixeliweyo nayiyo nayiphi na indlel' okuxela ezi zehlo eyasekwayo yeBhodi.

## 10. UKUNCIPHISA UKUNGQUBANA KWEEMEKO ZOKULUNGELWA

Amalungu eBhodi iiWCGRB, ekuqaleni konyaka ngamnye wengxowa-mali yegunya, azalisa ifomu exela zonke iimeko zokulungelwa kwao ezisenokungqubana nemisebenzi yawo njengaMalungu eBhodi.

Ekuqaleni kwayo nganye intlanganiso yeBhodi okanye eyeKomiti, amalungu eBhodi enza uvakaliso lokungqubana okusenokubakho kweemeko zawo zokulungelwa kunye nawo nawuphi na umcimbi okwajenda.

Ukuba lukhona ungqubano lwemeko zokulungelwa, nokuba loluphi na, aMalungu eBhodi kufuneka azise uSihlalo. Ke umntu uya kuphuma, ookanye ahlale athathe inxaxheba entlanganisweni leyo ukuba uSihlalo ubone kungekho kungqubana kubhekele phi.

Abasebenzi nabo kufuneka bekuxelile okwabo ukungqubana kweemeko zokulungelwa, kwiintlanganiso zeBhodi nezeekomiti, kanti nangexesha layo nayiphi na ingxoxo, okanye udliwano-ndlebe, okanye intlanganiso yeofisi ekuthathwa kuyo izigqibo.

IBhodi iyaqhubeka nomzamo wayo wokuqinisekisa ukuba izimele, nokuba ibonakale ukuba izimele. Akukho mntu imsondezayo nakwintoni na eyenzayo kunye naye; laye ishishini liyaqonda kakuhle ukuba iBhodi ayisebenzi ngokwamkela izipho; ngoku akusekho mntu uzama ukuyipha zipho. Ekuqaleni konyaka ngamnye, amalungu eBhodi enza uvakaliso lweemeko zokulungelwa kwao ngokwemali, luze lwenziwe olu vakaliso nakwintlanganiso nganye yeBhodi emalunga nezemali. UMphicothi-zincwadi Jikelele naye uyavavanywa kubonwe ukuba akanakulungelwa kwakhe kunokungqubana na nophicotho lonyaka.

## 11. UMGAQO WOKUZIPHATHA

UMgaqo Wokuziphatha ubaluleke gqitha ekuqinisekiseni ukuba iBhodi iyawufezekisa umgomo ezibekela wona wokuvusa eluntwini umoya waokuthenjwa nokukholelwa kuyo achieving its nowokuba yenze kubekho indawo-ndalo ezinzileyo, enobulungisa-mthethweni (ijustice), engatshintsha-tshintshiyo, esebenza ngokunempumelelo.

Lo Mgaqo-kuziphatha ufuna kubekho imigangatho ephezulu ngokwalathisa indlela abasebenzi beBhodi namalungu eBhodi yokwenza izenzo ezinokugqwesa (iibest practices) nokuphuculwa okungapheziyo kwemigangatho.

Lo Mgaqo-kuziphatha uyafumneka kubo bonke abasebenzi namalungu eBhodi kwi-intanethi, kwisiza sonxibelelwano sangaphakathi seBhodi, yaye bonke banako ukungena kuso. Ekuqaleni kokuqeshwa komsebenzi omtsha, naskutyunjweni kkamalungu eBhodi, lo Mgaqo-kuziphatha uba yinxalenye yezinto abazinikwayo xa beqhelaniswa, abathi bonke ngabanye ngabanye bacexelelwe ukuba mabatyikitye ukuba bazifumene izinto zonke zoqhelwaniso.

Uthobelo lwalo Mgaqo Wokuziphatha luyanyanzeliswa ngokungqongqo, kwenjiwe njalo nokuhlola olo thobelo. Ukwaphulwa kwalo kuyaxoxwa ngokwemimiselo yomgaqo woluleko weBhodi nenkqubo-manyathelo olo luleko.

## 12. IMPILO, UKHUSELEKO KWANEMIBA YENDAWO-NDALO (YE-ENVIRONMENT)

IBhodi ineKomiti eyamiselwayo yeMpilo Nokhuseleko Engqeshweni (iOHASA Committee) eyamiselwa established in terms of the ngoMthetho WeMpilo Nokhuseleko, 85 ka-1993. Le Komiti yeOHASA ke, enabameli bawo onke amasebe kwiBhodi, ihlanagna ngeekota, nganaxesha amisiweyo, unyaka lo wonke, ukuza kuhlola indawo-ndalo yeMpilo noKhuseleko kwiBhodi nokujongana neminye imicimbi enokuthi ivuke.

## 13. UNOBHALA WEKHAMPANI

IBhodi ayinaye uNobhala Wekhampani. Koko inembumba yabasebenzi abathathu abakwalapha kwiSebe Elisisgqeba abasebenza njengooNobhala bayo.

## 14. UKUKHATHALELA ABANTU

IBhodi ngokwayo khangela ibe naziprogramu zolungiselelo luntu kulo unyaka. Nakuba kunjalo, ibabekela imiqathango ethile abanini bamaphepha-mvume ukuqinisekisa ukuba kukho izincedisi-kwenza abazahlulela ukunceda amaqela oluntu ahluphekayo.

IBhodi kanjalo yaseka IQonga LaseNtshona Koloni Longcakazo Olunenkathalo ukwenzela ukujongana neengxaki ezisengavela ngenxa yalo ungcakazo.

IBhodi yakhe amaqhina osebenziswano kunye namaziko karhulumente oncedo loluntu ahlukileyo. Iyaya ke iyo kuthetha kwiinkqubo zovalelo-luntu ezahlukelelo ukuya kufundisa amaqela oluntu malunga nayo iBhodi nangeziphumo ezibi zongcakazo eluntwini.

## 15. INGXELO YEKOMITI YOPHICOTHU-ZINCWADI

Sinovuyo ukuzisa ingxelo yethu yonyaka-mali ophela ngowama-31 kweyeKwindla ngo-2020.

### Amalungu eKomiti Yophicotho Nokuhamba Kwako Iintlanganiso

Le Komiti Yophicotho inala amalungu adweliswe apha ngezantsi. Iyahlangana, ubuncinci kane ngonyaka ngokweendlela zayo zokusebenza ezavunyelwayo. Ngonyaka-mali ka-2019/20, zintlanu (zi-5) iintlanganiso eyaba nazo.

Igama lelungu	Inani leentlanganiso azihambileyo
1. UMnu M Burton [Ushlalo WeKomiti YoPhicotho] [Waqeshwa ukususela ngowoku-1 Kwindla ngo-2019 ukuya kowama-28 Mdumba ngo-2022]	5 of 5
2. UMnu G Harris [Ixesha lakhe elalandisiwe liphele ngowama-31 Canzibe ngo-2019]	1 of 1
3. UMnu R Kingwill [Waqeshwa ukususela ngowe-17 Mdumba 2018 ukuya kowe-16 Mdumba 2021]	5 of 5
4. UNksz J Williams [Waqeshwa ukususela ngowama-21 Silimela 2019 ukuya kowama-20 Silimela 2022]	4 of 4



Mr M Burton,  
Chairperson of Audit Committee

### Izinto Ezimele IKomiti Yophicotho

IKomiti Yophicotho iyazisa ukuba izithobele izinto ebimele ukujongana nazo, ezivela kwiCandelo 51(1)(a)(ii) LoMthetho Wolawulo Lweemali ZikaRhulumente (uMthetho wePFMA) nakuMgaqo kaVimba-mali wama-27.1.10. IKomiti Yophicotho iyazisa futhi ukuba iye yasebenzisa imimiselo eqingqiweyo yokusebenza afanelekileyo, yayenza yaba luXwebhu Olusisikhokelo SeKomiti Yophicotho (iCharter yayo), isifezekisile isigunyaziso sayo yaba njalo ithobela olu Xwebhu-sikhokelo, yayenza imisebenzi yayo equlethwe kulo.

Le Komiti yenze isenzo sokuzivavanya sonyaka, ngolo hlobo izalisekisa uthobelo lwayo ngokwemisebenzi efunekayo kuyo ngokweNngxelo yeKing IV malunga NoLawulo Lwamashishini, nangokoXwebhu-sikhokelo sayo nemimiselo yokusebenza kwayo, nangokwemigaqo efaneleneyo yoVimba-mali Wesizwe, kwanangokoMthetho Wolawulo Lweemali ZikaRhulumente (uMthetho wePFMA). IKomiti izithobele zonke ezi mfuneko.

### Iintlanganiso

Abaphicothi bangaphande nabangaphakathi bayazihamba iintlanganiso zeKomiti, baye bavumeleke ngokupheleleyo ukuya kwiKomiti le nakuSihlalo wayo; baye baba nalo nethuba lokuthetha nayo iKomiti kungekho baphathi bakuqinisekisa ukuzimela kwabo.

Le Komiti ke yaye yaphonononga iingxelo ezineenkukacha ezazivela kubaphicothi bangaphandle nakwabo bangaphakathi abaphicothi, zaza iziphumo zazo zaxelwa kwiBhodi ngummeli wabo olilungu eliEx Officio kule Komiti Yophicotho ngokuthe rhoqo, noSihlalo Komiti Yophicotho, qho ngonyaka.

### Ukuba Nempumelelo Kolawulo Lwaphakathi

Uphononongo lwethu lweziphumo zomsebenzi woPhicotho Lwaphakathi, olwalusenziwa kujongwe iimvavanyo zomngcipheko ezazenziwe, lwabonakalisa iimpawu ezithile zobuthathaka ezaye ke zabikwa kuBaphathi kwaza kwathathwa amanyathelo okuzilungisa okanye okunciphisa imingcipheko leyo.

Inkqubo yezilawuli yenzelwe ukuba inike ingqinisekiso engenazndleko yokuba izinto eziyingeniso zikhuselwe, ezingeyongeniso, kunye nemali esebenzayo ziphethwe ngendlela esebenza kakuhle. Inkqubo esetyenziswa yiBhodi kumngcipheko wezemali nakulawulo lwemingcipheko inempumelelo nokusebenza kakuhle, nokungafihli nto.

Ngokuhambisanayo noMthetho Wolawulo Lweemali ZikaRhulumente (uMthetho wePFMA) kunye neemfuneko zeNgxelo yeKing IV Malunga NoLawulo Lwamashishini, uPhicotho Lwangaphakathi lunika iKomiti YoPhicotho naBaphathi ingqinisekiso yokuba izilawuli zangaphakathi zibhadlile zaye zisebenza ngempumelelo. Le nto yenzeka ngolwenzeko lolawulo lwemingcipheko, kwanangokuthi kucaciswe ukuba kuya kwenziwa ziphi izenzo zolungiso, kuphakanyiswe nezenzo zophuculo ezifuneka kwizilawuli neenkqubeko (neeprocesses).

Kwabonakala xa kujongwa iingxelo ezahlukeyo zaBaphicothi Bangaphakathi, kunye neNgxelo Yphicotho malunga neeNgxelo-nkcazo Zeemali Zonyaka, ndawonye nengxelo yolawulo yoMphicothi-Jikelele, ukuba, ngapandle kwezoo zinto zimbini zazixeliwe, kwakungekho zimbi iziphako ezinembadla kwinkqubo (kwisystem) yolawulo lwangaphakathi. UMphicothi-Jikelele waba neziphene ezibin azifumanayo ezazinembadla (imaterial impact) zona kwiiNgxelo-nkcazo Zeemali Zonyaka, ezizezi, esinye saba kuLawulo Lwenkqubo Yofumano-zinto. Esinye saba yindaba yodandalaziso. Abaphathi benza ulungelelaniso lwezi ziphene. Sazamkela iziphene ezafunyanwa nguMphicothi-Jikelele. Saza senza iziphakamsio zezilungiso. Kodwa, ukongeza, sicele aBaphathi ukuba bafumane uluvo lweBHodi YeeAccounting Standards malunga nale yodandalaziso, njengoko le yona isekwe kutoliko lomgangatho omtsha weGRAP, lo ungu-109. Isiphumo solu luvo asiyi kuba nampembelelo kwezi zeemali, kodwa lusenganyo kwixesha elizayo. Ngale ndlela ke, singatsho ukuba inkqubo yolawulo lwangaphakathi yeli xesha liphononongwayo yasebenza kakuhle nangokunempumelelo, ngaphandle kwale micimbi mibini ixelwe apha ngentla. IKomiti Yophicotho yanelisekile kukuba umsebenzi wophicotho lwangaphakathi, ocelelwe inkonzo yangaphandle, usebenza ngokunempumelelo, nokuthi izivelele izinciphisi/izilawuli ezibhekisa kwimingcipheko ephathelele kwiBHodi kuphicotho lwayo.

Lo msebenzi ulandelayo wophicotho lwangaphakathi wagqitywa ngalo nyaka uphononongwayo:

Uphononongo lokwezniwa nokuba nempumelelo kwamanyathelo olawulo lwangaphakathilwenziwa kulo nyaka kwezi ndawo zoqwalaselo zilandelayo {{< focus areas:

- Uphononongo lwemiqalwa yeeNkcazo-ngxelo Zemali Zonyaka ka-2019-2020
- Uphononongogo Lolwaziso Ngokwenziwa Komsebenzi Olusekwe KwiziPhumezi-njongo ezamiswa Kwangaphambili (kwiiPDO's)
- Ukulandelela iziphumo zangaphambi zophicotho lwangaphakathi nolwangaphandle
- Ukuqinisekisa malunga nezinto eziyingeniso
- Uphononongo lweSebe LeTheknoloji Yolwaziso
- Uphononongo lweSebe Lothobelo Lwemigaqo
- Uphononongo lwemigungqo yeBHodi
- Uphononongo lweofisi yeGosa Lesugqeba Eliyintloko (iCEO)
- Uphononongo lweSebe Loniko-maphepha-mvume
- Uphononongo lweSebe Lwezolawulo nezemali
- Uphononongo lweSetyana Lezomthetho
- Uphononongo lweSetyana Lezabasebenzi

## ULawulo Lwaphakathi-Enyakeni Neengxelo Zoonyanga-ntathu

IBhodi yangenisa iingxelo zonyanga-ntathu kwiGunya Elisisigqeba. IKomiti Yophicotho yanelisekile sisiqulatho nomgangathoweengxelo zeekota ezalungiswa zaza azkhutshwa yiBHodi ngalo nyaka uphononongwayo.

### Umsebenzi Wakwezemali

Ulungiso lweengxelo zemali, ndawonye nee iingxelo-nkcazo zemali zonyaka, lwenziwa lwafezwa phantsi kweliso likaNks Z Siwa CA(SA). IKomiti yaphonononga, yaza yazanelisa ukuba ubungcali kunye namava kaNks Siwa, iGosa Lezemali Eliyintloko (iCFO), busemgangathweni ofanelekileyo. IKomiti yaphinda yaphonononga, yaza yaneliseka kukuba ubungcali nezincedisikwenza zale ndawo yomsebenzi wezemali zazifanelekile futhi zisebenza ngempumelelo.

