



Western Cape  
Government



IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni  
**INgxelo yoNyaka 2021/22**



IBHODI YONGCAKAZO  
NEMIDYARHO YENTSHONA  
KOLONI

**INGXELO YONYAKA**

2021/22

# ISIQULATHO

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**ICANDELO A:  
ULWAZI GABALALA**

## 1. IINKCUKACHA GABALALA MALUNGA NEBHODI

<b>IGAMA:</b>	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
<b>IDILESI YENDAWO:</b>	100 Fairway Close Parow eKapa 7500 IRiphablikhi yoMzantsi Afrika
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<b>ABAPHICOTHIZINCWADI BANGAPHANDLE:</b>	Auditor-General of South Africa
<b>IBHANKI:</b>	Nedbank
<b>UNOBHALA WEBHODI:</b>	Heinrich Brink

## 2. ULUHLU LWEZIFINYEZO/ LWEZISHUNQULELO

Olu luhlu lulandelayo luqulethe zonke izifinyezo ezisetyenziswe kule ngxelo yonyaka xa iyonke, nokuba zikweliphi icandelo lale ngxelo yonyaka ngokunxulumene:

Isifinyezo / Isishunqulelo	Ingcaciso
<b>ADFIN / Adfin</b>	Administration and Finance (uLungiselelo lweOfisi nezeMali)
<b>AFS</b>	Annual Financial Statements (AmaXwebhu eNgxelomali yoNyaka)
<b>AGSA</b>	Auditor-General of South Africa (I-Ofisi yomPhicothizincwadi Jikelele yoMzantsi Afrika)
<b>APP</b>	Annual Performance Plan (IsiCwangciso sokuSebenza soNyaka)
<b>B-BBEE</b>	Broad-Based Black Economic Empowerment (UXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho)
<b>BCP</b>	Business Continuity Plan (IsiCwangciso sokuQhubeka kweShishini)
<b>IBhodi</b>	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
<b>ibhodi</b>	Ingqokelela yamalungu eBhodi aNgekho kuLawulo
<b>CASA</b>	Casino Association of South Africa
<b>Capex</b>	Capital Expenditure (inkcitho yezinto ezinkulu)
<b>CATHSSETA</b>	Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
<b>CEO</b>	Chief Executive Officer (uMphathi oyiNtloko)
<b>CFO</b>	Chief Financial Officer (IGosa eliyiNtloko lezeMali)
<b>CGICT</b>	Corporate Governance of Information and Communication Technology (uLawulo lwamaShishini lweTeknoloji yoLwazi noNxibelelwano)
<b>COBIT</b>	Control Objectives for Information Technology (uLawulomincipheko yeTeknoloji yoLwazi)
<b>COE</b>	Cost of Employment (iiNdleko zokuQesha)
<b>CPI</b>	Consumer Price Index (Ingqikelelo yoTshintshomaxabiso)
<b>CSI</b>	Corporate Social Investment (uTyalo-mali kuPhuhliso lweNtlalo)
<b>Umgaqosiseko</b>	UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996
<b>COVID-19 (IKhovid-19)</b>	Isifo seKhoronavayirasi 2019
<b>DoL</b>	I-Department of Labour (ISebe lezabaSebenzi)
<b>DTIC</b>	Department of Trade, Industry and Competition (iSebe lezoRhwebo, uShishino noKhuphiswano)
<b>DTPW</b>	Department of Transport and Public Works (iSebe lezeeNdlela nemiSebenzi kaRhulumente)
<b>EE</b>	Employment Equity (UkuLingana ngokobuNgakanani bamaNani kwiNgqesho)
<b>ERM</b>	Enterprise Risk Management (uLawulo oluNdindeneyo lwemiNgcipheko yeZiko)
<b>EXCO</b>	Executive Committee (IsiGqeba esiLawulayo)
<b>FICA</b>	Financial Intelligence Centre (iZiko lobuNtlola kwezeMali)
<b>FICA</b>	Financial Intelligence Centre Act, 2001 (uMthetho wokuHlaziywa kweZiko lobuNtlola kwezeMali, ka2001)
<b>FITEC</b>	Finance, Information Technology and Ethics Committee (iKomiti yezeMali, iTeknoloji yoLwazi neeNdlela zokuziPhatha)
<b>FLASH</b>	Firearm, Liquor and Second Hand dealers unit (iCandelo leMipu, uTywala neZinto eSesizetyenzisiwe)
<b>GDP</b>	Gross Domestic Product (ixabiso leemveliso ezenziwa kule ndawo)
<b>GRAF</b>	Gambling Regulators Africa Forum (iQumrhu loLawuloNgcakazo eAfrika)
<b>GRAP</b>	Generally Recognised Accounting Practice (iNdlela yoCwangcिसomali esele Yamkelekile)
<b>HCC</b>	Human Capital Committee (iKomiti yokuXhotyiswa kwabaSebenzi)
<b>HOD</b>	Head of Department (iNtloko yeSebe)

# ULWAZI GABALALA

Isifinyezo / Isishunqulelo	Ingcaciso
HR	Human Resources (iCandelo lezabaSebenzi)
HRC	Horse Racing Committee (iKomiti yemiDyarho yamaHashe)
ICAS	Independent Counselling and Advisory Services (iInkonzo zeeNgcebiso zeeNgcali nokuCetyiswa)
IAGA	International Association of Gaming Advisors (uMbutho wamaZwe ngamazwe wabaCebisi bezoNgcakazo)
IAGR	International Association of Gaming Regulators (uMbutho wamaZwe ngamazwe wabaGcinizinzko kwezoNgcakazo)
ICT	Information and Communication Technology (ITeknoloji yezoLwazi noNxibelelwano)
IT	Information Technology (UbuChwepheshe bezoLwazi)
ITIL	Information Technology Infrastructure Library (iLayibrari yeZiseko zoPhuhliso zeTeknoloji yoLwazi)
IYM	In Year Monitoring (Ukubekwa esweni kwaphakathi enyakeni)
LSA	Long Service Award (iMbasa yoMbulelo weNkonzo eNde)
LPM	Limited Pay-out Machines (ooMatshini abamda uqingqiweyo)
MEC	Member of the Provincial Executive Council (uMphathiswa wePhondo)
UMphathiswa	Western Cape Minister of Finance and Economic Opportunities (uMphathiswa wezeMali namaThuba ezoQoqosho eNtshona)
MOU	Memorandum of Understanding (IsiVumelwano seNtsebenziswano)
MTEF	Medium Term Expenditure Framework (uMgaqosikhokelo weNkcitho yombindi wonyakamali)
MTBPS	Medium Term Budget Policy Statement (iNkcazelo yoMgaqonkqubo weBhajethi yaPhakathi kwiKota)
NAT JOINTS	National Joint Operation Intelligent Structure (iQumrhu likaZwelonke leNtsebenzo ngoBambiswano namaJoni)
NCEMS	National Central Electronic Monitoring System (iNdlela kaZwelonke yokuQwalasela ngokwaseKhompyutheni)
NGB	National Gambling Board (iBhodi yoNgcakazo kaZwelonke)
NPC	Not for Profit Company (iNkampani engaJonge kwenza Nzuzo)
NTR	National Treasury Regulations (imiGaqo yeOfisi kaNondyebo weLizwe)
OD	Organisational Development (uPhuhliso lweZiko)
OHASA	Occupational Health and Safety Act, 1993 (UMthetho weMpilo noKhuseleko eMsebenzini, ka-1993)
Opex	Operational Expenditure (iNdleko zokuQhuba uMsebenzi)
PAC	Public Accounts Committee (iKomiti yeeAkhawunti zikaRhulumente)
PAIA	Promotion of Access to Information Act, 2000 (UMthetho wokuKhuthazwa kokuFikelela kuLwazi, ka2000)
PAJA	Promotion of Administrative Justice Act, 2000 (uMthetho wokuKhuthazwa kobuLungisa bokuPhatha, ka2000)
PDO	Predetermined Objective (iNjongo eBekwe kwangaPhambili)
PFMA	Public Finance Management Act, 1999 (uMthetho wokuLawulwa kweMali kaMasipala, ka1999)
PGWC	Provincial Government of the Western Cape (uRhulumente wePhondo leNtshona Koloni)
PLA	Provincial Licensing Authority (uGunyaziwe woKhutshoLayisenisi wePhondo)
PI	Performance Indicator (ISalathintsebenzo)
POPI	Protection of Personal Information Act, 2013 (uMthetho ka2013 wokuKhuselwa kweeNkcukacha zoMntu)
PRMA	Post-Retirement Medical Aid (inkxaso yezonyango yasemva kokuthathwa komhlalaphantsi)



Isifinyezo / Isishunqulelo	Ingcaciso
PTR	National Treasury Regulations (imiGaqo yeOfisi kaNondyebo wePhondo)
SBC	Sports Betting Community (iQela lokuBheja kwezemiDlalo)
SAPS	South African Police Services (iNkonzo yesiPolisa yaseMzantsi Afrika)
SARGF	South African Responsible Gambling Foundation (iNgxowa yokuNgcakaza ngeNkathalo yaseMzantsi Afrika)
SCA	Supreme Court of Appeal (iNkundla ePhakamileyo yeziBheno)
SC	Senior Counsel (iGqwetha eliPhezulu)
SCM	Supply Chain Management (uLawulo lweNkqubo yokuthengwa kwempahla nokufunwa kweenkonzo)
SCFEOT	Western Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism (iKomiti esisiGxina yePhondo leNtshona Koloni ejongene nezeMali, amaThuba oQoqosho nezoKhenketho)
SOPI	Strategic Objective Performance Indicator (ISalathintsebenzo ngokuNxulumene neNjongo ePhambili)
SR	Strategic Risk (Imingcipheko enokuchaphazela umsebenzi)
uMthetho	Western Cape Gambling and Racing Act, 1996 (uMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni)
TID	Technical Indicator Description (iIngcaciso yesiBonisi seNkquboshishini)
TR	Treasury Regulations (ImiGaqo yeOfisi kaNondyebo)
Type A LPM Site (Isiza seLPM yoHlobo A)	Iziza ezineLPM e1 ukuya kwezi5
Type B LPM Site (Isiza seLPM yoHlobo B)	Iziza ezineeLPM ezi6 ukuya kwezingama20
Isiza seLPM yoHlobo C	Iziza ezineeLPM ezingama21 ukuya kwezingama40
Type B LPM Site (Isiza seLPM yoHlobo D)	Umqhubishishini loNgcakazo elizimeleyo
WC	Western Cape (iNtshona Koloni)
WCBD4	Western Cape Bid Document 4 (uXwebhu lwesi4 lokuBeka amaXabiso kwiNtshona Koloni)
WCPTW	Western Cape Department of Transport and Public Works (iSebe lezoThutho nemiSebenzi kaRhulumente kwiNtshona Koloni)
WCED	Western Cape Education Department (iSebe lezeMfundo leNtshona Koloni)
WCGRB	Western Cape Gambling and Racing Board (IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni)
WCPT	Western Cape Provincial Treasury (iOfisi kaNondyebo wePhondo leNtshona Koloni)
Western Cape (iNtshona Koloni)	IPhondo leNtshona Koloni
WFH	Work From Home (UkuSebenzela eKhaya)
WFH	Work From Home

## 3. IMBULAMBETHE kaSIHLALO

Ndiziva ndinelunda xa ndinikezela ngale Ngxelo yoNyaka yoNyaka-mali ka2021/22 yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

I-WCGRB ibhaliswe phantsi koMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni, ohlaziyiweyo, yaye liZiko 3C loNcedisoQoqosho loRhulumente ngokwePFMA, nelinelona msebenzi walo ikukulawula ushishino lokungcakaza kwiNtshona Koloni.

IBhodi ilandela imithetho esisiseko yolawulo lwamashishini ngokukuko kunye nokuziphatha ngendlela eyamkelekileyo; yaye le mithethosiseko ibondelwe kwindlela yokuziphatha kunye neenkqubo zokusebenza zeBhodi. IBhodi iyaqhuba nokukhuthaza le mithethosiseko.

### Amalungu eBhodi

Le Bhodi iWCGRB igunyaziselwe ngumthetho ukuba ibe namalungu asixhenxe. Ngokwangomhla wama31 kuMatshi 2022, nangethuba kubhalwa le ngxelo, iBhodi ibinamalungu amathandathu anyuliweyo.

Ngethuba lalo nyaka uphononongwayo, ithuba likaMnu. Lakay lokuphatha njengeLungu leBhodi kunye noSihlalo weBhodi beliphele ngomhla we15 kuDisemba 2021. Ngoko ke ndiye ndanyulwa njengoSihlalo ukususela ngomhla we16 kuDisemba 2021. Kuye kwanyulwa amalungu eBhodi amabini angala; uGqr P Voges noNkosk. L Venter. Ithuba lokuphatha kwamalungu eBhodi licaciswe ukususela kwiPhepha lama49 ukuya kuma54.

### Ingcaciso gabalala yemisebenzi

Unyaka ka2022 ngunyaka wamashumi amabini anesihlanu isebenza iWCGRB njengomlawuli woNgcakazo lweNtshona Koloni.

Iteknoloji eguqukayo kunye nomdla wemidlalo eyongezelweyo nethathisa inxaxheba ziye zeza notshintsho kwizinto ezinikwa lungcakazo. Oku kuye kwabonisa icala amakaye ngakulo amaphulo oqeqesho eWCGRB ukwenzela ukulawula ngokufanelekileyo olu shishino.

I-WCGRB iyayiqonda imingcipheko enxulumene nokungcakaza yaye iye yaqhuba amaphulo ngamaphulo okufundisa malunga nokungcakaza ngenkathalo. Oku kuquka amaphulo okuqonda nolwazi malunga nokungcakaza ngenkathalo, ukuncokola noluntu kunye namaphulo aqhutywa kumajelo osasazo. IBhodi ilunyusile ugxiliso lwayo kungcakazo ngenkathalo yaza yagqiba ekubeni iseke ikomiti ejongene nokubekwa esweni kwanokulawulwa kokungcakaza ngenkathalo.

Nangona owona msebenzi weWCGRB ikukulawula ushishino lokungcakaza nje, uxanduva oluhamba noku njengequmrhu leNtshona Koloni luquka ukuba negalelo kuqoqosho lweNtshona Koloni ngendlela esebenzisa iindlela ezintsha nezixhasana noluntu. Zona ke ziquka ukudalwa kwemisebenzi kunye nokukhuthazwa kotyalomali.

IBhodi iqokelele irhafu yokungcakaza exabisa iR758 888 673 egameni leProvincial Revenue Fund kunyaka ophela ngowama31 kuMatshi 2022. Iirhafu neemali ezitshalwazi zithi zimenzele ingeniso enkulu uRhulumente weNtshona Koloni ukuze akwazi ukuhlawulela iinkqubo zabemi beli phondo lihle kangaka.

Ekuzameni ukufezekisa uxanduva lwayo, iWCGRB ifezekise ishumi elinesine (14) kwiithagethi zalo zonyaka ezilishumi elinesihlanu (15), ngelixa kwangaxeshanye izama ukwenza umsebenzi wayo ngeyona ndlela ingachithi mali ininzi.

Ubhubhane weKhowidi-19 uye wanegalelo elikhulu ekusebenzeni kweBhodi. IBhodi iye yasebenza ngokubambisana nesiGqeba esilawulayo yaza yenza umsebenzi wayo ngokucwangcisa umsebenzi, nokulungisa kwanokuphonononga iindlela ezisebenzisayo.



*UMnu. C Bassuday  
USihlalo weBhodi*

Ngaphezulu, iWCGRB ivuyiswa kukunika ingxelo yokuba olu shishino lube negalelo leR 17 066 087 exhase amaphulo eCSI kulo nyakamali. I-WCGRB isaqhuba nokubeka esweni izibophelelo zayo zeCSI ikwaqhuba nomsebenzi wayo wokuzibeka esweni ngokutyelela abaxhaswa benkxasomali yeCSI ukwenzela ukuqinisekisa ngokusetyenziswa nozinziso lwenkxasomali.

I-WCGRB ineentlobo ngeentlobo zabasebenzi abawaziyo nabawenzayo umsebenzi wabo. Iyaqhuba nokutyala imali kuqeqesho nophuhliso ukwenzela ukuba ibe nolwazi lwakutshanje lwezinto eziqhubeka kushishino longcakazo, nolunokuba nefuthe kwiBhodi. Ukuqinisekisa ukuba iBhodi iyakwazi ukujamelana neningeni eza kuvela, ivume ukuqhuba uphando lwangaphakathi oludityaniswe noYilo lweZiko, ukwenzela ukuphonononga ubungakanani nobume babasebenzi bayo.

## IiNkqubo zoKwazisa malunga neBhodi

I-WCGRB isaqhuba nokomeleza ubudlelwane namaziko ahlukileyo yaye iye yaqhuba amaphulo ngamaphulo njengendlela yokusasaza ulwazi. La maphulo aquka ukuchophela iingxoxo noluntu ngokuthathwa kwenxaxheba kwiinkqubo zeThusong, amaphulo akumaphephandaba, amaphulo akumaqonga onxibelelwano kunye neeseshoni zokwabelana ngolwazi neearhente zonyanzeliso lomthetho.

## Izenzo zongcakazo olungekho mthethweni

I-WCGRB isaqhuba nokuxoxa neeArhente zoNyanzeliso loMthetho kwiinzame zayo zokulwa nezenzo zongcakazo olungekho mthethweni. Izenzo ezidlulileyo ziyifundisile zayinceda ukuba izenzo zayo zibe yimpumelelo nangakumbi.

Iingxoxo kwakunye noqeqesho lukaSAPS luye lwanceda kwiinzame zeWCGRB ngokunxulumene noku. Ngaphezulu, iinkqubo zokwazisa ebeziquka iingxoxo noluntu, ziye zakhokelela ekubeni uluntu lunike iinkcukacha malunga nezenzo zongcakazo olungekho mthethweni.

Kulo nyaka uphononongwayo, iWCGRB iphanda izenzo ezingamashumi amathandathu anesibhozo (68) ezixeliweyo okanye ezibhaqiweyo zongcakazo olungekho mthethweni. Iziphumo zezo zenzo zophando zikwiphapha lama48 lale ngxelo.

## UkuHlaziywa kwemiThetho

Kukho uluhlu lohlaziyo lwemigaqonkqubo nemithetho ehlaziyiweyo nekufuneka ibhodi iyihlalutye ize iyilandele. Umthetho ka2021 weShumi elineThoba woNgcakazo nemiDyarho eNtshona Koloni (iWestern Cape Nineteenth Gambling and Racing Amendment Act, 2021) uphunyezwe waba ngumthetho waza wapapashelwa ukwaziswa kumntu wonke ngomhla wama23 kuJuni 2021. Lo Mthetho ungasentla uqale ukusebenza ngomhla obekwe yiNkulubaphathiswa ngokuwuBhengeza kwiGazethi yePHondo.

ImiGaqo ka2016 yokuNgcakaza nemiDyarho yeNtshona Koloni (iiNtlawulo neeNdleko): Uhlaziyo luka2022 lupapashwe ngowama30 kuMatshi 2022 waza waqala ukusebenza ngomhla woku1 kuEpreli 2022. ImiGaqo yeentlawulo neendleko ihlaziywa rhoqo ngonyaka ukwenzela ukulungiselela ukunyuka kwamaxabiso ezinto kwiintlawulo ezisemthethweni zeBhodi.

## UXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho

I-WCGRB, njengequmrhu likarhulumente, kufuneka ilandele imimiselo yeB-BBEE kolu shishino ilulawulayo. Oku kwenziwa ngokunyanzeliswa kwemiqathango yeelayisenisi.

Nangona icandelo leeKhasino neeLPM ezifizekisa iithagethi ezibekiweyo, iBhodi iyaqhuba nokuxoxa nabaninilayisenisi abathile kwicandelo loQaqajiselozinombolo malunga nokufizekiswa kwezibophelelo zeB-BBEE. Iikomiti zamacandelo zeBhodi zixoxa nabaninilayisenisi, kusetyenziswa iingxoxo eziqhutywa rhoqo ngekota, malunga nokufizekisa kwabo iB-BBEE, imingeni nokuqinisekisa ukuba inkxaso yemali iya ngakumaphulo azinzileyo. Olu shishino lunelayisenisi luzibophelele ekulandelelni iB-BBEE yaye lunegxathu elikhulu elibonakalayo eluntwini nasekuhanjiswa kwezenzo zesisu, nezenza umahluko kubomi babahlali abaninzi bePhondo.

## Imingeni

Imingeni yeBhodi ibangelwa bubunzima bayo. Yona iquka:

- Izithuba ezingenamntu kwiBhodi nezibangela umngcipheko wokungenziwa kwekhoram. Ikhoram yeentlanganiso zebhodi ngamalungu amahlanu yaye ke, ngenxa yoko, iintlanganiso zebhodi zisemngciphekweni xa kukho amalungu angaphezu kwelinye angakwaziyo ukuya kwintlanganiso ebekiweyo.

- Ukukwazi ukuzimela ngokwezemali okudalwe yilahleko yeentlawulo ezisemthethweni, nokungekasonjululwa ngokupheleleyo kude kube ngoku, okubangela ukuba iWCGRB ingayilandeli imiQathango yemiGaqonkqubo.
- Umdla nemiba ebekelwa phambili ngamaqela achaphazelekayo akhuphisanayo nethi idale ilahleko ngakwintembeko yeWCGRB kolu shishino.
- I-Khovid-19 eye yemisa ngxi ushishino nelidinga ithuba lokuba luphinde lwakhiwe ngokutsha.
- Ukuhambela phambili kweteknoloji kuye kwafuthela ubume nokufumaneka kwamathuba okungcakaza. Noko kunjalo, kuthatha ithuba elide kakhulu ukwenza umthetho ukwazi ukusingatha olu tshintsho lweteknoloji kushishino longcakazo.

## Indawo yokusebenzela

Isivumelwano sokurenta sale ndawo yangoku yeWCGRB siyaphelelwa ekupheleni kukaOkthobha 2023. Isivumelwano sangoku sokurenta sikunye neDTPW, nalapho inkxaso yemali inikwa yiWCPT.

I-WCGRB yazisiwe ukuba njengeziko elizimeleyo elingaphandle kurhulumente, ayikwazi kuxhomekeka kumacandelo karhulumente, ngoko ke kufuneka ikhangele yaye izihlawulele indawo yokusebenzela yexa elizayo. Ukuza kuthi ga ngoku, iWCGRB igcine yeR16,8miliyoni njengentsalela ka2020/21 ebekelwe bucala ukuba iphinde isetyenziselwe iimfuno zendawo yokusebenzela. Ibhodi isakhangele ezinye iindlela zokufumana indawo yokusebenzela.

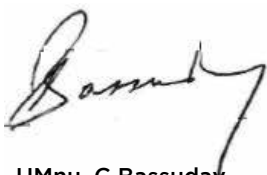
## IiNjongo zeXesha eliPhakathi

Ngokokubona kweBhodi, zininzi izizathu ezixhasa ukwandiswa kolu shishino ngezinye iindlela zokungcakaza, ezisekelwe kwiinzuzo ezibonwa njengezinokunceda eli Phondo:

- IBhodi isaphonononga ubume bongcakazo kunye namathuba ongcakazo kwiNtshona Koloni yaye sele iqale inkqubo yeengxoxo zoluntu malunga nokuqaliswa kwezinye iintlelo zeelayisenisi kwicandelo lePLM kweli Phondo.
- Phambi kokuba ithathe isigqibo malunga nokukhutshelwa iilayisenisi kweendlela ezongezelelweyo okanye ezintsha, iBhodi inoxanduva lokwenza inkqubo yengxoxo noluntu ngokuthi iqhube iingxoxo noluntu kunye namaqela anomdla, ithathela ingqalelo ifuthe longcakazo kuqoqosho lwentlalo yabahlali bePhondo.
- Kukho uluhlu lohlahliyo lwemigaqonkqubo nemithetho ehlahliyiweyo nekufuneka ibhodi iyihlalutye ize iyilandele.
- Iofisi kaNondyebo wePhondo iphonononga uMgaqonkqubo woNgcakazo weNtshona Koloni.
- INkundla ePhakamileyo ikhuphe izigwebo kumba weGardern Route Casion nabanye ebimangalelene neNkulubaphathiswa yeNtshona Koloni nabanye. Isigwebo siye sakhaba imihlathi ethile yemiQathango yoMgaqonkqubo ka1999 njengengekho mthethweni, mihlathi leyo ibisiza nokuzimela nokukhetheka kweekhasino ezintlanu zeli Phondo. Ekunikeni isigwebo sayo, iNkundla ePhakamileyo iye yawunqumamisa ithuba leenyanga ezili12 umyalelo wokungabikho mthethweni kwaloo mihlathi, isenzela ukunika uRhulumente wePhondo ithuba lokugqibezela nokupapasha uMgaqonkqubo omtsha.
- Nangona lungekho mthethweni ungcakazo kwiIntanethi, luya lukhula yaye ludinga ukuthathelwa ingqalelo kwinqanaba likazwelonke. Kufuneka uphando yaye kufuneka kuqhube iingxoxo malunga nokuba oku kwaliwa kwalo yeyona ndlela isebenzayo nefanelekileyo na kwiimeko apho izenzo zongcakazo zingalawulwayo yaye zingarhafelwa. (omakuqatshelwe. Oku makungaphazanyiswa nokubheja kwiIntanethi okwenziwa ngabaqajiselinombolo).

## Umbulelo

Elokugqibela, ndibulela uMphathiswa, iWCPT, oogxa bam abangamalungu eBhodi, isiGqeba esiLawulayo kunye nabasebenzi beWCGRB, iSCFEOT, iPAC kunye neKomiti yoPhicothozincwadi, ngomsebenzi wabo omhle, inkxaso nentsebenziswano.



**UMnu. C Bassuday**  
**USihlalo weBhodi**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 kuJulayi 2022**

## 4. IMBULAMBETHE YOMPHATHI OYINTLOKO

Ndivuyiswa kukudlulisa esi sishwankathelo senkqubo yezemali yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kulo Nyakamali uphele ngowama-31 kuMatshi 2022.

I-WCGRB ilahlekelwe kukukwazi kwayo ukuzimela ngokwezemali ngenxa yokuphelelwa kweentlawulo zokukhetheka kweekhasino kunye neeNtlawulo zamaShishini oNgcakazo eLPM ebengowona mthombo wengeniso yayo ebekwe ngumthetho. I-WCGRB iye yaxhomekeka kwiigranti ezisuka kwiNgxowa yeNtshona Koloni nebezixhasa iindleko zayo zokusebenza, nanjengoko ingaxhobisekanga ukuba iziqokelele ingeniso yayo engebekwanga ngumthetho. Ngaphezulu, ungcakazo olulawulwa ngumthetho olunokunika ingeniso kwiWCGRB kunye nengxowa yePhondo ziye zanemiqobo ebangela ukuba zingaqhutywa.

UMphathiswa uvume ibhajethi elungisiweyo yeWCGRB yengeniso yayo eyiR43 546 883, igranti karhulumente eyiR26 256 000 kunye nebhajethi yenkcitho yeR69 802 883. I-WCGRB, iqonda imeko yoqoqosho kunye neengxaki zemali ezihamba nayo, iye yathanda ukubamba isandla kwinkcithomali yaza yazama ukonga apho ikwaziyo khona. Ukuza kuthi ga ngoku, iWCGRB yonge iR10 002 022 kwinkcithomali yebhajethi yayo, yagqibela ngokwenza inkcithomali yeR59 800 861 kulo nyaka uphononongwayo. I-ofisi yoMphicothizincwadi Jikelele ithatha ngokuba ulondolozo luye lwabangelwa ngokukodwa ziziphumo zeKhowidi-19 kumsebenzi weWCGRB.



*UMnu. P. Abrahams  
UMphathi oyiNtloko*

Okona konga kukhulu kubangelwe:

- Zizithuba ezikwiWCGRB nezithe zabe zigcwalisiwe ngethuba lale ngxelo.
- Ibhajethi yezomthetho, ulungiso neenkonzo zoqeqesho iluqikelelo olumandla yaye ayizange ide ifane, kodwa ixhomekeka kwiimeko ezingaphaya kolawulo lweWCGRB, nalapho kulo nyaka uphononongwayoingakhange ifune ixabiso elipheleleyo ebelibhajethiwe; yaye
- lipropati ezithengelwe ukusetyenziselwa ukwenza inzuzo, ebezithengwe kwiinkampani zaphesheya zaza zalibaziseka yaye ziye zanyanzeleka ukuba zirhoxiswe kuba zingakhange zikwazi ukuziswa ngenxa yeKhowidi-19.

Ingeniso iqokelelwe ngokudlulise ngeR4 883 228 kwingeniso ebibhajethelwe ngenxa yezicelo kunye nezenzo ezihamba nazo zibe zinyanzeliswa ziifundo kwaye zingenakuqikelelwa icala eziya ngakulo. Ngeli thuba lobhubhane weKhowidi-19 kuqathelwe ukunyuka kwezicelo zabaqajajiseli beenombolo bezenzo zoqajajiselo lweenombolo ezenziwa kwiIntanethi. Oku kukhokelelele kwingeniso yeR14 352 730 enentsalela yemali ebalelwe kwiR14 951 588 eza kuhlawulwa kwiNgxowa yeNgeniso yePhondo.