### Ingginisekiso Edibeneyo

Ingginisekiso ifunyenwe ivela kubanini-ngqinisekiso abaliqela ngendlela edibanisekileyo, ukuze kuthintelwe ukwenziwa kwento enye ngabantu babe baninzi.

Isicwangciso sophicotho lwangaphakathi, esisebenzisa indlela-kwenza (imethodology)esekwe kimingcipheko, ngothethwano nabaphathi. Ukongeza, abaphicothi bangaphandle nabangaphakathi bsebenza ngosebenziswano. Ngonyaka-mali ka-2020, iKomiti iye yayijonga le mingcipheko ebithethwa ngabaphathi, yavavanya yaza yavuma izicwangciso zalo msebenzi uluphicotho lwangaphakathi nabaphicothi bangaphandle, kunye nesiphumo somsebenzi wophicotho owenziweyo.

# IS AHLULO C: URHULUMENTO (UKUPHATHA)

IKomiti yanelisekile kukuba umsebenzi womniki-ngqinisekiso ozimeleyo owenziwe kunye nolawulo lwangaphakathi olwenziwe ngabaphathi, zanele ezo zinto.

## Uxilongo-mgangatho (iEvaluation) Yeengxelo-nkcazo Zemali

Sinezi zinto:

Kwaphononongwa kwaza kwaxoxwa ngazo iiNgxelo-nkcazo Zemali Zonyaka eziphicothiweyo eziza kufakwa kwiNgxelo Yonyaka, kunye noMphicothi-Zincwadi Jikelele WoMzantsi Afrika, nabaphathi, kwaneBhodi;

- Kwaphononongwa ingxelo yolawulo yoMphicothi-Zincwadi Jikelele kunye nempendulo yabaphathi kuyo;
- Kwaphononongwa uthobelo lweBhodi lwemimiselo yezomthetho nemigaqo; kwaza
- kwaphononongwa namalungelelwaniso abalulekileyo aba sisiphumo solo phicotho.
- Kwaphononongwa iiNgxelo-nkcazo Zemali Zonyaka eziphicothiweyo ezazilungiswe yiBhodi.

## Abaphicothi Bangaphakathi

IKomiti iyeyayiqwalsela indabayokuzimelanokusebenzangempumelelo kwalomsebenzi wophicotho lwangaphakathi. IKomiti iluphononongile yaluvuma uxwebhu-sikhokelo (icharter) kunye nesicwangciso sophicotho lwangaphakathi luka-2020. Ke yanelisekile ukuba, ngezivakaliso ezenziwe ngabaphicothi bangaphakathi, iingqinisekiso ezinikwe iKomiti ziyahambelana noMgaqo Wenkathalelo-bulungisa (iCode of Ethics) weZiko LabaPhicothi Bangaphakathi.

Iingxelo zoPhicotho Lwangaphakathi ezinikwa iKomiti kwintlanganiso nganye zinika iKomiti le indlela yokubona ubunjani bendawo-ndalo yolawulo lwangaphakathi. IKomiti ke yanelisekile kukusebenza ngempumelelo koPhicotho Lwangaphakathi.

## Abaphicothi bangaphandle

IKomiti Yophicotho yanelisekile kukuzimela nokungabi nadolo kwabaphicothi bangaphandle, into equka nokuqwalasela nobungakanani bomnye umsebenzi owenziweyo, nothobelo lwemimiselo ehambelana nokuzimela, nokunqandwa kokungqubana kweemeko zokulungelwanjengokuba kumiselwe yiBhodi Ezimeleyo Yomiselo-migaqo YaBaphicothi (iIRBA).

IKomiti yakhuthaza ukuba isicwangciso esinobulumko sophicotho, kunye nentlwaulelo yophicotho lwangaphandle olwenzelwe uphicotho luka-2020, zivunyelwe yiBhodi. IKomiti yavavanya nokwenziwa komsebenzi kunye nokuziphatha kwabaphicothi bangaphandle ngeli xesha loniko-ngxelo; ke yanelisekile ngumgangatho omhle womsebenzi wophicotho lwangaphandle.

IKomiti yaphononga isicwangciso sosetyenziso seBhodi esenzele imiba yophicotho eyayixelwe kunyaka ongaphambili; ke ngoku yanelisekuile kukuba loo micimbi yalungiswa ngokwaneleyo..

IKomiti Yophicotho iyavumelana nazo, izamkela kanjalo izigqibo zoMphicothi-Jikelele malunga neeNgxelo-nkcazo Zemali Zonyaka, futhi ke inoluvo lokuba ezi Ngxelo-nkcazo Zemali Zonyaka ziphicothiweyo mazamkelwe zize zifundwe kunye nengxelo yoMphicothi-Jikelele.



**Mervyn Burton**  
USihlalo WeKomiti YoPhicotho  
IBhodi YaseNtshona Koloni Yongcakazo Nemidyarho  
5 KweyeDwarha (KuOkthobha) Ngo-2020

## 16. ULWAZISO NGOKWENZIWA KOMSEBENZI WOTHOBELI LWEB-BBEE

Esi sicwangciso silandelayo senziwe sazaliswa ngendlela ebonisa uthobelo lwemiyalelo ye-BBBEE ephuma kuMthetho we-BBBEE ka-2013 nangokuqikelelwa sisalathandlela seSebe Lorchwebo Noshishino.

Ingaba eli Qumrhu Loluntu likhe lasebenzisa nto na kuMgaqo Wezenzo Zokugqwesa (Iziqinisekiso zeB-BBEE ezikuManqwanqwa 1 - 8) ngokubhekiselele kwezi zinto zilandelayo:

Iimpawu	Ewe / Hayi	Ingxoxo
Ukuqikelela iimpawu zemfaneleko ukuze kukhutshwe amaphepha-mvume, izivumelo, okanye olunye uniko-gunya malunga nezenzo zoqoqosho ngokwawo nawuphi na umthetho?	Ewe	IBhodi imisela imiqathango yamaphepha-mvume kumacandelwana ahlukeyo eli shishini, icacisa ukufuneka kokuzalisekiswa kwelona nqwanqwa lincinci lothobelo lweBBBEE. Ngaphezu koko, ithi elo nqwanqwa liqinisekise kwisetifikethi sojongo-bunjalo (severification) esikhutshwe yiarhente eqinisekisiweyo yojongo-bunjalo.
Ukuwenza nokusebenzisa umgaqo-nkqubo okhethayo wofumano-zinto?	Ewe	IBhodi yawusebenzisa umgaqo-nkqubo wayo weSCM, ithathela ingqalelo iimfuneko esicaciswe kwiMigaqo YoVimba-mali, nakwiMiyalelo YoVimba-mali, nakwiMigaqo Yofumano-zinto Ngokukhethekileyo, nayo yonke imithetho efaneleneyo esebenza kulawulo lwenkqubo yofumano-zinto.
Ukuqikelela iimpawu zemfaneleko zokuthengisa amaqumrhu orhwebo karhulumente?	Hayi	IBhodi ayiloQumrhu Lorchwebo likaRhulumente.
Ukwakha iimpawu zokungena kubuhlobo namashishini abucala?	Hayi	IBhodi ayiloqumrhu lizisela mntu zinkonzo. Yona iligunya elimisela imigaqo nelinika amaphepha-mvume.
Ukuqikelela iimpawu zokunika iinkuthazo (ii-incentives), izipho-mali (iigrants) namacebo otyalo-mali ukuze ixhase uXhobiso lwaBamnyama kwezoQoqosho?	Hayi	IBhodi iya kuzakhela ezi mpawu xa ngaba iyazinika, futhi ngexesha ezinika ngalo, ezi nkuthazo (incentives), nezi zipho-mali (iigrants) nancebo otyalo-mali ukuze ixhase uXhobiso lwaBamnyama kwezoQoqosho.

## ISAHLULO C: URHULUMENTO (UKUPHATHA)

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ISAHLULO D

ULAWULO (UPHATHO)  
LWEZABASEBENZI

## 1. INTSHAYELELO

IBhodi inesakhiwo sabasebenzi esavunywayo sabaqeshwa abangama-74. Izithuba ezingama-68 ziabantu; ezisibhozo ziye azabi nabantu ukususela kowama- 31 kweyoKwindla ka-2020.

Icandelo LezaBasebenzi linika iinkonzo ezixhasa iBhodi neofisi yayo ekugayeni abasebenzi, ekugcineni abanetalente, ekulawuleni ulwenziwo msebenzi (iperformance), kubudlelwane nabasebenzi, kwezophuhliso lwabasebenzi, kwezempilo yabasebenzi, neZincedisi-kwenza Ezingabantu, kunye nokuqulunqa imigaqo-nkqubo ehambelana nezi zinto.

Umsebenzi wokulawula ezentlawulo yabasebenzi wenziwa leli Sebe: EzoLawulo NezeMali.

Ngawo lo nyaka siwuphononongayo, eli candelo liye lasinceda ngezi zinto:

- Ukumisa kakuhle imigaqo-nkqubo yeBhodi ephathelele kwezeZincedisi-kwenza Ezingabantu (iHR) ezalana neyeWCPT;
- Ukugayya kwabasebenzi ababini;
- Uphictho lwezakhono ukwenzela ukukwakha iSicwangciso Sezakhono Sendawo Yomsebenzi sonyaka ka-2020/21
- Ukulungiswa kopheliso-msebenzi lwabantu abathandathu;
- Ukulungiswa nokungeniswa kwengxelo zoLungelelwano Engqeshweni (iEmployment Equity) zisiwe kwiSebe Lezabasebenzi (iDoL);
- Ulawulo nofumano lwekhefu lempilo labasebenzi;
- Ukukhuthaza indawo-ndalo ezinzisiweyo yobomi-bokusebenza ngeziganeko zohoyo-bantu zonyanga-ntathu;
- Ukwenza kubekho iintlanganiso ezine zeKomiti yoLungelelwano Engqeshweni kwanezeKomiti yeOHASA, nokunika iingxelo malunga nazo ezi ntlanganiso.

IBhodi yacetyiswa malunga nezenzo zophononongo-mirholo zonyaka, kunye nonyuso-mirholo yonyaka, icetyiswa yiWCPT ngokwemiyalelo yeGunya Elisisigqeba olwaqalisa ukuwenzeka ngowoku-1 kuTshaziimpuzi ngo-2019.

Iibhonasi zolawulo lolwenziwo-msebenzi zanikwa ababasebenzi emva kokuba zigqityiwe iimvavanyo zolwenziwo-msebenzi. Iibhonasi eyaxelwayo yolwenziwo-msebenzi engama-R 231 632 ynikwa abaqeshwa abangama-68. Loo nto yaba nesiphumo esyingumyinge olula ongama-R3 406.35 umqeshwa emnye, yaba ke yibhonasi yomntu ngamnye yolwenziwo-msebenzi ngalo nyaka uphononongwayo.

IBhodi iyaqhubekela ngemizamo yayo yokunyasela inkuthazeko kubasebenzi. Iyenza ke le nto ngoku kulungiselela amaxesha okuphuma kwabasebenzi babe kunye kuhoyo-bantu qho ngeenyanga ezintathu. Ezi zenzo zokubakhupa ababasebenzi ziyabhatalelwa, zaye ziyindlela yokuba amasebe ahlukileyo akhe adibane abe kunye kuze ngaloo ndlela kwakheke ubudlelwane basemsebenzini obubhetele, kwanokuqhelana nokusondelelana kwabantu.

Izenzo zakwaHR zenzelwa ukuqinisekisa ukuba abasebenzi banobomi-bomsebenzi obunolungelelwano, neentambo azibanjwa ziqiniswe malunga neeyure zokusebenza, nokuba kubekho iinkqubo ezijonge impilo-ntle yabasebenzi neentsapho zabo, ezenziwa ngeeNkozo. Ezizimeleyo Zoluleko Nocebiso (iICAS).

IBhodi inomkhosi wabasenezni abandidi-ndidi, abawazi kakuhle umsebenzi, ukwenzela ukuba iBhodi ikwazi ukuphumez isigunyaziso sayo. Ityalile ke kubasebenzi bayo ngoqeqesho nangophuhlisooukuze bona nayo bakwazi ukuhlala bezazi izinto ezintsha ezivelayo kwishishini longcakazo, bazai nezinye izinto ezivelayo ezifaneleneyo eisenokuba nesiphumo esihle kuyo iBhodi. IBhodi kanjalo iyaluxhasa ulungelelwano engqeshweni. Iyazama ukwenza ukuba indawo yasempangelweni ibe yindawoenempilo isenzela abasebenzi bayo.

## 2. IINKCUKACHA-MANANI ZOKUBEKA ILISO KUBASEBENZI

### Iindleko Zabasebenzi KwiProgramu Nganye

IProgramu	#I Inkcitho eyonke yequmrhu (R' 000)	Inkcitho ngabasebenzi (R' 000)	Inkcitho ngabasebenzi njengeqhezu (ipesenti %) lenkcitho xa iyonke	Inani Labasebenzi	Umyinge weendleko ngomsebenzi ngamnye (R' 000)
Ulawulo (Uphatho) *	25 506	14 080	55%	41	343
Uthobelo	17 039	15 875	93%	26	611
Uniko-maphepha-mvume	14 175	13 973	99%	24	582
i-ICT	10 188	2 635	26%	6	439
<b>EPHELELEYO</b>	<b>67 160</b>	<b>46 563</b>	<b>70%</b>	<b>97</b>	<b>480</b>

\* Le programu yeZolawulo kukho kuyo iBhodi, iSebe LeZolawulo NezeMali, aBaphathi abasiSigqeba kunye ne-13 labasebeni bexeshana.

# Iinkcitho ephelileyo ayikudibanisi ukuhla exabisweni, nokuthoba ixabiso lamatyala i-amortisation kunye nokuhlawulela iinkonzo nangezinye iindlela, kodwa iyakufaka ukuthengwa kwezinto ezinkulu nezingahambiyo (O.kt icapital expenditure)

### Iindleko zabasebenzi ngokwenqwanqwa lomrholo

Inqwanqwa	Inkcitho ngabasebenzi ** (R' 000)	Inkcitho ngabasebenzi njengeqhezu (ipesenti %) lenkcitho xa iyonke	Inani Labasebenzi	Umyinge weendleko ngomsebenzi ngamnye (R' 000)
ABaphathi Abangentla	1 444	3%	1	1 444
Abaphathi Abakhulu	6 842	16%	6	1 140
Abanemfundo abanemfaneleko	9 847	23%	12	821
Abanezakhono	19 770	46%	32	618
Abangenazo zonke izakhono	5 009	12%	15	334
<b>Abangenazakhono</b>	-	0%	-	-
<b>BEPHELELE</b>	<b>42 912</b>		<b>66</b>	<b>650</b>

\*\* Ngaphandle kwemirholo yamalungu eBhodi esisi-R1 163 597, nesiboneleleo sezindlu esingama-R952 020, nomvuzo wabasebenzi bexeshana ongama-R777 089 kunye noku: iinet salary accruals/provisions engama-R758 767.

# ISAHLULO D: ULAWULO (UPHATHO) LWEZABASEBENZI

## Izipho Zokwenziwa Komsebenzi

Inqwanqwa	Izipho Zokwenziwa Komsebenzi (R' 000)	** Inkcitho ngabasebenzi (R' 000)	i-% yezipho zolwenziwo-msebenzi kwiindleko zabasebenzi zizonke
Abaphathi abangentla	12	1 444	0.83%
Abaphathi abakhulu	36	6 842	0.53%
Abanemfundo Abanemfaneleko	61	9 847	0.62%
Abanezakhono	114	19 770	0.58%
Abangenazo zonke izakhono	27	5 009	0.54%
Abangenazakhono	-	-	-
<b>BEPHELELE</b>	<b>250</b>	<b>42 912</b>	<b>0.58%</b>

\*\* Ngaphandle kwemirholo yamalungu eBhodi esisi-1 163 597, nesiboneleleo sezindlu esingama-R 952 020, nomvuzo wabasebenzi bexeshana ongama-R 777 089 kunye noku: iinet salary accruals/provisions ezingama-R758 767.

## Iindleko Zoqeqesho

IProgramu	Inkcitho ngabasebenzi (R'000)	Inkcitho ngoqoqosho (R'000)	Inkcitho ngoqoqosho njenge- % yenkcitho ngabasebenzi.	Inani labasebenzi abaqeqeshi-weyo	Umyinge wenkcitho ngoqoqosho ngomsebenzi ngamnye (R'000)
IBhodi	1 172	-	0.00%	-	-
ISigqeba	6 646	41	0.61%	7	6
ULawulo Nezemali	6 262	10	0.16%	2	5
Uthobelo	15 875	63	0.40%	12	5
Uniko-maphephamvume	13 973	-	0.00%	-	-
i-ICT	2 635	-	0.00%	-	-
<b>IYONKE</b>	<b>46 563</b>	<b>114</b>	<b>0.24%</b>	<b>21</b>	<b>5</b>

Inkcitho ngoqeqesho ayidibananga noncedo lwezemali olwenzelwa ukufunda kwexesha elingaphelelanga. Indleko yoqeqesho ayidibananga noncedo lwezemali olwenzelwa ukufunda kwexesha elingaphelelanga, yaye yancedisa ababedinga ungenelelo loqeqesho ngaphandle kweendleko.

Amagosa eBhodi ahamba amangenelelo oqeqesho angazange akhutshelwe mali ngalo nyaka uphononongwayo. Imizekelo yaloo mangenelelo oqeqesho icacisiwe apha ngezantsi:

- Uqeqesho malunga neSikhokeli-ngcinga-kwenza Esihlaziyiweyo Sezicwangcios Ezinobulumko Kunye Nezicwangciso Zolwenziwo-msebenzi Zonyaka 25 - 27 Sep 2019
- Uqeqesho lweGRAP olwayiwa liGosa Eliyintloko Lezemali (iSFO) lusenziwa nguVimba-mali wePhonpo
- Ucweyo kunye noSARS maluna nemicimbi yeSCM
-

## Ingqesho nezithuba

IProgramu	Ngo-2018/19: Inani Labasebenzi	2019/20 Izithuba Ezivunyelweyo	2019/20 Inani Labasebenzi	2018/19 Ezingenamntu	% Yezithuba Ezingenamntu
ULawulo	8	9	8	1	11%
ISigqeba	6	7	5	2	28%
ABaphathi	7	7	7	-	-
Uthobelo	23	25	23	2	8%
Uniko-maphepha- mvume	22	22	19	3	14%
Ithekhnoloji Yolwaziso (iIT)	3	4	4	-	-
<b>BEPHELELE</b>	<b>69</b>	<b>74</b>	<b>66</b>	<b>8</b>	<b>11%</b>

Inqwawqa	Ngo-2018/19: Inani Labasebenzi	2019/20 Izithuba Ezivunyelweyo	2019/20 Inani Labasebenzi	2018/19 Ezingenamntu	% Yezithuba Ezingenamntu
Abaphathi abangentla	1	1	1	-	-
Abaphathi abakhulu	6	6	6	-	-
Abanemfundo Abanemfaneleko	13	13	12	1	8%
Abanezakhono	33	36	32	4	11%
Abangenazo zonke izakhono	16	18	15	3	17%
Abangenazakhono	-	-	-	-	-
<b>BEPHELELE</b>	<b>69</b>	<b>74</b>	<b>66</b>	<b>8</b>	<b>11%</b>

# ISAHLULO D: ULAWULO (UPHATHO) LWEZABASEBENZI

## linguqu Kwabasengqeshweni

Isilinganiso Somrholo	Izithuba zengqesho ekuqaleni kwexesha	Abaqeshiweyo	Ukuphela Komsebenzi	Izithuba zengqesho ekupheleni kwexesha
Abaphathi abangentla	1	-	-	1
Abaphathi abakhulu	6	1	1	6
Abanemfundo Abanemfaneleko	13	-	1	12
Abanezakhono	33	2	3	32
Abangenazo zonke izakhono	16	-	1	15
Abangenazakhono	-	-	-	-
<b>BEPHELELE</b>	<b>69</b>	<b>3</b>	<b>6</b>	<b>66</b>

## Izizathu zokuhamba kwabasebenzi

Isizathu	Inani	I-% yabasebenzi abahambileyo
Ukufa	-	-
Ukuyeka	6	8%
Ukugxothwa	-	-
Umhlala-phantsi	-	-
Ukungaphili	-	-
Ukuphela kwesivumelwano	-	-
Esinye	-	-
<b>BEPHELELE</b>	<b>6</b>	<b>8%</b>

Abasebenzi abayekayo babengaphantsi kwe-10% yabasebenzi beBhodi abangama-74. Abasebenzi abathathu babhala iileta zokuyeka kuba besiya kukhangela amathuba abhetele engqesho kwamanye amazwe, omnye wayeka kuba kufuneka ukuba ayo kukhathalela umama wakhe owaye engenampilo nje kakhulu, omnye wayeka kuba efuna ukuya kufunda kwakhona azo kutshintsha aze akhulise ithende lakhe lomsebenzi, omnye umqeshwa wayeka kuba esiya kuphangela kumashishini abucala, eza kufumana umvuzo ophezulu nje kakhulu. Indalo le yengqesho enesakhiwo esimcaba iyawanciphisa amathuba okubheka phambili ngokwethende lomsebenzi.

## Ubudlelwane Nabasebenzi: Ukungaziphathi kakuhle nenyathelo loluleko

Ubunjani Benyathelo Loluleko	Inani
Ukunqandwa Ngothethiswa Ngomlomo	-
Ukunqandwa Ngokubhalelwa	-
Ukubhalelwa Unqandwa Okokugqibela Warning	-
Ukugxothwa Emesebenzini	-
<b>BEPHELELE</b>	<b>-</b>

## Ithagethi Lofanelwaniso kunye Nendawo Yolungelelwaniso Kwezengqesho

Amanqwanqwa	Owesidoda							
	AbaMnyama		AmaKhaladi		AmaNdiya		AbaMhlophe	
	Ngoku	Ithagethi	Ngoku	Ithagethi	Ngoku	Ithagethi	Ngoku	Ithagethi
Abaphathi Abaphezulu	-	1	1	-	-	-	-	-
Abaphathi Abakhulu	-	-	2	2	-	-	-	-
Abanoqeqeshelo-msebenzi abanemfaneleko	2	2	2	2	1	-	4	1
Abanezakhono	4	7	11	10	-	-	2	3
Abanezakhono ngokuyinxenye	-	3	2	4	-	-	1	1
Abangenazakhono	-	-	-	-	-	-	-	-
<b>BEPHELELE</b>	<b>6</b>	<b>13</b>	<b>18</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>5</b>

Amanqwanqwa	Abasetyhini							
	AbaMnyama		AmaKhaladi		AmaNdiya		AbaMhlophe	
	Ngoku	Ithagethi	Ngoku	Ithagethi	Ngoku	Ithagethi	Ngoku	Ithagethi
Abaphathi Abaphezulu	-	-	-	-	-	-	-	-
Abaphathi Abakhulu	1	1	3	2	-	1	-	-
Abanoqeqeshelo-msebenzi abanemfaneleko	-	1	1	2	-	-	2	-
Abanezakhono	4	6	11	12	-	1	-	3
Abanezakhono ngokuyinxenye	2	3	7	4	1	-	2	2
Abangenazakhono	-	-	-	-	-	-	-	-
<b>BEPHELELE</b>	<b>7</b>	<b>11</b>	<b>22</b>	<b>20</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>5</b>

# ISAHLULO D: ULAWULO (UPHATHO) LWEZABASEBENZI

Amanqwanqwa	Disabled Staff			
	Abesidoda		Abasetyhini	
	Ngoku	Ithagethi	Ngoku	Ithagethi
Abaphathi Abaphezulu	-	-	-	-
Abaphathi Abakhulu	-	-	-	-
Abanoqeqeshelo- msebenzi abanemfaneleko	-	-	-	-
Abanezakhono	-	-	-	-
Abanezakhono ngokuyinxenye	-	-	-	1
Abangenazakhono	-	-	-	-
<b>BEPHELELE</b>	-	-	-	<b>1</b>

Izantlukwano eziphambili phakathi kwamathagethi nabasebenzi abakhoyo ngoku zibangelwa kukungabikho kwabantu abanemfaneleko yokuqeshwa kwizithuba ezizezolungelelwaniso engqeshweni ukuze bavale izithuba ezikhoyo. Zonke izithuba zibhengezwa ngaphakathi, kwanangaphandle ukuze kufikelelwe kubantu abaninzi kakngangoko kunokwenzeka phakathi kwamaqela atyunjiweyo. Futhi iimfaneleko (iiqualifications) azichazwa njengezemfundo kuphela, kodwa zikwabandakanya izakhono kunye namava afaneleneyo.

The image features a warm, golden-toned collage. On the left, a stack of gold coins is prominent. Overlaid on the right side are a line graph with a blue line showing an upward trend and a bar chart with four bars of increasing height. In the background, there are faint, glowing numbers such as '+0.45', '-0.25', and '+0.20'.

# PART E

## Financial Information

### 1. 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 89-148, which comprise the statement of financial position as at 31 March 2020, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as 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 2020, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (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 Code of ethics for professional accountants and parts 1 and 3 of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA codes) as well as 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 matters

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

##### Restatement of corresponding figures

7. As disclosed in note 37 to the financial statements, the corresponding figures for 31 March 2019 were restated as a result of errors in the financial statements of the entity at, and for the year ended, 31 March 2020.

##### Taxes and levies collected during the year

8. As disclosed in note 23 to the financial statements, taxes and levies are collected and distributed to other entities and institutions.

##### Uncertainty relating to future outcome of litigation

9. With reference to note 31 to the financial statements, the entity was a defendant in a claim lawsuit. Judgement was delivered on 29 April 2020 in favour of the applicants. The entity is opposing the claim, as it believes that there is prospects of success on appeal. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

### Subsequent event that may impact future operations

10. I draw attention to note 30 to the financial statements, which deals with subsequent events, and specifically the possible effects and future implications of the covid-19 pandemic on the entity's future prospects, performance and cash flows. Management has also described how it plans to deal with these events and circumstances. My opinion is not modified in respect of this matter.

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

11. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.
12. In preparing the financial statements, the accounting authority is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

13. 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.
14. 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

15. 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 on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
16. My procedures address the usefulness and reliability of 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 do not examine whether the actions taken by the entity enabled service delivery. My procedures also do 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.
17. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the annual performance report of the entity for the year ended 31 March 2020:

Programmes	Pages in the annual performance report
Programme 3 - regulatory compliance	42 to 43

# Part E: Financial Information

## Report of the Auditor-General

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18. 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.
19. I did not raise any material findings on the usefulness and reliability of the reported performance information for this programme.

### Other matter

20. I draw attention to the matter below.

### Achievement of planned targets

21. Refer to the annual performance report on pages 42 to 43 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

22. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the entity's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
23. The material finding on compliance with specific matters in key legislation is as follows:

### Procurement and contract management

24. Some goods and services with a transaction value above R500 000 were procured without inviting competitive bids, as deviations were approved by the accounting authority although it was practical to invite competitive bids, as required by treasury regulations 16A6.1 and 16A6.4.

### Other information

25. 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.
26. 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.
27. 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.
28. 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. 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 findings on compliance with legislation included in this report.
30. The control and review processes designed to ensure compliance with relevant supply chain management prescripts were not effectively implemented.

*Auditor-General*

Cape Town  
30 September 2020



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

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

### Financial statements

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

### Communication with those charged with governance

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

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## 2. ANNUAL FINANCIAL STATEMENTS

<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Regulating gaming industry
<b>Board members</b>	Mr DT Lakay Mr CA Bassuday Mr S Faku Ms C Fani Ms J Gantana (Resigned: 1 Jun 2019) Ms N Magazi Mr RG Nicholls (Appointed: 14 Dec 2019) Ms L Nyati (Appointed: 14 Dec 2019)
<b>Business address</b>	100 Fairway Close Parow Cape Town Republic of South Africa 7500
<b>Postal address</b>	PO Box 8175 Roggebaai 8012
<b>Bankers</b>	Nedbank
<b>Auditors</b>	Auditor General (SA)
<b>Secretary</b>	Heinrich Brink

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Index

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

	Page
Statement of Financial Position	89
Statement of Financial Performance for the year ended 31 March 2020	90
Statement of Changes in Net Assets	91
Cash Flow Statement for the year ended 31 March 2020	92
Statement of Comparison of Budget and Actual Amounts	93
Accounting Policies	95
Notes to the Annual Financial Statements	113

The annual financial statements set out on pages 89-148 which have been prepared on the going concern basis, were approved by the members on 31 July 2020 and were signed on its behalf by:



**PA Abrahams**  
**Chief Executive Officer**

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Statement of Financial Position as at 31 March 2020

Figures in Rand		2020	2019
	Note(s)	R	Restated R
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	21 762 762	11 438 679
Inventories	4	61 769	53 681
Prepayments	5	1 244 031	1 393 506
Trade and other receivables	6	27 867 027	54 945 087
Cash and cash equivalents Trust funds (securities)	7	12 512 968	10 994 620
Cash and cash equivalents Trust funds (trust)	7	11 408 649	9 725 366
Cash and cash equivalents ILSF Housing Fund	8	375 738	229 158
		<b>75 232 944</b>	<b>88 780 097</b>
<b>Non Current Assets</b>			
Property, plant and equipment	9	4 697 726	2 894 989
Intangible assets	10	3 804 290	404 592
Prepayments	5	135 610	79 953
		<b>8 637 626</b>	<b>3 379 534</b>
<b>Total Assets</b>		<b>83 870 570</b>	<b>92 159 631</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trust funds (securities)	7	12 512 968	10 994 620
Trust creditors (probity costs)	7	10 364 344	9 725 366
Trade and other payables	11	46 116 581	62 213 802
Employee Benefits	12	3 318 939	2 671 699
		<b>72 312 832</b>	<b>85 605 487</b>
<b>Non Current Liabilities</b>			
Employee Benefits	12	3 771 452	3 735 000
<b>Total Liabilities</b>		<b>76 084 284</b>	<b>89 340 487</b>
<b>Accumulated Surplus</b>		<b>7 786 286</b>	<b>2 819 144</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Statement of Financial Performance for the year ended 31 March 2020