I-WCGRB isaqhuba nokudibana neningeni ekufezekiseni amathuba ongcakazo abekwe ngumthetho kwiNtshona Koloni, nathi abe negalelo ekunyuseni ingeniso yeWCGRB. I-WCGRB isaqhuba nokukhangela iindlela zokusingatha imingeni ethe yadibana nayo kwiinzame zayo zokufezekisa ezi ndlela zokungcakaza zibekwe ngumthetho.

I-WCGRB iye yanegosa leSCM elinceidswa ngamalungu eOfisi yeGosa eliyiNtloko lezeMali. Nangona eli gosa leSCM likwazi ukwenza umsebenzi weSCM, kodwa ibeke uxinzelelo kweli gosa lwaza uxanduva lweSCM lwafuna abanye abasebenzi ngohlobo lokuba kufunwe elinye igosa ukuba lenze ukuba kufezeke iPFMA edinga iCandelo leSCM. Ngokwangomhla wale ngxelo, bekusele kuqeshwe elinye igosa leSCM elisebenza ukunyusa uxanduva kweli candelo nokuncedisa ngenkqubo yeSCM esebenzayo nefanelekileyo kwiWCGRB.

I-WCGRB ifumene ingxelo yophicothozincwadi engenamakhwiniba yaye iofisi yoMphicothizincwadi Jikelele (yoMzantsi Afrika) akafumananga nto ifuna kulungiswa kulo nyaka uphononongwayo.

I-WCGRB izenzile zonke iziphakamiso nezinto ebezifunyaniswe yiofisi yoMphicothizincwadi Jikelele kuphicothozincwadi lonyaka ophelileyo. Ezinye zezi nkqubo ziza noku kufunyanisiweyo, nangona ziye

zaphuculwa, kodwa azikwazanga kuvavanywa, kodwa akukho senzo sifanayo sithe senzeka kwiWCGRB ukususela oko zifunyanisiwe. Noko kunjalo, iWCGRB ithemba ukuba imigaqo ebibekiwe inokuzithibaza naziphi izinto ezifana nezo bezifunyanisiwe.

I-WCGRB ibeke iindlela zokujongana neKhovidi-19, nezithe zabanakala zisebenza yaye nangona inyenyesiwe imiqathango yeKhovidi-19, okwangoku i-WCGRB iza kuqhuba nokulandela imigaqo neendlela ezibekiwe ngethuba lovalelekondlwini. I-WCGRB ibeke umgaqo wokuba kusetyenzelwe eofisini iintsuku ezintathu ngeveki, ngelixa iintsuku kusetyenzelwa ekhaya iintsuku ezimbini. Oku kuncedisa kakhulu kuqelulwano, ukulawula iindleko eofisini nokuncedisa abasebenzi kwiindleko zokuhamba ezinyuka umhla nezolo. Le ndlela yokwenza ibonakele njengeyimpumelelo yaye ithathelwa ingqalelo njengendlela yokuqhuba ukuya phambili.

I-WCGRB ngoku isebenzelakwisakhiwo esirentakwiSebelezoThutho neMisebenzi kaRhulumente, nesivumelwano siphelwa ngomhla wama31 kuOkthobha 2023. I-WCGRB ixelwe ukuba iliziko elizimeleyo elingekho phantsi korhulumente ngoko ke ayikwazi kuxhomekeka kumasebe kaRhulumente weNtshona Koloni kwizenzo zayo. Ngenxa yoko, kucetyiswa ukuba iWCGRB mayizikhangelele indawo yokusebenzela ukuphela kwesivumelwano serenti ize izihlawulele kuloo ndawo. Ukuza kuthi ga ngoku, iWCGRB ijonge ukuthenga isakhiwo yaye xa oko kunokungaphumeleli kuya kunyanzeleka ukuba irente isakhiwo eza kusisebenzisela izenzo zayo.

Ukuncedisa ngokuxhaswa ngemali kwendawo yokusebenzela entsha, iOfisi kaNondyebo wePhondo ivume ukugcinwa kwentsalela yemali yeBhodi ka2020/21 eyiR16.8m. Kuthenjwa ukuba kuya kubakho amalungiselelo anjalo nakwintsalela ka2021/22 ukwenzela ukuba iWCGRB ithenge ngokupheleleyo isakhiwo, neendleko ezihamba noko, ukulungiselela iimfuno zayo. Ngalo mhla wale ngxelo, iWCGRB ixakeke yinkqubo yokukhangela isakhiwo esifanelekileyo eya kusifumanela ukuba sibe ziioffisi esebenzela kuzo.

I-WCGRB ayinaziprojekthi zibhajethelweyo zingagqitywanga yaye ayizi kucela kudluliselwa kwazo naziphi iimali zokwenza oko. I-WCGRB ayinamisebenzi iyekiweyo ingenazo nezicwangciso zokuyeka nayiphi imisebenzi yayo. Ngaphezulu, ayinaziphakamiso zazinikimaxabiso zingenasimemo ngoko ke, ayinanto inokunika ingxelo ngayo ngokunxulumene noku.

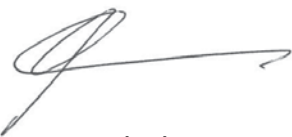
Owona mngeni ijamelene nawo iWCGRB kukulungiswa kokuthembeka kwayo kubanye babanilayisenisi. Bathi iWCGRB ayiphumeleli ukwenza ugunyaziso lwayo olusemthethweni, yaye ngokwenza njalo iyanikezela, ingawasebenzisi amagunya ayo. Oku kunokubangela ukuba abanilayisenisi bangalamkeli ngokulula ilizwi okanye oko kuthethwa yiWCGRB kuze oko kukwenze nzima nangakumbi ukuthethathethana okanye ukuxoxa nabo.

I-WCGRB iyaqhuba nokuzithatha njengeshishini eliqhuba kakuhle nanjengoko kukho izibophelelo zebhajethi ezisuka kwiNgxowa yeNtshona Koloni ukwenzela ukunika inkxasomali iWCGRB kule minyaka mibini izayo. UMthetho we19 woHlaziyo awukabinalo usuku lokuqalisa; ngoko ke, iWCGRB ayikawuthatheli ngqalelo kuzo naziphi izenzo zolungiselelo ezizayo.

IBhodi ifezekise phantsi zonke iithagethi zayo ezivunyiweyo zonyaka, ngaphandle kwenye, yatsho iqinisekisa ukuba kusetyenziswa ezona ndlela zingenancitho ininzi.

I-WCGRB inombulelo ongazenzisiyo negalelo likaMphathiswa uDD Maynier, iKomiti esisiGxina yezeMali, amaThuba ezoQoqosho noKhenketho, iKomiti yeeAkhawunti zikaRhulumente, iOfisi kaNondyebo wePhondo leNtshona Koloni, iOfisi yoMphicothizincwadi Jikelele yoMzantsi Afrika kunye neSizweNtsalubaGobodo Grant Thorton, njengabaPhicothizincwadi bangaPhakathi abancedise ekuqinisekiseni ukuba iWCGRB iyalufezekisa uxanduva lwayo.

I-WCGRB izibulela ngokungazenzisiyo iinzame ezimandla nokuzinikela kwamalungu eBhodi, iKomiti yoPhicothozincwadi kunye nabasebenzi beWCGRB ngempumelelo yayo yonyakamali ka2021/22.



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**31 kuJulayi 2022**

## 5. INKCAZO YEMISEBENZI NENGINISEKISO YOKUCHANEKA KWENXELO YONYAKA YALO NYAKAMALI

Ngokolwazi nenkolo yethu, siqinisekisa oku kulandelayo:

Lonke ulwazi namaxabiso abekwe kule ngxelo yonyaka ayahambelana namaxwebhu engxelomali yonyaka aphicothwe nguMphicothiJikelele. Le ngxelo yonyaka iphelele, ichanekile yaye ayinanto ishiyelelweyo. Le ngxelo yonyaka ilungiswe ngokuhambelana nezikhokelo zengxelo yonyaka ezikhutshwe yiOfisi kaNondyabo kaZwelonke. AmaXwebhu eNgxelomali yoNyaka (iCandelo E) alungiswe ngokwemimiselo yeGRAP efanelekileyo kwiBhodi.

AbasemaGunyeni boCwangcisomali ngabo abajongene nokulungisa amaxwebhu engxelomali yonyaka kunye nezigqibo ezithathiweyo malunga nolu lwazi. AbasemaGunyeni boCwangcisomali bajongene nokuseka, kunye nokuqhuba indlela yolawulo lwangaphakathi eyenzelwe ukunika uqinisekiso olufanelekileyo lwesidima nokuthembeka kwezi nkukacha zentsebenzo, iinkukacha malunga nabasebenzi kunye namaxwebhu engxelomali yonyaka.

Abaphicothizincwadi bangaphandle nabo bayabandakanywa ekunikeni uluvo oluzimeleyo malunga namaxwebhu engxelomali yonyaka.

Ngokokubona kwethu, le ngxelo yonyaka ikubonisa kakuhle ukwenziwa kwemisebenzi, iinkukacha zentsebenzo, iinkukacha zabasebenzi kunye nemicimbi yezemali yeBhodi ngalo nyakamali uphele ngomhla wama31 kuMatshi ka2022.



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**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 kuJulayi 2022**



**UMnu. CA Bassuday**  
**USihlalo weBhodi**  
**IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni**  
**31 kuJulayi 2022**

## 6. AMAGQABANTSHINTSHI NGOKUBANZI

### 6.1 Umbono

Ukwaziwa njengeziphathamandla zogcinozinzo kwezongcakazo eziphala phambili ekulawuleni izenzo zoshishino eziza nezinto ezintsha, ezinzileyo nokwandisa amathuba oqoqosho ngendlela elucingelayo uluntu.

### 6.2 Umgomo

Ukulawula nokuqwalasela ukulandelwa kwemigaqo yokungcakaza kwiPhondo leNtshona Koloni.

- Idale imeko ezinzileyo, yokubekwa esweni kokulandelwa komthetho ngendlela enobulungisa, engenamagingxigixi kunye nesebenzayo;
- Ikhuthaze ukuzithemba nentembeko kwimeko engenabuqhophololo nekungangcakazwa kuqhutywe imidyarho kuyo ngokungekho mthethweni, yaye
- Ibe negalelo kuqoqosho lweNtshona Koloni ngohlobo oluza nezinto ezintsha nolunenkathalo eluntwini.

### 6.3 Iimfundiso ezisisiseko

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

- *Isidima*  
Umgangatho wokubambelela ngokuluqilima kwindlela yokuziphatha eyiyo okanye intsulungeko nowona mgangatho uphezulu wokuqeqesheka.
- *Ukuba selubala nokuba noxanduva*  
Ummiselo wokuba le Bhodi iya kwenza umsebenzi wayo ngendlela efikelelekayo, ecacileyo nebonakalayo kwanokuba imisebenzi yayo ivulekele ukuba ihlolwe ze kuphendulwe kwabachaphazelekayo kunye noluntu ngokubanzi.
- *Ukukwazi ukwenza*  
Ukuba iziphathamandla zolawulozinzo eziwaziyo umsebenzi nezihlangabezana neemfuno zoluntu.
- *Ukuza nezinto ezintsha*  
Ukudala ukugqibelela koshishino ngokuza nezisombululo kunye nezimvo ezitsha nezinokwenzeka.



## 7. IMITHETHO NEZINYE IZIGUNYAZISO

### 7.1 Uxanduva ngokomgaqosiseko

Uxanduva ngokomgaqosiseko lweBhodi luthathwe kwisiHlomelo sesi4 soMgaqosiseko. Luyalela ukuba imigaqo yeekhasino, imidyarho, ungcakazo nokubheja, ngaphandle kweelotho nemidlalo yephuli (pool), luhambelana nokukwazi ukusebenza ngokusemthethweni kwendlu yowisomthetho yephondo nekazwelonke. Ekusebenziseni kwamagunya ayo nasekwenzeni umsebenzi wayo, kufuneka iBhodi ibeke esweni amalungelo angundoqo akhe wonke umntu, acaciswe kwiSahluko sesi2 soMgaqosiseko. Phakathi kwezinto ezibekwa siSahluko sesi6 soMgaqosiseko kukwakho nokulandelwa ngokukuko kwemithetho yezindlu ezahlukeyo zowisomthetho. Sikwajongana nezigqibo malunga nokungahambelani kokulandelwa kwemithetho eqhuba ngaxeshanye isuka kwindlu yowisomthetho kazwelonke neyephondo. Isahluko sesi6 simalunga nokusebenza kweBhodi ngokunxulumene nohlaziyo lweBhodi olucetywayo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni, uMthetho wesi4 ka1996.

### 7.2 ImiThetho ekuQanyelwe ngayo

Kusebenza le mithetho ilandelayo yesizwe neyephondo kwimisebenzi eyenziwa yiBhodi:

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

Lo Mthetho ubeka imiqathango engundoqo yokuqeshelwa kweendawo zokusebenza zaseMzantsi Afrika yaye ubachaphazela ngokungqalileyo abasebenzi beBhodi yokuNgcakaza nemiDyarho yeNtshona Koloni.

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

Lo mthetho uquka isikhokelo somthetho sokukhuthazwa kokuxhotyiswa kwabantundu kwezoqoqosho nokuxhobisa uMphathiswa wezoRhwebo namaShishini ukuba akhuphe imigaqo yokusebenza kakuhle kunye nokulungiselela imiba ehambelana noku. Le Bhodi inyanzelisa iinjongo zomthetho nomgaqonkqubo wokuXhotyiswa okuNabileyo koQoqosho lwabaNtsundu ngokuthi abaninilayisenisi banyanzelise ukuba balandele imiqathango nemigaqo ebophelela iBhodi njengequmrhu likarhulumente.

#### **Umthetho iCompensation for Occupational Injuries and Diseases Act, (UMthetho weMbuyekezo ngoMenzakalo neZifo zaseMsebenzini (we130 ka1993)) ohlaziyiweyo.**

Lo Mthetho waseka umgaqosikhokelo wezomthetho ojongene nembuyekezo yokungakwazi kusebenza okubangelwe ngumenzakalo emsebenzini okanye isifo esifunyenwe ngabasebenzi ngethuba lengqesho yabo okanye ngokusweleka okubangelwe ngumenzakalo okanye izifo ezinjalo; nokunika imiba enxulumene noko.

#### **UMthetho ohlaziyiweyo ka2002 woLawulo lweentlekele (uMthetho wama57 ka2002) (iDisaster Management Act) kunye nemiGaqo yawo**

Lo Mthetho ubeka umgaqosikhokelo wezomthetho ngokunxulumene nomgaqonkqubo wokulawulwa kweentlekele okusebenzisanayo nokulungeleleneyo nogxile ekuthinteleni okanye ekunciphiseni imingcipheko yeentlekele, ukuthomalalisa ubunzulu beentlekele, ukulungela iimeko zikaxakeka, ukujongana neentlekele okukhawulezayo nokuyimpumelelo kwakunye nokubuyela kwimeko yesiqhelo emva kwentlekele. Uthetha ngokusekwa kwamaziko olawulo lweentlekele kuzwelonke, kwiphondo nakoomasipala, nekufuneka abe nemigaqonkqubo egxile ekulungisweni nasekusebenzeni kwala maziko. Ukwathetha ngokuhanjelwaniswa kwemisebenzi yequmrhu iNational Disaster Management Advisory Forum ukwenzela ukulungiselela iSouth African National Platform for Disaster Risk Reduction. Kuye kwapapashwa imiGaqo emininzi ngo2020 kusenzelwa ukusingatha, ukuthintela nokulwa nokusasazeka kweKhovidi-19 yekhoronavayirasi. Kukhutshwe iziKhokelo nemiGaqo eyahlukeyo phantsi komthetho wolawulo lweentlekele, iDisaster Management Act, nalapho bekusenzelwa ukulawula indlela yokuziphatha nokunyanzelisa izithintelo kubantu, abasebenzi namashishini, njengendlela yokulawula nokuthintela umngcipheko wokuba sesichengeni nokusasazeka sekhonovayirasi.

#### **UMthetho ohlaziyiweyo ka1998 woBulungisa kwezeNgqesho (Employment Equity Act) (uMthetho wama55 ka1998)**

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

## **Umthetho ohlaziyiweyo ka2001 weZiko lobuNtlole bezeMali (uMthetho wama38 ka2001) (“uMthetho weFIC”)**

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

## **Umthetho ka2005 woMgaqosikhokelo woNxulumano phakathi kwamaCandelo kaRhulumente (iIntergovernmental Relations Framework Act) (uMthetho we13 ka2005)**

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

## **UMthetho ohlaziyiweyo ka1995 wobuDlelwane phakathi kwabaQeshi nabaSebenzi (Labour Relations Act - i”LRA”) (uMthetho wama66 ka1995)**

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

## **UMthetho ka2004 woNgcakazo kaZwelonke (iNational Gambling Act) (uMthetho wesi7 ka2004) kunye nemiMiselo yawo**

Lo Mthetho ubeka ulwazi ekufuneka luboniswe ziiBhodi zongcakazo zesizwe nezephondo ngokunxulumene nemigaqo kunye nokulawulwa kongcakazo nemidyarho eMzantsi Afrika. Lo Mthetho, ukunye noMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni (iWestern Cape Gambling and Racing Act) kunye nemiGaqa yayo eye yaphunyezwa phantsi kwayo, ibeka umsebenzi ofanele ukwenziwa yiBhodi nengeQumrhu elibeke esweni ukulandelwa komthetho. Lo mthetho ukwalungiselela nemiGaqa nemigaqo yongcakazo nemidyarho kwiRiphabliki xa iyonke.

## **UMthetho ohlaziyiweyo ka1995 weMpilo noKhuseleko eMsebenzini (Occupational Health and Safety Act)(uMthetho wama-85 ka-1993)**

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

## **UMthetho ka2000 woMgaqosikhokelo soMgaqonkqubo wokuThengwa kwezinto kwabaThile (iPreferential Procurement Policy Framework Act) (uMthetho wesi5 ka2000) kunye nemiGaqa yawo**

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

## **Umthetho ka2000 wokuKhuthaza ukuFikelela kuLwazi (Promotion of Access to Information Act - i”PAIA”) (uMthetho wesi2 ka2000)**

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

## **UMthetho ka2000 wokuKhuthaza uBulungisa kwezoLawulo (Promotion of Administrative Justice Act - iPAJA) (uMthetho wesi3 ka2000)**

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

### **UMthetho ohlaziyiweyo ka2013 woKhuselo lweNkcukacha zoBuqu (iProtection of Personal Information Act - iPOPI) (uMthetho wesi4 ka2013)**

Iinjongo zePOPI, phakathi kwezinye izinto, kukuphakamisa ukukhuselwa kweenkcukacha zobuqu ekusetyenzwa ngazo ngamaqumrhu karhulumente nawabucala; ukwazisa imiqathango ethile eyenzelwe ukumisela iimfuno ezingundoqo zokusebenza ngeenkcukacha zobuqu kunye nokulungiselela ukumiselwa komLawuli weNkcukacha ukuba asebenzise amagunya athile enze nemisebenzi ethile ngokwalo Mthetho. Eminye imigaqo yePOPI yaqala ukusebenza ngomhla we11 kuEpreli 2014. Icandelo lesi2 ukuya kwelama38; lama55 ukuya kwele109; le111; nele114(1), (2) kunye no(3) aqale ukusebenza ngomhla woku01 kuJulayi 2020 yaye icandelo le110 nele114(4) aqale ukusebenza ngowama30 kuJuni 2021. Isiphumo soku kukuba onke amaziko bekufuneka abe sele eyilandela iPOPIA ngomhla woku1 kuJulayi 2021.

### **UMthetho ohlaziyiweyo ka1999 woLawulo lweMali kaRhulumente (iPublic Finance Management - i"PFMA") (uMthetho woku1 ka1999), ohlaziyiweyo**

Le Bhodi liQumrhu likaRhulumente wePhondo elikuShedyuli 3C yaye ibotshelelwa yimigaqo yokulawulwa kwemali nebhajethi ngokwemigaqo ebekwe kulo Mthetho. Eyona njongo iphambili yePFMA kukuqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi namatyala amaziko namasebe karhulumente alawulwa ngokusebenzayo nangokufanelekileyo. I-PFMA ilungiselela uxanduva lwabantu abanikwe umsebenzi wokulawula imali kurhulumente nokulungiselela imiba enxulumene noko.

### **UMthetho ka1998 woPhuhliso lweZakhono (iSkills Development Act) (uMthetho wama97 ka1998)**

Lo Mthetho unika umgaqo-sikhokelo weziko wokusungula nokuqhuba izicwangciso-nkqubo zikazwelonke, ezeandelo kunye nezasebenzini eziyilelwa ukuphuhlisa nokuphucula izakhono zabasebenzi baseMzantsi Afrika; ukunxibelelanisa ezo zicwangciso-nkqubo ziphantsi koMgaqo-sikhokelo kaZwelonke weziQinisekiso zoQeqesho (iNational Qualifications Framework) ocaciswa kuMthetho waseMzantsi Afrika ka1995 woGunyaziso lweziQinisekiso zoQeqesho (iSouth African Qualifications Authority Act); ukulungiselela iinkqubo zokunika abafundi amava (iilearnership) neziya kukhokelela ekubeni abo bafundi bafumane iziqinisekiso zemfundo abanokuphangela ngazo; ukulungiselela uphuhliso lwezakhono ngokuthi kukhutshwe ingxowa-mali yerhafu yeegranti zokuxhasa uphuhliso lwabasebenzi kunye neNgxowa-mali kaZwelonke yoPhuhliso lweZakhono; ukulungiselela nokulawula iinkonzo zengqesho; kunye nokulungiselela iimeko ezinxulumene noku.

### **UMthetho ka1999 weRhafu yoPhuhliso lweZakhono (iSkills Levy Act) (uMthetho we9 ka1999)**

Lo Mthetho uthi ukunyanzeliswa kwerhafu yokuphuhliswa kwezakhono; kunye nemiba enxulumene noko.

### **UMgaqosiseko weRiphabliki yoMzantsi Afrika (uMthetho we108 ka1996)**

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

### **UMthetho ka1996 ohlaziyiweyo woNgcakazo nemiDyarho yeNtshona Koloni (iWestern Cape Gambling and Racing Act) (uMthetho wesi4 ka1996) kunye nemiMiselo yawo**

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

## **7.3 Uxanduva ngokomgaqosiseko**

### **Imiqathango yoMgaqonkqubo woNgcakazo nemiDyarho yeNtshona Koloni ka1999 (iWestern Cape Gambling and Racing Policy Determinations, 1999)**

IziGqibo zalo Mgaqonkqubo eziphunyezwe liBhunga elilawulayo inika imiba enxulumene nalo mgaqonkqubo wokukhutshwa kwezintlu ezahlukileyo zeelayisenisi, imiba ekufuneka ithathelwe ingqalelo xa kufakwa izicelo kunye nemigaqo enyanzelekileyo yezinikimaxabiso zeelayisenisi zokuqhuba iikhasino. Ngomhla wesi2 kuJulayi 2021, iNkundla ePhakamileyo ibhengeze igatya 1.1(b) leMiqathango yoMgaqonkqubo ka1999, nelithe leza nombamba wokukhetheka ngokommandla kweekhasino ezintlanu ezikweli Phondo njengelingekho mthethweni nelingenakusetyenziswa yaye kungenakuba naziphumo zibi. Le Nkundla iphinde yabhengeza iGatya 1.1(c) no(d), acacisa ithuba leminyaka eli10 yokukhetheka okwenziwa kumashishini eekhasino aneelayisenisi eziphelelwe ngenxa yokuphela kwexesha nezingasasebenziyo. I-Nkundla iphinde yaqinisekisa ukuba iBhodi inegunya lokuthathela ingqalelo izicelo zokuthuthwa kwekhasino ngokwalo Mthetho.

## 8. AMACANDELO ELI ZIKO

### IBhodi



UMnu. CA Bassuday  
(uSihlalo)



UNkszn C Fani  
(uSekelaSihlalo  
neLungu leBhodi)



UMnu. T Arendse  
(iLungu leBhodi)



UMnu. R Nicholls  
(iLungu leBhodi)



UNKosk. L Venter  
(iLungu leBhodi)



UGqr. Voges  
(iLungu leBhodi)



Isithuba  
esingenamntu  
(iLungu leBhodi)



UMnu. P Abrahams  
(uMphathi oyiNtloko)

### Senior Management



UNKosk. S Sixubane  
(uMlawuli I-HR)



UNKosk. Y Skepu  
(uMlawuli weCandelo  
leeNkonzo ze-



UNkszn Z Siwa  
(uHOD weADFIN/  
CFO)



UMnu. R Bennet  
(uHOD) weCandelo  
lokuQatshelwa  
kokuLandelwa



UNKosk. M Basson  
(uHOD) weCandelo  
lokuKhutshwa



UMnu A Matthews  
(uHOD ICT)

CASINO SLO



**ICANDELO B:  
IINKCUKACHA MALUNGA  
NENTSEBENZO**

## 1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EZICACISWE KWANGAPHAMBILI

I-Auditor-General of South Africa yenza iinkqubo eziyimfuneko zokuphicothwa kweencwadi zengcaciso yentsebenzo ukunika ingqinisekiso efanelekileyo eya kuba ziingxelo zophicothozincwadi. Izigqibo zophicothozincwadi malunga nentsebenzo ngokubhekiselele kwiinjongo ezibekiweyo zibandakanyiwe kwingxelo eya kubalawuli. Okufunyanisiweyo kuxelwe phantsi kwesihloko seeNjongo eziBekiweyo ezikwiNgxelo malunga nezinye iimfuno zomthetho zezomthetho ezifumaneka kwiNgxelo yoMphicothizincwadi.

Jonga kwiphepha 82 leNgxelo yoMphicothi-zincwadi, epapashwe njengenxalenye yeCandelo E: INgcaciso yezeMali.

## 2. INKCAZO NGENTSEBENZO

### 2.1 IMEKO ENGGONGE UKWENZIWA KWEENKONZO

#### 2.1.1 UKUQWALASELA KWEBHODI

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni (iWCGRB) liqumrhu elisemthethweni elisekwe ngokomthetho iWestern Cape Gambling and Racing Act. Mabini amanqanaba okuqwalasela imicimbi yeBhodi. Kwinqanaba likazwelonke, iNGB iqhuba uphononongo lokuqwalasela, ze kwinqanaba lephondo iBhodi inike ingxelo kwiOfisi kaNondyabo wePhondo kunye noMphathiswa wezeMali namaThuba ezoQoqosho eNtshona Koloni. Iikomiti zokuBekwa eSweni yiPalamente yePhondo yiKomiti esisiGxina yezeMali, amaThuba ezoQoqosho noKhenketho; kunye neKomiti yeeAkhawunti zikaRhulumente.

I-WCGRB liqumrhu likarhulumente wephondo eliphantsi kweShedyuli 3C yePFMA nelinesithuba esikhethekileyo sokuba phantsi kweOfisi kaNondyabo wePhondo leNtshona Koloni njengesebe elijongene nayo. Oogunyaziwe bezongcakazo kula maphondo aseleyo asibhozo anika ingxelo kwiSebe loPhuhliso loQoqosho, nelinolona xanduva lwalo ikukuqhubela phambili uphuhliso loqoqosho ukwenzela ukuba kuzuze uluntu gabalala ze ngokwenjenjalo kudaleke amathuba ezoqoqosho.

#### 2.1.2 AMAQELA ACHAPHAZELEKAYO

Njengequmrhu likarhulumente, iBhodi inoluhlu olubanzi lwabathathinxaxheba. Olu luhlu luquka uRhulumente wePhondo leNtshona Koloni; uMphathiswa wezeMali namaThuba ezoQoqosho nezoKhenketho eNtshona Koloni; iOfisi kaNondyabo wePhondo leNtshona Koloni; abaSebenzi beWCGRB; amaQumrhu aneeLayisenisi zoNgcakazo nokuBheja; uluntu lweNtshona Koloni; abaNiki beeNkonzo; ezeNdalo kunye nabezoSasazo. UMphathiswa uMireille Wenger unyulwe njengoMphathiswa wePhondo ojongene nezeMali namaThuba ezoQoqosho ukususela ngomhla we15 kuMeyi 2022. Umgaqonkqubo wamaqela achaphazelekayo eWCGRB ukhokela iindlela neenkqubo zokuxhasa iincoko ezakhayo ezibanjwa kunye namaqela achaphazelekayo.

IBhodi yoNgcakazo kaZwelonke iqhuba uphononongo lokubekwa esweni kweePLA ngokwemiba yezomthetho ebekwe kwiCandelo lama33, ifundwa kunye necandelo lama34 oMthetho woNgcakazo kaZwelonke (iNational Gambling Act). Ngokwamathuba okuncokolelana, iBhodi kufuneka ingenise kwiBhodi yoNgcakazo kaZwelonke ulwazi ngokunxulumene nezintlu ezahlukileyo zeelayisenisi eziqukwe kwiCandelo lama35 loMthetho woNgcakazo kaZwelonke.

Abaninlayisenisi beBhodi banikwa ithuba lokuya kwiintlanganiso zeekomiti baze maxa wambi babizelwe nakwiintlanganiso zeBhodi ezibizelwe okuthile, ukuze babeke izimvo zabo kwiBhodi ngokunxulumene nelo candelo lifanelekileyo longcakazo. Uluntu gabalala lwamkelekile ukuba luye kwiintlanganiso ezivulelekileyo zebhodi zeWCGRB luze lubuze imibuzo luphakamise neenkxalabo zalo kwezi ntlanganiso.

Amanye amaqela achaphazelekayo eBhodi aquka iBhodi yoNgcakazo kaZwelonke, iBhodi zoNgcakazo zePhondo, iOfisi kaNondyabo kaZwelonke, iSebe leNkulubaphathiswa, iSebe lezoThutho nemiSebenzi kaRhulumente, iSebe lezoRhwebo, uShishino noKhuphiswano, abasemagunyeni borhulumente wendawo (oomasipala), ngokunjalo neearhente zonyanzelisomthetho, ezifana neNkonzo yesiPolisa yaseMzantsi Afrika, nathi axoxe malunga nongcakazo olungekho mthethweni eNtshona Koloni.

IBhodi ikwasebenzisana kakhulu neSouth African Responsible Gambling Foundation (iNgxowa yokuNgcakaza ngeNkathalo yaseMzantsi Afrika) ngokwamaphulo oqeqesho anikwa yile ngxowamali yaye ikwabambisene nale Ngxowamali ngokunxulumene neenkqubo zamaphulo okuzazisa kweBhodi kunye neenkukachamanani ezinxulumene neenkqubo zokuzikhwebula kungcakazo.

### 2.1.3 IMEKO YEZOQOQOSHO

Uzoqosho luqikelelwa ukuba luza kukhula nge1.9% kunye ne1.4% ngo2022 nango2023, lukhuliswa kukhula kushishino, ezokhenketho, ezemigodi, neemveliso. Ukunyuka kwamaxabiso kuqikelelwa ukuba kuza kukhula ngo5.8% ngo2022, ngenxa yokunyuka kwamaxabiso eoyile kunye nokunyuka okunokwenzeka kumaxabiso okutya okubangelwa ngumlo phakathi kweRussia neUkraine. Noko kunjalo, kuqikelelwa ukuba aza kuhla nge4.6% amaxabiso ezinto ngo2023. Ukusetyenziswa kwemali ngaphezu kwengeniso kukwaqikelelwa kwi6.2% kwiGDP ngo2022 phambi kokuba kuhlele ku5.1% kwiGDP ngo2023, ngenxa yeendlela zodityaniso lwezinto, kuquka iingeniso eziphezulu zerhafu kunye nokucutheka kwemivuzo. Oku kudluliswa kwikharenti akhawunti kuqikelelwa kwi1.4% kwiGDP ngo2022 nokuba inyukela kwintsalela ye0.1% ngo2023 ngenxa yokubuyiswa kwimfuno yorhwebo olungenayo kunye nokuhla okulindelekileyo kumaxabiso eemveliso zonaniselwano. Imingciheko emibi iquka ukungaqiniseki okunxulunyaniswa nobhubhane weKhowidi-19, iingxaki zonikezelo ngombane, kunye nobuthathaka bolawulo lwamaqumrhu karhulumente kunye namatyala abengalindelekanga anxulunyaniswa noko.

### 2.1.4 UXHOTYISO OLUNATYISIWEYO LWABANTSUNDU KWEZOQOQOSHO

I-WCGRB, njengequmrhu loLawulo nokukhutshwa kweelayisenisi, inyazenlwa ngumthetho ukuba inyanzelise imithethosiseko yeB-BBEE kolu shishino ilulawulayo ize ibeke iikhrayitheriya zokufaneleka kwiilayisenisi kunye neminye imiba yokuvunywa kwazo. Kushishino longcakazo, oku kwenziwa ngokunyanzeliswa kwemiqathango yeelayisenisi kubaninilayisenisi. I-WCGRB ibeke amanqanaba eethagethi zeB-BBEE omninilayisenisi ngamnye kumachandelo ahlukileyo kolu shishino longcakazo. Le miqathango iphononongwa rhoqo ngonyaka yaye kubekwa imiqathango eyahlukileyo ngokokudingeka, ukufaneleka, nokucaciseka kwayo ukwenzela ukwandisa ukuxhobiseka, inguqu nokukhuliwa kwabantu ekujongwe ukuba bazuze kwiinjongo zenguqu zikarhulumente. Uxanduva lweBhodi kukulawula ushishino longcakazo ngokukhupha iilayisenisi zabantu namaqumrhu afanelekileyo ukuba akwazi ukuqhuba ungcakazo nemidyarho kweli phondo kwanokuqinisekisa ngokuba olu shishino luyayilandela imithetho yongcakazo kazwelonke neyephondo. Ngokusebenzisa inkqubo yokukhutshwa kweelayisenisi, iBhodi ilandela inguqu kwezoqoqosho noxhotyiso olunatyisiweyo, zinto ezo ziyimiba ephambili kurhulumente kazwelonke nowephondo.

Ikomiti zamacandelo zeBhodi, ezisebenza njengeekomiti zokuphonononga nokucetyiswa kweBhodi, ziqwalasela ukulandelwa kwemiqathango ebekwa yiBhodi kumacandelo ahlukileyo. Ezi Komiti zikwahlalutya iingxelo zekota ezisuka kubaninilayisenisi malunga nobume kunye nezicwangciso zabo zokufezekisa, ukugcina nokuphucula la manqanaba eethagethi zeB-BBEE. Abaninilayisenisi abangaxolelwanga ekufakeni izicelo zeeKhowudi zeB-BBEE, kufuneka baphononongwe rhoqo ngonyaka bephononongwa yiarhente ebhalisiweyo yobekozinga baze bazifake kwiBhodi ezo zatifiketi zobekozinga. Apho zingafezekiswanga iithagethi okanye imiqathango yeB-BBEE ebekelwe abaninilayisenisi, loo mninilayisenisi makafake iinkcukacha ezicacisa ukuba kutheni zingafezekiswanga nje atsho afake okuza kwenziwa ukufezekisa elo zinga okanye loo thagethi ifunekayo. IBhodi yoNgcakazo kaZwelonke yoMzantsi Afrika ibeka esweni yaye ipapasha iinkcukacha zophando malunga nobume benguqu nohlumo kushishino longcakazo kuzwelonke. AbaQhubi bamaShishini oNgcakazo aneLayisenisi, Abanini bamaShishini eeKhasino kunye namaShishini oQaqajiselo lwamanani baneenkqubo ezinzulu zokuxhotyiswa okuphangaleleyo. La maqumrhu akwaqhuba kakuhle ngokwezinga lezatifiketi zeB-BBEE ezikhutshwa ziirhente zoqinisekiso ezivunyiweyo. Izibonisi zibonisa ukuba ukuqalwa kweenkqubo zeCSI noxhotyiso ziqhuba kakuhle emva kokuphazanyiswa yiKhowidi-19 ngokokufunyanwa kwengeniso njengeziko elinelayisenisi nelithe lakhe lemisa ukusebenza ngamathuba athile ahlukileyo ngenxa yemiyalelo ebivela kuhlaziyo lwemithetho yolawulo lweentlekele ebimana ukukhutshwa amaxesha ngamaxesha.

Umdlala wezemali nobuninizabelo bolu shishino kwiPhondo leNtshona Koloni ugxile kwabambalwa abadlala indima enkulu abanomdla kuwo onke amacandelo oshishino longcakazo, ngokukodwa kwinqanaba likazwelonke. Oku kuzinzisa ulawulo olwenziwa ndawonye kunye nokuqhutywa kwemigaqonkqubo ngawo onke amacandelo oshishino longcakazo, ndaweni yokusetyenziswa kweendlela zokulawula zemimandla ngemimandla. Oku kubhekisa kwimidla yeekhasino nokuba ngabaqhubi boshishino longcakazo onelayisenisi, nalapho kukho ukuthathwa kwenxaxheba okubanzi kwezoqoqosho kumaziko eeLPM kunye noshishino lokuqaqajisela iinombolo. Ngokunxulumene nokukhutshwa kweelayisenisi zezinye iindlela zongcakazo, iBhodi iza kudala imeko enika umfutho wokuxhotyiswa kwabo basafikayo kolu shishino inike nethuba lokuxhotyiswa okunatyisiweyo.

# IINKCUKACHA MALUNGA NENTSEBENZO

## 2.1.5 UKWANDISWA KOSHISHINO LONGCAKAZO

IBhodi iqhuba uphando lwangaphakathi malunga nezo ntlelo zeelayisenisi zicaciswe kwicandelo lama27 lalo Mthetho, nezingekaqaliswa okwangoku eNtshona Koloni. Zona ke ziquka ukukhutshelwa iilayisenisi kweendidi eziphezulu zabangcakazi, iBingo kunye neeLPM zoHlobo B, C noD.

Abaqhubishishini beLPM baye baxoxa neBhodi malunga nokuqhutywa kweeLPM zoHlobo B noHlobo C kweli Phondo. Ukuza kuthi ga ngoku iBhodi sele ikhuphe iiLPM ezingama3 000, umqhubishishini weLPM ngamnye enikwe iimatshini zeLPM ezili1 500. UMthetho woNgcakazo kaZwelonke kunye nemiGaqo kaZwelonke ehamba nawo unika ukuqhutywa kwenani elipheleleyo leeLPM ezingama9 000 eNtshona Koloni. IBhodi ivume ukuqhuthwa kweeLPM ezingama3 000 ukukhutshwa kweRFP yokuqala ekusekweni kolu shishino longcakazo kweli Phondo.

Ukuza kuthi ga ngoku, iBhodi sele ikhuphe iilayisenisi zeziza zeelLPM zoHlobo A, nezivumela abaninishishini beziziza ukuba babeke ukuya kutsho kwiiLPM ezi5 ekuya kudlalwa kuzo ngabangcakazi kwezo zakhiwo zeziza zabo zeelLPM ezineelayisenisi. Iilayisenisi zeziza zeelLPM zoHlobo B zivumela ukuya kutsho kwiiLPM ezingama20, zize iilayisenisi zeziza zeelLPM zoHlobo C zivumele ukuya kutsho kwiiLPM ezingama40 kwisiza seLPM esinelayisenisi, iilayisenisi yoHlobo D lweLPM ivumela amashishini anamaziko azimeleyo ukuba avumele ukuya kutsho kwiiLPM ezingama40 ezisetyenziselwa ukudlala. Ezi zintlu zeelayisenisi zeziza zeelLPM zitsala umdla wokuvunywa kweminye imigaqo elawulayo kunye notyalomali olujongene ngqo nazo, yaye kubekwa neemfuno zezomthetho ezimalunga nokusetyenziswa kwazo. IBhodi ibeka iindlela ezizimfuneko zokubhexesha ukusetyenziswa kweziza zeelLPM zoHlobo B nezohlobo C. Isigaba saphambi kokuqhutywa kwazo siquka ukuxoxa namaqela eBhodi aqwalasela izinto, kuphononongwa imiGaqo yongcakazo kunye neendlela zolawulo kukwabekwa neendlela eziphangaleleyo zotyalomali kunye neentlawulo ezibekwe ngumthetho.

Nantsi eminye imiba edinga ingqwalaselo xa kuthathwa isigqibo malunga nokukhutshelwa ilayisenisi kwezinye iindlela zongcakazo:

- (a) Ukudalwa kwemisebenzi; kunye
- (b) Inguqu nokwanda kwamathuba ezoqoqosho eNtshona Koloni

I-WCPT liqeshe abaphandi ukuba baphande ukuqaliswa kwabangcakazi abakudidi oluphezulu kweli Phondo ngokunjalo nokuzinziswa kwecandelo lemidyarho elihambelana noomatshini bokubheja. IBhodi ilinde isigqibo sokugqibela ngokunxulumene nala maphulo ophando. IBhodi ibisele ikhe yaqhuba uphando lwefuthe kuqoqosho lwentlalo, isenzela ukukhangela ifuthe lwezi ndlela zongcakazo zangoku kumakhaya, iindawo ezingqongileyo kunye nabangcakazi. IBhodi igqibe ekubeni iqhube uphando lokulandelela ngokunxulumene nokugqogqisa nongcakazo oluyingxaki kwiPhondo, ngokunjalo neendlela zokuNgcakazo ngeNkathalo ezibonise ngabaninilayisenisi.

Phambi kokuba ithathe isigqibo malunga nokukhutshelwa iilayisenisi kweendlela ezintsha zongcakazo, iBhodi inoxanduva lokwenza inkqubo yengxoxo noluntu ngokuthi iqhube iingxoxo noluntu kunye namaqela anomdla, ithathela ingqalelo ifuthe longcakazo kuqoqosho lwentlalo yabahlali bePhondo. IBhodi iqhube inkqubo yokubandakanyeka koluntu ukwenzela ukumema ukuhlomla kwamaqela anomdla kwimfuneko nokwenzeka kokwandiswa kolu shishino ngokuqhutywa kweelayisenisi zeentlelo ezongezelelweyo ezichatshazelwe nguloMthetho. Ezi ziquka iilayisenisi zamaziko eeLPM zoHlobo B, C noD kunye nelayisenisi yomqhubi woshishino longcakazo onelayisenisi. Izimvo ezifunyenweyo ziquka imibuzo malunga nokuqhutywa kweBingo kweli Phondo. Kufuneka iBhodi iphinde ilungelelanise umdla okhuphisanayo kunye namalungelo athi achaphazeleke xa kudalwa amathuba ezoqoqosho, yaye kuza kulandelwa inkqubo engqingqwa xa kuthathwa isigqibo sokuba zikhutshelwe iilayisenisi na ezinye iindlela zongcakazo, ngokwendlela ekucaciswe ngayo kuMthetho.

## 2.1.6 IZINTO EZINTSHA KOLU SHISHINO

Nangona inyenyesiwe imiqathango yoqoqosho ngokunxulumene neKhovidi-19, iye yawachaphazela kakhulu amashishini yaye isiphumo sayo kuqoqosho siya kuhlala sikho ithuba elide kumanqanaba ahlukeyo oqoqosho, afana noqoqosho lwaseMzantsi Afrika, amazinga okunyuka kwamaxabiso ezinto, oovimba bengxowa yengeniso, ingeniso yobuqu kunye nenqanaba lengeniso yeshishini.

Ngethuba lemiqathango yeKhovidi-19, abantu namashishini baye batshintshela kurhwebo olwenziwa kwiIntanethi kunye nokutshintshelwa kwidijithali kwamacandelo amaninzi. Nangona phambi kweKhovidi-19 abaxumi bebesiya bekhula ekuphileni ubomi babo kwi-intanethi, lo bhuhane uye wakukhawulezisa kakhulu ukutshintshela kwi-intanethi, nanjengoko abaxumi benyanzeleka ukuba bazikhwebule kwabanye abantu.



lingxelo ezininzi zingqina ukuba lo bhuhani udale ukuba uninzi lwabaxumi baseMzantsi Afrika baqhubeke nokusebenzisa i-intanethi ukuthenga izinto eziyimfuneko zasendlwini. Ukususela oko kwaqala uvalelekondlwini lukazwelonke, iBhodi iye yaqaphela ukuqokelelwa okukhulu kwerhafu ngokunxulumene nokubhejela ezemidlalo ngefowuni, iselfowuni neintanethi. Oku akumangalisi xa kuthathelwa ingqalelo ukuba abangcakazi bakhethe ukungcakaza besekhaya ngenxa yokuba iyeyona ndlela ingcono leyo kwanokuba bezikhwebule kwabanye, belandela imigaqo karhulumente.

IBhodi iyaqhuba ukuvuma izicelo ebezingalungiselelwanga zabaqikelelinombolo zokubheja okuxhomekeke kokunye, nebezivuma ukuvunyelwa kokubheja koluntu kwimidlalo efana neyasekhasino. Ukunikwa kweemvume ezintsha zokubheja okuxhomekeke kokunye kunika uluhlu olubanzi lokubheja okuxhomekeke kokunye nokunokwenziwa ngamaqikelelinombolo, yaye ezi ndlela zizezinye zikwasusa ukuhla kumanani emidyarho yamahashe.

Imidyarho yamahashe njengomdlalo ibisoloko iqhuba kakubi, ngokwezimali nangokutsala umdla wokubheja. IBhodi iqaphele ukuhla okukhulu kwiirhafu zokubheja ezibekelwe ukulungiselela okungekehlule kule minyaka imbalwa idlulileyo, ngokubhekiselele ekubhejeleni ixabiso eliqokeleleneyo (ukubheja okuvulelekileyo) kunye nokubhejela amanani abekiweyo. Ukuvuselelwa kwemidyarh yamahashe njengomdlalo kuyimfuneko ekuyenzi inike umdla nangakumbi kulutsha, nto leyo inokuncedisa ekuzeni notshintsho kolu shishino. I-Ofisi kaNondyebo wePhondo iye yaqhuba uphando olujonga izicelo zoncendo lukarhulumente ezifunyenwe kubanimashishini oomatshini bokubheja. Kuye kwaqeshwa inkampani yangaphandle ukuba icazulule imeko yezoqoqosho abazifumene bekuyo abanini boomatshini bokubheja. Le ngxelo igqibela ngeziphakamiso eziya kurhulumente wephondo malunga nezinto anokukhetha kuzo. Le ngxelo ayikavuleleki kuluntu ngokubanzi, yaye iBhodi isalinde isiphumo sokugqibela soMphathiswa nesePhondo ngokunxulumene nolu phando neziphumo zalo.

IBhodi ibisoloko ikhankasela ukuba semthethweni nokulawulwa kongcakazo olwenziwa nabanye abantu kwiIntanethi, ukwenzela ukukhusela abangcakazi abakhetha ukusebenzisa olu hlobo lokungcakaza kunye nokuba iirhafu ezifanelekileyo zingene kwiNgxowa. Ngenxa yokungabikho kwezinye iindlela ezisemthethweni, bophula umthetho abangcakazi abathatha inxaxheba kungcakazo olungekho mthethweni okwenziwa kwiIntanethi. Ngaphezulu, bashiywa besezandleni zabanini mashishini abangenalusini nabangalawulwa ngumthetho, ngokunxulumene nokudlala ngendlela enobulungisa, ukubuyisa iipesenteji zabangcakazi, ubunyani, iimfuno zeelayisenisi kunye nokufaneleka kwabo. Abanini beematshini zokubheja abaneelayisenisi balungiswa ngenkqubo engqingqwa yokukhutshwa kweelayisenisi, ukwenzela ukuqinisekisa ukuba olu shishino alunarhwaphilizo nazenzo zingekho mthethweni. IBhodi ifake iziphakamiso kubayili bemigaqonkqubo kwinqanaba lephondo nelikazwelonke, ikhuthaza ukubekwa kweendlela zokukhutshwa kweelayisenisi nokulawulwa kokungcakaza nabanye abantu kwi-intanethi.

IMithetho yoHlaziyo esayilwayo elungiselela ukuthuthwa kwekhasino ezingaphandle zisiwe kwiidolophu ezinkulu ipapashelwe ukuba uluntu luhlomle kuyo. Olu hlaziyo lusaqwalaselwa yiWCPT. Okwangoku iBhodi ayinandima iyidlalayo kule nkqubo yokuthuthwa kwezi khasino, ngaphandle nje kokunika izimvo zayo kuhlaziyo olucetywayo, noselupapashiwe ukuze kufunyanwe izimvo zoluntu. INkundla ikhuphe izigwebo kumba weGardern Route Casion nabanye ebimangalelene neNkulubaphathiswa yeNtshona Koloni nabanye. Isigwebo sibekela silichithile igatya 1.1(b) leMiqathango yoMgaqonkqubo ka1999, nelithe leza nombwa wokukhethaka ngokommandla kweekhasino ezintlanu ezikweli Phondo njengelingekho mthethweni nelingenakusetyenziswa yaye kungenakuba naziphumo zibi. Le Nkundla iphinde yabhengeza iGatya 1.1(c) no(d), acacisa ithuba leminyaka eli10 yokukhethaka okwenziwa kumashishini eekhasino aneelayisenisi eziphelelwe ngenxa yokuphela kwexesha nezingasasebenziyo. Ngaphezulu, iNkundla iqinisekise ukuba iBhodi inegunya lokuthathela ingqalelo izicelo zokuthuthwa kwekhasino ngokwalo Mthetho. Isigwebo sokungafaneleki kweziGqibo zoMgaqonkqubo sibekelwe bucala ithuba lonyaka, ukwenzela ukuvumela inkqubo eza kwenziwa ngoku yokuphononongwa kongcakazo kwanokuba iKhabhinethi ibeke uMgaqonkqubo woNgcakazo omtsha osetyenziswayo ukuya phambili.

### 2.1.7 IINKQUBO ZOKWAZISA MALUNGA NEBHODI

Ngokwesindululo salo Mthetho, uthathela ingqalelo umba wokuba amathuba okungcakaza nemidyarho eza nomngcipheko nobungozi obuthile kubahlali bePhondo leNtshona Koloni, nto leyo ibonisa ukufaneleka kokubekwa kwezithintelo nolawulo olufanelekileyo. Ngoko ke kubalulekile ukuba iBhodi ifundise uluntu malunga nobungozi bokungcakaza yaye ifuna abaninilayisenisi bavume iindlela zongcakazo olunenkathalo.

IBhodi iyaqhuba nokwazisa hayi malunga njenjongo nomsebenzi wayo nje kuphela, koko ikwazisa namalunga nezinto ezenza imeko yokungcakaza okusemthethweni. Nangona ezi nyanga zingama24 zidulileyo zise nemingeni

yokunxibelelana ubuso ngobuso nje, iOfisi yeBhodi iqhube iinkqubo ezintlanu (5) zokwazisa malunga nayo kulo nyaka, yaye zontlanu (5) ziye zenziwa kubanjiswene neNkqubo yeThusong. Amaphulo okwazisa eBhodi ajonge ukufundisa nokwazisa uluntu ekujoliswe kulo, kuchatshazelwa ezi nkukacha zilandelayo malunga neBhodi:

- Injongo nomsebenzi weBhodi;
- Ilimo ezisemthethweni zongcakazo nokubheja;
- Abo banokunika izenzo zongcakazo nokubheja okusemthethweni;
- Iimfuno zabaninilayisenisi;
- Ukubekwa esweni kokulandelwa komthetho ngabaninilayisenisi;
- Inkqubo yembambano yabangcakazi;
- Ukungcakaza okuyingxaki kunye nenkqubo yokubekelwa bucala; ngokunjalo
- Nongcakazo olungekho mthethweni kunye nokuxelwa kwako.

Kubaluleke kakhulu ukuba iBhodi iqinisekise ukuba ithi ekunikeni kwayo amalungelo namathuba ezoqoqosho ibe inazo iindlela ezisebenzayo nezifanelekileyo zokuqinisekisa ngokusetyenziswa kwazo ngendlela efanelekileyo kwanokuncitshiswa komezakalo nobungozi bongcakazo. Ukuza kuthi ga ngoku, iBhodi isaqhuba nokuqwalasela olu shishino ukwenzela ukujonga nakuphi ukuhlutshezwa okugqithisileyo kunye notshintsho olukhawulezayo.

IBhodi ijonge ukuququzelela iphulo lokwazisa nangakumbi kunye namaphulo olwazi malunga nongcakazo olunenkathalo. Loo maphulo aya kwenziwa ngeentlobo ezahlukeneyo, kuquka ukuphathisana noluntu, amaphulo amajelo osasazo, ngokunjalo notyelelo ezikolweni, apho kunokwenzeka. Ngenxa yotshintsho oluqhubekayo kolu shishino, nolusekelwe kutshintsho oluze neteknoloji kunye nefuthe lemiqathango yovalelekondlwini ngenxa yeKhowidi-19, iBhodi igqibe ekubeni ungcakazo olunenkathalo luya kufuna indlela ephuculweyo. IBhodi igqibe ekubeni iguqule iQumrhu loNgcakazo ngeNkathalo kwiNtshona Koloni (iWestern Cape Responsible Gambling Forum) ibe yiKomiti yoNgcakazo ngeNkathalo, nevumela abaninilayisenisi ukuba baye kwiintlanganiso ezichotshelwayo. Abaninilayisenisi banikwe ithuba lokuhlomla malunga neendlela zolawulo ezicetywayo ngelizama ukukhuthaza ungcakazo ngenkathalo kunye nokuhlisa ukungcakaza okuyingxaki kolu shishino.

## 2.1.8 UKUPHELISWA KONGCAKAZO OLUNGEKHO MTHETHWENI

Kulo nyaka uphononongwayo kubekho izityholo ezingama68 zongcakazo olungekho mthethweni, linkcukacha zezo zityholo ziboniswe apha ngezantsi:

- Ezingama67 ziphandwe ngokupheleleyo zingaphelanga iintsuku ezingama30;
- Esi1 sbesikwinqubo yokuphandwa ngomhla wama31 kuMatshi 2022;
- Ezingama30 ziqinisekiswa ngokuba yimpumelelo; zaze
- Ezingama37 zaqinisekiswa ngokungaphunyelelwa.

INkonzo yesiPolisa yaseMzantsi Afrika ibisoloko inomdla wokuncedisa ekuvaleni amaziko ongcakazo olungekho mthethweni.

## 2.1.9 UTYALOMALI KUPHUHLISO LWENTLALO

IBhodi, njengeziko 3) loncedisoqoqosho lorhulumente, ifumene igranti esuka kuRhulumente weNtshona Koloni yaye nayiphi intsalela yemali kufuneka liyibuyisele kwiNgxowamali yeNgeniso yePhondo leNtshona Koloni.

Okwangoku iBhodi ayizenzeli ngeniso iyeyayo ukuze ikwazi ukuzixhasa ngemali yaye kufuneka ixhomekeke kwigranti ukuhlawulela imisebenzi yayo. Ngoko ke, akukho naluphi utyalomali kuphuhliso lwentlalo oluxhaswa yiBhodi ngokwayo.

IBhodi isaqhuba nokubeka esweni utyalomali kuphuhliso lwentlalo (iCSI) olwenziwa ngabaninilayisenisi ngeengxoxo notyelelo olwenziwa rhoqo kwabo bafumene inkxasomali yeCSI. Ngokuphambili, ubungakanani benkxasomali yeCSI ngumyinge wengeniso yethuba elithile okanye inzuzo yamashishini aneelayisenisi.

IBhodi isaqhuba nokukhuthaza utyalomali kwezi nkalo zilandelayo:

- Ezemfundo: ukuxhaswa kwemfundo yabantwana abasaqalayo, ukuphucula izakhono zemathematika, isayensi nolwimi, uphuhliso lweetitshala nabafundi kunye nokuxhaswa kwezikolo ezinabafundi abaneemfundo ezikhethekileyo zemfundo;
- Ezempilo: ukomelezwa kokhathalelo lwempilo olungundoqo nokusebenzela ekuthinteleni iHIV/AIDS;

- UPhuhliso loLuntu oluZinzileyo: ukunika inkxaso yentlalontle, ukusebenzela ukuziphilisa okuzinzileyo nokukhuthazwa ngoqeqeshelo lwezakhono nokudalwa kwemisebenzi kwanokuxhasa ukuxhotyiswa ngezakhono kophuhliso lwamashishini.

Kulo nyaka uphononongwayo, amalungu namagosa eBhodi aye ajonga abaninilayisenisi amasixhenxe (7) malunga negalelo labo leCSI aza aphonononga iiprojekthi ezili13 ezifumene inkxasomali yeCSI evela kushishino longcakazo. Abaninilayisenisi beBhodi baye batyala imali eyiR 17 066 087 ngokunxulumene notyalomali kwintlalo kulo nyaka uphononongwayo.

**2.1.10 IFUTHE LOBHUBHANE WEKHOVIDI-19**

IBhodi lisaqhuba nokulandela izithintelo zeKhovidi-19 kwiifisi zayo. Ushishino luqhubile nokulandela izithintelo zeKhovidi-19 njengoko imana ukubhengezwa amaxesha ngamaxesha yaye luyilandela ngokupheleleyo loo miqathango ibekiweyo kwimigaqo. Abasebenzi bolu shishino babetheke ngamandla kukuhliswa kwemivuzo nokucuthwa kweeyure zokusebenza.

IBhodi iqokelele iirhafu zongcakazo ezifikelela kwiR777m ngalo nyakamali uya kuma31 kuMatshi 2022, xa ithelekiswa neR481m ebiqokelelwe kunyakamali obusiya kuma31 kuMatshi 2022. Uqokelelo lwerhafu yonyaka ngamnye inyuke ngama61% ukususela kunyaka odlulileyo.

Iirhafu zeThutyana	31-Mat-22	31-Mat-21	Utshintsho kumanani	% yotshintsho
Iikhasino	280 224 604	173 574 965	106 649 639	61%
Imidyarho yamahashe nokubheja	370 916 322	230 127 374	140 788 948	61%
ooMatshini abamda uqingqiweyo	125 589 575	77 463 014	48 126 561	62%
	<b>776 730 501</b>	<b>481 165 353</b>	<b>295 565 148</b>	<b>61%</b>

Xa sijonga la manani angasentla, kucacile ukuba isiphumo semigaqo ebibekelwe iKhovidi-19 siye sabonakala kwingeniso eyenziwe ngamacandelo ahlukileyo kushishino longcakazo. IBhodi iqokelele iirhafu zamashishini ongcakazo ezifikelela kwiR34m ngoDisemba 2020. Ekupheleni kwangoDisemba 2020, bekusebenza imiqathango yeNqanaba lesi3 soMthetho woLawulo lweNtlekele. Ukususela ngenyanga kaDisemba 2021, iBhodi iqokelele iirhafu zamashishini ongcakazo ezifikelela kwiR45m. NgoDisemba 2021 kuye kwabekwa iNqanaba loku1 eliLungisiweyo. Oku kubonisa ukunyuka ngeR11m xa kuthelekiswa neerhafu eziqokelelwe ngelo thuba linye kwiminyaka edlulileyo.