Figures in Rand		2020	2019
	Note(s)	R	Restated R
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Actuarial gains	12	531 771	559 000
Interest income	13	1 718 836	1 088 562
Operating revenue	14	40 222 991	38 330 051
Sundry income	15	195 900	1 116 780
<b>Total revenue from exchange transactions</b>		<b>42 669 498</b>	<b>41 094 393</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grants	16	37 663 142	26 864 068
Services in kind	17	4 355 623	2 985 924
<b>Total revenue from non-exchange transactions</b>		<b>42 018 765</b>	<b>29 849 992</b>
<b>Total revenue</b>		<b>84 688 263</b>	<b>70 944 385</b>
<b>Expenditure</b>			
Amortisation: Intangible assets	10	146 484	10 751
Depreciation: Property, plant and equipment	9	1 177 266	1 065 765
Elimination of illegal gambling operations		123 462	109 470
Employee related costs	18	46 563 473	44 155 724
Finance costs		360 000	322 146
Legal fees		1 095 656	828 332
Loss on disposal of assets		15 427	143 974
Other expenses	19	14 221 940	12 080 233
Rental Expenses		472 995	153 488
Travel and subsistence		2 130 886	2 254 207
<b>Total expenditure</b>		<b>(66 307 589)</b>	<b>(61 124 090)</b>
<b>Surplus for the year</b>		<b>18 380 674</b>	<b>9 820 295</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Statement of Changes in Net Assets

Figures in Rand

	<b>Accumulated surplus R</b>	<b>Total net assets R</b>
Opening balance as previously reported	(6 455 700)	(6 455 700)
Adjustments		
Correction of error (see note 37)	792 000	792 000
<b>Balance at 01 April 2018 as restated</b>	<b>(5 663 700)</b>	<b>(5 663 700)</b>
Surplus for the year	9 820 295	9 820 295
Surplus paid to Western Cape Government	(1 337 451)	(1 337 451)
Total changes	8 482 844	8 482 844
<b>Restated Balance at 01 April 2019</b>	<b>2 819 144</b>	<b>2 819 144</b>
Surplus for the year	18 380 674	18 380 674
Surplus payable to Western Cape Government	(13 413 532)	(13 413 532)
Total changes	4 967 142	4 967 142
<b>Balance at 31 March 2020</b>	<b>7 786 286</b>	<b>7 786 286</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Cash Flow Statement for the year ended 31 March 2020

Figures in Rand		2020	2019
	Note(s)	R	Restated R
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Taxes and levies collected		693 462 277	652 336 052
Operating revenue		40 128 100	36 370 650
Government grant		37 663 142	26 864 068
Interest income		1 718 836	1 088 562
Sundry Income		195 900	116 780
		<b>773 168 255</b>	<b>716 776 112</b>
<b>Payments</b>			
Employee costs		(45 708 010)	(43 645 221)
Suppliers		(17 213 159)	(13 388 286)
Finance costs		-	(1 146)
Taxes and levies distributed		(690 853 056)	(651 240 995)
		<b>(753 774 225)</b>	<b>(708 275 648)</b>
<b>Net cash flows from operating activities</b>	24	<b>19 394 030</b>	<b>8 500 464</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	9	(3 050 162)	(1 437 830)
Proceeds from sale of property, plant and equipment		53 894	52 177
Capitalised development IT costs	10	(3 545 344)	(345 000)
Purchase of other intangible assets	10	-	(7 860)
<b>Net cash flows from investing activities</b>		<b>(6 541 612)</b>	<b>(1 738 513)</b>
<b>Cash flows from financing activities</b>			
Net receipts and payments for trust funds		2 157 326	(421 440)
Surplus payable to Western Cape Government redeemed		(1 337 451)	(3 536 732)
<b>Net cash flows from financing activities</b>		<b>819 876</b>	<b>(3 958 172)</b>
<b>Net increase in cash and cash equivalents</b>		<b>13 672 294</b>	<b>2 803 779</b>
Cash and cash equivalents at the beginning of the year		32 387 823	29 584 041
<b>Cash and cash equivalents at the end of the year</b>	3	<b>46 060 117</b>	<b>32 387 823</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Statement of Comparison of Budget and Actual Amounts

#### Budget on Cash Basis

	Approved budget R	Adjust- ments R	Final Budget R	Actual amounts on comparable basis R	Difference between final budget and actual R	Ref- erence
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Sundry income	-		-	195 900	195 900	(1)
Rendering of services	37 216 231		37 216 231	40 128 100	2 911 869	(2)
Interest received	1 050 000		1 050 000	1 718 836	668 836	(3)
<b>Total revenue from exchange transactions</b>	<b>38 266 231</b>	<b>-</b>	<b>38 266 231</b>	<b>42 042 836</b>	<b>3 776 605</b>	
<b>Revenue from non exchange transactions</b>						
<b>Transfer revenue</b>						
Government grants & subsidies	37 092 000	571 142	37 663 142	37 663 142	-	
Retention of surplus funds	1 800 000	-	1 800 000	-	(1 800 000)	(4)
<b>Total revenue from non exchange transactions</b>	<b>38 892 000</b>	<b>571 142</b>	<b>39 463 142</b>	<b>37 663 142</b>	<b>(1 800 000)</b>	
<b>Total revenue</b>	<b>77 158 231</b>	<b>571 142</b>	<b>77 729 373</b>	<b>79 705 978</b>	<b>1 976 605</b>	
<b>Expenditure</b>						
Personnel	(47 518 252)	-	(47 518 252)	(45 708 010)	1 810 242	(5)
Operating expenses	(22 499 489)	(1 022 142)	(23 521 631)	(14 603 937)	8 917 694	(6)
<b>Total expenditure</b>	<b>(70 017 741)</b>	<b>(1 022 142)</b>	<b>(71 039 883)</b>	<b>(60 311 947)</b>	<b>10 727 936</b>	
<b>Net operating receipts/ (payments)</b>	<b>7 140 490</b>	<b>(451 000)</b>	<b>6 689 490</b>	<b>19 394 030</b>	<b>12 704 541</b>	
Acquisition of capital assets	(7 140 490)	451 000	(6 689 490)	(6 595 506)	93 984	
<b>Net receipts/(payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 798 524</b>	<b>12 798 524</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 798 524</b>	<b>12 798 524</b>	

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Statement of Comparison of Budget and Actual Amounts

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The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2019 to 31 March 2020.

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 32 for the reconciliation between budget and statement of financial performance.

Refer to note 33 for the differences between budget and actual amounts of preparation and presentation as well as explanations regarding the changes between approved and final adjusted budget.

In terms of paragraph 12(c) of GRAP 24, the comparison of budget and actual amounts shall be 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 0.5% of total expenditure were deemed to be material and therefore explanations have only been provided for those differences exceeding the 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 government grant has been requested early in the financial year. The government grant in the current financial year increased by R11 million and as a result the interest earned on these funds were higher.
4. An amount of R1.8 million was budgeted for relocation costs. However, the Board had sufficient funds to fund the relocation and therefore the relocation funding was not required.
5. The underspending in employee related costs is due to vacancies during the year.
6. The underspending in operating expenditure is due to the following:
  - Provincial Treasury has provided an amount of R6 455 000 in the budget to reimburse the LPM Operators for fees overpaid in prior years. As per agreement with both operators, the amount payable of R5 455 700 was payable by the Board in April 2019. The amount to repay the LPM Operators was included in the Board's cash surplus calculation which was finalised at 31 July 2019 and confirmed by the auditors to be accurate at 31 July 2019 as the correct accounting treatment could only be confirmed by the auditors at the end of the audit process. The excess cash is payable to Provincial Treasury at the end of October 2020.
  - Savings were realised in respect of travel and subsistence due to cost containment measures.
  - The Board underspent on its legal fees budget as the Board cannot accurately budget for this expenditure item.
  - The Board underspent on training and awareness programmes. For the majority of the year, the Human Resources Department conducted a skills audit to better understand the training needs of the organisation. Board Awareness Programmes are now conducted with a different approach the Board will increase its presence on social media as awareness programmes can be conducted by targeting specific audiences.

## 1. Presentation of Annual Financial Statements

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

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

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

### 1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity.

### 1.2 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.

### 1.3 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement 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 judgements include:

#### Trade receivables

The entity assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the surplus makes judgements 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

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 pension obligations. 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 pension liability.

Other key assumptions for post retirement benefits are based on current market conditions. Additional information is disclosed in Note 12.

#### Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures and impairment loss. The impairment loss is measured as the difference between the estimated future

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Accounting Policies

cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

### 1.4 Property, plant and equipment

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

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

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

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.

Where an item of property, plant and equipment is acquired in exchange for a non monetary asset or monetary assets, or a combination of monetary and non monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

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.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any 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:

Item	Depreciation method	Average useful life
Motor vehicles	Straight line	4 - 10 Years
Equipment and 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.

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

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

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

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 28).

## 1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

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.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no

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foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
WCGRB Database	Straight line	10 Years
Software		
Licensing Automation Project	Straight line	15 Years

The entity discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 9).

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

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

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

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.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
  - receive cash or another financial asset from another entity; or
  - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Financial instruments at amortised cost are non derivative financial assets or non derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

### Classification

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

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
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

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

Class	Category
Trade and other payables	Financial liability measured at amortised cost
Trust creditors (securities)	Financial liability measured at amortised cost
Trust creditors (probity costs)	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 and 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.

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## Accounting Policies

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

All impairment losses are recognised in surplus or deficit.

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

Reversals of impairment losses are recognised in surplus or deficit.

### Trade and other receivables

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

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments 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.

## 1.7 Statutory receivables

### Identification

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

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

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

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

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

### Recognition

The Board recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non exchange transaction, using the policy on Revenue from non exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

### Initial measurement

The Board initially measures statutory receivables at their transaction amount.

### Subsequent measurement

The Board measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

### Accrued interest

Where the entity levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non exchange transactions (Taxes and transfers), whichever is applicable.

### Impairment losses

The entity assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the entity considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

### Derecognition

The Board derecognises a statutory receivable, or a part thereof, when:

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

## 1.8 Taxation

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

### 1.9 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 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.

### 1.10 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.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or 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 sale.

### 1.11 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.

#### Identification

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

The entity 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.

Irrespective of whether there is any indication of impairment, the entity also tests a cash generating intangible asset with an indefinite useful life or a cash generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

## 1.12 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

Termination benefits are employee benefits payable as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long term employee benefits are employee benefits (other than post employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

#### Short term employee benefits

Short term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short term employee benefits include items such as:

- wages, salaries and social security contributions;
- short term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to

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## Accounting Policies

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- the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

The accruals 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 accruals have been calculated at undiscounted amounts based on current salary rates.

### **Post employment benefits**

Post employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post employment benefit plans are formal or informal arrangements under which an entity provides post employment benefits for one or more employees.

### **Post employment benefits: Defined contribution plans**

Defined contribution plans are post employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

### **Post employment benefits: Defined benefit plans**

Defined benefit plans are post employment benefit plans other than defined contribution plans.

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 recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post employment benefits or other long term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognises past service cost as an expense in the reporting period in which the plan is amended.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. 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 amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

The entity determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

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).

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 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.

The entity recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

### Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post employment benefit obligations.

Post employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
  - those changes were enacted before the reporting date; or
  - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

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Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

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### 1.13 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.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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.

Provisions are not recognised for future operating surplus (deficit).

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 31.

### 1.14 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.

### 1.15 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 refer to revenue that accrued to the Board directly in return for services rendered, the value of which approximates the consideration received or receivable.

#### Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

The amount of revenue arising on a transaction which is statutory (non contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non contractual) arrangement (see the accounting policy on Statutory Receivables).

#### Operating revenue consists of:

##### Board Inspectors' Charge Out Fees

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.

##### 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.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by .

### 1.16 Revenue from non exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Non exchange transactions are transactions that are not exchange transactions. In a non exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

#### Services in kind

Except for financial guarantee contracts, the entity 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 entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in kind received during the reporting period.

### 1.17 Interest income

Interest income is recognised on a time proportion basis using the effective interest method.

### 1.18 Accounting by principals and agents

#### Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

#### Identifying whether an entity is a principal or an agent

When the entity is party to a principal agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether an entity is a principal or an agent requires the entity to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

#### Binding arrangement

The entity assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

#### Assessing which entity benefits from the transactions with third parties

When the entity in a principal agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the entity concludes that it is not the agent, then it is the principal in the transactions.

The entity is an agent when, in relation to transactions with third parties, all three of the following criteria are

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present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the entity has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The entity applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the entity is an agent.

### Recognition

The entity, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The entity recognises assets and liabilities arising from principal agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

### 1.19 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.

### 1.20 Comparative figures

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

### 1.21 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.

### 1.22 Irregular expenditure

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

- a. this Act; 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 that provincial government.

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

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

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

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

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount

as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

### 1.23 Research and development expenditure

Expenditure on research is recognised as an expense when it is incurred.

An asset arising from development 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.

### 1.24 Budget information

The approved budget covers the fiscal period from 2019/04/01 to 2020/03/31.

The annual financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the annual financial statements. Refer to note 32.

Comparative information is not required.

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

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

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

### 1.26 Events after reporting date

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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.

Refer to Note 30 to the financial statements in respect of disclosure regarding the COVID 19 pandemic and its effect on the Board.

### 1.27 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.

### 1.28 Tax and levies collection

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 23 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: Presentation of Financial Statements	1 April 2019	Not material.
GRAP 2: Cash Flow Statements	1 April 2019	Not material.
GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors	1 April 2019	Not material.
GRAP 9: Revenue from Exchange Transactions	1 April 2019	Not material.
GRAP 12: Inventories	1 April 2019	Not material.
GRAP 13: Leases	1 April 2019	Not material.
GRAP 14: Events after the reporting date	1 April 2019	Not material.
GRAP 17: Property, plant and equipment	1 April 2019	Not material.
GRAP 18: Segment reporting	1 April 2019	Not material.
GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	1 April 2019	Not material.
GRAP 20: Related Party Disclosures	1 April 2019	Not material.
GRAP 21: Impairment of Non cash generating Assets	1 April 2019	Not material.
GRAP 23 (as amended 2016): Revenue from Non exchange Transactions	1 April 2019	Not material.
GRAP 24: Presentation of Budget Information in Financial Statements	1 April 2019	Not material.
GRAP 25: Employee benefits	1 April 2019	Not material.
GRAP 26: Impairment of Cash generating assets	1 April 2019	Not material.
GRAP 31: Intangible assets	1 April 2019	Not material.
GRAP 104: Financial Instruments	1 April 2019	Not material.
GRAP 108: Statutory Receivables	1 April 2019	Material.
GRAP 109: Accounting by Principals and Agents	1 April 2019	Material.