Ngokuya inyenysiswa imigaqo, iye yanyanyiswa ngokunjalo nemiqathango yabaninilayisenisi kwaza kwabakho ukubuyela koninzi lwamacandelo kwicandelo longcakazo, njengoko kubonakala apha ngasentla.

**2.1.11 ITEKNOLOJI NOLWAZI**

Ubhubhane weKhovidi-19 uze notshintsho olukhawulezayo waza wadalela amaziko isiqhelo esitsha sendlela amakajongane nezenzo zesiqhelo zeshishini. Imingeni ekhethekileyo ajamelena nayo amaziko kwihlabathi jikelele iye yafuna ukuphononongwa ngokutsha kweendlela zokwenza zangoku ngokuthi acinge ngezinye iindlela zokwenza amashishini abo aqhubeka. Oku kuxhomekeka kakhulu kwiteknoji yeintanethi, inguqu nokuqhagamshela kwi-intanethi kuye kwaneengxaki zazo ngokunxulumene nokomelela, ubuthathaka, amathuba nemingcipheko yamaziko. I-Ofisi yeBhodi nayo khange isinde kwezi ziphumo, kwaza kwafuneka ihlole ukukwazi kwayo ukuqhubeka nokusebenza ngethuba lalo bhubhane.

I-Ofisi yeBhodi iye yanika abasebenzi izixhobo eziyimfuneko zokusebenzela ekhaya, yenza ufikelelo kumaxwebhu aseofisini ngokusebenzisa iinethiwekhi zabucala zeintanethi ukuze kukwazi ukufikeleleka kwineethiwekhi yeWCGRB, iisistim zokuvelisa, izixhobo zokubambisana kunye namaqonga edijithali. ImiGaqonkqubo yoKhuseleko nesiFungo sobuMfihlo seWCGRB, iNdlela yokuZiphatha eYamkelekileyo kunye neCandelo le17 nele19A leWCGRA bazixelwe bonke abasebenzi beWCGRB ukwenzela ukuqinisekisa ukuba iinkukacha kunye neenkukacha zophando ziyakhuselwa.

Ngaphandle kokuba abasebenzi beWCGRB bekwazi ukwenza umsebenzi wabo ngokusebenzisa iIntanethi, ukusingathwa kweentlanganiso zeWCGRB ngeevidiyo, ukubambisana nokukwazi ukuqhagamshelana kwenze kwalula ukwenziwa komsebenzi. Oku kwenze ukuba kuqhutyekwe neentlanganiso zeBhodi, ezeeKomiti

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nezamasebe, ukudluliselana ngolwazi kunye nenkxaso eyenziwa ngelIntanethi. Unxibelelwano namaqela achaphazelekayo kuye kwenzeka ngenxa yoqhagamshelwano ngefowuni neimeyile, ngokunjalo nokukwazi ukusebenzisa iindibano ezenziwa ngeevidiyo.

IKomiti yezeMali, iT neeNdlela zokuZiphatha kunye neKomiti yoPhicothozincwadi zinoxanduva lokujonga ukusebenza kakuhle nangempumelelo kwezixhobo zeICT zeBhodi. Iingxelo zekota zeICT nophicothozincwadi lwangaphakathi ziye zabekwa phambi kwezi komiti ukwenzela ukuqinisekisa ngokugcinwa kolawulo nokhuseleko olululo lweICT yangaphakathi. Imingcipheko kunye nolawulo olunxulunyaniswa nokusebenza kwelICT yangaphakathi zibandakanywe kuLuhlu lwemiNgcipheko yeBhodi zaza yakwazi ukulawulwa ngokufanelekileyo. Izenzo zeICT yeBhodi ziye zaxoxwa kusetyenziswa isistim youLawulo lweDesika yoNcedo yeWCGRB, ngelixa isebe leICT liye laqhuba ulungiso lwesiqhelo olwenziwa ngelIntanethi kwiindawo zeBhodi.

Eyona nkalo kuye kwagxilwa kuyo yiBhodi ibe kukuguqukela kwiinkqubo ezizenzekelayo zeshishini yaye oku kuye kwayindlela esebenzayo yamashishini. Le projekthi nesistim yoshishino oluzenzekela ngedijithali, ebizwa ngokuba yiGenesis, iye yavumela ushishino lukwazi ukuzifaka kwiIntanethi izicelo zazo zeelayisenisi zongcakazo. Eyona njongo yesistim yeGenesis kukwenza ukuba iinkqubo zokufakwa kwezicelo zeelayisenisi kwiBhodi zibe zezizenzekelayo nokudala imeko engaprinti maphhepha elungiselelwe iBhodi kunye noshishino longcakazo. Le Projekthi yeGenesis iqale ukusebenza ngoSeptemba 2018, yagqitywa yaza yenziwa kwisebe lokuKhutshwa kweelayisenisi ngoSeptemba 2021. Izicelo zeelayisenisi zoshishino lweeKhasino, iLPM, elokuBhejisa awoQaqajiselo lweenombolo ziyakwazi ukufakwa kwiIntanethi.

Ukuphucuka kweteknoloji kuze neendlela ezintsha zokungcakaza yaye kufumanise ukubheja kwimidlalo kwi-intanethi njengemakethi ekhulayo. Ukubheja kwiIntanethi kuye kwanyuka kakhulu ngethuba lalo bhuhane, xa kuthelekiswa nezinye iintlobo zokungcakaza ezifana neKhasino, iLPM kunye namashishini okuBhejisa. Abanyanzelisimthetho mabaqinisekise ukuba baqeqeshwe ngokwaneleyo ukuba basingathe ukusetyenziswa okunabileyo nokuqhubekayo kwale teknoloji itshintshileyo. Le miba ikwadinga ukusingathwa ekuhlaziyweni kwemithetho, ukwenzela ukuqinisekisa ngokuhambelana kwale mithetho nokutshintsha kweteknoloji.

## 2.1.12 UKUHANJWA KWEENKOMFA

IBhodi ifumana inzuzo enkulu ekuhambeni iinkomfa. Oku kuquka ukufumana ulwazi lwakutshanje malunga noshishino longcakazo, imingeni emitsha kunye nezisombululo eziqulunqwe ngabalawuli bakazwelonke nabamazwe ngamazwe, ngokunjalo nethuba lokudibana nabanye abathatha inxaxheba kolu shishino abanakho ukuncedisa xa kuyimfuneko. Ubukho ngobuqu kwiinkomfa bebusancitshisiwe yaye kungenwa ngelIntanethi kwiinkomfa, nto leyo ibinciphisa amathuba okudibana abathathinxaxheba kolu shishino.

Amalungu eBhodi aye kwezi nkomfa zilandelayo aza afumana amava nolwazi olufanelekileyo kwabo bebekwiinkomfa:

Inkomfa	Umhla	Inzuzo
International Association of Gaming Regulators (uMbuthe wamaZwe ngamazwe wabaGcinizinz - kwezoNgcakazo) - kungenwe ngelIntanethi	Septemba 2021	<ul style="list-style-type: none"> <li>Indlela lo bhubhane wehlabathi oluchaphazele kakubi ngayo olu shishino kunye neendlela zokulawula ekufuneka ziqwalaselwe ukwenzela ukuhlisa ifuthe lezo zehlo kwixa elizayo.</li> <li>Indlela ungcakazo oluyingxaki olunyuke ngayo ngethuba lemiqathango yovalelekondlwini kwiindawo ngeendawo eziphantsi kolawulo lwayo kunye neendlela ekufuneka ziqwalaselwe ukwenzela ukusingatha ezi ziphumo bezingalindelekanga zokungcakaza okusemthethweni.</li> <li>Indlela ezinobuchule ngayo izikrelemnqa zolwaphulomthetho ekusebenziseni imeko yongcakazo olulawulwayo ukuqhuba izenzo ezingekho mthethweni - iindlela zokunqanda ukuba zingenzeke ezi zenzo.</li> <li>Ukutshintsha kohlobo lwemali esetyenziswa kwimidlalo yongcakazo kwihlabathi jikelele kunye nekufuneka kwaziwe ngabalawuli bothotyelomthetho malunga nekhripthokharensi.</li> <li>Indlela usetyenziso lwekhompyutha kwizenzo zeshishini olunokuncedisa ngayo ekunciphiseni ungcakazo oluyingxaki.</li> </ul> <p>Ikhonkco phakathi kwimidlalo yongcakazo nongcakazo kwakunye nezinto ekufuneka bazithathele ingqalelo abalawuli bothotyelomthetho.</p>

### 2.1.13 IIMFUNO ZE-KING IV EZIMALUNGA NOLWAZISO LWEENKCUKACHA EZINOKUPHEMBELELA UTALOMALI NGOKUBHEKISELELE KULAWULO LWAMASHISHINI:

Ngokweemfuno zeKing IV, kufuneka iBhodi yazise malunga neenkukacha ezithile ezinokuphembelela utyalomali, ngokunxulumene nolawulo lwamashishini. INgxelo yeKing IV yeBhodi iyafumaneka kwiwebhusayithi yebhodi apha: [www.wcgrb.co.za](http://www.wcgrb.co.za)

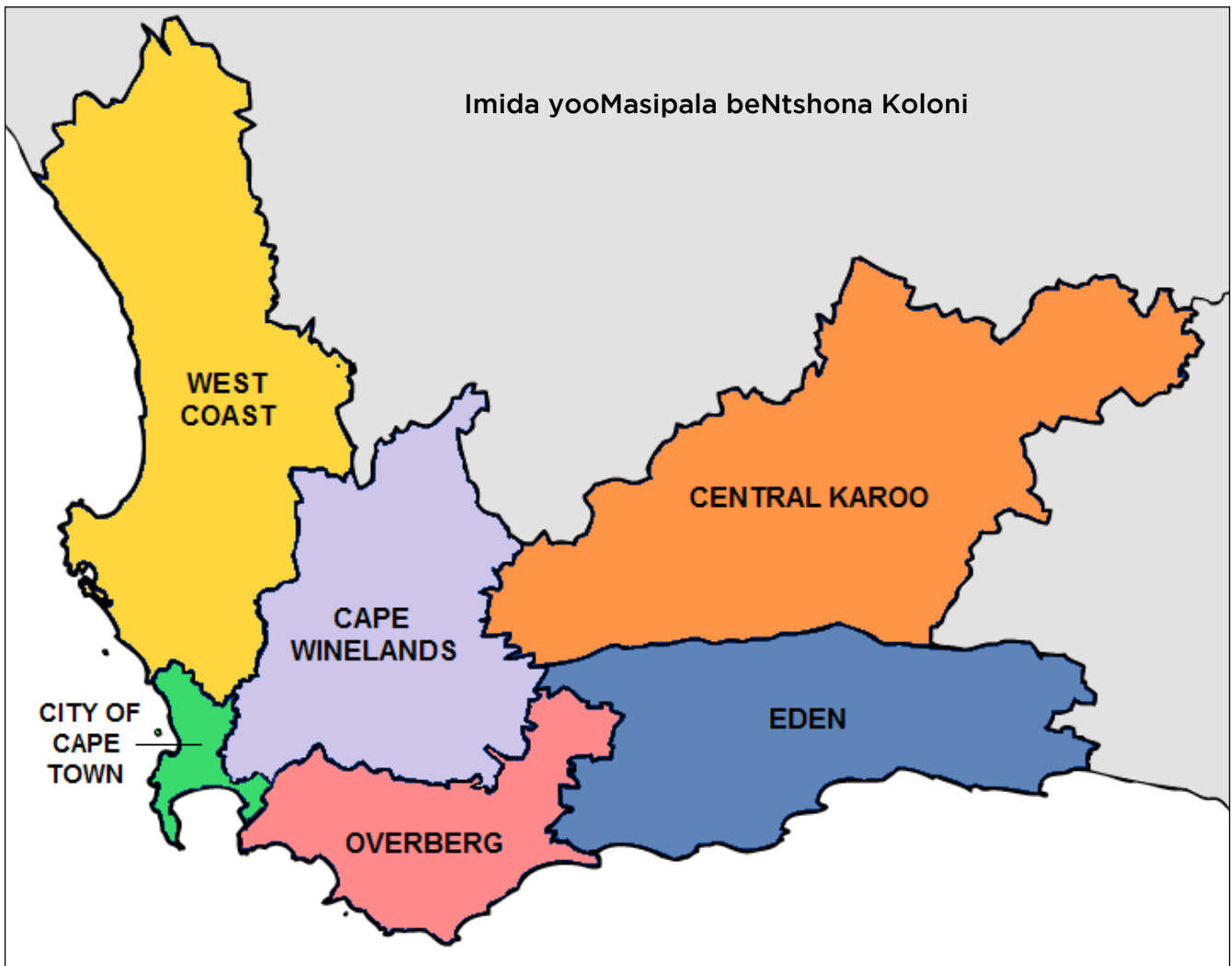
### 2.1.14 IMEKO ENGGONGE UKWENZIWA KWEENKONZO

Ngowama31 kuMatshi 2022 ushishino longcakazo nemidyarho esemthethweni eNtshona Koloni, noluquka ummandla ophelileyo weNtshona Koloni beluquka:

Izenzo seeLayisenisi	31 Matshi 2022	31 Matshi 2021
likhasino ezineelayisenisi	5	5
Abaninilayisenisi bamashishini eematshini ezikhupha imali engadluliyo kwixabiso elithile	2	2
Abaqaqajiselinombolo abaneelayisenisi	53	43
Umatshini wokubheja onelayisenisi	1	1
Iindawo ezineelayisenisi	665 (IiLPM ezingama462, Abaqaqajiselinombolo abali147, Oomatshini bokubheja abangama56)	664 (Ii-LPM ezingama447, Abaqaqajiselinombolo abali164, Oomatshini bokubheja abangama53)
Izixhobo zongcakazo ezineelayisenisi	6 717	6 940
Iilayisenisi zabasebenzi*	6 392	7 514

\* IBhodi iphendula kuphela ezo zicelo zifunyenwe kolu shishino.

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Ukunaba kweeNdawo zamaShishini okuNgcakaza aneeLayisenisi

lindawo	1 IsiXeko saseKapa	2 Eden	3 Cape Winelands	4 Overberg	5 West Coast	6 Central Karoo
likhasino - 5	1	1	1	1	1	0
liNdawo zeLPM - 462	292	52	51	22	44	1
Abaqaqa-jiselinombolo - 147	127	5	12	1	1	1
Oomatshini bokubheja - 56	44	5	5	0	1	1

## 2.2 IMEKO NOBUME BEZIKO

Ngokwangomhla wama31 kuMatshi 2022, uMphathiswa wezeMali namaThuba oQoqosho ubeqeshe amalungu eBhodi amathandathu (6).

IBhodi iye yajamelana nokulibaziseka kokufezekiswa kwezigqibo zayo kunye nezenzo zophando lwayo ngenxa yokungenelela kwamaqela achapazelekayo kunye nezigqibo ezithathiweyo. Oku kukhokelele kumngcipheko wokuhla kwesidima seBhodi.

Ikakhulu amacandelo angoku eli ziko asafana nendlela awayeyiyo ukusungulwa kweBhodi, nangona lusanda unyaka nonyaka ushishino esebenza kulo iBhodi. IBhodi igqibe ekubeni ubume beziko layo maluphononongwe, ukwenzela ukuqinisekisa ngobona bume beziko busebenzayo. Ukwenzela ukufezekisa le njongo, iBhodi iqeshe inkampani ukuba iqhube olu hlolo.

Njengendlela yokuphendula kwizicelo zolu shishino, ngokunjalo njengemfuneko yokwandisa okwenziwa kungcakazo (okungekafumaneki okwangoku kwiNtshona Koloni), kuye kwagxilwa ekulungiseleleni iziza zoHlobo B, C noD zeeLPM, iBingo ngokunjalo neeNdidi eziPhezulu zabaNgcakazi zamazwe ngamazwe eziza kuqhutywa kwixa elizayo. Ubume beli ziko buza kuchatshazelwa yimfuno yokwandiswa kwezenzo zongcakazo ezinikwayo. Abasebenzi abakhoyo basenokunganeli ekusingatheni iimfuno okanye amanani ongezelekileyo ezicelo kunye nophando olufunekayo phambi kokuphendulwa kwazo, ukwenzela ukuba iBhodi iphendule ngokufanelekileyo kwangethuba kwizicelo zeelayisenisi.

Ngokunxulumene nezixhobo ezongezelelweyo ezinokudingeka, iBhodi iqhuba uphononongo loBume beZiko, ukwenzela ukukhangela iimfuno eziphambili phambi kokuba kuqaliswe ukuqhutywa kwezo ndlela zongezelelweyo zoshishino.

Kuluvuyo ukwazi ukuba iBhodi iye yabufezekisa ubuninzi bomsebenzi ewumiselweyo yazifezekisa iithagethi zalo nyaka uphononongwayo, nangona bezikho zonke ezi zinto sezixeliwe. Le mpumelelo idalwe kukuzimisela nokuzinikela kweBhodi, abalawuli kunye nabasebenzi beBhodi.

### 2.2.1 INDAWO YOKUSEBENZELA

Okwangoku iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni isasebenzisa indawo eyirenta kwiSebe lezoThutho nemiSebenzi kaRhulumente kwiNtshona Koloni. Isivumelwano sokurenta siphela ngowama31 kuOkthobha 2023.

I-WCGRB ixelwe ukuba ilishishini likarhulumente elizilawulayo nelingekho phantsi korhulumente, ngoko ke ayikwazi kuxhomekeka kwiinkonzo okanye amaziko amasebe karhulumente yaye kufuneka izilungiselele ngokwayo indawo eza kusebenzela kuyo kwixa elizayo. Ngoko ke, iBhodi igqibe ekubeni kungangcono ukuba iWCGRB ithenge isakhiwo eza kusebenzela kuso kunokuba isirente, nanjengoko ukuthenga isakhiwo kungatsho kusebenze nanjengotalomali.

I-WCGRB ayinamava nazakhono zaneleyo zokuyila ikhrayitheriya yesakhiwo esinokufezekisa iimfuno zikarhulumente okanye iphonononge izininikimabiso zohlobo olunjalo. Ngoko ke, kucelwe uncedo kwiDTPW ngokusebenzisa iWCPT.

Ngethuba kubhalwa olu xwebhu, iWCGRB ibiyihlolile imiqathango yayo yokusebenzela ekhaya, ngokuchasene nokusebenzela eofisini, yahlola indawo ebafumana kuyo abangcakazi nabasebenzi bayo yaza yakhangela izakhiwo ezifanelekileyo ezinokufezekisa ngokubonakalayo kwiimfuno zayo zendawo yokusebenzela, yatsho yahlola iindleko ngokwemakethi zale ndawo yokusebenzela.

Ngaphezulu, iWCGRB igcine iR16.5m njengemali eyintsalela yayo ka2020/21 yaye ijonge ukucela ukugcina le ntsalela yayo ka2021/22 eyiR15m.

La maxabiso mabini angakuhlululela ngokwaneleyo ukuthengwa nokulungiswa kwesakhiwo esinokujongana neemfuno zeWCGRB.

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## 2.2.2 IINDLELA ZOKUBA SEMPILWENI NOKHUSELEKO EMSEBENZINI

I-OHASA (Occupational Health and Safety Act) ibekela umqeshi uxanduva lokunika nokugcina kangangoko imeko esempilweni yasemsebenzini ekhuselekileyo nengenamngcipheko kwimpilo yabasebenzi bakhe. IBhodi isebenzisa indawo ethile yesakhiwo engasisebenzisi sonke, kodwa iqinisekisa ukuba iyayilandela iOHASA.

Ngenxa yalo bhuhane weKhowidi-19, kuye kwagxilwa kakhulu ekuthinteleni. Oku kuquka ukuqhutywa kweendlela zokulawulwa kwemingcipheko ngokuzikhwebula ebantwini, ucoceko, ukuvulelwa komoya owaneleyo, ukunikwa kwesithuba kunye nokunikwa kweziXhobo zokuziKhusela, ukwenzela ukuthintela ukusasazeka kwezifo ezosulelayo.

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

## 2.2.3 UQEQESHO NOPHUHLISO

Ukuqeqeshwa ngokutsha kunye nokuqeqeshwa okongezelelweyo kwabasebenzi kusengowona msebenzi uphambili weBhodi. Olu qeqesho luya kuqhuba nokuqinisekisa ukuba iBhodi isebenzisa ikwaphuhlisa kangangoko abasebenzi bayo.

Utyalomali olupheleleyo kuqeqesho kweli thuba liphononongwayo lifikelela kwiR 585 390, nemele i1.23% yexabiso elipheleleyo lengqesho. Uqeqesho olunike kulo nyaka uphononongwayo belujolise kuwo onke amanqanaba abasebenzi kweli ziko. Uluhlu olubanzi lwamathuba oqeqesho lujonge ukwakha ukukwazi ukwenza umsebenzi kwabasebenzi, ukwandisa ulwazi lwabo, kunye nokuphucula izakhono zabo eziya kuba negalelo kwisicwangciso nqubo seziko.

Njengokuba imeko yongcakazo itshintsha, akunakulindeleka ukuba amaLungu eBhodi abe ezifumanele ngokwawo olu lwazi lufunekayo ekuthatheni izigqibo malunga nale meko iguqukayo. Ngoko ke, kuyimfuneko ukuba abasebenzi beBhodi bafumane olunye uqeqesho lwezakhono, ukwenzela ukuba bakwazi ukulufezekisa ngempumelelo uxanduva lwabo. Ukuza kuthi ga ngoku amalungu eBhodi abhaliswe neInstitute of Directors, ukwenzela ukuqinisekisa ukuba la malungu anethuba lokudibana neengcali ezicinga ngokufanayo nawo. I-IODSA inika amaLungu eBhodi iinkonzo zokwenziwayo, ezijonge ukuqinisekisa ngophuhliso, ukuqondwa nokusetyenziswa kweendlela zolawulo ezizizo. Ngaphezulu, kusetyenziswa iisemina neenkomfa eziqhutywa kwi-intanethi ukubagcina benolwazi malunga nezinto eziqhubekayo ngoku kungcakazo nemithetho ehamba nalo kwakunye nezona zenzo zilungileyo zokungcakaza ngenkathalo.

## 2.3 UPHUHLISO LWEMIGAQONKQUBO EPHAMBILI NEENGUQU KWIMITHETHO

Izenzo zoshishino longcakazo ziye zachatshazelwa kakhulu kukuncitshiswa kwamandla okusebenza neeyure zokusebenzi, ngokunjalo namathuba amaninzi apho kuye kwavalwa khona izenzo zongcakazo ngokweqathango yemiGaqo yoLawulo lweNtlekele. Ushishino longcakazo luqhuba kakuhle kwizenzo zalo zobuyiselo nokuqhuba kwakhona koqoqosha emva kwemiqathango yeKhowidi-19. Amashishini ongcakazo aneelayisenisi aye asebenza phantsi kwemigaqo yeKhowidi-19 kulo nyaka uphononongwayo.

Ubume boNgcakazo lwePhondo busephantsi kophononongo lweWCPT yaye noMgaqonkqubo woNgcakazo omtsha usathathelwa ingqalelo. Wakuba uvunyiwe, uya kukhokela izenzo zongcakazo kunye nokukhutshelwa kwalo ilayisenisi ukuya phambili.

## 2.3.1 UKUMANGALELWA EZINKUNDLENI

Ushishino longcakazo lubonakala lumangaleleka kakhulu ngenxa yezigqibo nezenzo ezidla ngokucelwa umngeni yiBhodi ngokomdla woqoqosho wabaninilayisenisi kunye nabanye abanendima abayidlalayo. Eminye imiba ngumdlu nje woluntu okanye, kwezinye iimeko, izigwebo ezikhutshwa ziinkundla zethu nezinika ukuqiniseka ngokomthetho kwimiba yomthetho engavaniyo ngayo iBhodi nabaninilayisenisi. Kwiimeko ezinjalo, la maqela adla ngokuvumelana ukuba eyona ndlela ifanelekileyo kukufumana isigwebo esiqhawula imbambano ngokomthetho. Njengomlawulizinto, iBhodi ithathela ingqalelo imiba ephangaleleyo yoluntu nengajonganga nje kurhwebo kuphela. Ngoko ke iBhodi ayithathi nxaxheba kwimiba yokumangala apho ibalwa njengeqela elinomdla, koko isigqibo sokuba ithathe inxaxheba kwisimangalo esithile sixhomekeka kuhlobo loncedo olukhangelwayo kunye neziphumo ezinokubela ngokomthetho ngokunxulumene noxanduva lweBhodi kunye noshishino elulawulayo.



Umninilayisenisi wekhasino ufake isicelo sesiGqibo esiQhawula iMbambano ngokoMthetho, iqinisekisa, phakathi kwezinye, iikhredithi zokungcakaza ezingenakutshintshelwa malini (iFreeplay) aziyonxalenye yoko "kunokutshintshelwa kwiitshiphu zongcakazo" ("drop") ngenjongo yokubalwa kwengeniso epheleleyo elungisiweyo yaye aziyonxalenye yengeniso erhafelwayo ngokweCandelo lama64 loMthetho, ufundwa nesiHlomelo III, ibeka iBhodi noMPhathiswa wezeMali wePhondo, iNtshona Koloni njengabaMangalelwa. Okunye, kuba iye yakhupha isigwebo sokuba nyani abaFakizicelo baye bahlawula iirhafu ezingamelanga kuhlawulwa ngokwengxoxo yomthetho ethiwe thaca phambi kweNkundla, iNkundla ikhuphe umyalelo wokuba nakuphi ukuhlawulwa okugqithisileyo kweerhafu makubuyiswe okanye kudluliselwe kwityala lerhafu elilandelayo labo baFakizicelo. Isigwebo sakhutshwa ngomhla wama29 kuEpreli 2020, sigwebela uMfakisicelo, nalapho iNkundla yathi ukungcakaza ngeekhredithi ezingenakutshintshelwa malini akuyonxalenye yoko kunokutshintshelwa kwiitshiphu zongcakazo ngenjongo yokubalwa kwengeniso epheleleyo elungisiweyo yaye aziyonxalenye yengeniso erhafelwa ngokweCandelo lama64 loMthetho, ufundwa nesiHlomelo III. IBhodi iye yayalelwa ukuba ibekele bucala iirhafu ezihlawulwe ngokugqithisileyo ezibalelwe kumatyala erhafu oMfakisicelo exesha elizayo ngokweCandelo lama64 lalo Mthetho. IBhodi noMphathiswa banikwe imvume yokubhenela kwiSCA yaye eso sibheni sisaqhuba.

Umngeni wezomthetho ewufumanayo iBhodi ekunyanzeliseni imiqathango yokuqhuba nokusebenzisa uxhotyiso olubanzi uye kuxoxwa kwiNkundla ePhezulu yeNtshona Koloni saza isigwebo sakhutshwa ngomhla we11 kuDisemba 2019, sigwebela iBhodi. INkundla iye yacacisa ukuba iBhodi ixhotyiselwe ukunyanzelisa imiqathango kubaninilayisenisi, yaye khange iqamangele indlela ebona ngayo kwisigqibo sayo sokunyanzelisa somqathango ocelwa umngeni yaye khange yenze ngokungafanelekanga okanye ngokungaqiqiswanga xa inyanzelisa lo mqathango ucelwa umngeni. IsiCelo sophononongo siye sakhatywa sikhathshwa ziindleko; kodwa uMfakisicelo wafaka isiCelo seMvume yokuBhena kwiSCA. I-SCA ikhuphe umyalelo oqinisekisa ukuba iBhodi yambathiswe ngokukwazi ukunyanzelisa, kodwa ibekele bucala imiqathango ka2017 yeB-BBEE enyanzelisiweyo nanjengoko iNkundla ivakalise uluvo lokuba iBhodi ayikwanezanga okwaphambi kwemiqathango okunyanzeliswe ngumgaqo wokuxhobisa ngenxa yokuba inyanzelise loo mqathango. Le miqathango ka2017 ingenelwe yimiqathango enyanzeliswa yiBhodi rhoqo ngonyaka emva koko.

Omnye odlala indima kushishino longcakazo uye wafaka isicelo sophononongo, esikhathshwa sisithintelo seNkundla ePhezulu (High Court), ecela ukuba iNkundla leyo iyalele iBhodi ukuba izinxweme ekuqhubeni isigqibo sayo sokunika ezi LPM zili1000 zishiyekileyo amaShishini oNgcakazo aneeLayisenisi ngokuhambelana nesiphumo esingekakhutshwa sesiCelo soPhononongo. Ngaphezulu, ukuba esi sigqibo seBhodi sibekwe apha ngasentla siphononongwe size sibekelwe bucala. Isigwebo sikhutshwe nge-elektroniki ngomhla wama20 kuEpreli 2021. Isicelo sophononongo siye sayimpumelelo saza sakhutshwa sivumela abaFakizicelo. IBhodi iye yafaka isicelo seMvume yokuBhena yaye iyasikhaba nesicelo soMfakisicelo sokuba senziwe ngoko nangoko isigwebo seNkundla ePhezulu. UMfakisicelo uphinde wafaka isibheni esichasa esinye malunga nemiba ethile yesi sigwebo. Ijaji ebichophele eli tyala inike lamaqela imvume yokumangala yaze yabhengeza loo myalelo njengosebenzayo, nangona kusekho oku kubhena nje.

Umninilayisenisi wekhasino ufake isicelo sesiGwebo esiQhawula iMbambano, ebeka iNkulubaphathiswa yeNtshona Koloni, uMphathiswa wezeMali wePhondo kunye neBhodi njengabaMangalelwa, eqinisekisa ukuba eminye imihlathi yemiQathango yoMgaqonkqubo woNgcakazo nemiDyarho yeNtshona Koloni uthathwe njengongaphaya kwamandla eBhodi, ongekho mthethweni nongenamandla nasiphumo, kwanokuba iBhodi iyakwazi ukuthathela ingqalelo ize yenze uhlaziyo lwelayisenisi yekhasino ngokwalo Mthetho. INkundla ePhakamileyo ikhuphe isigqibo ngomhla wesi2 kuJulayi 2021 sigwebela uMfakisicelo, apho iNkundla iye yathi le miQathango yoMgaqonkqubo icelwa umngeni edala ukukhetheka kweentlobo ezithile ayikho mthethweni yaye ayinamandla nasiphumo, iBhodi iyakwazi ukuthathela ingqalelo ize ithathe isigqibo soMfakisicelo ngaye nawuphi uMfakisicelo oza kuthathela kwikhasino engaphandle isiya kwiCape Metropole ngokweCandelo 41(2) lalo Mthetho, kwanokuba isibhengezo sokungabikho mthethweni sirhoxiselwe ithuba lonyaka ukwenzela ukuvumela ukuyilwa komgaqonkqubo omtsha olawula ukungcakaza. Iindleko ziye zanikwa uMfakisicelo. INkulubaphathiswa kunye noMphathiswa wezeMali baye bafaka isicelo sokwandiselwa ngeenyanga ezili12 kwethuba lokurhoxiswa okuyalelwe yiNkundla ePhezulu. Eso sicelo sisaqhuba.

### 2.3.2 IMITHETHO YANGOKU ETHATHELWA INGQALELO

INational Gambling Amendment Bill [B27B-2018] iye yapapashwa ngo2018. Lo Mthetho uYilwayo uhlaziya iNational Gambling Act, ka2006, ukutshintsha ukulungelelaniswa kweBhodi yoNgcakazo kaZwelonke ibe liqumrhu elisebenzayo elinika ingxelo kwiDTI, nalapho uCEO asentloko yeli qumrhu. Ezinye zezinto ezifunwa ngulo Mthetho uYilwayo, kukuzisa iintlawulo ezithile zomthetho ezenzelwa uqwalaselo olundawonye lwamashishini

# IINKCUKACHA MALUNGA NENTSEBENZO

ongcakazo aneelayisenisi zephondo kwanokujongana nemiba yolawulo enxulumene neBhunga lomGaqonkqubo woNgcakazo kaZwelonke (iNational Gambling Policy Council). Lo Mthetho uYilwayo uye wathathelwa ingqalelo zizo zombini izindlu zePalamente waza wakhatywa liBhunga likaZwelonke lamaPhondo (iNational Council of Provinces) ngowe14 kuDisemba 2021 yaye usadluliselwe kwiKomiti yokuLamla ngokoMgaqo woBambiswano (Joint Rule) 186(1)(a).

Umthetho (ka2021) weShumi elineThoba woNgcakazo nemiDyarho eNtshona Koloni (iWestern Cape Nineteenth Gambling and Racing Amendment Act (2021)) upapashwe kwiGazethi yePhondo ngomhla wama23 kuJuni 2021. Ubonisa ukuba uMthetho ohlaziyiweyo uya kuqalisa ngomhla oza kubhengezwa kwiGazethi yiNkulubaphathiswa. Lo Mthetho woHlaziyo we19 ubeka iintlawulo ezintsha zabaninilayisenisi beeKHasino kunye neentlawulo zabaQhubimashishini oNgcakazo abaneeLayisenisi. Lwakuba luqalisiwe olu Hlaziyo lwe19, luya kuxhasa injongo yeBhodi yokukwazi ukuzimela ngokunxulumene neemfuno zayo zebhathethi. I-WCGRB ixhomekeke kwiWCPT ukuba iphakamise uhlaziyo lomthetho ukuze ivumele olu tshintsho kuluhlu lweengeniso zazo.

UMthetho oYilwayo woHlaziyo lwamaShumi amaBini namaShumi amaBini ananye ipapashelwe uluntu ukuba luhlomle. Ulungiselela ukuthuthwa kwekhasino iye kwiMetropole yaye ukwalungiselela neendleko ezihamba noko kunye nokuba, phakathi kwezinye izinto, nemiba yezomthetho ukuba ithathelwe ingqalelo yiBhodi. Oyena ndoqo wolu hlaziyo kuYilo loMthetho oYilwayo wamaShumi amabini woHlaziyo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni kukuthuthwa kwekhasino nokusingathwa kwemiba ehamba nako ngokunxulumene nohlaziyo lweelayisenisi. Oyena Ndoqo wolu hlaziyo kuYilo loMthetho oYilwayo wamaShumi amabini ananye woHlaziyo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni kukuza nerhafu entsha yokukhetheka kweeKhasino kunye neendleko zamathuba engqesho ngokunxulumene nokuthuthwa kwekhasino. Le mithetho iYilwayo isephantsi koqwalaselo lweSebe.

ImiMiselo yoNgcakazo nemiDyarho yeNtshona Koloni (yeeNtlawulo neeNdleko zika2016) ihlaziyiwe yaza yapapashwa kwiGazethi ngomhla we9 kuEpreli 2021 ukwenzela ukuba la maxabiso ahambelane nokunyuka kwamaxabiso ezinto okuchaphazela iintlawulo zezicelo, iilayisenisi nophando. Ezi ntlawulo zilungiswa rhoqo ngonyaka ukuze zihambelane nokunyuka kwamaxabiso ezinto yaye iintlawulo ezilungisiweyo ziqalise ukusebenza ngomhla we12 kuEpreli 2021.

ImiMiselo yoNgcakazo nemiDyarho yeNtshona Koloni (yeeNtlawulo neeNdleko zika2016), uYilo (luka2020) loHlaziyo lwesiBini lupapashelwe ukuhlomla koluntu ngomhla wesi8 kuMeyi 2020, yaye ubeka intlawulo ecetywayo okufaka isicelo sokuhlaziywa kwelayisenisi yokuqhuba ishishini lekhasino ngenjongo yokulithuthela kwenye indawo.

## 3. INKQUBELA ESEYENZIWE NGASEKUFENZEKISWENI KWAMAFUTHE AMAZIKO KUNYE NEZIPHUMO

Ingcaciso yefuthe: Ushishino longcakazo olulawulwa ngokugqibeleleyo.

IziPhumo:

- Amacandelo eBhodi, izixhobo neenkqubo ezisetyenziselwa ukwenziwa koxanduva lwayo ngempumelelo, ugqibelelo nelona zinga liphezulu. Le nkqutyana izifizekise zonke iziphumo ezisibhozo (8) ebezicetyiwe kulo nyaka uphononongwayo.
- Bafanelekile abantu abaqhuba amashishini noshishino longcakazo. Ngelixa le nkqutyana iqhuba nokusebenzisa iphothali yeintanethi yokwamkela nokulungiselela izicelo zeelayisenisi ezijonge ukuphucula inkqubo yokufakwa kwazo, ikwagxila kakhulu kuphando lokuzinziswa kwabantu (abantu okanye amaqumrhu anokumangalelwa) ukuze bakwazi ukugcina iilayisenisi zongcakazo. Nangona iqinisekisa ukuba bafanelekile bonke abantu abafuna iilayisenisi zokuzibandakanya kushishino longcakazo, le nkqutyana isaqhuba nokulungiselela zonke iilayisenisi ezintsha nezihlaziyiwayo ngokweethagethi zayo zonyaka ngokunjalo nangokweethagethi zayo ezi5.
- Izenzo zongcakazo nokubheja kwiNtshona Koloni ziyayilandela imigaqo yomthetho kunye neemfuno zomthetho (eziHlaziyiweyo). Le nkqutyana ilungise iinkqubo zayo zokuhlola ukuze zibandakanye uhlobo lwakwiIntanethi, ukwenzela ukuqinisekisa ukuba apho kungakwaziyo ukufikelelwa kwizakhiwo ezinelayisenisi, izenzo nohlobo lwezenzo zamashishini zingaqwalaselwa zize zilawulwe ngokufanelekielyo.

Ngelixa ngonyaka wokuqala wesiCwangciso sokuSebenza iithagethi ziye zachaphazeleka kakhulu ngenxa yemiqathango yovalelekondlwini lukazwelonke, iithagethi zonyaka ziphinde zaba semgceni. Nangona zifezekisiwe zonke iithagethi ebezibekiwe, ifuthe lokungaqhubi uhlolo liye lathonyalaliswa kukuba abanini beelayisenisi bebesebenza kumazinga ancitshiswe kakuhlu kwade kwanguDisemba 2021. Ngaphezulu, iOfisi yeBhodi iye yaqhuba uhlolo olwenziwa kwilntanethi phambi kokuhlaziywa kwemiba ethile yokuhlola.

- Kuye kwanikwa izisombululo neesistim zeICT eza notshintso, esebenzayo, ethembekileyo nekhuselekileyo. Le nkqutyana iye yasebenzisa ukwanela kokusebenza okuyimfuneko, ulawulo olungcono, ingqondo ekhawulezayo, ulawulo olululo kunye neesistim ezithembekileyo ukuze iWCGRB ikwazi ukuvumela iimpumelelo ezingundoqo zeICT yaye ihambelana namafuthe neziphumo ezicwangcisiweyo.

## 4. IINKCUKACHA MALUNGA NENTSEBENZO

### 4.1 INkqubo yoku1: IBhodi noLungiselelo lweeOfisi

#### INjongo yenkqubo

Kukuncedisa uMphathiswa nokufezekiseni uxanduva olubekwe ngumthetho kwiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

#### IziPhumo

Amacandelo eBhodi, izixhobo neenkqubo ezisetyenziselwa ukwenziwa koxanduva lwayo ngempumelelo, ugqibelelo nelona zinga liphezulu.

#### Ubume beNkqubo

Le nkqubo inaMalungu eBhodi asixhenxe, uMphathi oyiNtloko, uMlawuli wezoMthetho, kunye nomNcedisi onoQeqesho: kwiiNkonzo zezoMthetho, iGosa eliyiNtloko kwezeMali, iGosa eliPhezulu lezeMali, iGosa eliPhezulu kulungiselelo lwezeOfisi, uMlawuli wezabaSebenzi, uMlungelelanisi wezaBasebenzi, uMabhalane weBhodi kunye nabasebenzi abali10 abaxhasayo abavunyiweyo.

Le nkqubo yakhiwe koku kulandelayo:

- IBhodi
- Abaphathi
- IiNkonzo zezoMthetho
- ICandelo lezabaSebenzi
- Administration and Finance (uLungiselelo lweOfisi nezeMali)

# IINKCUKACHA MALUNGA NENTSEBENZO

**Iziphumo, ekuphunywa nako, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifizekisiweyo**  
 Kchange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2021/2022.

Inkqubo 1: IBhodi noLungiselelo lweeOfisi							
Isiphumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothi-weyo ka-2019/2020	Intsebenzo yoqobo ephicothi-weyo ka-2020/2021	Ithagethi ecetyiweyo yonyaka 2021/2022	Impumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwithagethi ecwangcise-lweyo ngo-2021/2022
Amacandelo eBhodi, izixhobo neenkqubo ezisetyenzi-selwa ukwenziwa koxanduva lwayo ngempu-melelo, ugqibelelo nelona zinga liphezulu.	Iintlanganiso zeBhodi ekuvunywe kuzo izigqibo zaza zaqaliswa lingaphelanga ithuba elithile.	1.1 Inani leentlanganiso zamalungu eBhodi ezenza ikhoram kunyaka ka2021/2022	16	19	13	19	+6
							<ul style="list-style-type: none"> <li>15 kuEpreli 2021: IBhodi ibe nentlanganiso noMphathiswa</li> <li>6 kuMeyi 2021: IBhodi ibe nentlanganiso nePTWC</li> <li>23 kuJuni 2021: Inkqubo yembambano yabangcakazi:</li> <li>25 kuAgasti 2021: Inkqubo yembambano yabangcakazi:</li> <li>9 kuDisemba 2021: Intlanganiso yesikhawu yeBhodi, elandela udliwanondlebe lomlingwa weAudit Com, ukwenzela ukuqinisekisa ukuqeshwa komlingwa kunye nokujonga impendulo yembalelwano yoMphathiswa ngokunxulumene nemiba yemiVuzo</li> <li>4 kuMatsi 2022 Intlanganiso yesikhawu yebhodi yokujongana neempendulo zomdla woluntu kwiziso zokwandiswa kongcakazo lweLPM, ngokunjalo nokujongana neAPP kunye nokuvunywa kokugqibela kweBhajethi</li> </ul>

**Inkqubo 1: IBhodi noLungiselelo lweeOfisi**

Isiphumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothiweyo ka-2019/2020	Intsebenzo yoqobo ephicothiweyo ka-2020/2021	Ithagethi ecetyiweyo yonyaka 2021/2022	Impumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwithagethi ecwangcise-lweyo ngo-2021/2022	Izizathu zokutshintsha
Amacandelo eBhodi, izixhobo neenkqubo ezisetyenzi-selwa ukwenziwa koxanduva lwayo ngempumelelo, ugqibelelo nelona zinga liphezulu.	Intlanganiso zeBhodi ekuvunywe kuzo izigqibo zaza zaqaliswa lingaphelanga ithuba elithile.	1.2 Izigqibo zeBhodi ziyenziwa phambi kwentlanganiso elandelayo yeBhodi	97%	94%	95%	95%	-	Awuzichaphazeli lo mba
	Kulandelwa iziBophelelo zeCSI yabaNinilayisenisi	1.3 Inani leenkqutyana zeCSI zabaninshishini eliqinisekiswa ziiKomiti zeBhodi	5	5	6	6	-	Awuzichaphazeli lo mba
	Ukwaziswa koluntu malunga nendima nemisebenzi yeBhodi.	1.4 Inani leenkqubo zamaphulo okwazisa ekuthathwe inxaxheba kuwo	4	4	4	6	+2	Amathuba ongezelelweyo eenkqubo zokwazisa uluntu aye avela
	Izimvo zomthetho ziyilelwe ukukhokela iBhodi neOfisi malunga neziphumo zomthetho kwizigqityo ezithathiweyo.	1.5 Inani lezimvo zomthetho ezilungisiweyo zangeniswa	39	36	36	43	+7	IBhodi kunye neOfisi bezidinga ezinye izimvo zezomthetho apho kuye kwafuneka iinkonzo zezomthetho zisingathe zize zingenise.



# IINKCUKACHA MALUNGA NENTSEBENZO

Inkqubo 1: IBhodi noLungiselelo lweeOfisi									
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothi- weyo ka- 2019/2020	Intsebenzo yoqobo ephicothi- weyo ka- 2020/2021	Ithagethi ecetyiweyo yonyaka 2021/2022	IMPumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwithagethi ecwangcise- lweyo ngo- 2021/2022	Izizathu zokutshintsha	
Amacandelo eBhodi, izixhobo neenkqubo ezisetyenzi- selwa ukwenziwa koxanduva lwayo ngempu- melelo, ugqibelelo nelona zinga liphezulu.	Ukulandela iimfuno zokunikwa kwengxelo- malunga nokulandelwa kwemithetho yezabaSebenzi	1.6 Inani leengxelo ezifuneka ngokuse- Mthethweni ezifakwe kwangethuba kwiSebe lezabaSebenzi.	1	1	1	1	-	Awuzichaphazeli lo mba	
	Abasebenzi abanezakhono, abakhuthazekileyo nabazimiselelyo.	1.7 Inani leengxelo malunga nokufezekiswa kwesiCwangciso sezabaSebenzi	3	4	4	4	-	Awuzichaphazeli lo mba	
	Ukusebenza nokugqibelela kolungiselelo lwezemali	1.8 Inani leengxelo zonyaka ezifakwe kumaqela achaphazelekayo	33	33	33	33	-	Awuzichaphazeli lo mba	

### Uhlahutyo lwentsebenzo

Le nkqutyana inikwe umsebenzi wokuqinisekisa ukuba imiyalelo nezisombululo zeBhodi ziyenziwa. Le nkqubo izifezekisile iithagethi ebizibekile yaza ngokwenjenjalo yafezekisa izigqibo zeBhodi ethe nayo yathatha ezo zigqibo kuba ifuna ukufezekisa uxanduva lwayo lwezomthetho. IBhodi xa iyonke ilufezekise ngempumelelo uxanduva lwayo.

Ekuqesheni kwayo abasebenzi bayo, iBhodi iye yalandela iithagethi zayo zobulungisa kwingqesho yaye idlale indima ende ekuqinisekiseni ukuba iithakethi zobulungisa kwingqesho ziza kufezekiswa. Kolu shishino, iBhodi ibeke iithagethi zeB-BBEE eziquka umba wobulungisa. Ngaphezulu, iBhodi iyalele ukuba iiprojekthi zeCSI ziquke ukuphuculwa kwabantwana kunye neeprojekthi ezinozinzo.

### Isicwangcisonkqubo sokoyisa ezo ndawo kuqutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

### Ukunxulumanisa intsebenzo nebhajethi

INkqutyana	2021/2022			2020/2021		
	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
IBhodi noLungiselelo lweeOfisi	27 057 558	22 677 410	4 380 148	25 852 024	17 280 445	8 571 579

Ukonga kuye kwafunyangwa ngokunxulumene nale miba yenkcitho: lintlawulo zezomthetho, ulungiso, iinkonzo zobungcali kunye neentlawulo zophicothozincwadi. IBhajethi yale miba yenkcitho isekelwe kwezona ngqikelelo, nezingasoloko zifezekiswa. Ulondolozo kwiindleko nako kuye kwafezekiswa ngenxa yeendlela zokulawula iindleko.

## INkqutyana 2: ICandelo lokuKhutshwa kweeLayisenisi

### INjongo yenkqubo

ISebe lokuKhutshwa kweeLayisenisi lijongene nokulungelelanisa inkqubo yokukhutshwa kweelayisenisi. Lifumene izicelo zeelayisenisi laza laqhuba uphando lobunyani obunxulumene nezicelo ezifunyenweyo. Ngokweziphumo ezifunyanisiweyo zophando, isebe lidlulisela iziphakamiso zokuvunywa okanye ukukhatywa kwezicelo kuCEO kunye/okanye kwiBhodi.

### IziPhumo

Bafanelekile abantu abaqhuba amashishini noshishino longcakazo.

### Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, ithagethi neempumelelo zoqobo ezifzekisiweyo

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2021/2022.

Programme 2 Licencing								
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothi- weyo ka- 2019/2020	Intsebenzo yoqobo ephicothi- weyo ka- 2020/2021	Ithagethi ecetyiweyo yonyaka 2021/2022	IMPumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwithagethi ecwangcise- lweyo ngo- 2021/2022	Izizathu zokutshintsha
Bafanelekile abantu abaqhuba amashishini noshishino longcakazo.	Izicelo ezitsha zilungiselelwe	2.1 Ipesenti yezicelo ezitsha zeelayisenisi zabasebenzi (ezingundoqo nezokungcakaza) ezifunyenwe zaza zalungiswa zingedlulanga iintsuku ezingama30 zokufakwa kwazo.	92%	91%	91%	89%	-2%	Zonke izicelo ebekufuneka zivunywwe ziye zavunywwa kwangethuba. Ezinye izicelo ebezihamba neeLayisenisi ezintsha zamaShishini oNgcakazo bezinokuvunywa kuphela emva kokuvunywa kweelayisenisi zamaShishini oNgcakazo.
	Izicelo ezifunyenweyo zohlaziyo zilungiselelwe	2.2 Ipesenti yezicelo zohlaziyo ezifunyenweyo zaza zalungiselelwa ngomhla/ okanye phambi komhla wokuphelelwa kwelayisenisi	99%	99%	99%	99%	-	Awuzichaphazei lo mba



### Uhlalutyo lwentsebenzo

Nangona bekukho le mingeni ize nalo bhubhane, iSebe likwazile ukuphendula ngokukuko ekulungiseleleni zonke izicelo zokuyimfuneko ezifunyenweyo ukwenzela ukuvumela amaShishino oNgcakazo ukuba aqhube nezenzo zawo, nangona eziqhuba phantsi kwemiqathango ngemiqathango. Nangona bekukho uluhlu lwamashishini ongcakazo angakwazanga ukumelana nobunzima obuze nobhubhane, aye akhona amanye amashishini amatsha aye asekwana nasaqhubayo nokusebenza. Onke loo mashishini matsha aye aphantwa aze akhutshelwa iilayisenisi ngokufanelekileyo, kwaza ngokwenza njalo kongezwa kwingeniso yeNgxowa.

Ukuphendula kwizicelo ezitsha ezifunyenweyo zabasebenzi abanxulumene namashishini anelayisenisi, iSebe linegalelo ekuqalisweni kwangoko kangangoko kwengqesho kunye nezenzo ezinxulumene nongcakazo lwabantu.

### Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Ngokunxulumene nentsebenzo ephantsi yokukhutshelwa iilayisenisi kwabasebenzi abatsha, kufuneka kuqatshelwe ukuba ithagethi ebekiweyo ibiquka izicelo ezikhatshwa zizicelo zeeLayisenisi zokuQhuba amaShishini. Le thagethi iye yalungiswa ngokufanelekileyo, umzekelo, ukuba ilinganise kuphela inani lezicelo zabasebenzi abatsha eziye zalungiselelwa kwakwixesha elimiselweyo nezisele zinxulunyaniswe namashishini anelayisenisi.

### Ukunxulumanisa intsebenzo neebhajethi

INkqutyana	2021/2022			2020/2021		
	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
ICandelo lokuKhutshwa kweeLayisenisi	14 506 095	13 959 272	546 823	15 871 148	12 718 405	3 152 743

Ukungagqitywa kwenkcitho yebhajethi yokuKhutshwa kweeLayisenisi kuhambelana kakhulu neendleko zengqesho. Ngokwangomhla wama31 kuMatshi 2022, isebe belinezithuba ezibini (2) ezingaqeshanga mntu. Kuye kwafunyanwa ukulondoloza ngokunxulumene neendleko zoxibelelwano kunye neentlawulo zeenkomfa.

## INKqTYANA 3: UKULANDELWA KWEMITHEHO ELAWULAYO

### INJONGO YENKQUBO

UkuLandelwa kwemiThetho elawulayo kujongene nokunyanzelisa ukulandelwa kwemithetho enxulumene nokungcakaza ngokunxulumene nemigaqo yomthetho kunye neemfuno zemigaqo kubo bonke abaninilayisenisi abanika izenzo zongcakazo nokubheja zokuhlawulelwa luluntu ngokunjalo nokuphandwa kwangethuba kwezityholo zezenzo zokungcakaza okungekho mthethweni kweli Phondo.

### IziPhumo

Izenzo zongcakazo nokubheja kwiNtshona Koloni ziyayilandela imigaqo yomthetho kunye neemfuno zomthetho (eziHlaziyiweyo).

### Iziphumo, ekuphunywa nako, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifezekisiweyo

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2021/2022.

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2021/2022								
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothi- woyo ka- 2019/2020	Intsebenzo yoqobo ephicothi- woyo ka- 2020/2021	Ithagethi ecetyiweyo yonyaka 2021/2022	IMpumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwithagethi ecwangcise- lweyo ngo- 2021/2022	Izizathu zokutshintsha
Izenzo zongcakazo nokubheja kwiNtshona Koloni ziyayilandela imigaqo yomthetho kunye neemfuno zomthetho (eziHlaziyiweyo)	Izakhiwo ezineelayisenisi eziqhuba izenzo zongcakazo nokubheja ngendlela elandela umthetho.	3.1 Inani lwezenzo zokuhlolwa kokulandelwa komthetho okuqhutyiweyo.	1 138	29	1 300	1 368	+68	Izenzo ezibambiseneyo bezingacwangciselwanga yaye ukuhlola okwenziwa kwilintanethi kuye kwavumela iOfisi yeBhodi ukuba ikwazi ukwenza nangakumbi kwizenzo zohlolo.
	Inani lwezenzo zokuhlolwa kokulandelwa komthetho okuqhutyiweyo	3.2 Ipesenti yezenzo zophando eziqalwa zingedlulanga iintsuku ezingama30 emva kokuba iBhodi ifumene izityholo zongcakazo olungekho mthethweni.	81.4%	40%	100%	100%	-	Awuzichaphazeli lo mba

### Uhlalutyo lwentsebenzo

IBhodi nale Nkqutyana ziye zaqhuba ukuhlolwa kwabaninilayisenisi okwenziwe kwilIntanethi nakwiziko. Ngethuba lokuya ekupheleni konyakamali, bekuzanyelwa ukuba kwenziwe ukuhlola kwakwiziko, okunokuqhuba nakunyakamali olandelayo. Nanjengoko ezinye izenzo zohlolo ziye zenziwa kwilIntanethi, kuye kwakwazeka ukuba kongezwe kwithagethi elungiselelweyo. Omnye umba onegalelo ekufezekisweni ngokudlulisileyo kwithagethi ebekiweyo ibe kukuba le Nkqutyana iye yaqhuba uhlobo olubambiseneyo kwizakhiwo ezithile ezinelayisenisi ngokunjalo nezinye iiarhente zokunyanzeliswa komthetho eziye zacela ubukho bethu.

Ukuqinisekisa ukuba zonke izenzo ezicwangciselweyo zokuhlola ziyenziwa, le Nkqutyana iye yazaneza iimfuno zeBhodi zokuba izenzo zongcakazo nokubheja zenziwe ngendlela elandela umthetho, esemthethweni nelandela umgaqosikhokelo wokumiselwa kwemithetho. Zonke izityholo zongcakazo olungekho mthethweni ziphandwe ngokupheleleyo lingaphelanga ithuba leentsuku ezingama30.

### Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

### Ukunxulumanisa intsebenzo nebhajethi

INkqutyana	2021/2022			2020/2021		
	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	IBhajethi R	Elona xabiso EleNkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
UkuLandelwa kwemiThetho eLawulayo	18 013 892	17 230 334	783 558	19 621 354	16 024 462	3 596 892

Ukungagqitywa kwencitho yebhajethi yokuLandelwa koMthetho kuhambelana kakhulu neendleko zengqesho. Ngokwangomhla wama31 kuMatshi 2022, isebe belinezithuba ezithathu (3) ezingaqeshanga mntu. Kuye kwafunyanwa ukulondoloza ngokunxulumene neendleko zonzibelelwano, iintlawulo zeenkomfa kunye nezokuhamba nendawo yokulala.

## INKqutyana 4: UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano

### INjongo yenkqubo

Le nkqutyana inika ikwagcina iimveliso, izisombululo neenkonzo zeICT yeofisi yeBhodi. Le nkqutyana ikwaxhase injongo eziphambili zeBhodi ngokuthi iseke iziseko zosetyenziso lweICT ezindindeneyo nezisebenzela ushishino xa lulonke. Iphuculwe imeko yeICT yaye iya ikhula ngokukhula ekuxhaseni isigaba sesine soguqukoketknoloji (I4IR) ngokusetyenziswa kweintanethi ebangela ukuzenzekela kweenkqubo zemisebenzi yeBhodi. Isebe linoxanduva olongezelelekileyo lokunika izisombululo ezisebenzayo neziza nezinto ezintsha kwiinkqutyana zeBhodi.

### IziPhumo

Ukunikwa kwezisombululo neesistim zeICT eza notshintso, esebenzayo, ethembekileyo nekhuselekileyo.

### Iziphumo, ekuphunywa nako, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifezekisiweyo

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2021/22.

INKqutyana 4: ITeknoloji yezoLwazi noNxibelelwano								
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Intsebenzo yoqobo ephicothi-weyo ka-2019/2020	Intsebenzo yoqobo ephicothi-weyo ka-2020/2021	Iithagethi ecetyiweyo yonyaka 2021/2022	Impumelelo eYiyo 2021/2022	Ukutshintsha kusukwe kwiithagethi ecwangcise-lweyo ngo-2021/2022	Izizathu zokutshintsha
Ukunikwa kwezisombululo neesistim zeICT eza notshintso, esebenzayo, ethembekileyo nekhuselekileyo.	Ukulawulwa okuqhubekayo kweesistim zeICT yeziko	4.1 Ukwenziwa kwepesenti yezenzo zolungiso lweICT olwenzelwa ukugcina nokuphucula iziseko ezingundoqo zangoku zeteknoloji yolwazi	Isikhombisi sentsebenzo esitsha	98.5%	96%	98%	+2%	Ukutshintsha okunempumelelo okubangelwe lulawulo nentsebenzo ezinzileyo yekhompyutha, isoftware, iiaplikheyishini kunye neziseko ezingundoqo zeWCGRB.
	Ukuphuculwa okuqhubekayo kolwazi nezakhono	4.2 Inani lezenzo ezifezekisiweyo zokuqiniseka ngokuxhobiseka kweetalente zeICT	71	99	68	78	+10	<ul style="list-style-type: none"> <li>Isebe liye kuqeqesho olongezelelweyo lwakwiintanethi laza lanika Olunye uqeqesho Kweli shishini ngokunxulumene nesistim yokukhutshwa kweelayisenisi kwiintanethi</li> </ul>
	Ukuqhubeka kokufumaneka kweesistim zeICT	4.3 Ipesenti ephakathi yokufumaneka/ yokungawi kweesistim zolwazi zeICT	99.87%	99.92%	97%	99.96%	+2.96%	<ul style="list-style-type: none"> <li>Ukudlulisa kwiithagethi okubangelwe lulawulo olufanelekileyo lweziseko ezingundoqo zeICT zeWCGRB.</li> </ul>

### Uhlatutyo lwentsebenzo

ISebe leICT libe negalelo elibonakalayo ekufezekisweni kweenjongo noxanduva lweBhodi, nangona kukho esi siqhelo sitsha. Nanjengoko iBhodi neOfisi yeBhodi ziye zaqhuba ngokusebenza ngelIntanethi, kuye kwakho uxinzelelo oluqhubekayo kumandla okusebenza eICT.