**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

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## Notes to the Annual Financial Statements

mandatory for the entity's accounting periods beginning on or after 01 April 2020 or later periods:

Standard/Interpretation	Expected Impact
GRAP 34: Separate Financial Statements	No such transactions are expected in the foreseeable future.
GRAP 35: Consolidated Financial Statements	No such transactions are expected in the foreseeable future.
GRAP 36: Investments in Associates and Joint Ventures	No such transactions are expected in the foreseeable future.
GRAP 37: Joint Arrangements	No such transactions are expected in the foreseeable future.
GRAP 38: Disclosure of Interests in Other Entities	No such transactions are expected in the foreseeable future.
GRAP 110: Living and Non living Resources	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

Figures in Rand	2020 R	2019 R
<b>3. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Petty cash	6 000	4 000
Bank balances	11 756 762	11 434 679
Short term deposits	10 000 000	-
	<b>21 762 762</b>	<b>11 438 679</b>
The Board's bank balances are held at Nedbank. The interest rate for funds held in the primary bank account is 4.5% as at 31 March 2020. The interest rate on the short term bank deposit held at Nedbank is 7.5%.		
<b>Cash and cash equivalents in the cash flow statement consist of:</b>		
Trust funds (securities) (Refer to Note 7)	12 512 968	10 994 620
Trust funds (trusts) (Refer to Note 7)	11 408 649	9 725 366
ILSF Housing Fund (Refer to Note 8)	375 738	229 158
Cash and cash equivalents (as per above)	21 762 762	11 438 679
	<b>46 060 117</b>	<b>32 387 823</b>
<b>4. Inventories</b>		
Consumable stores	61 769	53 681
Inventories recognised as an expense during the year	128 216	125 453
Inventory comprise of stationery and computer consumables consumed within a short term period in the normal course of business and are not held for resale.		
<b>5. Prepayments</b>		
Membership fees	5 508	5 914
Training costs	2 473	-
Software upgrade fees	1 349 517	1 450 384
Subscription fees	21 988	17 006
TV Licence fees	155	155
	<b>1 379 641</b>	<b>1 473 459</b>
<b>As disclosed in the statement of financial position</b>		
Prepayments: current assets	1 244 031	1 393 506
Prepayments: non-current assets	135 610	79 953
	<b>1 379 641</b>	<b>1 473 459</b>

Prepayments represent, mainly, the payments made in respect of software licencing fees which are paid upfront and expensed over a longer period of time and relates mainly to the licence fees for the Licencing Automation Project.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>6. Trade and other receivables</b>		
Amounts due in respect of trading operations	27 814 715	54 779 665
Amounts due in respect of other activities	52 312	165 422
	<b>27 867 027</b>	<b>54 945 087</b>
<b>Statutory receivables included in trade and other receivables are as follows:</b>		
Licence application fees	249 140	346 867
Board Inspector's Charge out fees	786 748	983 710
Investigation fees	493 349	87 850
Annual Licence Fees	196 536	33 311
Gambling Taxes	24 418 108	51 607 021
Penalties	2 900	-
	<b>26 146 781</b>	<b>53 058 759</b>
<b>Financial asset receivables included in receivables from exchange transactions above</b>	<b>1 720 246</b>	<b>1 886 328</b>
<b>Total receivables</b>	<b>27 867 027</b>	<b>54 945 087</b>

### Statutory receivables general information

#### Transaction(s) arising from statute

**Licence application fees:** In terms of section 44(1) of the Act (Western Cape Gambling and Racing Act, Act 4 of 1996), the prescribed new licence application fee shall be paid by every applicant for a licence on submission of a new licence application.

**Board Inspector's Charge out Fees:** In terms of section 34(1) of the Act, any person who submits an application under this Act shall be liable for and pay to the Board in the prescribed manner all costs reasonably incurred by or on behalf of the Board in conducting any hearings, investigations or enquiries provided for in this Act.

**Investigation fees and annual licence fees:** In terms of section 44(2) of the Act, the prescribed annual licence and investigation fees shall be paid by a licence holder upon issue of the licence and thereafter annually upon renewal thereof.

**Gambling Taxes:** In terms of section 64(1) of the Act, from time to time and in the manner prescribed there shall be paid to the Board gambling and betting taxes by the holders of licences as provided for in Schedules III and IV.

**Penalties:** In terms of section 75A of the Act, if the Board is satisfied, on a balance of probabilities, from evidence adduced at any hearing conducted in terms of this Act or produced as a result of any investigation or enquiry pursuant to this Act, that a provision of the Act has been contravened or has not been complied with, the Board may hold any or all such licence holders liable for such contravention as the case may be, and impose a penalty contemplated in subsection (2).

#### Determination of transaction amount

**Licence application fees:** New licence application fees are set out in "Annexure B: New Licence Application Fees" in the Western Cape Gambling and Racing Regulations (Fees and Costs), 2016: Amendment, 2019.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

2020	2019
R	R

### 6. Trade and other receivables (continued)

**Board Inspector's Charge out Fees:** Board Inspectors Charge Out Fees represent the hourly charge out rates for board inspectors performing probities and application investigations. The Board also charged flat rates for key employee and gambling employee licence applications.

**Annual investigation fees and annual licence fees:** Annual investigation and licence fees are set out in "Annexure C: Annual Licence and Investigation Fees" in the Western Cape Gambling and Racing Regulations (Fees and Costs), 2016: Amendment, 2019.

**Gambling Taxes:** The determination of amounts payable for taxes on gambling activities is provided for in Schedules III and IV to the Western Cape Gambling and Racing Act.

**Penalties:** The Board may impose penalties in terms of section 75(A)(2) of the Act.

#### Receivables past due but not impaired

##### Relating specifically to Statutory Receivables

Statutory Receivables outstanding for more than 30 days are considered as past due but not impaired. At 31 March 2020, statutory receivables of R488 448 (2019: R101 793) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All the amounts were subsequently recovered.

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

31 - 60 days past due	473 196	101 784
61 - 90 days past due	-	9
91 and over past due	15 252	-
	<b>488 448</b>	<b>101 793</b>
<b>Disaggregation of trade and other receivables</b>		
Trade and other receivable from exchange transactions	3 446 019	3 338 066
Trade and other receivable from non exchange transactions	24 421 008	51 607 021
	<b>27 867 027</b>	<b>54 945 087</b>

Trade and other receivables from non exchange transactions comprise of amounts due for Gambling Taxes and Penalties at year end.

#### 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 external credit ratings (if available) or to historical information about counterparty default rates:

##### Counterparties without external credit rating

Group 1	1 720 246	1 886 328
Group 2	-	-
Group 3	-	-
	<b>1 720 246</b>	<b>1 886 328</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

2020	2019
R	R

### 6. Trade and other receivables (continued)

Group 1 – new customer (less 6 months).

Group 2 – existing customer (more than 6 months) with no defaults in the past.

Group 3 – existing customer (more than 6 months) with some defaults in the past. All defaults were fully recovered.

None of the financial assets that are fully performing have been renegotiated in the last year.

#### Trade and other receivables past due but not impaired

Trade and other receivables, which do not represent statutory receivables at year end, were neither past due nor impaired.

At 31 March 2020, the amount of trade and other receivables which falls in the above category amounts to R1 720 246 (2019: R1 886 328).

#### Recoverability of trade and other receivables

The Board holds R11 408 649 (2019: R9 725 366) in trust funds from debtors and is able to withdraw funds from the trust accounts for amount due to the Board.

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

### 7. Trust Funds

Trust funds (securities)	12 512 968	10 994 620
Trust funds (trusts)	11 592 496	9 589 121
<b>Total</b>	<b>24 105 464</b>	<b>20 583 741</b>
<b>Add: Amount (payable) / receivable to/from current account</b>		
Trusts	(183 847)	136 245
	<b>23 921 617</b>	<b>20 719 986</b>

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.

#### Currently disclosed in the financial statements

##### Current assets

Trust funds (securities)	12 512 968	10 994 620
Trust funds (trust)	11 408 649	9 725 366
<b>Total</b>	<b>23 921 617</b>	<b>20 719 986</b>

##### Current liabilities

Trust creditors (securities)	12 512 968	10 994 620
Trust creditors (probity costs)	10 364 344	9 725 366
<b>Total</b>	<b>22 877 312</b>	<b>20 719 986</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>8. Cash and cash equivalents Individual Linked Savings Facility</b>		
ILSF Housing Fund	375 738	229 158

The individual linked savings facility is established in terms of clauses 4.5.6.3 and 4.5.6.4 of the Public Service Coordinating Bargaining Council 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.

#### 9. Property, plant and equipment

	2020			2019		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Motor vehicles	1 772 406	(530 840)	1 241 566	1 170 644	(316 614)	854 030
Equipment & furniture	3 492 008	(1 298 034)	2 193 974	2 108 245	(1 738 047)	370 198
Computers	3 825 654	(2 661 259)	1 164 395	4 578 285	(3 042 531)	1 535 754
Computer accessories	841 208	(743 417)	97 791	856 805	(723 545)	133 260
Leased assets	-	-	-	6 987	(5 239)	1 747
<b>Total</b>	<b>9 931 276</b>	<b>(5 233 550)</b>	<b>4 697 726</b>	<b>8 720 966</b>	<b>(5 825 976)</b>	<b>2 894 989</b>

#### Reconciliation of property, plant and equipment 2020

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	854 030	601 762	-	(214 226)	1 241 566
Equipment & furniture	370 198	2 081 565	(47 104)	(210 685)	2 193 974
Computers	1 535 754	351 677	(20 697)	(702 339)	1 164 395
Computer accessories	133 260	15 158	(1 774)	(48 853)	97 791
Leased assets	-	-	(583)	(1 164)	-
	<b>2 894 989</b>	<b>3 050 162</b>	<b>70 158</b>	<b>(1 177 266)</b>	<b>4 697 726</b>

#### Reconciliation of property, plant and equipment 2019

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	460 230	493 324	-	(99 524)	854 030
Equipment & furniture	840 933	7 328	(185 160)	(292 903)	370 198
Computers	1 202 569	935 244	(9 086)	(592 973)	1 535 754
Computer accessories	212 434	1 934	(1 905)	(79 203)	133 260
Leased assets	2 913	-	-	(1 166)	1 747
	<b>2 719 079</b>	<b>1 437 830</b>	<b>(196 151)</b>	<b>(1 065 765)</b>	<b>2 894 989</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

2020	2019
R	R

### 9. Property, plant and equipment (continued)

#### Pledged as security

None of the property, plant and equipment have been provided as a guarantee for liabilities.

#### Other information

Property, plant and equipment procured by the Board to the amount of R104 288 could not be delivered by 31 March 2020. These assets are included in Additions of R3 050 162.

These items were scheduled to be delivered to the Board's premises before the end of March 2020. However, due to the announcement of the National Disaster and subsequent lockdown by President Cyril Ramaphosa, service providers were unable to deliver these assets on or before 31 March 2020.

The Board has since taken delivery of all these assets and payment for these assets have been effected subsequent to delivery

### 10. Intangible assets

	2020			2019		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software	111 437	(62 326)	49 111	108 817	(49 225)	59 592
Internally generated computer software	3 005 254	(135 165)	2 870 089	-	-	-
Intangible assets under development	885 090	-	885 090	345 000	-	345 000
<b>Total</b>	<b>4 001 781</b>	<b>(197 491)</b>	<b>3 804 290</b>	<b>453 817</b>	<b>(49 225)</b>	<b>404 592</b>

#### Reconciliation of intangible assets 2020

	Opening balance	Additions	Transfers	Other changes, movements	Amortisation	Total
Computer software	59 592	-	-	838	(11 319)	49 111
Internally generated computer software	-	-	3 005 254	-	(135 165)	2 870 089
Intangible assets under development	345 000	3 545 344	(3 005 254)	-	-	885 090
<b>Total</b>	<b>404 592</b>	<b>3 545 344</b>	<b>-</b>	<b>838</b>	<b>(146 484)</b>	<b>3 804 290</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

#### 10. Intangible assets (continued)

##### Reconciliation of intangible assets 2019

	Opening balance	Additions	Amortisation	Total
Computer software	62 483	7 860	(10 751)	59 592
Intangible assets under development	-	345 000	-	345 000
<b>Total</b>	<b>62 483</b>	<b>352 860</b>	<b>(10 751)</b>	<b>404 592</b>

	2020 R	2019 R
<b>Intangible assets in the process of being constructed or developed</b>		
<b>Cumulative expenditure recognised in the carrying value of Intangible assets</b>		
Computer software, internally generated	885 091	345 000

Included in the carrying value of intangible assets is an amount related to the development of a new licensing automation project. The development cost of R345 000 for the prior year relates to Phase I of the Automation Project. Phase I of the Project has been completed at the end of September 2019 and therefore the Board capitalised Phase I of the Project as an internally generated intangible asset in September 2019.

The development cost of R885 091 relates to the development of Phase II of the Automation Project. At year end Phase II was still in development.

No delays have been encountered during the year under review.

None of the intangible assets have been provided as a guarantee for liabilities.

#### 11. Trade and other payables

Trade payables	3 186 216	6 795 400
Western Cape Provincial Government	41 979 471	54 549 480
Kenilworth Racing	939 249	859 017
South African Responsible Gambling Foundation	11 645	9 905
	<b>46 116 581</b>	<b>62 213 802</b>

#### 12. Employee benefit obligations

Employee Benefits		
Current Liabilities	3 318 939	2 671 699
Non Current Liabilities	3 771 452	3 735 000
	<b>7 090 391</b>	<b>6 406 699</b>
<b>Current Liabilities - Employee Benefits</b>		
Accrual for leave pay	2 241 014	1 855 059
Accrual for bonus	580 511	564 482
Subtotal	2 821 525	2 419 541
Current portion of Post Retirement Medical Aid	35 526	23 000
Current portion of Long Service Awards	86 150	-
ILSF: Housing allowance	375 738	229 158
	<b>3 318 939</b>	<b>2 671 699</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>12. Employee benefit obligations (continued)</b>		
Non-Current Employee Benefits		
Long Service Awards	784 282	559 000
Post Retirement Medical Aid	3 108 846	3 199 000
Subtotal	3 893 128	3 758 000
Less: Current Liability	(121 676)	(23 000)
	<b>3 771 452</b>	<b>3 735 000</b>

### Long service awards

The Board offers employees Long Service Awards for every ten (10) years of unbroken service completed, from ten years of service to forty (40) years of service, inclusive.