Nangona iSebe leICT belijamelene nemingeni ngonyakamali ka2021-2022, liye lazifezekisa iziphumo zalo. Oku kuye kwafezekiswa ngokuzinza nobungcali bolawulo, ulungiselelo nokukhangelwa kweziseko ezingundoqo zeWCGRB, kuquka ukuvumela ubukho beesistim ezingundoqo zeICT.

Izenzo eziqhubayo zokufunda okuqhubekayo (okusesikweni, okungekho sesikweni, ukuzifundela) zeSebe leICT ziye zongeza kukukwazi ukwenza kobungcali, nangona ukungenwa okongezelelweyo kwezihlandlo zoqeqesho lwakwiIntanethi kunye nokunikwa koqeqesho kushishino longcakazo. Oku kuqinisekisa nokufunyanwa kolwazi olufanelekileyo, ixabiso lezisombululo zeICT zibe nokufezekiswa yatsho iOfisi yeBhodi yakwazi ukuba namava exabiso lokufezekiswa kwezisombululo zeICT.

### Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

### Ukunxulumanisa intsebenzo neebhajethi

INkqutyana	2021/2022		Inkcitho (eDlulisileyo)/ eNgaphantsi R	2020/2021		Inkcitho (eDlulisileyo)/ eNgaphantsi R
	IBhajethi R	Elona xabiso EleNkcitho R		IBhajethi R	Elona xabiso EleNkcitho R	
UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano	10 225 338	5 933 845	4 291 493	8 626 012	7 138 349	1 487 663

- Inkcitho engaphantsi kwelindelekileyo kwisebe leICT inxulumene kakhulu nenkcitho ephantsi yeepropati ezisetyenziselwa ukwenza inzuzo. Ngenxa yobhubhane weKhowidi-19 oqhubekayo, iBhodi iye yanengxaki nokuza neepropati ezisetyenziselwa ukwenza inzuzo, nanjengoko uninzi lwehadwe yayo yeIT ithengwa phesheya. Ezinye zeenkqubo zokuthengwa kwezi zinto ziye zarhoxiswa ngenxa yokuba zingenakuziswa. IBhodi ikwalungiselele ezinye iinkqubo ezizenzekelayo kwiBhodi; koswa ke isaqhuba inkqubo yokulungiselela ngokunxulumene noku.
- Kuye kwenziwa ulondolozo ngokunxulumene nonxibelelwano, iintlawulo zonyaka zeesoftware zekhompuyutha kunye neentlawulo zeengcebiso.

## Ukunika ingxelo malunga nokuJongana kweZiko noBhubhane weKhovidi-19

Ukuhlolwa kokulandelwa komthetho okudla ngokwenziwa kwiindawo ezineelayisenisi kuye kwenziwa kwi-intanethi.

### Inkqubela malunga nokuJongana kweZiko noBhubhane weKhovidi-19

INkqutyana:	Ungenelelo	Indawo ekuyo	Inani labazuzayo	Ukwahlulwa kwabo bazuzayo	Ibhajethi ephheleleyo yongenelelo ngalunye (R'000)	Ibhajethi esetyenziswe kungenelelo	Igalelo kwiMvelisozenzo ezikwiAPP	Iziphumo zangoko nangoko
UkuLandelwa kwemiThetho eLawulayo	Ukuhlolwa kweendawo zongcakazo	UMasipala oMbaxa wesiXeko saseKapa	Awucha-phazeleki lo mba	Awucha-phazeleki lo mba	Awucha-phazeleki lo mba	Awucha-phazeleki lo mba	Awucha-phazeleki lo mba	Ukukhangelwa kokulandelwa komthetho kuquke imigaqo yeKhovidi-19. Iinkqubo ezilandelwayo ngoku zenza inxalenye yokuhlolwa kokulandelwa komthetho ngokwesibonisi 3.1.

## 5. UKUQOKELELWA KWENGENISO

Imithombo yengeniso	2020/2021			2019/2020		
	Uqikelelo R	Elona xabiso Ixabiso eliqokelelweyo R	Ukuqokelela (okudlulisileyo)/ okungaphantsi R	Uqikelelo R	Elona xabiso eliqokelelweyo R	Ukuqokelela (okudlulisileyo)/ okungaphantsi R
a) Iimali zokufaka isicelo	1 459 939	3 448 815	(1 988 876)	2 590 236	3 045 130	(454 894)
b) Iimali zophando	33 317 053	33 008 197	308 856	30 112 794	32 850 389	(2 737 595)
c) Inzala	1 056 000	1 465 060	(409 060)	1 120 000	1 126 946	(6 946)
d) Iintlawulo zokuhlola okwenziwa ngaphandle	4 713 890	7 948 369	(3 234 479)	8 403 507	6 109 255	2 294 252
e) Iintlawulo zoMatshini abamda uqingqiweyo	3 000 000	3 000 000	-			
f) Iimali eziya kwizibonelelo	26 256 000	26 256 000	-	27 744 000	27 744 000	-
g) Ukuhlawulwa ngeenkonzo (endaweni yemali)	-	4 332 399	(4 332 399)	-	5 067 522	(5 067 522)
h) Evela kwezinye izinto	-	237 235	(237 235)	-	101 009	(101 009)
i) Ukugcinwa kweemali eziseleyo	-	-	-	-	-	-
<b>Inani elipheleleyo</b>	<b>69 802 883</b>	<b>79 696 075</b>	<b>-9 893 192</b>	<b>69 970 537</b>	<b>76 044 251</b>	<b>(6 073 407)</b>

- IBhodi ivunyelwe kuphela ukuba iqokelele ingeniso kunye nezinye iimali kubaninilayisenisi ngokwendlela ebekwe ngumthetho. Ayikho enye indlela iBhodi enganyusa ngayo ingeniso yayo, ngaphandle kokuba kunyuke izicelo zeelayisenisi zongcakazo. Ngoko ke, xa kulungiswa ibhajethi, iBhodi ixhomekeke kwizinto ezenzeke kumaxa adlulileyo ukuze iqikelele ingeniso elindele ukuyiqokelela kulo nyakamali.
- Ukuhlawulwa ngeenkonzo (endaweni yemali) kumele inzuzo efunyenwe ngokuhlala kwisakhiwo esingahlawulelwayo esilawulwa liSebe lezoThutho nemiSebenzi kaRhulumente.







**ICANDELO C:  
ULAWULO**

## 1. INTSHAYELELO

Isikhokelo solawulo lweBhodi sikhokelwa nguMthetho woNgcakazo nemiDyarho yeNtshona Koloni ngokunjalo noMthetho woLawulo lweMali zikaRhulumente (iPublic Finance Management Act - iPFMA) yaye sikwalandela neProthokholi yoLawulo lwamaQumrhu efanekisa kwiKing Reports emalunga noLawulo lwamaQumrhu.

## 2. IIKOMITI ZEEPOTFOLIYO EZITHILE

IKomiti esisiGxina yezeMali, amaThuba oQoqosho noKhenketho ijongene nokugcina ukujonga ukusebenza kweBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Kulo nyaka kunikwa ingxelo yawo, iBhodi ichophele iingxoxo kunye neKomiti malunga lale miba ilandelayo:

- 3 kuFebruwari 2022 Ukwaziswa kokuqhubekileyo malunga neNgxelo yeBhodi yoNyaka ka202/21;
- 11 kuFebruwari 2022 Ukwaziswa yiBhodi malunga namacandelo ahlukileyo kushishino longcakazo kunye neemfuno zokulandelwa komthetho licandelo ngalinye.

Izigqibo ezivela kwezo ntlanganiso zicaciswa kwiphepha 61-62 lale ngxelo yonyaka.

## 3. UGUNYAZIWE OLAWULAYO

UMphathiswa wezeMali namaThuba ezoQoqosho nguye uGunyaziwe oLawulayo weBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. UGunyaziwe oLawulayo utyumba amalungu eBhodi ngelixa iBhodi yona inika ingxelo kuMphathiswa. Zonke iingxelo ekufuneka iBhodi izenze izingenisa kuMphathiswa. Ngaphezu koko, iBhodi ibotshelelwe yimigaqo yomgaqonkqubo yooGunyaziwe abaLawulayo.

## 4. UGUNYAZIWE OTHATHA UXANDUVA - IBHODI

### Intshayelelo

IBhodi, emalungu amathandathu (6) angengomalungu esigqeba atyunjwe nguGunyaziwe oLawulayo ekupheleni kwalo nyaka, inyulwa nguGunyaziwe oLawulayo kunye noGunyaziwe onoXanduva. IBhodi yenza iikomitana kumalungu ayo, ukwenzela ukuba zibeke esweni imisebenzi ethile yale ofisi. Ngaphezulu, iBhodi ityumba amalungu amathathu angaphandle aza kuba ngamalungu eKomiti yoPhicothozincwadi yayo.

### Indima yeBhodi

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

Imisebenzi namagunya ayo idandalaziswe kwiCandelo le12 loMthetho ka1997. Nantsi indima eshwankathelweyo edlalwa yiBhodi:

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

## ITshatha yeBhodi

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

### Iinkcukacha zamalungu eBhodi

Igama	Ilungu leBhodi	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azihambileyo	ntlanganiso zeBhodi azizimasileyo	Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	Inani leeNtlanganiso zeeKomiti ezibiziweyo	Inani leeNtlanganiso azizimasileyo	Inani elipheleleyo leentlanganiso azizimasileyo
<b>UMnu. T Arendse</b>	Ilungu leBhodi	1 kuEpreli 2020	31 March 2023	CTA CA(SA)	Uphicotho-zincwadi noCwangciso somali	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	19	19	IKomiti yezeKhasino [*Ukuyichophela njengelungu elitshintshisanayo IKomiti yezeMali, iT neeNdlela zokuZiphatha IKomiti yemiDyarho yamashe nokuBheja IKomiti yoku-Xhotyiswa kwabaNtu IKomiti yoNgcakazo ngeNkathalo Ummeli weBhodi (ongavotiyiyo) kwikomiti yoPhicothozincwadi.]	[4]	2 kwezi2	37 kwezi-ngama-37
										6	6	
										4	4	
										4	4	
										1	1	
										[9]	1 kwe1	

Inani elipheleleyo leentlanganiso azizimasileyo	34 kwezi-ngama-34	
Inani leeNtlanganiso azizimasileyo	4	1 kwe1
Inani leeNtlanganiso zeeKomiti ezibiziweyo	4	[6]
Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	IKomiti yezeekhasino IKomiti yezeMali, iT neeNdlela zokuZiphatha IKomiti yemiDyarho yamahashe nokuBheja IKomiti yokuKhutshwa kweeLayisenisi IKomiti yeLPM IKomiti yoNgcakazo ngeNkathalo	[4] [5] [5] 1
ntlanganiso zeBhodi azizimasileyo	19	
Inani leentlanganiso zeBhodi azihambileyo	19	
IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Umphathi weCandelo: weCandelo leeNkonzo zezoMthetho, iYunivesithi yaseKapa Umphathi ongaLawuliyiyo: Johannesburg City Parks and Zoo	
Into ayingcali kuyo	Ezo-Mthetho	
IziQinisekiso zeMfundo	B.Proc. LLB LLM PG Diploma in Criminal Justice & Forensic Auditing	
Umhla wokurhoxa / Ukuphela kwethuba	31 kuMatshi 2019 31 kuMatshi 2020 31 kuMatshi 2023 31 kuMatshi 2023	
Umhla wokuqeshwa	1 kuEpreli 2016 1 kuEpreli ka-2019 1 kuEpreli 2020 16 ku-Disemba 2021	
Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Ilungu leBhodi Ithuba lelungu leBhodi elandiswe ngonyaka Ilungu leBhodi eliphinde lonyulwa iminyaka emi3 Ukunyulwa njengoSihlalo ide siphelilewe isivumelwano selungu leBhodi	
Igama	Mnu. CA Bassuday	

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azihambileyo	ntlanganiso zeBhodi azizimasileyo	Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	Inani leeNtlanganiso zeeKomiti ezibiziweyo	Inani leeNtlanganiso azizimasileyo	Inani elipheleleyo leentlanganiso azizimasileyo
UNkszn C Fani	Ilungu leBhodi	17 kuMeyi 2017	16 kuMeyi 2020	Bachelor's Public Administration	B.Admin Honours	Ilungu leBhodi/ uSekelaSihlalo: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	19	17	IKomiti yezeeKhasino	4	2	29 kwezi-ngama-33
	Ithuba lelungu leBhodi elandiswe ngonyaka	17 kuMeyi 2020	16 kuMeyi 2021		ULawulo loLuntu, uHlalutyo noYilo lwemi-Gaqa-nkqubo				IKomiti yokuXhotyiswa kwabaNtu	4	4	
	Ukunyulwa niengoSekela-Sihlalo ide iphelelewe ikhontrakthi yelungu leBhodi	14 ku-Disemba 2020	16 kuMeyi 2021			Ilungu leBhodi/ uSekelaSihlalo: William Humphrey's Art Gallery			IKomiti yokuKhutshwa kweeLayisenisi	5	5	
	UsekelaSihlalo weBhodi nelungu elinethuba elandlisweyo lobulungu	27 kuMeyi 2021	26 kuMeyi 2024			Ilungu leBhodi: uMsunduzi Museum KZN			IKomiti yeLPM	[5]	1 kweI	
						Ilungu leqoqo lokuxoxa amatyala: UGunyaziwe wezoTywala eNtshona Koloni						

Inani elipheleleyo leentlanganiso azizimasileyo	34 kwezi- ngama- 34
Inani leeNtlanganiso azizimasileyo	3 kwezi3 5 kwezi5 1 kwe1
Inani leeNtlanganiso zeeKomiti ezibiziweyo	[4] [6] [4]
Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	IKomiti yezeKhasino IKomiti yezeMali, iT neeNdlela zokuZiphatha IKomiti yemiDyarho yamaHashe nokuBheja [*Ukuyichophela njengelungu elitshintshi-sanayo] IKomiti yeLPM Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicotho-zincwadi.]
ntlanganiso zeBhodi azizimasileyo	15 lwa15
Inani leentlanganiso zeBhodi azihambileyo	[19]
IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Umphathi ongalawuliyayo: UBambiswano loPhuhliso loQoqosho eNtshona Koloni
Into ayingcali kuyo	ULwabiwomali noLawulo lwezeMali
IziQinisekiso zeMfundo	B.Com Accounting
Umhla wokurhoxa / Ukuphela kwethuba	10 ku-Disemba 2017 10 ku-Matshi 2018 10 ku-Matshi 2018 10 ku-Disemba 2018 10 ku-Disemba 2020 15 ku-Disemba 2011
Umhla wokuqeshwa	10 ku-Disemba 2014 10 ku-Disemba 2017 12 Februwari 2018 10 ku-Matshi 2018 11 ku-Disemba 2018 16 ku-Disemba 2020
Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Ilungu leBhodi Ithuba elandisiweyo lelungu leBhodi Ukunyulwa njengoSihlalo ide siphelilewe isivumelwano selungu leBhodi USihlalo weBhodi onethuba elandilisiweyo lobulungu USihlalo weBhodi onethuba elandilisiweyo lobulungu Ukunyulwa okwandisiweyo njengoSihlalo
Igama	Mnu. DT Lakay

Inani elipheleleyo leentlanganiso azizimasileyo	31 kwe- zingama- 35																				
Inani leeNtlanganiso azizimasileyo	6																				
Inani leeNtlanganiso zeeKomiti ezibiziweyo	6																				
Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	IKomiti yezeMali, iIT neeNdelela zokuZiphatha	IKomiti yemiDyarho yamahashe nokuBheja	IKomiti yoku- Khutshwa kwee- Layisenisi																		
ntlanganiso zeBhodi azizimasileyo	17																				
Inani leentlanganiso zeBhodi azihambileyo	19																				
IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni The South African Council for the Architectural Profession Ilungu: TakeShape Properties CC Ilungu: Southern Ambition CC																				
Into ayingcali kuyo	EzeMali ULawulo ICandelo lokulandelwa kwemithetho																				
IziQinisekiso zeMfundo	B.Comm. Rhodes University CA (SA) CIA Computer Audit Qualification - NACCA Registered Accountant and Auditor Fellow member of the IOD																				
Umhla wokurhoxa / Ukuphela kwethuba	13 ku- Disemba 2022																				
Umhla wokuqeshwa	14 ku- Disemba 2019																				
Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Ilungu leBhodi																				
Igama	<b>Mnu. RG Nicholls</b>																				

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azihambileyo	ntlanganiso zeBhodi azizimasileyo	Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	Inani leeNtlanganiso zeeKomiti ezibiziweyo	Inani leeNtlanganiso azizimasileyo	Inani elipheleleyo leentlanganiso azizimasileyo
<b>Nkosk. L. Venter</b>	Ilungu leBhodi	6 ku-Novemba 2020	5 ku-Novemba 2023	B.Comm (Law) LL.B.	Ezo-Mthetho	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni ILungu langa-Phandle leBhunga leKholeji False Bay TVET College	19	19	IKomiti yezeeKhasino IKomiti yemiDyarho yamaHashe nokuBheja IKomiti yokuXhotyiswa kwabaNtu IKomiti yokuKhutshwa kweeLayisenisi IKomiti yoNgcakazo ngeNkathalo	[4]	1 kwe1 3 kwezi3 4 5 1	33 kwe-zin-gama-33
<b>UGqr. P. Voges</b> [IBhodi iye yatsho ukuba isifumene isicelo sokuba ilungu linganyulelwa ukuba kuyo nayiphi kwiiKomiti]	Ilungu leBhodi	27 Oct 2021	26 Oct 2024	B Comm, HOD Honours Economics M Comm Doctorate Economic and Planning	Uphuhliso loqoqosho Isitratheji ELoCwangciso lwee-Dolophu ULawulo lweeProjekthi Ukukhuthazwa kotyalo-mali	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	[19]	4 kwezi5	-	-	-	4 kwezi5

[Amanani akwizibiyeli]\* Amele inani leentlanganiso ezichotshelweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngenxa yokuba ithuba lamalungu liqala okanye liphela kunyakamali



AmaLungu eKomiti yoPhicothozimali lwangaPhandle

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla wokugeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iikomiti (umz.: IKomiti yoPhicotho-zincwadi)	Inani leentlanganiso ezibizileyo	Inani leentlanganiso azizimazimazinye
<b>Mnu. Burton</b>	IKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba kunye noSihlalo	1 ku-Matshi 2019	28 Feb-ruwari 2022	B. Compt. Hons CA(SA)	Uphicothozincwadi noCwangcisolimali ULawulo ULawulo lweNdllela yokuFezekisa iinJongo eziBekiweyo EzeMali Ulawulo lweNtsebenzo	IBhodi yeCape Nature Cullinan Holdings Ltd Burvyn Importers and Traders CC Rebosis Property Fund Ltd L&C Messaris (PTY) Ltd	IKomiti yoPhicotho-zincwadi	9	9

AmaLungu eKomiti yoPhicothozimali lwangaPhandle

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iikomiti (umz.: iKomiti yoPhicotho-zincwadi)	Inani leentlanganiso ezibizile weyo	Inani leentlanganiso azizimale sileyo
Mnu. L Nene	IKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	17 kuFeb-ruwari 2021	16 kuFeb-ruwari 2024	Bachelor of Commerce – BCom (Accounting) Post Graduate Diploma in Management (Specialising in Corporate Governance) Master of International Business CCSA (Certification in Control Self-Assessment) - 2006 GIA (SA) (General Internal Auditor-SA) FIIASA (Fellow of the Institute of Internal Auditors SA) - 2013 Certification in Risk Management Assurance (CRMA) -2014 CCP (SA) - Certified Compliance Professional of the Compliance Institute of South Africa CPrac (SA)- Compliance Practitioner Risk Management Strategies in the Public Sector Management Development Programme	ULawulo IweZiko UPhicotho (Iwa-ngaphakathi nolwanga-phandle) Ulawulo Iwemingcipheko Ulawulo kokuqhubeka kweShishini ICandelo lokulandelwa kwemithetho UkuziPhatha ngeNdlela eyiyo Uphuculo lwenkqubo yeShishini I-IT	Umlawuli ongekho kwisiGqeba esilawulayo PetroSA Ghana SOC Ltd Umlawuli ongekho kwisiGqeba esilawulayo PetroSA Equatorial Guinea SOC Ltd Ikomithi yoPHicothozincwadi yesiXeko saseKapa ETDP Seta IKomiti yoPHicothozincwadi Coega Development Corporation (PTY) LTD, iKomiti yoPHicothozincwadi Ikomithi yoPHicothozincwadi yeCCMA (Commission for Conciliation, Mediation & Arbitration)	IKomiti yoPhicotho-zincwadi	9	9

**AmaLungu eKomiti yoPhicothozimali lwangaPhandle**

Igama	Isikhundla (ngokwecandelo leBhodi yamaGumrhu kaRhulumente)	Umhla wokushwama wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iikomiti (umz.: iKomiti yoPhicotho-zincwadi)	Inani leentlanganiso ezibizile weyo	Inani leentlanganiso azizima-sileyo
<b>UMnu. A Seymour</b>	iKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	1 ku-Matshi 2022	28 Feb-ruwari 2025	B.Comm (Accounting) Hons B Compt Chartered Accountant (South Africa) Banking Board Leadership development Programme	Abalawuli: UCwanciselo lokuSebenza noLawulo Ukunikwa kwengxelo yeMali neOfisi kaNondyebo Business Solutions ULawulo UkuGcinwa kweklayenti	Umpathhi weCandelo: Boland 90 Interclub Hiking Competition NPC Umpathhi weCandelo: InnesFree Capital (Pty) Ltd Umpathhi weCandelo: Caban Capital Partners P\L	iKomiti yoPhicotho-zincwadi	[9]	1 kwe]
<b>Nkosk. J Williams</b>	iKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	21 kuJuni 2019	20 ku-Juni 2022 Urhoxe ukususela ngowama23 kuMatshi 2022	B.Com Hons CA(SA), B Sc Hons, H Dip Ed.	Uphicothozincwadi noCwancisomali	Ilungu leBhodi: IBhunga loPhando lwezoNyango laseMzantsi Afrika Ilungu lebhungu: Boland TVET College Ilungu leKomiti yoPhicothozincwadi nemiNgcipheko: UMasipala waseStellenbosch Ilungu leKomiti yoPhicothozincwadi neNtsebenzo: UMasipala waseBreede Valley Ilungu leKomiti yoPhicothozincwadi, imiNgcipheko neT: Robben Island Museum	iKomiti yoPhicotho-zincwadi	9	9



## Ubulungu kwiBhodi nakwiiKomiti

Ibhodi neekomiti	Inani leentlanganiso ezibizwe yiBhodi	Inani lama-lungu	Amagama amalungu
IBhodi	19	7	<p><b>UMnu. DT Lakay</b> (Usihlalo) [Ithuba lakhe njengelungu noSihlalo weBhodi liphele ngomhla we15 kuDisemba 2021.]</p> <p><b>UMnu T Arendse</b> (Ilungu) [Unyulwe njengelungu leBhodi ukususela ngomhla woku1 kuEpreli 2020 ukuya kowama31 kuMatshi 2023.] [Unyulwe njengoSihlalo ukususela ngowe16 kuDesemba 2021 ukuya ekupheleni kwethuba lakhe ngomhla wama31 kuMatshi 2023.]</p> <p><b>UNkszn. C Fani</b> (iLungu) [Ithuba lakhe linyenyiselwe ukususela ngomhla we17 kuMeyi 2020 ukuya kowe16 kuMeyi 2021.] [Unyulwe njengoSekelaSihlalo ukususela ngowe14 kuDesemba 2020 de kwaphela ithuba lakhe ngomhla we16 kuMeyi 2021.] [Uphinde wanyulwa njengelungu leBhodi noSekelaSihlalo ukususela ngowama27 kuMeyi 2021 ukuya kutsho ekupheleni kwethuba lakhe ngowama26 kuMeyi 2024.]</p> <p><b>UMnu. T Arendse</b> (Ilungu) [Unyulwe njengelungu leBhodi ukususela ngomhla woku1 kuEpreli 2020 ukuya kowama31 kuMatshi 2023.]</p> <p><b>UMnu. RG Nicholls</b> (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla we14 kuDisemba 2019 ukuya kowe13 kuDisemba 2022.]</p> <p><b>UNkosk. L Venter</b> (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla wesi6 kuNovemba 2020 ukuya kowesi5 kuNovemba 2023.]</p> <p><b>UMnu. RG Nicholls</b> (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla wama27 kuOkthobha ukuya kowama26 kuOkthobha 2024.]</p>
IKomiti yoPhicothozincwadi	9	4	<p><b>UMnu. M Burton</b> (Usihlalo) [Unyulwe njengelungu leKomiti yoPhicothozincwadi kunye noSihlalo wale komiti ukususela ngomhla woku1 kuMatshi 2019 ukuya kowama28 kuFebruwari 2022]</p> <p><b>UMnu. M Burton</b> [Unyulwe njengelungu leKomiti kunye noSihlalo wale komiti ukususela ngomhla woku1 kuMatshi 2022 ukuya kowama28 kuFebruwari 2025.]</p> <p><b>UMnu. L Nene</b> (Ilungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti ngowe17 kuFebruwari 2021 ukuya kowe16 kuFebruwari 2024.]</p> <p><b>UMnu. R Kingwill</b> (Ilungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti nngowoku1 kuMatshi 2022 ukuya kowama28 kuFebruwari 2025.]</p> <p><b>UNkosk. J Williams</b> (Ilungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti ngowama21 kuFebruwari 2019 ukuya kowama20 kuJuni 2022.] [Urhoxe ukususela ngowama23 kuMatshi 2022.]</p> <p><b>UMnu. D Lakay</b> (Ilungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicothozincwadi.] [Ithuba lakhe njengelungu noSihlalo weBhodi liphele ngomhla we15 kuDisemba 2021.]</p> <p><b>UMnu.T Arendse</b> (Ilungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicothozincwadi ukususela ngomhla woku1 kuJanyuwari 2022.] [Ithuba lakhe lobulungu kwiBhodi liphela ngomhla wama31 kuMatshi 2023.]</p>
IKomiti yezeeKhasino	4	3	<p><b>UMnu. D Lakay</b> (uSihlalo) [Ithuba lakhe kwiBhodi liphele ngomhla we15 kuDisemba 2021.]</p> <p><b>UMnu. C Bassuday</b> (uSihlalo) [Unyulwe njengoSihlalo ukususela ngomhla we16 kuDisemba 2021]</p> <p><b>UNkszn C Fani</b> (iLungu)</p> <p><b>UNkosk. L Venter</b> (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla woku1 kuJanyuwari 2022]</p>

Iibhodi neekomiti	Inani leentlanganiso ezibizwe yiBhodi	Inani lamalungu	Amagama amalungu
IKomiti yezeMali, iT neNdlela zokuZiphatha	6	3	<b>UMnu. RG Nicholls</b> (uSihlalo) <b>Mnu. T Arendse</b> (iLungu) <b>UMnu. CA Bassuday</b> (Ilungu) [Unyulwe njengeLungu leKomiti ngomhla woku1 kuJanyuwari 2022.] <b>Umnu. D Lakay</b> (iLungu) [Ithuba lakhe kwiBhodi liphele ngomhla we15 kuDisemba 2021.]
IKomiti yemiDyarho yamahashe nokuBheja	4	3	<b>UMnu. T Arendse</b> (uSihlalo) <b>UMnu. RG Nicholls</b> (iLungu) <b>UMnu. CA Bassuday</b> (Ilungu) [Unyulwe njengeLungu leKomiti ngomhla woku1 kuJanyuwari 2022.] <b>UNKosk. L Venter</b> (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla wama26 kuJanyuwari 2021 ukuya koku1 kuJanyuwari 2022.]
IKomiti yokuXhotyiswa kwabaNtu	4	3	<b>UNkszn C Fani</b> (uSihlalo) <b>UMnu. T Arendse</b> (iLungu) <b>UNKosk. L Venter</b> (iLungu)
IKomiti yokuKhutshwa kweeLayisenisi	5	3	<b>UNKosk. L Venter</b> (USihlalo) <b>UNkszn C Fani</b> (iLungu) <b>UMnu. RG Nicholls</b> (iLungu) [Unyulwe njengeLungu lekomiti ngomhla woku1 kuJanyuwari 2022.] <b>UNKosk. L Venter</b> (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla wesi8 kuJulayi 2019 ukuya kowoku1 kuJanyuwari 2022.]
Ikomiti yeLPM	5	3	<b>UNkszn L Venter</b> (uSihlalo) [Unyulwe njengoSihlalo ngomhla woku1 kuJanyuwari 2022.] <b>UNkszn C Fani</b> (Ilungu) [Unyulwe njengeLungu leKomiti ngomhla woku1 kuJanyuwari 2022.] <b>UMnu. RG Nicholls</b> (iLungu) <b>UMnu. C Bassuday</b> (uSihlalo) [Unyulwe njengoSihlalo weKomiti ukususela ngomhla wesiwama30 kuJuni 2020 ukuya kowoku1 kuJanyuwari 2022.] <b>UMnu. D Lakay</b> (iLungu) [Ithuba lakhe kwiBhodi liphele ngomhla we15 kuDisemba 2021.]
Ikomiti yoNgcakazo ngeNkathalo (iRGC)	1	3	<b>UMnu. T Arendse</b> (uSihlalo) [Unyulwe njengoSihlalo ngomhla woku1 kuJanyuwari 2022.] <b>UMnu. CA Bassuday</b> (Ilungu) [Unyulwe njengeLungu leKomiti ngomhla woku1 kuJanyuwari 2022.] <b>UNKosk. L Venter</b> (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla woku1 kuJanyuwari 2022.]

## AMALUNGISELELO OKUHLAWULWA KWEBHODI

### Intlanganiso zeBhodi:

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

Ukuhlawulelwa kweentlanganiso zeBhodi lixabiso elisisigxina lama**R4 999.36**, nokuba iye yande kangakanani intlanganiso yaye iquka nexesha lokulungiselela nelokuhamba. Imbuyekezo yeekhilomitha ezihanjiweyo.

Nantsi ngezantsi imbuyekezo ehlawulwa uSihlalo, uSekelaSihlalo noSihlalo oBambeleyo ngokuchophela intlanganiso yeBhodi:

#### USIHLALO

Intlanganiso zeBhodi: Ngama**R6 433.92** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: Ngama**R804.24** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi.

#### USEKELASIHLALO

Intlanganiso zeBhodi: Ngama**R4 999.36** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: Ngama**R624.92** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi.

#### IBAMBELASIHLALO

Intlanganiso zeBhodi: Ngama**R5 601.52** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: Ngama**R700.19** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi..

### IiKomiti zeBhodi neminye imiCimbi:

- Imbuyekezo yezinye iintlanganiso nemicimbi, efana neentlanganiso zekomiti neengxoxo zoluntu zisekelwe kwizinga leyure. Ngaphezu kokwandiswa kwexesha, kukwandiswe nexesha elithathwe kwiihambo, ithuba lokulungiselela kunye nembuyekezo yeekhilomitha ezihanjiweyo.
- Ixabiso leyure ngama**R624.92** ngeyure.
- Le mbuyekezo ihlawulwa ukuya kutsho kwelona xesha liphezulu lihambelana neeyure ezisi8, kunye neekhilomitha ezihanjiweyo.
- Kufuneka amalungu axelele uNobhala ekuqaleni kwentlanganiso nganye ukuba lingakanani ithuba alisebenzisileyo ukulungiselela loo ntlanganiso.
- Iikhilomitha ezihanjiweyo kwiimeko apho iindlela zohlukileyo kwindlela yesiqhelo iya eofisini yeBhodi, nazo zinikwa uNobhala weBhodi ngumntu ngamnye.

## Imbuyekezo yamalungu ebhodi

Igama	Imbuyekezo - yeentlanganiso zeBhodi	Imbuyekezo - yeentlanganiso zeekomiti Nezinye*	Imbuyekezo - yokuya kwiiNkomfa	Isibonelelo sohambo	Ezinye iimali ezibuyiswayo	Imbuyekezo ephelelyo yamalungu
	R	R	R	R	R	R
<b>UMnu. D Lakay</b> (Usihlalo - Ithuba lakhe njengelungu noSihlalo weBhodi liphele ngomhla we15 kuDisemba 2021)	96 508.80	120 367.92	8 042.40	1 190.21	-	226 109.33
<b>UMnu. TC Arendse</b>	94 987.84	83 010.21	6 249.20	459.43	-	184 706.68
<b>UMnu. CA Bassuday</b> (uSihlalo ukususela ngomhla we16/12/2021)	100 726.08	78 927.17	1 614.36	2 247.79	-	183 515.40
<b>UNkszn C Fani</b> (USEkelaSihlalo owandiselwe ithuba ukususela ngowama-27/05/2021)	84 989.12	57 336.42	2 010.16	600.25	-	144 935.95
<b>UMnu. R Nicholls</b>	79 989.76	62 127.46	1 386.24	-	-	143 503.46
<b>UNkosk. L Venter</b>	94 987.84	62 492.01	5 280.57	2 491.91	-	165 252.33
<b>UGqr P Voges**</b>	-	-	-	211.64	-	211.64
<b>Iyonke</b>	<b>552 189.44</b>	<b>464 261.19</b>	<b>24 582.93</b>	<b>7 201.23</b>	<b>-</b>	<b>1 048 234.80</b>

\*Kuquka iintlanganiso zesikhawu ezingeyonxalenye yeentlanganiso ezimiselweyo zeBhodi nezeekomiti, umzekelo - iintlanganiso ezichotshelwa kunye neOfisi kaNondyabo wePhondo kunye noMphathiswa wePhondo wezeMali namaThuba ezoQoqosho, ngokunjalo nexesha elichithwa kweminye imicimbi yeBhodi.

\*\*UGqr. P Voges ngumsebenzi woRhulumente wePhondo leNtshona Koloni, ngoko ke akanalungelo lakufumana mbuyekezo yongezelelweyo njengeLungu leBhodi leBhodi yoNgcakazo nemiDyarho yeNtshona Kolon.

## UTYELELO LWAPHESHEYA LWAMALUNGU EBHODI

Khange kubekho tyelelo lwaphesheya kulo nyaka uphononongwayo.

## IZIGQIBO ZEKOMITI ESISIGXINA EZISUKA KWINGXELO YONYAKA KA2020/21

Khange kubekho zigqibo zivela kwiKomiti yeeAkhawunti zikaRhulumente (iPublic Accounts Committee - iPAC) kwintlanganiso ebichotshelwe ngomhla wama28 kuMatshi 2022.

## IZIGQIBO ZEKOMITI ESISIGXINA YEZEMALI, AMATHUBA OQOQOSHO NOKHENKETHO EZIVELA KWINGXELO YONYAKA KA2020/21

Umhla wokuthathwa kwesigqibo	Ingcombolo	Inkqubela ekufezekisweni kwaso
3 ku Februwari 2022	<p>Le Komiti icela oku kulandelayo:</p> <ol style="list-style-type: none"> <li>Ingxelo ethelekisa iintlawulo ezahlukileyo zeelayisenisi kunye neendawo ezahlukileyo ekufunyanwa kuzo imali efunyelwe yiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kwakunye nezo zifunyenwe yiBhodi yoNgcakazo yaseGauteng;</li> <li>Ulwazi lwakutshanje malunga nombala wokugcwaliswa kwezithuba ezingenamntu ngokunxulumene nesithuba sokuLandelwa kwemiThetho kunye nesokuKhutshwa kweelayisenisi;</li> <li>Ikopi yesigwebo sakutshanje kwityala lasenkundleni eye yabhena malunga nalo iBhodi (iTsogo Sun nabanye aba3 v WCGRB &amp; nomnye om1, inombolo yetyala: 21344/17); kunye</li> <li>Ikopi yophando olukhutshelwe ukuphendla urhwebo olwenziwa kwiIntanethi ngokunjalo nophando lwamazwe ngamazwe oluye lwagqitywa.</li> </ol>	linkcukacha ezifunekayo zingeniswe kwiSCFEOT ngomhla wama21 kuJulayi 2022.

### 5. ULAWULO LWEMINGCIPHEKO

IBhodi izimisele ekusekeni iziko eliqinisekisa ngokuba ulawulo lwemingcipheko luyinxalenye ephambili yazo zonke izenzo zalo kunye nokukwazi ukwenza okungundoqo. ULawulo oluNdindeneyo lwemiNgcipheko yeZiko (iERM) ijonge ukuqinisekisa ngokukhula nempumelelo eqhubekayo yeBhodi. Umsebenzi weERM uncedisa onke amanqanaba olungiselelo lweeofisi ekufezekiseni iziphumo eziphambili zeBhodi ngokuza nendlela elungeleleneyo yokuphonononga nokuphucula ukusebenza kolawulo nothintelo lwemingcipheko.

I-ERM ilungiselelwe ukuqaphela izehlo nokuqhubeka okunokwenzeka (okucaciswa njengemingcipheko) nokunokuchaphazela kakhulu ukukwazi kweBhodi ukufezekisa iziphumo zayo eziphambili okanye ukugcina imisebenzi yayo nokuba ezo zinto ziyichaphazela kakuhle na okanye kakubi. Ngenkqubo yeERM, imingcipheko eqatshelweyo iyahlolwa itholekiswa nenqanaba lokukwazi kweBhodi ukumelana nomngcipheko lowo, ukwenzela ukunika isiqinisekiso esifanelekileyo ngokunxulumene nokufezekiswa neenjongo zeBhodi.

Nazi iinjongo zeBhodi zokulawula imingcipheko:

- Ukudibanisa ulawulo lwemingcipheko nesiqhelo kunye nezigqibo eziphambili zeWCGRB;
- Ukuqikelela nokujongana neemeko eziguquguqukayo zentlalo, zendalo nezomthetho;
- Ukulawulwa kwemingcipheko ngokwezona ndlela zisebenzayo nokubonisa ukuthathwa kwezigqibo ezisekelwe kulwazi oluphandisisekileyo;
- Ngokunxulumene nokulandela imithetho njengowona mgangatho uphantsi kufuneka ufezekisiwe;
- Ukuhambelanisa iindleko zolawulo lwemingcipheko kunye neenzuzo ezijongiweyo; kunye
- Nokwazisa uluntu malunga nemfuneko yolawulo lwemingcipheko.

IsiGqeba esiLawulayo seBhodi sinoxanduva sokuba ngukhala wolawulo lwemingcipheko kwiBhodi, nalapho siya kuthi sinike inkxaso yolawulo, sicebise malunga nokufezekiswa kwemigaqonkqubo evunye yiBhodi.

Rhoqo ngonyaka iBhodi iye isebenzisane nesiGqeba esiLawulayo ukuphonononga imingcipheko yayo enokuchaphazela umsebenzi, isiCwangciso sokuSebenza soNyaka neethagethi zaso, njengenxalenye yeseshoni yocwangciselelo lonyaka yeBhodi. Le mingcipheko iye iphononongwe rhoqo ngekota, ukwenzela ukufezekiswa ngempumelelo kweendlela zokuyithomalalisa imingcipheko ukuze kuqinisekise ukuba yonke imingcipheko eqatshelweyo ilawulwa ngokwamazanga amkelekileyo okukwazi melana nayo.

Ukuqesha kweBhodi igosa lolawulo lwemingcipheko luxanduva lwegosa eliphezulu lolungiselelo lweeofisi, nnelikwiOfisi yoMphathi oyiNtloko wezeMali yaye elo gosa lijongene nolungiselelo lobhaliso lwemingcipheko kunye neengxelo zemingcipheko zekota.



IKomiti yoLawulo lwemiNgcipheko yenziwa sisiGqeba esipheleleyo soLawulo. IKomiti yoLawulo lwemiNgcipheko idibana rhoqo ngekota ukuze inike imingcipheko enokuchaphazela umsebenzi weBhodi kunye nemingcipheko evelayo eqatshelweyo, ngokunjalo nemeko yezicwangciso zokulungiselela ukuthomalalisa loo mingcipheko. Imingcipheko enokuchaphazela umsebenzi, izenzo zokuthomalalisa imingcipheko kunye nemingcipheko evelayo ethe yaqatshelwa ithi ixelwe kwiKomiti yoPhicothozincwadi neFITEC rhoqo ngekota. Zonke iintlanganiso zeFITEC neKomiti yoPhicothozincwadi zichotshelwa nguMphathi oyiNtloko, iGosa eliyiNtloko lezeMali kunye negosa lezemingcipheko, baze banike ikomiti ingxelo esesikweni kwintlanganiso nganye.

IKomitana yeBhodi, eyiFITEC (iKomiti yezeMali neTeknoloji yezoLwazi) iphonononga le mingcipheko kunye nobhaliso lwemingcipheko nalapho kugxilwa kakhulu kwimingcipheko enokuvela. IKomiti yoPhicothozincwadi yiyo esebenza njengeKomiti ejongene nemiNgcipheko, nejongene nokuqwalasela imingcipheko yeBhodi, phakathi kweminye enokujongwa. IKomiti yemiNgcipheko incediswa nguMsebenzi woPhicothozincwadi lwangaPhakathi kunye neengxelo ezinikwa iBhodi.

Ngethuba leli thuba liphononongwayo, iofisi yeBhodi iqhube oku kulandelayo:

- Ukuphononongwa koMgaqonkqubo wemiNgcipheko yeERM kunye noKhulisoshishini olunemiNgcipheko
- Uphononongo lwekota loLuhlu lwemiNgcipheko olwenziwa yiEXCO
- Ukunikwa kwengxelo yekota kwiKomiti yoPhicothozincwadi neFITEC

Apha ngezantsi kubekwe imingcipheko enokuchaphazela umsebenzi, mingcipheko leyo ijamelene nayo iBhodi, kunye neendlela zokuyithomalalisa ezithe zalandelwa:

Imingcipheko enokuchaphazela umsebenzi	Iindlela zokuyithomalalisa
SR1: IBhodi iye yangaqhubi kakuhle ngenxa: <ul style="list-style-type: none"> <li>• Yemithetho nemigaqonkqubo epheleleweyo nengacacanga.</li> <li>• Ukulibaziseka kwenkqubo yokulungiswa kwemithetho.</li> </ul>	<ul style="list-style-type: none"> <li>• Ukungeniswa kwiPT noMphathiswa, kuphakanyiswa izilungiso xa zithe zafuneka.</li> <li>• lingxoxo zaseofisini eziqhutywa nabaninilayisenisi.</li> <li>• lingxoxo zeekomiti eziqhutywa nabaninilayisenisi.</li> <li>• lingcebiso/ ukhetho lwezomthetho lwangaphandle, xa luyimfuneko.</li> </ul>
SR2: IBhodi ayikwazi kwenza uxanduva lwayo ngenxa: <ul style="list-style-type: none"> <li>• Yokungaqiniseki kwenkxasomali yezenzo zeBhodi.</li> <li>• Ukuhla kweentlawulo ezidingeka ngokomthetho eziqokelelwe kumaShishini aneeLayisenisi (ukudendwa okanye ukuthuthelwa kwamanye amaPHondo).</li> </ul>	<ul style="list-style-type: none"> <li>• Ukuvunywa koMthetho woHlaziyo we19 okusathathelwa ingqalelo, nojunge ukusingatha umsantsa kwinkxasomali yeBhodi.</li> <li>• Uphononongo lobume beendleko ukwenzela ukuqaphela ulondolozo lweendleko.</li> <li>• Inkqubo eyaneleyo yokubhajetha eyenzelwa ukusingatha ukuthuthela kwezinye iindawo okunokwenzeka.</li> <li>• Ukulandela imimiselo nemigangatho eye yasetyenziswa kushishino lwaseMzantsi Afrika.</li> </ul>
SR3: IBhodi iye yangaqhubi kakuhle ngexa yolibaziseko efufezekiseni ukunyulwa kwangethuba kwamalungu amatsha eBhodi.	<ul style="list-style-type: none"> <li>• IBhodi ikhawuleza imazise uMphathiswa malunga nezithuba ezikhoyo kwiBhodi.</li> <li>• UMphathiswa wandisa amathuba amaLungu eBhodi.</li> <li>• IBhodi iyazihlehlisa iintlanganiso ze le nkqubo iyithumele kuwo onke amalungu ukwenzela ukuqinisekisa ukuba iyaqhuba nokusebenza ngokukuko.</li> <li>• Uhlaziyo olucetywayo lungeniswe kwiPT kunye neKomiti esisigxina ukwenzela ukusingatha umngcipheko wekhoram.</li> </ul>
SR4: Ukungasetyenziswa ngokukuko nangokwaneleyo kwamacandelo eBhodi kubangelwa yile miba ilandelayo: <ul style="list-style-type: none"> <li>• Ukungabi nazakhono</li> <li>• Ubume beziko</li> <li>• Iingxaki zezixhobo</li> <li>• Impembelelo engafanelekanga esuka kumaqela achaphazelekayo</li> <li>• Umoya ophantsi wabasebenzi nokungahambelani kwabo notshintsho</li> </ul>	<ul style="list-style-type: none"> <li>• Amaqonga eWSP, uqeqesho, iinkomfa nakazwelonke</li> <li>• Iinkqubo zocwangciso nolwabiwo lweBhajethi olululo.</li> <li>• Iinkqubo zokuxela ukuchaphazeleka ngokomdla</li> <li>• Iintlanganiso noMEC, iintlanganiso zeGLC.</li> <li>• Ungenelelo kulawulo lotshintsho.</li> <li>• Iingxoxo zabasebenzi ezenziwa rhoqo.</li> </ul>

Imingcipheko enokuchaphazela umsebenzi	Iindlela zokuyithomalalisa
<p>SR5: Izigqibo ezingachanekanga ezibangelwa yiBhodi njengesiphumo solwazi olunganelanga kunye/okanye nolungachanekanga.</p>	<ul style="list-style-type: none"> <li>Inkqubo yophononongo enamanyathelo amane.</li> <li>Uphuhliso oluqhubekayo lwabasebenzi.</li> <li>Ilistim neenkqubo ezinzima zoqinisekiso.</li> <li>Ukuqwalaselwa nokuphononongwa kweenkcukacha okwenziwa ziiKomitana ezahlukeyo zeBhodi.</li> <li>Iintlanganiso nezenzo zodliwanondlebe ezenziwa namaqela achaphazelekayo, xa kuyimfuneko.</li> <li>Iingxoxo zeExco (isigqeba esilawulayo).</li> <li>Ukuya kwiinkomfa namaqonga ogunyaziso kazwelonke nawamazwe ngamazwe.</li> <li>Uphononongo loluhlu lweeasethi zeHR kunye nokubekwa ngokufanelekielyo kwabasebenzi.</li> </ul>
<p>SR6: Ukulahlekelwa kukuthembeka kumaqela achaphazelekayo ngenxa yempembelelo engafanelekanga ethi ifakwe ekwuthathweni kwezigqibo zeBhodi</p>	<ul style="list-style-type: none"> <li>USihlalo uyaqhuba nokuxoxa noMphathiswa malunga noxanduva lweBhodi kunye negunya layo lokuzimela, kulandelwa ukwahlulwa kwamagunya, njengoko kubekiwe kwiWCGRA.</li> <li>Iinkqubo zamaphulo okwazisa izinto kunye neengxoxo eziqhutywa noluntu.</li> <li>Iingxoxo ezifanelekileyo eziqhubekayo nabaNinilayisenisi.</li> <li>Ungenelelo lweGLC.</li> </ul>
<p>SR7: Uphazamiseko olukhulu kowona msebenzi ubalulekileyo ngenxa yezehlo ezingalindelekanga.</p>	<ul style="list-style-type: none"> <li>Isicwangciso solawulo lokuqhubeka komsebenzi esikhoyo esenzelwe ukugcina ukusebenza kweenkonzo zomsebenzi ongundoqo emva kwesehlo sentlekele okanye esibi.</li> <li>Isicwangciso sokuqhubeka komsebenzi siye saphononongelwa zonke izenzo zomsebenzi owenziwa yiWCGRB ngokunxulumene nokujongana nophazamiseko.</li> <li>Ukuqhutywa kwezikhokelo zomgaqonkqubo omalunga noobhubhane.</li> </ul>
<p>SR8: Uxanduva lwayo lube semngciphekweni ngenxa yempembelelo engafanelekanga eyenziwa lisebe/umphathiswa ephantsi kwakhe iBhodi.</p>	<ul style="list-style-type: none"> <li>Ukwenziwa kwemisebenzi engundoqo woxanduva lwayo.</li> <li>Iintlanganiso ephakathi koMphathiswa noSihlalo weWCGRB, ngenjongo yokufumana ulawulo loxanduva kwakhona.</li> </ul>
<p>SR9: Ukulahleka kwabaninilayisenisi abaya kwamanye amaphondo akwaziyo ukunika imidlalo emitsha yongcakazo ebingalungiselelwanga, nto leyo igqibele ngokumka nengeniso yeBhodi.</p>	<ul style="list-style-type: none"> <li>Ukuphononongwa kweentlawulelo zokungcakaza kunye noHoD woLandelwa kwemiThetho kukwathethwa nezinye iiPLA, ukwenzela ukukhangela imimiselo nemigangatho yeentlawulelo zokungcakaza.</li> <li>Ukuvumela iintlawulelo ezifezekisa imigangatho yeWCGRB.</li> </ul>
<p>SR10: Ukungalandelwa kwePOPIA ngenxa yokuba abasebenzi bengaqeqeshwanga ngokwaneleyo kwangethuba kwiinkqubo zePOPIA ezilandelwa yiBhodi kunokuphelela ekwenziweni kwezenzo ezingachanekanga.</p>	<ul style="list-style-type: none"> <li>Uqeqesho lwabasebenzi kwimigaqonkqubo nezenzo zePOPIA zeBhodi.</li> <li>Kuqeshwe ngekhontrakthi ingcali yokuqinisekisa ukuba imigaqonkqubo, iinkqubo nobhaliso lokuLandelwa kwemiThetho yoLawulo yeWCGRB ziyayifezekisa imigangatho yoMthetho iPOPI.</li> <li>Ukuvunywa yiBhodi kwayo yonke imigaqonkqubo nezenzo ezifanelekileyo.</li> <li>Ukuzulisa isiqhelo sePOPIA ngokuba kusoloko kuqhutywa iinkqubo zamaphulo okwazisa.</li> </ul>
<p>SR11: Izixhobo zisetyenziswa ngokugqithisileyo, nto leyo ibangela umsebenzi ongekho mgangathweni ngokwaneleyo ngenxa yoxanduva lomsebenzi olunyukayo.</p>	<ul style="list-style-type: none"> <li>Ukuqeshwa kwabasebenzi bethutyana ukuba bancedise.</li> <li>Ukuziswa kwabasebenzi abanexesha abanokulichitha ukuze bancedise apho kufuneka khona.</li> <li>Ukulungelelaniswa koxanduva lomsebenzi ukwenzela ukunciphisa amathuba adlulisileyo.</li> </ul>

Imingcipheko enokuchaphazela umsebenzi	Iindlela zokuyithomalalisa
<p>SR12: Ulungiselelo lwendawo oluyekwa kude kube ngomzuzu wokugqibela noludala ukuxabana nabalungiselelli nokuza nokungaqiniseki malunga nokuba iBhodi inokuphinda inikwe indawo.</p>	<ul style="list-style-type: none"> <li>• Ukukhawuleza kwenziwe uthethathethwano malunga nokufunyanwa kwendawo efanelekileyo.</li> <li>• Ukuqatshelwa kwangoko kweemfuno zendawo.</li> <li>• I-UAMP egcwaliswa kwangethuba ukwenzela ukuba iDTPW ibe nolwazi ngeemfuno zendawo ezidingwa yiWCGRB.</li> <li>• UMphathiswa wazise malunga nemeko yangku ekwafuna uqinisekiso loncedo oluvela kuMphathiswa okanye isebe lakhe lepotifoliyo.</li> </ul>
<p>SR13: Ukungalandelwa kwemithetho ngokunxulumene nemiyalelo yothetho, umz. Ukungaphononongwa kophuhliso noyilo lweziko ngokunxulumene nemiYalelo yemiGaqonkqubo kaRHulumente.</p>	<ul style="list-style-type: none"> <li>• Ukuphononongwa kwemiyalelo efanelekileyo ukwenzela ukuqinisekisa ngokuyiqonda.</li> <li>• Ukuqinisekisa ukuba iWCPT ibandakanya iWCGRB kuzo zonke iimbalelwano, ibonisa nemiyalelo emayilandelwe.</li> </ul>
<p>SR14: Kuye kwaphakanyiswe ukuvunywa kokukhutshelwa iilayisenisi kwabantu abafanganelekanga ngenxa:</p> <ul style="list-style-type: none"> <li>• Yokungabi nazakhono ezaneleyo ngokunxulumene neendlela zokuqhuba uphando</li> <li>• Ukunganeli kwezixhobo</li> <li>• Impembelelo engafanelekanga esuka kumaqela achaphazelekayo</li> </ul>	<ul style="list-style-type: none"> <li>• Inkqubo yokuxela ukuchaphazeleka ngokomdla.</li> <li>• Isicwangciso seZakhono zokuSebenza siqaphela iimfuno zoqeqesho zabasebenzi.</li> <li>• Ukusetyenziswa kwemithombo yangaphakathi neyangaphandle (Ukwakha ubudlelwane noSARS noSAPS).</li> <li>• Iinkqubo ezilandelwayo zokusebenza okuqhelekileyo.</li> <li>• Umgaqonkqubo wokutshintshisana.</li> <li>• Inkqubo yodluliselo kwisithuba olungesosigxina.</li> <li>• Inkqubo yophononongo enamanyathelo amathathu.</li> <li>• Iingxoxo zeeKomitana.</li> </ul>
<p>SR15: Ukungakwazi ukuqaphela ukungalandelwa komthetho ngokunxulumene nemigaqo yomthetho kunye neemfuno zomthetho ngenxa:</p> <ul style="list-style-type: none"> <li>• Yeendlela zokwenza neendlela zokusebenza ezingafanelekanga zophicothozincwadi</li> <li>• Impembelelo engafanelekanga evela kubaninilayisenisi</li> <li>• Ukunganeli kwezixhobo</li> </ul>	<ul style="list-style-type: none"> <li>• Ukuya kwiinkomfa, iivekshophu namaqonga oqeqesho anxulumene nolu shishino, kuzwelonke nakumazwe ngamazwe.</li> <li>• Ukuzixela kwabasebenzi xa bechaphazeleka kumba othile.</li> <li>• Ukulandelwa kweSOP yeSebe.</li> <li>• Iintlanganiso ezichotshelwa neeNtloko rhoqo emva kophicothozincwadi.</li> <li>• Inkqubo yokuvunywa kwesicelo emanyathelo ma3.</li> <li>• Ukutshintshana kwabasebenzi kumacandelo esebe.</li> </ul>
<p>SR16: Ukwanda kwezenzo zongcakazo olungekho mthethweni okuchaphazela uqoqosho lwephondo.</p>	<ul style="list-style-type: none"> <li>• Iingxoxo eziqhutywa rhoqo kunye neearhente zonyanzelisomthetho.</li> <li>• Ukuya kweentlanganiso zeQonga loNyanzelisomthetho (iEnforcement Forum).</li> <li>• Uqeqesho olunikwa amagosa oNyanzelisomthetho xa kuyimfuneko.</li> <li>• Umnatha wabaXelizenzo abafihliweyo.</li> <li>• Ulandelelo lwezityholo zongcakazo olungekho mthethweni.</li> </ul>
<p>SR17: Iisistim nezisombululo zeICT azisebenzi kakuhle, azithembekanga, azizi nezinto ezintsha yaye azikhuselekanga ngenxa:</p> <ul style="list-style-type: none"> <li>• Yeengxaki zezixhobo, ukukhutshwa okungekho mthethweni kweenkcukacha, isoftware etshabalalisayo, ukumka kombane okanye kwenethiwekhi,</li> </ul>	<ul style="list-style-type: none"> <li>• Ukwenziwa ngokufanelekileyo kocwangciso, ukwabiwa kwebhujethi, ukwanela kwabasebenzi (kwenani labasebenzi) kunye nabasebenzi abanezakhono.</li> <li>• Iindlela zokhuselo zokunqanda okungekehli zifezekisiwe,</li> <li>• Imigaqonkqubo neenkqubo ezilandelwayo zifezekisiwe,</li> <li>• Uqwalaselo, ulungiselelo lwaseofisini nolawulo oluqhubekayo lwemeko yeICT,</li> <li>• I-DRP neUPS zeICT ezifezekisiweyo,</li> <li>• Ukuqhubeka kokuya kuqeqesho, iisemina, iintlanganiso zophuhliso lweetalente,</li> <li>• Ukusoloko kusaziwa okuqhubekayo malunga nezinto zakutshanje kwiICT.</li> <li>• Nokunika ingxelo kwiiKomiti eziqwalasela uphuhliseko lweICT.</li> </ul>

## 6. IYUNITHI YOLAWULO LWANGAPHAKATHI

IBhodi ayinayo inkampani yangaphakathi yokwenza iCandelo loPhicotho lwangaPhakathi kodwa imisebenzi yeli candelo yenziwa ziinkampani zangaphandle ezinamava afanelekileyo nezinobulungu boqeqesho beInstitute of Internal Auditors okanye iIndependent Regulatory Board for Auditors. Kulo nyaka uphononongwayo, iBhodi iqeshe iSizweNtsalubaGobodo Grant Thornton njengabaPhicothizincwadi bayo bangaphakathi.