The table below sets out the Long Service Award policy:

Completed Service (in years)	Employed before 23 March 2017	Employed before 23 March 2017
10 years	A cash amount equal to the monthly benefit salary of the employee at his/her 10 year anniversary	A cash amount equal to the monthly benefit salary of the employee at his/her 10 year anniversary
20 years	R 11 346	R 11 346
30 years	R 22 691	R 22 691
40 years	R 30 256	R 30 256

### Valuation of assets

The long service awards liability for the Board is provided for. However, 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

- 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 2020 was R2 812 per month (R2 602 per month on 1 April 2019) and is expected to increase by 7.17% on 1 January 2021.

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

#### 12. Employee benefit obligations (continued)

Changes in the present value of the defined benefit obligation are as follows:

	2020 R	2019 R
Opening balance	3 758 000	3 783 000
Benefits paid	-	(175 000)
Net expense recognised in the statement of financial performance	135 128	150 000
<b>The amounts recognised in the statement of financial position</b>	<b>3 893 128</b>	<b>3 758 000</b>
<b>Accrued Liability</b>		
Long Service Award		
Current liability	86 150	-
Non current liability	698 132	559 000
Post Retirement Medical Aid		
Current liability	35 526	23 000
Non current liability	3 893 128	3 758 000
<b>Net expense recognised in the statement of financial performance</b>		
Current service cost LSA*	85 000	98 000
Current service cost PRMA*	264 000	290 000
DPSA cash award inflation*	(42 101)	-
Interest cost LSA	47 000	41 000
Interest cost PRMA	313 000	280 000
Actuarial losses/(gains) LSA	135 383	(3 000)
Actuarial losses/(gains) PRMA	(667 154)	(556 000)
	<b>135 128</b>	<b>150 000</b>

\*These items are included in the information disclosed in Note 18 to the financial statements.

#### Key assumptions used

Assumptions used at the reporting date:

Long Service Awards	31 March 2020	31 March 2019
Discount rate	9.00%	8.47%
General earnings inflation rate (long term)	5.36%	5.95%
Net of earning inflation discount rate	3.45%	2.38%
CPI inflation rate	4.36%	not applied
Net of CPI inflation rate	4.45%	not applied
Pre retirement mortality	SA 85 90 (light)	SA 85 90 (light)

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

### 12. Employee benefit obligations (continued)

Post Retirement Medical Aid	31 March 2020	31 March 2019
Discount rate	12.03%	9.81%
Health care cost inflation rate	7.67%	7.44%
Net of health care cost inflation discount rate	4.05%	2.21%
Maximum subsidy inflation rate	7.17%	6.94%
Net of maximum subsidy inflation discount rate	4.53%	2.68%

Demographic Assumptions	31 March 2020	31 March 2019
Pre retirement Mortality	SA 85 90 (light)	SA 85 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)
Average retirement age	63	63
Proportion with spouse dependent at retirement	85%	85%
Continuation of membership at retirement	80%	80%

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

Discount Rate	GRAP 25 stipulates that the choice of this rate should be derived from government bond yields consistent with the estimated term of the employee benefit liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.
General Earning and CPI Inflation	The general earnings inflation assumption is more stable relative to the growth in Consumer Price Index (CPI) than in absolute terms. In most industries, experience has shown, that over the long term, earnings inflation is between 1.0% and 1.5% above CPI inflation.
Health Care Cost Inflation Rate	This assumption is required to reflect estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs (for example, due to technological advances or changes in utilisation patterns). Any assumption regarding future medical scheme contribution increases is therefore subjective.
Earnings Inflation Rate	This assumption is required to reflect the estimated growth in earnings of the eligible employees until retirement.
Average Retirement Age	The normal retirement age of employees is 65. It has been assumed that employees will retire at age 63 on average, which then implicitly allows for expected rates of ill health and early retirement.

### 12. Employee benefit obligations (continued)

#### Impact of COVID 19:

It is difficult to estimate what impact the pandemic is likely to have on the Board's employee liabilities at this stage. There is much uncertainty as to how it will affect mortality, and whether (and when) a treatment or vaccine will become available. If the return to economic normalcy is extended, then the Board's experience regarding resignations may also be affected. Medical scheme contributions are also likely to increase by more than expected.

31 March 2020 long term government bond yields increased dramatically from the previous month. This pushes up the net discount rate which in turn reduces the liability. It is impossible to say how long lasting this volatility in the prescribed discount rate and its consequent impact on the liability is likely to be.

#### 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%
44+	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 2020 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

### 12. Employee benefit obligations (continued)

#### Post Retirement Medical Aid

In Service and Continuation Members	Accrued Service Liabilities as at 31 March 2020	% Increase/Decrease
No change in assumptions	R 3 109 000	
Discount Rate		
Increased by 1% p.a.	R 2 577 000	-17%
Reduced by 1% p.a.	R 3 800 000	22%
Health care inflation rate		
Increased by 1% p.a.	R 3 334 000	7%
Reduced by 1% p.a.	R 2 837 000	-9%
Post employment mortality		
Increased by 1 year	R 3 041 000	-2%
Decreased by 1 year	R 3 175 000	2%
Average retirement age		
Reduced by 1 year	R 3 349 000	8%
Continuation of membership at retirement		
Reduced by 10%	R 2 757 000	-11%

In Service and Continuation Members	Income Statement Expenses for the Year Ending 31 March 2021	% Increase/Decrease
No change in assumptions	R 608 600	
Discount Rate		
Increased by 1% p.a.	R 523 000	-14%
Reduced by 1% p.a.	R 716 700	18%
Health care inflation rate		
Increased by 1% p.a.	R 653 200	7%
Reduced by 1% p.a.	R 551 900	-9%
Post employment mortality		
Increased by 1 year	R 595 600	-2%
Decreased by 1 year	R 621 500	2%
Average retirement age		
Reduced by 1 year	R 655 600	8%
Continuation of membership at retirement		
Reduced by 10%	R 329 600	-11%

## Notes to the Annual Financial Statements

## 12. Employee benefit obligations (continued)

## Long Service Awards

In Service Members	Accrued Service Liabilities as at 31 March 2020	% Increase/Decrease
No change in assumptions	R 784 000	
General earnings inflation rate		
Increased by 1% p.a.	R 795 000	1%
Reduced by 1% p.a.	R 774 000	-1%
Discount rate		
Increased by 1% p.a.	R 743 000	-5%
Reduced by 1% p.a.	R 830 000	6%
Average retirement age		
Decreased by 2 years	R 740 000	-6%
Increased by 2 years	R 830 000	6%
Withdrawal Assumption		
Withdrawal rate doubled	R 736 000	-6%
Withdrawal rate halved	R 811 000	3%

In Service Members	Income Statement Expenses for the Year Ending 31 March 2021	% Increase/Decrease
No change in assumptions	R 165 100	
General earnings inflation rate		
Increased by 1% p.a.	R 168 500	2%
Reduced by 1% p.a.	R 161 700	-2%
Discount rate		
Increased by 1% p.a.	R 163 800	-1%
Reduced by 1% p.a.	R 166 300	1%
Average retirement age		
Decreased by 2 years	R 157 300	-5%
Increased by 2 years	R 173 300	5%
Withdrawal Assumption		
Withdrawal rate doubled	R 152 600	-8%
Withdrawal rate halved	R 172 000	4%

## Post 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 364 709 (2019: R4 149 012) represents contributions payable to the fund as specified in the rules of the fund (as disclosed Note 18 to the financial statements).

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

### 12. Employee benefit obligations (continued)

#### Other disclosures

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

	2020	2019	2018	2017	2016
Defined benefit obligation	3 893 128	3 758 000	3 783 000	654 884	488 000
Actuarial (gains)/losses	(531 771)	(559 000)	120 000	229 406	45 902
Experience adjustments on plan liabilities (gains)/losses	1 530 521	(8 000)	25 000	(38 664)	46 000

Figures in Rand

### 13. Interest income

#### Interest revenue

	2020 R	2019 R
Bank	1 633 425	1 088 562
Other Financial Institutions	85 411	-
	<b>1 718 836</b>	<b>1 088 562</b>

### 14. Operating Revenue

Board Inspectors Charge Out Fees	7 041 062	7 608 454
Investigation fees	30 092 204	27 618 936
Licence application fees	3 089 725	3 102 661
	<b>40 222 991</b>	<b>38 330 051</b>

### 15. Sundry Income

Parking income	2 250	30 20
Other miscellaneous income	193 650	86 580
Discount received	-	1 000 000
	<b>195 900</b>	<b>1 116 780</b>

### 16. Government Grant

Western Cape Government	37 663 142	26 864 068
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The grant is to assist in funding the loss of the Casino Exclusivity Fee as well as the Limited Pay out Machine Operator Fees and had no conditions attached to it. The grant is recognised in surplus/deficit on receipt thereof.

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>17. Services in kind</b>		
Services in kind benefit revenue	4 355 623	2 985 924

The Board occupies a building at no cost managed by the Department of Transport and Public Works. This building is located at 100 Fairway Close, Parow, Cape Town.

The services in kind revenue for the prior year was based on market related rentals for similar buildings in Cape Town, CBD. The Board relocated to its new offices at the end of April 2019.

The current year amount includes the rental for April 2019 which was based on market related rentals for similar buildings in Cape Town, CBD.

The amount in the current year is based on the rental amounts paid by the Department of Transport and Public Works.

The current year amount also include payments made in respect of utilities, whereas utilities are excluded in the prior year disclosed amount. The Board is unable to accurately measure the fair value of the services in kind benefit where it pertain to utilities paid on the Board's behalf in the prior year and for that reason the prior year figure excludes the benefit received in respect of utilities.

The Board recognises the corresponding amount as an expense for the consumption of services in kind as disclosed in Note 19 to the financial statements

#### 18. Employee related costs

Basic salary	34 590 870	32 882 920
Bonus	2 775 238	2 670 557
Medical aid company contributions	2 692 503	2 484 849
UIF	127 011	129 199
Leave pay	814 766	691 174
Defined contribution plans	4 364 709	4 149 012
Car allowances	105 880	130 980
Overtime payments	61 968	40 273
Long service awards	42 899	98 432
Acting allowances	35 609	16 977
Housing benefits and allowances	952 020	861 351
	<b>46 563 473</b>	<b>44 155 724</b>

#### Remuneration of executive management

The emoluments of executive management, as disclosed in Note 20 to the financial statements, are included in the employee related costs as disclosed in this note.

#### Remuneration of Board Members

Fees paid to the Board Members, as disclosed in Note 20 to the financial statements, are included in the employee related costs as disclosed in this note.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand	<b>2020</b>	<b>2019</b>
	<b>R</b>	<b>R</b>
<b>19. Other expenses</b>		
Advertising	15 751	24 658
Auditors remuneration	2 237 663	1 739 689
Bank charges	15 783	18 009
Cleaning	251 605	200 764
Computer software annual licences	2 600 806	2 167 438
Conferences and membership fees	333 461	325 373
Consulting and professional fees	488 966	544 834
Consumables	93 901	119 912
Courier services	-	1 337
Entertainment	72 047	54 117
Insurance	294 954	407 651
Levies	406 162	391 653
Postage	2 455	4 335
Printing and stationery	267 228	331 042
Publications	8 407	2 700
Recruitment costs	176 526	15 070
Rental of equipment	271 751	344 111
Repairs and maintenance (see note 28)	346 041	215 183
Responsible Gambling Awareness	102 698	508 064
Security services	201 431	13 595
Services in kind (see note 17)	4 355 623	2 985 924
Services: Translations/Subscriptions/Transcriptions	135 225	136 831
Staff welfare	305 963	187 270
Telephone and communications	654 056	677 280
Refund of taxes paid	350 000	-
Training	113 913	663 393
Transportation costs	119 524	-
	<b>14 221 940</b>	<b>12 080 233</b>

The decrease in expenditure relating to Board Awareness Programmes is due to the fact that awareness programmes are now conducted with a different approach. The Board will increase its presence on social media as awareness programmes can be conducted by targeting specific audiences.

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

#### 20. Member's emoluments

##### Executive

2020	Emoluments	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 276 688	68 501	89 630	20 010	1 454 829
Manager: Legal services	1 101 680	58 829	74 055	38 804	1 273 368
HOD: Admin & Finance	977 962	52 223	66 676	31 913	1 128 774
HOD: Licensing	1 101 680	58 829	74 054	2 815	1 237 378
HOD: Compliance	1 209 866	60 075	86 428	55 779	1 412 148
HOD: Information Technology	1 007 527	53 802	67 725	22 998	1 152 052
Manager: Human Resources (until 11 April 2019)	34 667	-	1 983	16 114	52 764
Manager: HR (from 1 July 2019)	584 559	31 830	23 578	418	640 385
	<b>7 294 629</b>	<b>384 089</b>	<b>484 129</b>	<b>188 851</b>	<b>8 351 698</b>

##### 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
	<b>7 231 935</b>	<b>370 965</b>	<b>494 965</b>	<b>487 835</b>	<b>8 585 700</b>

##### Board members

##### 2020

	Members' fees	Other fees	Total
Mr DT Lakay	337 781	16 076	353 857
Mr CA Bassuday	163 781	6 853	170 634
Mr S Faku	170 343	15 679	186 022
Ms C Fani	181 331	18 121	199 452
Ms J Gantana (see note 1 below)	-	372	372
Ms N Magazi	212 681	12 620	225 301
Mr RG Nicholls (see note 1 below)	26 038	1 112	27 150
Ms L Nyati (see note 1 below)	-	809	809
	<b>1 091 955</b>	<b>71 642</b>	<b>1 163 597</b>

##### Note 1

Ms JD Gantana: Resignation from Board effective 1 June 2019.

Mr RG Nicholls: Appointed to Board from 14 December 2019 until 13 December 2022.

Ms L Nyati: Appointed to Board from 14 December 2019 until 13 December 2022.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

### 20. Member's emoluments

#### Board members

2019

Mr DT Lakay

Mr CA Bassuday

Mr S Faku

Ms C Fani

Ms J Gantana

Ms N Magazi

	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
	<b>1 050 340</b>	<b>109 940</b>	<b>1 160 280</b>

Figures in Rand

### 21. Operating leases

Minimum lease payments due

- within one year

- in second to fifth year inclusive

**Present value of minimum lease payments**

	2020 R	2019 R
- within one year	106 757	152 889
- in second to fifth year inclusive	49 433	156 190
<b>Present value of minimum lease payments</b>	<b>156 190</b>	<b>309 079</b>

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

### 22. Related parties

The following promotional salary increases were assumed:

Relationships

Western Cape Provincial MEC for Finance and Economic Opportunities: Mr D Maynier	No direct transactions
Western Cape Provincial Head Official: Mr D Savage	No direct transactions
Western Cape Provincial Government	Government grant as disclosed in Note 16.
Western Cape Provincial Treasury	Taxes and levies as disclosed in Note 23.
Non Executive Members of the Board	Fees for attendance of meetings as disclosed in Note 20.
Executive Management of the Board	Remuneration of Executive Committee in Note 20.
The Department of Transport and Public Works	The Board occupies a building at no cost managed by the Department as disclosed in Note 17.
Department of the Premier	The Board received corporate services free of charge from Enterprise Risk Management and Legal Services.

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>22. Related parties (continued)</b>		
<b>Related party balances</b>		
<b>Amounts payable to related parties</b>		
Western Cape Provincial Treasury	28 566 327	53 212 029
Western Cape Provincial Government – Cash Surplus	13 413 532	1 337 451

Amounts payable to Provincial Treasury relate to licence fees and taxes payable as at 31 March each year.

#### Amounts included in Trade receivables regarding related parties

Western Cape Provincial Treasury	24 151 992	51 135 358
Western Cape Provincial Government	1 562 000	-

Amounts due to the Board on 31 March 2020 included Annual Licence Fees, Gambling Taxes and Penalties, which is payable to the Provincial Revenue Fund.

The amount of R1 562 000 due by the Western Cape Provincial Government is in respect of the overpayment of licence fees in previous years (see note 37).

#### Key management information

Class	Description	Number
Non executive Board Members	The Board consist of Members appointed on a part time time basis by the Executive Council.	Seven (7) Members were appointed to the Board as at 31 March 2020.
Executive management	The Executive Management Committee consist of the Chief Executive Officer, the Head of Department of the following departments: Regulatory Compliance, Licensing, Administration and Finance and Technology as well as the well as the Legal and Human Resources Managers.	Seven (7) Members were appointed to the Executive Committee as at 31 March 2020.

Figures in Rand

	2020 R	2019 R
<b>23. Taxes and levies collected during the year</b>		
<b>Provincial taxes</b>		
Casino	427 712 477	428 481 241
Horse Racing	121 366 458	93 781 893
Limited Pay Out Machines	140 909 377	125 711 109
	<b>689 988 312</b>	<b>647 974 243</b>
<b>Levies</b>		
Casino	2 161 555	2 194 246
Horse Racing	359 254	1 064 996
Limited Pay Out Machines	845 527	784 077
	<b>3 366 336</b>	<b>4 043 319</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>23. Taxes and levies collected during the year (continued)</b>		
<b>Interest, fines and penalties</b>		
Casino	538	566
Horse Racing	57 479	38 524
Limited Pay Out Machines	49 225	279 400
	<b>107 242</b>	<b>318 490</b>
<b>Total collected</b>	<b>693 462 277</b>	<b>652 336 052</b>
<b>Distributable to:</b>		
Provincial Government Western Cape	670 865 974	629 354 371
South African Responsible Gambling Foundation	115 969	226 121
Kenilworth Racing	22 480 334	22 755 560
	<b>693 462 277</b>	<b>652 336 052</b>

The Western Cape Gambling and Racing Act (Act 4 of 1996, as amended) 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.

The Board is party to a principal agent arrangement with the Western Cape Provincial Government. Information regarding this agreement is disclosed in Note 35 to the financial statements.

### 24. Cash generated from operations

<b>Surplus</b>	18 380 674	9 820 295
Adjustments for:		
Depreciation tangible assets	1 177 266	1 065 765
Amortisation intangible assets	146 484	10 751
Loss/(Gain) on sale of assets	15 427	143 974
<b>Changes in working capital:</b>		
Inventories	(8 088)	28 116
Trade and other receivables	(94 891)	(1 959 401)
Prepayments	93 818	(846 432)
Trade and other payables	(1 000 352)	(35 107)
Employee benefits	683 692	272 503
	<b>19 394 030</b>	<b>8 500 464</b>

## Notes to the Annual Financial Statements

Figures in Rand

2020  
R

2019  
R

### 25. Risk management

#### Financial risk management

The Board's activities expose it to a variety of financial risks: credit risk and liquidity risk.

#### Liquidity risk

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.

The Board's financial liabilities are payable within a period of twelve (12) months.

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 2020, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

The Board's maximum exposure to liquidity risk at reporting date is disclosed below:

Trade and other payables	46 116 582	62 213 802
Trust creditors (securities)	12 512 968	10 994 620
Trust creditors (probity costs)	10 364 344	9 725 366

#### Credit risk management

Credit risk is managed on a group basis.

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

Trade receivables comprise a widespread customer 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.

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.

The amount outstanding in respect of trade and other receivables, which do not represent statutory receivables, amounts to R1 720 246 at year end. The Board holds no specific collateral for this balance. Management considers the amount of R1 720 246 to be fully recoverable as no impairment indicators exist for this balance.

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 debtors.

As at 31 March 2020, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

Financial assets exposed to credit risk at year end were as follows:

Cash and cash equivalents	21 762 762	11 438 679
Trade and other receivables	1 720 246	1 886 328
Trust funds (securities)	12 512 968	10 994 620
Trust funds (trusts)	11 408 649	9 725 366
ILSF Housing Fund	375 738	229 158

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

### 25. 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 and other financial liabilities approximate fair value.

### 26. Financial instruments

#### Categories of financial instruments

##### 2020

	At amortised cost	Total
<b>Financial assets</b>		
Cash and cash equivalents	21 762 762	21 762 762
Trade and other receivables	1 720 246	1 720 246
Trust funds (securities)	12 512 968	12 512 968
Trust funds (trust)	11 408 649	11 408 649
ILSF Housing Fund	375 738	375 738
	<b>47 780 363</b>	<b>47 780 363</b>
<b>Financial liabilities</b>		
Trade and other payables	46 116 582	46 116 582
Trust creditors (securities)	12 512 968	12 512 968
Trust creditors (probity costs)	10 364 344	10 364 344
	<b>68 993 894</b>	<b>68 993 894</b>

##### 2019

	At amortised cost	Total
<b>Financial assets</b>		
Cash and cash equivalents	11 438 679	11 438 679
Trade and other receivables	1 886 328	1 886 328
Trust funds (securities)	10 994 620	10 994 620
Trust funds (trust)	9 725 366	9 725 366
ILSF Housing Fund	229 158	229 158
	<b>34 274 151</b>	<b>34 274 151</b>
<b>Financial liabilities</b>		
Trade and other payables	62 213 802	62 213 802
Trust creditors (securities)	10 994 620	10 994 620
Trust creditors (probity costs)	9 725 366	9 725 366
	<b>82 933 788</b>	<b>82 933 788</b>

## Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

### Notes to the Annual Financial Statements

Figures in Rand	2020 R	2019 R
<b>27. Commitments</b>		
<b>Authorised capital expenditure</b>		
<b>Already contracted for but not provided for</b>		
• Intangible assets	216 149	2 615 100
<b>Total capital commitments</b>		
Already contracted for but not provided for	216 149	2 615 100
<b>Authorised operational expenditure</b>		
<b>Already contracted for but not provided for</b>		
ICT	5 446 695	5 817 724
Pest Control Services	6 596	-
Cleaning services	212 800	-
Internal audit services	745 840	-
Employee wellness	22 317	104 469
Security services	3 516	8 180
Storage services	-	84 000
Training services	51 750	-
Insurance	-	26 084
	<b>6 489 514</b>	<b>6 040 457</b>
<b>Total commitments</b>		
<b>Total commitments</b>		
Authorised capital expenditure	216 149	2 615 100
Authorised operational expenditure	6 489 514	6 040 457
	<b>6 705 663</b>	<b>8 655 557</b>
Contractual capital commitments represent the Licensing Automation Project.		
Contractual operating commitments are included to provide meaningful information to the users		
<b>28. Repairs and maintenance</b>		
Repairs and maintenance: Building	173 780	65 729
Repairs and maintenance: Equipment	164 765	140 782
Repairs and maintenance: Vehicles	7 496	8 672
	<b>346 041</b>	<b>215 183</b>

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

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### 29. Segment information

#### General information

##### Identification of segments

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

The entity is organised and reports to management on the basis of three major functional areas: primary, secondary and tertiary educational services. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

### 30. Events after the reporting date

President Cyril Ramaphosa declared a state of National Disaster on 15 March 2020 following the outbreak of the coronavirus in South Africa. The measures put in place did not stem the growth in confirmed cases of the COVID 19 pandemic. Consequently, the President declared a twenty one day national lockdown effective midnight 26 March 2020.

Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown.

Horse racing and sports events have been cancelled or postponed since the coronavirus outbreak. Casinos, LPM premises and other gambling establishments have been closed since 26 March 2020. The risk adjusted strategy of the National Government made provision for limited gambling activity for casinos and LPM's since 1 July 2020.

This resulted in loss of gambling taxes for the Western Cape Government, loss of revenue and consequential business activity for the gambling industry (except on line betting establishments) and delayed income for the Western Cape Gambling and Racing Board as the operators do not have the funds to pay the required fees on time.

The Board has determined that these events are non adjusting subsequent events. Accordingly, the financial position and financial performance as of and for the year ended 31 March 2020 have not been adjusted to reflect the impact of COVID 19.

**30. Events after the reporting date (continued)**

The duration and impact of the COVID 19 pandemic remains unclear at this time. The Board's projected cash flows are sufficient to cover the Board's commitments and liabilities for the next twelve (12) months and therefore there is not significant doubt on the Board's ability to continue as a going concern in the foreseeable future.

Management is of the opinion that there are no significant changes in the extent or manner in which the Board's assets are being utilised and concluded that the Board's property, plant and equipment as well as intangible assets are appropriately valued as at 31 March 2020.

The Board holds R11 408 649 in trust from its licensees and is able to withdraw funds from the trust accounts for amounts due to the Board. Management has concluded the trade and other receivables are appropriately valued as at 31 March 2020. No impairment indicators were identified as a result of the COVID 19 pandemic.

**31. Contingencies**

Three licence holders commenced review proceedings 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 BBBEE conditions of licence on the Applicants as licence holders. Further, that the Court award costs against any party opposing the Application. The matter was heard on 5 March 2019. Judgement was delivered on 11 December 2019, in favour of the Board. The licence holders applied for Leave to Appeal to the Supreme Court of Appeal, on 30 January 2020. The hearing of the application for Leave to Appeal has been set down for 7 August 2020. Should the Board not be successful in these proceedings, the likely estimate for the applicant's legal costs is R150 000.

On 8 February 2018, two licence holders applied for a declaratory order in the Western Cape High Court, for an order in the following terms:

- (a) 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;
- (b) Ordering that the Minister For Finance, in his capacity as the custodian of the provincial revenue fund, refund the Applicants R44 570 465 and R1 763 983, respectively in relation to taxes paid;
- (c) Alternatively that the Board offset the referenced amounts against the Applicants' future liability to pay gambling tax;

Judgement was delivered on 29 April 2020 in favour of the Applicants. The Board resolved to appeal the judgement, after having obtained legal advice on the prospects of success on appeal. The Minister and the Board filed Applications for Leave to Appeal.

Interdict proceedings were launched on 25 March 2019. The Applicant seeks an Interdict, directing that the Board refrains from implementing its decision to allocate the remaining 1000 LPMs to the existing two 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. The Applicant subsequently abandoned the interdict aspect of its application. The matter was set down for hearing on 18 and 19 March 2020 but due to the ill health of the Judge the hearing could not proceed. The new enrolment date for hearing of the matter is awaited. Should the Board not be successful in these proceedings, the likely estimate for the applicant's legal costs is R150 000.

A licence holder issued papers on 23 January 2020, for the review and setting aside of the Board's decision, taken on 10 October 2019, that dismissed the Applicant's appeal against the decision of the Manager: Legal Services in relation to a dispute pertaining the pay out of winnings. Further that any party opposing the application be directed to pay the costs of the Application. The Board resolved to oppose this Application. All Pleadings have closed and a set down date for the hearing of the matter is awaited. Should the Board not be successful in these proceedings, the likely estimate for the applicant's legal costs is R150 000.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

	2020 R	2019 R
<b>32. Reconciliation between budget and statement of financial performance</b>		
Reconciliation of budget surplus/deficit with the surplus/deficit in the statement of financial performance:		
Net surplus per the statement of financial performance	18 380 674	9 820 295
<b>Adjusted for:</b>		
Depreciation: tangible assets	1 177 266	1 065 765
Amortisation: intangible assets	146 484	10 751
Services in kind revenue	(4 355 623)	(2 985 924)
Services in kind expense	4 355 623	2 985 924
Loss/(Gain) on the sale of assets	15 427	143 974
Movement in inventories	(8 088)	28 116
Movement in receivables	(94 891)	(1 959 401)
Movement in prepayments	93 818	(846 432)
Movement in payables	(1 000 352)	(35 107)
Movement in employee benefits	683 692	272 503
<b>Net surplus per approved budget</b>	<b>19 394 030</b>	<b>8 500 464</b>

## Notes to the Annual Financial Statements

## 33. 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. Adjustments to amounts in the annual financial statements were made to express the actual amounts on a comparable basis to the final approved budget. The amounts of these adjustments are identified in the following table.

	Actual (accrual basis)	Adjustments	Adjusted to comparable basis (cash)	Notes on adjustments
Actuarial gains	531 771	(531 771)	-	Non cash item
Interest income	1 718 836	-	1 718 836	
Operating revenue	40 222 991	(94 891)	40 128 100	Movement in accounts receivable
Sundry income	195 900	-	195 900	
Government grants	37 663 142	-	37 663 142	
Services in kind	4 355 623	(4 355 623)	-	Non cash item
<b>Total revenue</b>	<b>84 688 263</b>	<b>(4 982 285)</b>	<b>79 705 978</b>	
Employee related costs	(46 563 473)	855 463	(45 708 010)	Movement in employee benefits and non cash items
Finance Costs	(360 000)	360 000	-	Non cash item
Operating expenses	(19 384 116)	4 780 179	(14 603 937)	Accruals, movement in inventories and prepayments, non cash items
<b>Total expenditure</b>	<b>(66 307 589)</b>	<b>5 995 642</b>	<b>(60 311 947)</b>	
<b>Net operating receipts/ (payments)</b>	<b>18 380 674</b>	<b>1 013 356</b>	<b>19 394 030</b>	
Acquisition of property, plant and equipment	(6 595 506)	-	(6 595 506)	
<b>Net receipts/(payments)</b>	<b>11 785 168</b>	<b>1 013 356</b>	<b>12 798 524</b>	

**Changes from the approved budget to the final budget**

**Government grant:** The government grant has been increased with an amount of R571 000 to make provision for the repayment of over collection of taxes by one of the Board's operators.

**Operating expenditure:** The increase in the operating expenditure budget is a result of the virement of R451 000 between the capital and operating expenditure as well as the resultant increase of operating expenditure of R571 000 (repayment of over collection of taxes).

**Acquisition of capital assets:** Virement of R451 000 between the capital and operating budget.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

### 34. Comparative figures

Certain comparative figures have been reclassified.

The reasons for the reclassifications are as follow:

Repairs and maintenance expenditure incurred in respect of the Board's vehicles were incorrectly included under Travel and Subsistence.

Cleaning costs have been included in the repairs and maintenance in the prior year audited financial statements. The expenditure incurred to clean the premises has been included under "Cleaning costs" for the year under review based on the nature of the expenditure item.

The amount of R47 562 represented amounts paid for housing allowances and benefits and was incorrectly disclosed as Transport allowance in the prior year.

The reclassification in respect of Trade and Other Receivables is as a result of the adoption of GRAP 108 Statutory Receivables.

The effects of the reclassification are as follows:

<b>Statement of Financial Performance</b>	<b>As previously reported</b>	<b>Reclassification</b>	<b>Restated</b>
Travel and subsistence	2 262 879	(8 672)	2 254 207
Repairs and maintenance - Vehicles	-	8 672	8 672

<b>Other Expenses (Note 19)</b>	<b>As previously reported</b>	<b>Reclassification</b>	<b>Restated</b>
Repairs and maintenance	407 275	(200 764)	206 511
Cleaning costs	-	200 764	200 764

As a result of the above adjustments, the total restated amount in respect of Repairs and Maintenance is R215 183.

<b>Employee related costs (Note 18)</b>	<b>As previously reported</b>	<b>Reclassification</b>	<b>Restated</b>
Transport allowance	47 562	(47 562)	-
Housing benefits and allowances	813 789	47 562	861 351

<b>Risk Management (Note 25) Financial Instruments (Note 26)</b>	<b>As previously reported</b>	<b>Reclassification</b>	<b>Restated</b>
Trade and other receivables	1 792 056	(1 467 727)	324 329
Statutory Receivables	-	1 467 727	1 467 727

Statutory Receivables are disclosed in Note 5 to the financial statements.

## Notes to the Annual Financial Statements

Figures in Rand

2020	2019
R	R

### 35. Accounting by principals and agents

The entity is a party to a principal agent arrangement.

Details of the arrangement is as follows:

In terms of section 12(13) of the Western Cape Gambling and Racing Act (The Act), the powers and functions of the Board shall be to collect and administer in accordance with the provisions of this Act, taxes, levies, duties and licence fees imposed by or under this Act.

In terms of section 3(1) of Part B of the Act, any amount of tax, licence fee, penalty or interest payable in terms of this Act shall, when it becomes due and payable, be a debt due to the Province and shall be recoverable for the benefit of the Provincial Revenue Fund by the Chief Executive Officer as hereinafter provided.

The Board is an agent as it collects taxes, licence fees, penalties and interest on behalf of the Western Cape Government.

The function of the Board to collect and administer taxes and levies for the benefit of the Provincial Revenue Fund is mandated by the Western Cape Gambling and Racing Act, Act 4 of 1996. No other binding arrangement exist.

There were no changes during the reporting period insofar it relates to the Board's powers and functions to collect and administer taxes, levies, duties and licence fees.

Payments in respect of taxes, licence fees and penalties are paid to the Western Cape Provincial Treasury as Provincial Treasury is a conduit for the taxes and other revenue collected by the Board to the Provincial Revenue Fund.

#### Entity as agent

#### Resources held on behalf of the principal(s), but recognised in the entity's own financial statements

Certain amounts included in Trade and other Receivables are fees payable to the Provincial Revenue Fund. Refer to the table below for detail:

Annual Licence Fees	196 536	33 311
Gambling Taxes	23 952 556	51 102 047
Penalties	2 900	-
	<b>24 151 992</b>	<b>51 135 358</b>

#### Revenue recognised

The Board is not compensated for the transactions carried out on behalf of the principal. The Board received a government grant to the amount of R37 663 142 for the year under review. The grant is to assist in funding the loss of the Casino Exclusivity Fee as well as the Limited Pay out Machine Operator Fees and had no conditions attached to it.

#### Liabilities and corresponding rights of reimbursement recognised as assets

The Board has not incurred any liabilities on behalf of the principal and as a result has not recognised any corresponding right of reimbursement as assets.

#### Additional information

#### Revenue and expenses that relate to transactions with third parties undertaken in terms of the principal agent arrangement

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

2020	2019
R	R

### 35. Accounting by principals and agents (continued)

**Categories of revenue received or to be received on behalf of the principal, are:**

**Categories**

- Gambling Taxes
- Annual Licence Fees
- Interest, fines and penalties

Refer to Note 23 Taxes and levies collected during the year for additional information regarding the revenue collected on behalf of the Western Cape Government.

**Category of expenses paid or accrued on behalf of the principal is:**

**Categories**

- Refund of taxes paid.

The Board does not, in the normal course of business, incur expenditure on behalf of the Western Cape Government. In the current year, the Board incurred expenditure in respect of the refund of overpayment of taxes to one of its operators. The amount was reimbursed in the form of an increased government grant.

**Amount of revenue received on behalf of the principal during the reporting period**

Gambling Taxes	667 508 366	625 218 683
Annual Licence Fees	3 250 366	3 817 198
Interest, fines and penalties	107 242	318 490
	<b>670 865 974</b>	<b>629 354 371</b>

Amount of expenses paid on behalf of the principal during the reporting period

<b>Refund of taxes paid</b>	350 000	-
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**Reconciliation of accounts payable as a result of collection of taxes and levies**

Opening balance	53 212 029	50 127 599
Taxes and levies collected on behalf of the principal	618 998 349	580 136 452
Taxes and levies paid to the principal	(668 378 148)	(628 292 267)
Revenue principal is entitled to	24 734 097	51 240 245
<b>Amount payable to the principal at year end</b>	<b>28 566 327</b>	<b>53 212 029</b>

Refer to Note 22 where amounts payable to related parties are disclosed.

**Receivables recognised based on the rights and obligations established in the binding arrangement(s)**

**Reconciliation of the carrying amount of receivables**

Opening balance	51 135 358	49 063 732
Revenue that principal is entitled to	644 464 325	631 530 884
Taxes and levies paid to the principal	(668 378 148)	(628 292 267)
Taxes and levies received in cash but not distributed to principal at year end	(3 029 749)	(781 568)
Other	(39 794)	(385 423)
	<b>24 151 992</b>	<b>51 135 358</b>

## Notes to the Annual Financial Statements

**35. Accounting by principals and agents (continued)**

The newly implemented GRAP 109 requires the Board to recognise a receivable for taxes to be collected based on the Board's function of collecting and administering taxes on behalf of the Western Cape Government. A corresponding liability has been recognised in the financial statements as these taxes are payable to the Western Cape Government.

**36. Changes in accounting policy**

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year except for the adoption of the following new or revised standards.

Standard	Impact on the financial statements
GRAP 108: Statutory Receivables	In terms of GRAP 108, the carrying amounts of statutory receivables must be separately disclosed in the notes to the financial statements, clearing distinguishing statutory receivables from receivables which are not, amongst other disclosures.  The Board's statutory receivables have been separately disclosed in the notes to the financial statements. The adoption of the Standard only impacted the Board's disclosure of the relevant information in the financial statements. No prior period error was recognised as the carrying amount of Statutory Receivables are calculated on the same basis (cost) as the remaining amounts due to the Board.
GRAP 109: Accounting by Principles and Agents	The Board collects taxes and levies on behalf and for the benefit of the Western Cape Provincial Government. GRAP 109 requires certain disclosures as a result of the principal agent relationship. The Board previously disclosed in the notes to the financial statements Taxes and Levies collected on behalf of the Western Cape Provincial Government. The disclosures in the Board's financial statements have been expanded to include the disclosure requirements in terms of GRAP 109. Refer to Note 37 for the prior period error adjustment as a result of implementation of GRAP 109.
GRAP 20: Related Party Disclosures	The adoption of GRAP 20 had no significant impact on the financial statements as the Board always disclosed related party transactions and balances in terms of GRAP 20.

**37. Prior period errors and adjustments****Property, plant and equipment**

The Board re assessed the useful lives of fully depreciated assets in the prior year. Depreciation to the amount of R380 455 was understated in the prior year with a corresponding understatement of accumulated depreciation with the same amount. The correction was done in the current year to correctly allocate depreciation to the 2019 financial year.

**Overpayment of licence fees to Provincial Treasury**

The Board, as a provincial licencing authority, is mandated to issue certain national gambling licences in terms of the National Gambling Act. Fees are stipulated in the National Gambling Regulations in respect of new national licence applications as well as renewal fees for different categories of national licences. These fees were incorrectly paid to Provincial Treasury as part of taxes and levies collected on behalf of the Western Cape Government in prior years. The Board has applied the prescription of debt principles set out in the Prescription Act to account for the repayment of monies to the Board. In terms of the Prescription Act, the periods of prescription of debt shall be, save where an Act of Parliament provides otherwise, three years in respect of any other debt. The Board has recorded a correction of error for fees overpaid since 1 April 2017 until 31 March 2019. In the current financial year, the Board has correctly included national licence application fees in the Board's operating income.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

### 37. Prior period errors and adjustments (continued)

It should be noted that the correction of prior year error does not affect the information disclosed in Note 23 in respect of the prior year. Taxes and levies collected as disclosed in Note 23 are disclosed on a cash basis as disclosed in the Board's accounting policy (1.25 Tax and levies collection). These taxes and levies have been collected and paid over to the Provincial Revenue Fund and corresponds to the information disclosed in the cash flow statement insofar it relates to the collection of taxes and levies for the prior year.

The Board recognised the correction of error to disclose what the Board's operating revenue would have been in 2019 had the Board not incorrectly overpaid fees to the Provincial Revenue Fund. To correct this overpayment, a debtor of R1 562 000 has been raised against the Provincial Revenue Fund for the overpayment of fees in the current year.

It should be noted that the correction of prior year error does not affect the information disclosed in Note 23 in respect of the prior year. Taxes and levies collected as disclosed in Note 23 are disclosed on a cash basis as disclosed in the Board's accounting policy (1.25 Tax and levies collection). These taxes and levies have been collected and paid over to the Provincial Revenue Fund and corresponds to the information disclosed in the cash flow statement insofar it relates to the collection of taxes and levies for the prior year.

The Board recognised the correction of error to disclose what the Board's operating revenue would have been in 2019 had the Board not incorrectly overpaid fees to the Provincial Revenue Fund. To correct this overpayment, a debtor of R1 562 000 has been raised against the Provincial Revenue Fund for the overpayment of fees in the current year.

#### Receivables and payables recognised in terms of GRAP 109: Principals and Agents

As a result of the newly adopted GRAP 109, the Board had to recognise a receivable for taxes to be collected which was due on 31 March 2019. A corresponding liability was recognised in terms of GRAP 109.

Statement of financial position	As previously reported	Adjustments	Restated
Accumulated surplus	1 637 599	1 181 545	2 819 144
Accumulated depreciation	(5 445 521)	(380 455)	(5 825 976)
Trade and other receivables	1 792 056	53 153 031	54 945 087
Trade and other payables	(10 622 771)	(51 591 031)	(62 213 802)
<b>Total</b>	<b>(12 638 637)</b>	<b>2 363 090</b>	<b>(10 275 547)</b>

Statement of financial position	As previously reported	Adjustments	Restated
Operating revenue	37 560 051	770 000	38 330 051
Depreciation	(685 310)	(380 455)	(1 065 765)
<b>Total</b>	<b>36 874 741</b>	<b>389 545</b>	<b>37 264 286</b>

Figures in Rand

#### Fruitless and wasteful expenditure

##### Irregular expenditure

Adjustments made

	2020	2019
	R	R
Adjustments made	-	462 457

## Notes to the Annual Financial Statements

Figures in Rand

**2020**  
R

**2019**  
R

### 37. Prior period errors and adjustments (continued)

The Board deviated from the normal supply chain procedures when procuring gambling related training services from the University of Las Vegas in the 2019 financial year. The Office of the Board failed to obtain the tax status of these foreign suppliers as required in terms of National Treasury Regulation 9 of 2017/18. The total amount paid in respect of training amounted to R462 457. A decision was made not to disclose the amount in the 2019 financial statements due to the immaterial nature of the amount.

It is the view of the Office of the Board that the matter should be dealt with in accordance with the provisions under the Irregular Expenditure Framework and for that reason the amount has been disclosed in the current year financial statements.

### 38. Change in estimate

#### Property, plant and equipment

An assessment has been made of the useful lives of the Board's property, plant and equipment effective 31 March 2020.

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 R70 086, resulting in a future decrease in net surplus of R70 086 over the next years.

### 39. Irregular expenditure

#### Opening balance as previously reported

Prior year adjustment (refer to Note 37)

#### Opening balance as restated

Add: Irregular Expenditure current year

#### Closing balance

462 457	-
-	462 457
462 457	462 457
1 554 894	-
2 017 351	462 457

#### Incidents/cases identified in the current year include those listed below:

Competitive bids not invited

<b>1 554 894</b>	<b>-</b>
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#### Cases under investigation

The Board deviated from the normal supply chain procedures when procuring gambling related training services from the University of Las Vegas in the 2019 financial year. The Office of the Board failed to obtain the tax status of foreign suppliers as required in terms of National Treasury Regulation 9 of 2017/18. The total amount paid in respect of training amounted to R462 457. A decision was made not to disclose the amount in the 2019 financial statements due to the immaterial nature of the amount.

The Office of the Board has met with SARS in February 2020 to adequately understand the process as well as the reporting requirements set out in National Treasury Regulation 9 of 2017/18.

It is the view of the Office of the Board that the matter should be dealt with in accordance with the provisions under the Irregular Expenditure Framework and for that reason the amount has been disclosed in the current year financial statements.

The issue is still under investigation and it is the expectation that the irregular expenditure will be presented to Provincial Treasury to be condoned.

# Part E: Financial Information

Western Cape Gambling and Racing Board: Annual Financial Statements for the year ended 31 March 2020

## Notes to the Annual Financial Statements

Figures in Rand

2020  
R

2019  
R

### 39. Irregular expenditure (continued)

The SCM Official appointed at the time of incurring the training cost is no longer employed by the Board.

The Board has not incurred any losses as a result of the non compliance to National Treasury Regulation 9 of 2017/18 as value for money was achieved through the attendance of gambling related training which is not readily available in South Africa.

#### Irregular expenditure in the current year

The Board deviated from the competitive bidding process for the manufacturing of office furniture required as a result of relocation to the Board's new office accommodation. The Office used a limited bidding process without inviting competitive bids even though it was practical to invite competitive bids. The decision to deviate from a competitive bidding process was done in the context of the overall interest of the Board and the project. The matter will be investigated in terms of the Irregular Expenditure Framework and the appropriate steps will be taken by the Board to ensure effective consequences management.

### 40. Fruitless and wasteful expenditure

Opening balance as previously reported

- 24 275

**Opening balance as restated**

- 24 275

Less: Amount written off current

- (24 275)

**Closing balance**

- -

Fruitless and wasteful expenditure in the prior year relate to travel arrangements made for a senior official of Provincial Treasury for the attendance of the Gaming Regulators African Forum Conference in Botswana. Subsequent to making payment, the senior official could no longer attend the conference due to other work commitments.

### 41. BBBEE Performance

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

Ukuze ufumane ezinye iikopi zolu xwebhu, ungaqhakamshelana nale ndawo:

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Inguqulelo yesiNgesi neyeAfrikaans nazo ziyafumaneka, xa uzicelileyo.