## 7. UPHICOTHOZINCWADI LWANGAPHAKATHI KUNYE NEKOMITI YOPHICOTHOZINCWADI

Ukubekwa esweni kolawulo lwemingcipheko yeBhodi kunikwe iKomiti yoPhicothozincwadi nemiNgcipheko kusenzelwa ukuncedisa iBhodi ekwenzeni imisebenzi yayo ngokwePFMA.

Ngoko ke iKomiti yoPhicothozincwadi nemiNgcipheko ijonga ukuba kuyenzeka oku:

- Ikhona imigaqonkqubo yokuchonga, ukulungisa nokulawula imingcipheko;
- Ukuba zikhona iindlela zokuphonononga imingcipheko neendlela zolawulo zangaphakathi;
- Indlela yokuchonga imingcipheko evelayo nokuphonononga iindlela ezikhoyo zokuyilawula;
- Ikhona indlela esebenzayo yolawulo lwangaphakathi; yaye
- Yonke imingcipheko engafakwanga kwi-inshorensi iphononongwa ilawulwe ngokukuko.

IKomiti eSebenzayo yoPhicotho lwangaphakathi iyinika uCEO ingxelo yomsebenzi waseofisi ize owokusebenza iwunike iKomiti yoPhicothozincwadi nemiNgcipheko.

ImiGangatho yaMazwe ngamazwe yeZenzo zobuNgcali zoPhicothozincwadi lwangaPhakathi (IIA) 1312 (iProfessional Practice of Internal Auditing (IIA) 1312) zifuna ukuba uhlolo lwangaphandle luqhutywe ubuncinane kanye rhoqo ngeminyaka emihlanu, luqhutywa ngumhloli okanye iqela labahloli abazimeleyo, abaneziqinisekiso zoqeqesho abasuka ngaphandle kweziko. Umsebenzi wophicotho lwangaphakathi lweBhodi uhlolwe ngokoMgangatho 1312 ngethuba lalo nyaka uphononongwayo.

### Nanga amalungu eKomiti yoPhicothozincwadi abezimasa iintlanganiso:

IGAMA LELUNGU	INANI LEENTLANGANISO AZIZIMASILEYO
1. UMnu. M Burton [USihlalo weKomiti yoPhicothozincwadi] [Unyulwe ukususela ngomhla woku1 kuMatshi 2019 ukuya kowama28 kuFebruwari 2025]	9 kwezili9
2. UMnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 ukuya kowe16 kuFebruwari 2024]	9 kwezili9
3. Unkosk. J Williams [Unyulwe ngomhla wama21 kuJuni 2021 ukuya kowama20 kuJuni 2022]	9 kwezili9
4. UMnu.A Seymour [Unyulwe ukususela ngowoku1 kuMatshi 2022 ukuya kowama28 kuFebruwari 2025]	1 kwe1

Igama	IziQinisekiso zeMfundo	Ngowanga-phakathi okanye ngowanga-phandle	Ukuba ngowanga-phakathi, isikhundla sakhe apha kwiBhodi	Umhla wokuqeshwa	Umhla woku-rhoxa	Inani leentlanganiso azizimasileyo
M Burton	B. Compt. Hons CA(SA)	Ngowanga-phandle	Awuchaphazeleki lo mba	1 kuMatshi 2019	Awuchaphazeleki lo mba	9
L Nene	Bachelor of Commerce - BCom (Accounting)	Ngowanga-phandle	Awuchaphazeleki lo mba	17 ku-Februwari 2018	Awuchaphazeleki lo mba	9
J Williams	B. Com Hons CA(SA), B Sc Hons, H Dip Ed.	Ngowanga-phandle	Awuchaphazeleki lo mba	21 kuJuni 2019	23 kuMatshi 2022	9
A Seymour	B. Compt. Hons CA(SA)	Ngowanga-phandle	Awuchaphazeleki lo mba	1 kuMatshi 2022	Awuchaphazeleki lo mba	1

## 8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

IBhodi iyayifezekisa imigaqonkqubo kunye neenkqubo zokuqinisekisa malunga nokulandelwa kwayo yonke imithetho nemimiselo emele ukulandelwa leli qumrhu. IBhodi ichonge imithetho nemimiselo enyanzelekileyo ukuba iyithobele yaza yaqhuba umgaqosikhokelo wokuqinisekisa ukuba bonke abasebenzi bayo bayayilandela le mithetho nemimiselo.

ISebe leeNkonzo zemiThetho lale Bhodi lirhuma kumaZiko ahlukeneyo eeNkonzo zoMthetho, maziko lawo akwi-intanethi, nathi ayazise malunga nemithetho emitsha okanye ehlaziyweyo athso anike iqonga lokuqwalasela izigwebo malunga namatyala ahlukeneyo enkundla. ISebe lezoMthetho lichonga lize lenze utshintsho lisebenzisa le mirhumo litsho lazise abasebenzi malunga notshintsho kwanohlalutylo olo. Kulo nyakamali ka-2021/22, iBhodi khange yohlwayelwe nakuphi ukophulwa kwemiThetho okanye imimiselo.

## 9. URHWAPHILIZO NOBUQHOPHOLOLO

IBhodi ifezekise umgaqonkqubo wokulwa noRhwaphilizo nobuQhophololo, nophononongwa minyaka le. Le nkqubo iquka umnxeba wasimahla kazwelonke kunye nebhokisi yokunika ingxelo engenagama.

IKomiti yeBhodi ejongene nokuLwa noRhwaphilizo nobuQhophololo ibekelwe ukuphonononga naziphi izehlo zorhwaphilizo lize igosa loLawulo leBhodi linike ingxelo kwiKomiti yezeMali neTeknoloji yezoLwazi kwakunye neKomiti yoPhicothozincwadi nemiNgcipheko malunga nazo naziphi izehlo ezithe zaxelwa. Kulo nyaka uphononongwayo, akukho zehlo zarhwaphilizo okanye ezobuqhophololo ezithe zaxelwa kusetyenziswa nayiphi indlela yeBhodi yokuxela urhwaphilizo okanye ubuqhophololo.

## 10. UKUCUTHA UNGQUZULWANO NEZINTO ANAZO AMALUNGU

Amalungu eBhodi yeWCGRB athi ekuqaleni konyaka-mali ngamnye agcwalise aze anike uluhlu lwazo zonke izinto anemidla kuzo nezinokuthi zingqubane nomsebenzi wawo njengamalungu eBhodi. Amalungu ebhodi kufuneka axele kuchaphazeleka anokuba nako kuyo nayiphi na imiba ekwajenda phambi kwentlanganiso nganye yebhodi okanye yekomiti.

Xa kuthe kwakho nakuphi ukungqubana kwemidla, kufuneka ilungu leBhodi lazise uSihlalo lize emva koko liphume okanye lithathe inxaxheba kwingxoxo leyo ukuba iBhodi iwuthatha loo mba njengongenangxaki iphathekayo. Abasebenzi beWCGRB nabo kukwadingeka ukuba babhengeze nayiphi imiba ebachaphazelayo kwiintlanganiso zeBhodi okanye zeeKomiti, nakuzo naziphi iingxoxo, udliwanondlebe kunye nezigqibo ezithathwa yiOfisi.

Isaqhuba ibhodi neenzame zayo zokuqinisekisha ngokuzimela kwanokubonwa kwayo njengequmrhu elizimeleyo. Zonke izenzomali zenziwa ngendlela engalawulwa ngqo yiBhodi, nangona ushishino luyiqonda kakuhle indlela eyenza ngayo iBhodi yokungazamkeli izipho, ngoko ke ayisaziphiwa izipho iBhodi. Ekuqaleni konyaka ngamnye amalungu eBhodi abhengeza ukuchaphazeleka kwawo kwezemali kuze kuphinde kwenziwe isibhengezo sokungachaphazeleki kwimiba yentlanganiso nganye yeBhodi. UMphicothozincwadi ukwasebenzisa uphicothozincwadi lonyaka ukuvavanya ukungachaphazeleki kwabo.

## 11. INDLELA YOKUZIPHATHA EYAMKELEKILEYO

Indlela yokuziPhatha eYamkelekileyo ingundoqo ekubeni iBhodi ifezekise umgomo wayo wokwenza uluntu luyithembe ukuba inokuzisa imeko ezinzileyo, enobulungisa neyokuba kulandelwe imithetho. Le Ndlela yokuziPhatha idinga ukunikwa kwemigangatho ephezulu ngokukhokelela abasebenzi beBhodi kunye namalungu ayo kweyona ndlela yokusebenza iyiyo kunye nokuqhubeka kokuphucuka kwemigangatho. Ukulandelwa kweNdlela yokuziPhatha eYamkelekileyo inyanzeliswa ize ibekwe esweni ngawo; ngoko ke nakuphi ukuphulwa kwayo kujongwa ngokweNdlela neeNkqubo zoLuleko zeBhodi.

Bonke abasebenzi kunye namalungu eBhodi bayakwazi ukuyifumana le Ndlela yokuziPhatha eYamkelekileyo kwi-intanethi ngokuba bangene kwi-intranethi yeBhodi, nalapho wonke umntu akwaziyo ukufikelela kuyo. Xa umsebenzi omtsha okanye amalungu eBhodi egqiba kunyulwa, le Ndlela yokuziPhatha iba yinxalenye yoMqulu wokubamkela emsebenzini, nalapho kufuneka aba bantu basayine ukuba bayifumene.

## 12. UKHUSELEKO KWEZEMPILO NEMIBA YENDAWO ESINGQONGILEYO

IBhodi imisele iKomiti yeMpilo noKhuseleko eMsebenzini (iOccupational Health and Safety Committee - iKomiti yeOHASA) eyasekwa ngokoMthetho wama85 ka1993 weMpilo noKhuseleko eMsebenzini (iOccupational Health and Safety Act). IKomiti yeOHASA, enabameli bawo onke amasebe kwiBhodi, idibana qho ngekota kunyaka wonke ukwenzela ukuphonononga imeko yeMpilo noKhuseleko kwiBhodi kunye nokujongana nemiba enokuvela.

## 13. UNOBHALA WENKAMPANI

IBhodi ayinaye uMabhalane weNkampani, ngokwendlela ekucaciswe ngayo kuMthetho iCompanies Act. Kodwa ke, ineyunithi enabasebenzi abane abakwiSebe labaLawuli, nabasebenza njengooMabhalane bayo.

## 14. UKUKHATHALELA ULUNTU

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

IBhodi igqibe ekubeni iguqule iQumrhu loNgcakazo ngeNkathalo kwiNtshona Koloni (iWestern Cape Responsible Gambling Forum) ibe yiKomiti yoNgcakazo ngeNkathalo. Le Komiti ijongene nokusingatha izenzo zoluntu ezingamkelekanga zongcakazo.

IBhodiibambisene namaziko ahlukeneyo anxulumene nezentlalo kurhulumente yaye iqhuba iinkqubo ezahlukeneyo zokunceda uluntu ilufundisa malunga nayo kunye neengxaki ezinokubangelwa kukungcakaza.

## 15. UXANDUVA LWEKOMITI YOPHICOTHOZINCWADI

Siyavuyiswa kukunika ingxelo yethu yonyakamali ophela ngowama31 kuMatshi 2022.

### Amalungu eKomiti yoPhicothozincwadi kunye nokuzimasa kwawo iintlanganiso

Amalungu ophicothozincwadi anala amalungu adweliswe apha ngezantsi yaye adibana ubuncinane ka4 ngonyaka, ngokwemigaqa azibekele yona.

IGAMA LELUNGU	INANI LEENTLANGANISO AZIZIMASILEYO
1. UMnu. M Burton [USihlalo weKomiti yoPhicothozincwadi] [Unyulwe ukususela ngomhla woku1 kuMatshi 2019 ukuya kowama28 kuFebruwari 2022] [Uphinde wonyulwa ukususela ngomhla woku1 kuMatshi 2022 ukuya ngowama28 kuFebruwari 2025]	9 kwezili9
2. UMnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 ukuya kowe16 kuFebruwari 2024]	9 kwezili9
3. Unkosk. J Williams [Unyulwe ngomhla wama21 kuJuni 2019 ukuya kowama24 kuMatshi 2022]	9 kwezili9
4. UMnu.A Seymour [Unyulwe ukususela ngowoku1 kuMatshi 2022 ukuya kowama28 kuFebruwari 2025]	1 kwe1



*UMnu. M Burton,  
USihlalo weKomiti  
yoPhicothozincwadi*

Kunyakamali ka2021/22 kuye kwachotshelwa iintlanganiso ezili9 yaye ubukho bamalungu kuzo bucaciswe kule theyibhile ingentla.

### UXanduva lweKomiti yoPhicothozincwadi

IKomiti yoPhicothozincwadi iye yathobela imisebenzi eluxanduva lwayo esusela kwiCandelo 38(51)(a) soMthetho woLawulo lweMali kaRhulumente (Public Finance Management Act) noMmiselo 27.1.10 weOfisi kaNondyabo. Ikwandisa ingxelo yokuba iye yamkela imiqathango yokusebenza njengeTshatha yayo yeKomiti yoPhicotho-zincwadi, yenza umsebenzi ewubekelweyo ngokuhambelana nale tshatha yaza yalwenza uxanduva lwayo olubhalwe kule tshatha.

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

### Iintlanganiso

Kuchotshelwe iintlanganiso ezilithoba (9) kulo nyaka yaye ubukho bamalungu bucaciswe kule theyibhile ingentla. Abaphicothozincwadi bangaphandle nabangaphakathi bachophela iintlanganiso zeKomiti, abanamida ekufikeleleni kwiKomiti noSihlalo wayo, yaye baye banethuba lokuthetha neKomiti bengekho abalawuli ukwenzela ukuba ikhululeke iKomiti.

IKomiti iye yaphonononga iingxelo ezisuka kubaphicothozincwadi bangaphandle kunye nabangaphakathi, zaza iziphumo zazo zanikwa iBhodi rhoqo ngummeli oliLungu langaphandle okwiKomiti yoPhicothozincwadi zaza zanikwa nanguSihlalo weKomiti yoPhicothozincwadi rhoqo ngonyaka.

## UkuSebenza ngeMpumelelo koLawulo lwangaPhakathi

Uphononongo lwethu lokufunyaniswe ngumsebenzi wophicothozincwadi lwangaPhakathi, obusekelwe kuhlobo lwemingcipheko oluqhutyiweyo, ubonise ubuthathaka obuthile. Oku kuye kwadluliselwa kubaLawuli yaye kuye kwaqhutywa okanye kuza kuqhutywa amanyathelo okulungisa, ukwenzela ukunciphisa imingcipheko. Isistim yeenkqubo zolawulo iyilelwe ukunika ingqinisekiso engenazindleko zininzi ukwenzela ukuqinisekisa ukuba iiasethi zikhuselekile kwanokuba amatyala nemali yeziko zilawulwa ngendlela eyiyo. Inkqubo esetyenziswe yiBhodi kwimingcipheko yemali nolawulo lwemingcipheko iyasebenza, yanele yaye ayifihlisi.

Ngokuhambelana neemfuno zoMthetho woLawulo lweMali kaRhulumente kunye neemfuno zeKing IV Report yoLawulo lwaMaziko, uPhicothozincwadi lwaNgaphakathi lunika iKomiti yoPhicothozincwadi nabalawuli ingqinisekiso yokuba iinkqubo zolawulo lwangaphakathi zifanelekile yaye ziyasebenza. Oku kuphunyezwa ngenkqubo yolawulo lwemingcipheko, kunye nokuchongwa kwamanyathelo okulungisa kunye neendlela zokuphucula ulawulo neenkqubo.

Akukhokungaqhubi kakuhle kuqatshelweyo kwisistim yolawulo lwangaphakathi kwiingxelo zabaPhicothozincwadi bangaphakathi, iNgxelo yoPhicothozincwadi emalunga namaXwebhu eNgxelomali yoNyaka, kunye nengxelo yolawulo yeOfisi yoMphicothozincwadi Jikelele.

IKomiti yoPhicothozincwadi yanelisekile kukuba umsebenzi woPhicothozincwadi lwaNgaphakathi, okhutshelwa kwinkampani yangaphandle, uhamba kakuhle yaye uye wazilungisa iingxaki/iinkqubo zolawulo ezinxulumene nemingcipheko ebichaphazela iBhodi kuphicothozincwadi lwayo.

Ngalo nyaka uphantsi kophononongo, kwenziwe olu Phicothozincwadi lwangaphakathi lulandelayo:

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

- Uphononongo lwamaXwebhu asayilwayo eNgxelomali yoNyaka ka2021/2022
- Uphononongo lweeNkcukacha zeNtsebenzo neeNjongo eziBekwe kwangaPhambili (iiPredetermined Objectives - iiPDO)
- Ukulandelela iziphumo zophicothozincwadi lwangaphakathi nolwangaphandle lwangaphambili
- Uqinisekiso lweeasethi
- Uphononongo lweSebe leIT
- Uphononongo lweSebe lokuLandelwa kwemiThetho
- Uphononongo lwemisebenzi yeBhodi
- Uphononongo lweofisi yoMphathi oyiNtloko
- Uphononongo lweSebe lokuKhutshwa kweeLayisenisi
- Uphononongo lweSebe loLungiselelo lweOfisi nezeMali
- Uphononongo lweCandelo lezoMthetho
- Uphononongo lweCandelo leHR

## Ulawulo lwaPhakathi enyakeni neNgxelo yeNyanga/yeKota

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

## UkuSebenza kwezeMali

Kuye kwagqitywa ukulungiswa kweengxelo zezemali, kuquka amaxwebhu eengxelomali zonyaka, phantsi kweliso likaNkszn. Z Siwa CA(SA). IKomiti iye yaphonononga yaza yaneliswa kukuba zifanelekile izakhono namava kaNkszn Siwa, iGosa eliyiNtloko kwezeMali.

IKomiti iphinde yaphonononga yaza yaneliswa kukuba zifanelekile yaye ziyasebenza izakhono nezixhobo (kuquka nabasebenzi) ezikwicandelo lokusebenza kwezemali.

## UQinisekiso loKhuseleko lwankalo zonke

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

Isicwangciso sophicothozincwadi lwangaphakathi siqulunqwa kusetyenziswa uhlobo olusekelwe kuphando, kusetyenziswana nabalawuli. Ngaphezulu, abaphicothozincwadi bangaphakathi bayasebenzisana



nabangaphandle. Kulonyakamali ka2021/2022, iKomiti iye yathathela ingqalelo imingcipheko evezwengabalawuli. IKomiti iye yaphonononga yaza yavuma izicwangciso zokusebenza kophicothozincwadi lwangaphakathi kunye nabaphicothizincwadi bangaphandle, ngokunjalo nesiphumo somsebenzi wophicothozincwadi owenziweyo.

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

## UkuHlolwa kwamaXwebhu eNgxelomali

Senze oku:

- Siphonononge saza saxoxa malunga namaXwebhu eNgxelomali yoNyaka aphicothiweyo, alungiselelwe yiBhodi, aza kufakwa kwiNgxelo yoNyaka sixoxa noMphicothizincwadi Jikelele waseMzantsi Afrika, nabalawuli beBhodi;
- Saphonononga ingxelo yolawulo yoMphicothizincwadi Jikelele kunye neempendulo zabalawuli malunga nayo;
- Saphonononga ukuthobela kweBhodi imithetho kunye nemigaqo yemimiselo;
- Saphonononga izilungiso ezenziwe ngenxa yolu phicotho.

## AbaPhicothizincwadi bangaPhakathi

IKomiti iye yakujonga ukuzimela nokusebenza komsebenzi wophicothozincwadi lwangaphakathi. IKomiti iphonononge yaza yavuma isibophelelo sophicothozincwadi lwangaphakathi kunye nesicwangciso sophicothozincwadi lwangaphakathi ezilungiselelwe u2022; yaye iye yaneliseka emva kwezibhengezo ezenziwe ngabaphicothizincwadi bangaphakathi zokuba uqinisekiso olunikwa yiKomiti luyahambelana neNdlela yokuziPhatha eYamkelekileyo zeZiko labaPhicothizincwadi bangaPhakathi.

ICandelo loPhicothozincwadi lwangaPhakathi lifaka kwiKomiti iingxelo kwintlanganiso nganye, yaye ezi ngxelo zinika iKomiti umfanekiso wembonakalo yolawulo lwangaphakathi. Yanelisekile iKomiti yimpumelelo yoPhicothozincwadi lwangaPhakathi.

## AbaPhicothizincwadi bangaPhandle

IKomiti yoPhicothozincwadi yanelisekile kukuzimela nokungathathi cala kwabaphicothizincwadi bangaphandle. Ukuhlola kuquka ukuthathelwa ingqalelo komsebenzi abawenzileyo kunye nokulandela kwabo imiba enxulumene nokuzimela okanye ukungqubana kwemidla, njengoko kubekwe yiBhodi eziMeleyo eLawula abaPhicothizincwadi (Independent Regulatory Board of Auditors - iIRBA).

IKomiti iphakamise ukuvunywa kwesicwangcisonkqubo sophicothozincwadi esenziwe yiBhodi isenzela uphicothozincwadi luka2022. IKomiti ikwaphonononge intsebenzo kunye nendlela yokuziphatha kwabaphicothizincwadi bangaphandle kweli thuba kunikwa ingxelo yalo, yaye yanelisekile ngumgangatho wokusebenza koPhicothozincwadi lwangaphandle.

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

IKomithi yoPhicothozincwadi iyavumelana noku yaye iyazivuma iziphumo zoMphicothizincwadi Jikelele ezimalunga namaXwebhu eNgxelomali yoNyaka, yaye inoluvo lokuba la maXwebhu eNgxelomali yoNyaka aphicothiweyo makamkelwe aze afundwe kunye nengxelo yoMphicothizincwadi Jikelele.



**Mervyn Burton**

USihlalo weKomiti yoPhicothozincwadi

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni

Umhla: 31 kuJulayi 2022

## 16. IINKCUKACHA MALUNGA NENTSEBENZO YOKULANDELWA KWE-B-BBEE

Le theyibhile ingezantsi igcwaliswe ngokokulandelwa kweemfuno zeB-BBEE zomthetho ka2013 weB-BBEE nangokubekwe zizikhokelo zeSebe loRhwebo, uShishino noKhuphiswano.

Ngaba eli Qumrhu likaRhulumente liye lasebenzisa nawuphi uMgaqo wokuQhuba Kakuhle (Izatifiketi zeB-BBEE zeNqanaba 1 - 8) ngokunxulumene noku kulandelayo:		
Umba ojongwayo	Impendulo Ewe / Hayi	Ingxoxo
Umba wokujongwa kokulandelwa kwemigaqo yokukhutshwa kweelayisenisi, iimvume okanye amanye amagunya ngokunxulumene nesenzo sezoqoqosho ngokokwawo nawuphi umthetho?	Ewe	IBhodi ibeka imiqathango yokukhutshwa kweelayisenisi kumacandelo ahlukileyo olu shishino, inika elona nqanaba liphantsi malifezekiswe ekulandelweni kweB-BBEE. Ngaphezulu,elo zinga maliqinisekiswa ngesatifiketi soqinisekiso esikhutshwa yiarhente yoqinisekiso ebhalisiweyo.
Ukusungula nokufezekisa umgaqonkqubo wokukhangelwa kweenkonzo zeenkampani zababesakucalulwa?	Ewe	IBhodi ifezekisa uMgaqonkqubo wayo weSCM, ithathela ingqalelo iimfuno ezibekwe kwimiMiselo yeOfisi kaNondyebo, imiYalelo yeOfisi kaNondyebo, imiMiselo yokuthengwa kwempahla nokufunwa kweenkonzo kwababesakuhleleleka kunye nayo yonke imithetho enxulumene nolawulo lokuchongwa nokusetyenziswa kwabaniki beenkonzo.
Umba wokujongwa kokufaneleka kokuthengiswa kwamashishini karhulumente?	Hayi	IBhodi ayiloShishini likaRhulumente.
Ukwenziwa komba wokungena kubambiswano namacandelo abucala?	Hayi	IBhodi ayiloqumrhu linikezela ngeenkonzo. Ngugunyaziwe othotyelomthetho nokukhutshwa kweelayisenisi.
Ukubeka umba wokukhutshwa kwezibonelelo, iigranti kunye nezikim zotalomali ngelixhasa uXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho?	Hayi	IBhodi iza kubeka imiba enjalo ngelo xesha ikhupha ngayo izibonelelo, iigranti nezikim zotalomali oluxhasa uXhotyiso lwabaNtsundu kwezoQoqosho.



**ICANDELO D:  
ULAWULO  
LWEZABASEBENZI**

## 1. INTSHAYELELO

IBhodi inezithuba zabasebenzi abangamashumi asixhenxe anesine (74), nalapho izithuba ezingamashumi amathandathu abesibhozo (68) zinabasebenzi abaqeshiweyo, ngelixa ngomhla wama31 kuMatshi 2022 ezithandathu (6) bezingekaqeshelwa bantu.

ICandelo lezabaSebenzi (uHR) linika inkonzo nenkxaso kwiBhodi neofisi yayo kwimiba ephathelelene nokukhangela kwabasebenzi abatsha kunye nokugcinwa kwabo, kunye nolawulo lwentsebenzo, ubudlelwane bamashishini, uphuhliso lwabasebenzi, intlalontle yabasebenzi kunye nemiba yezabaSebenzi nokuqulunqwa kwemigaqonkqubo efanelekileyo. Umsebenzi wokulungiselelwa kokuhlululwa kwabasebenzi luxanduva lweSebe loLungiselelo nezeMali.

### AMAGQABANTSHINTSHI EMIBA YEZABASEBENZI KWIBHODI

Le ilandelayo yimisebenzi ephambili ebibekelwe iCandelo lezaBasebenzi kulo nyaka uphononongwayo:

- Ukukhangela abasebenzi abanezakhono eziyimfuneko, ngokwenjenjalo, kuvunyelwa eli ziko ukuba likwazi ukufezekisa imiba yalo ephambili neyokusebenza.
- Abasebenzi abanolwazi ngomsebenzi nabahlukileyo, ukuqinisekisa ngokumelwa ngokufanelekileyo kwamaqela athile kuzo zonke iintlelo namanqanaba emisebenzi asemsebenzini, ngokunjalo nokuphathwa ngobulungisa kwingqesho.
- Uphuhliso noqeqesho oluqhubekayo ngokoMsebenzi ukwenzela ukuxhobisa abasebenzi ngezakhono zokusebenza ukuze bakwazi ukwenza imisebenzi yabo ngokweziCwangciso zabo zokuziPhuhlisa.
- Ukudala nokugcina imeko ekhuselekileyo yasemsebenzini.
- Ukudala imeko ebeka phambili intsebenzo.
- Ukudala imeko yasemsebenzini ekhathalayo nexhasayo negxilise ebantwini ikwaqhutywa ngabantu.
- Uphononongo oluqhubekayo lwemigaqonkqubo yezabasebenzi.
- Uphononongo lwemisebenzi ukwenzela ukuqinisekisa ukuba ingcaciso nezithuba zemisebenzi zisoloko zifanelekile yaye zichanekile.

### Umgaqosikhokelo wokucwangciselwa kwabasebenzi kunye nezicwangcisonkqubo zokutsala nokukhangela abasebenzi abanezakhono nabakwaziyo ukwenza umsebenzi

ICandelo lezabaSebenzi liyaqhuba nokuqhuba iindlela ezingundoqo zokusingatha imingeni yabasebenzi eqatshelweyo. Iimfuno zengqesho zeBhodi zifezekiswa ngokukhangela nokuchonga abalingwa abaqeshwa ngokokwazi kwabo umsebenzi, amava neziqinisekiso zemfundo, ukuze bafezekise iimfuno zomsebenzi.

Zonke izithuba zemisebenzi zibhengezwa ngaphakathi nangaphandle ukuze kufikelelwe kubantu abaninzi kangangoko kula maqela afunekayo Elona jelo lifanelekileyo lokubhengeza izithuba zomsebenzi (kuquka neintanethi) likhethwa ngokokufikeleleka kokuhlululwa kwalo, injongo ikukutsala umdla wabantu abathile kwilizwe jikelele.

Indlela eselubala nengathathi cala yokuqesha iyalandelwa ngoku, apho abameli beKomiti yobuLungisa kwiNgqesho bavulelekileyo kwinkqubo yokuchongwa kwabalingwa abaza kubizelwa udliwanondlebe aze amenywe kudliwanondlebe njengababukeli. Isebe lezaBasebenzi likwaqinisekisa nokuba udliwanondlebe lunobulungisa, aluthathi cala, lulandela indlela enye, luselubala yaye alucaluli.

### Umgaqosikhokelo wolawulo lwentsebenzo yabasebenzi

IBhodi ivume umgaqonkqubo wolawulo lwentsebenzo, nonika izikhokelo zeenkqubo zolawulo ekufuneka zijolise ekulinganiseni nasekuphuculeni intsebenzo yabasebenzi neziko.

Abasebenzi banikwa ingxelo eqhubekayo malunga nentsebenzo, ngelixa uphononongontsebenzo olusesikweni lusenziwa rhoqo ngeenyanga ezintandathu. Bonke abasebenzi bacelwa ukuba bagcwalise uphononongo lwentsebenzo lwabo lwesibini ungedlulanga umhla wama30 kuJuni kunyaka ngamnye.

### INkqubo yeNkuthazo yokuba seMpilweni kwabaSebenzi

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni iyaluqonda uxanduva lwayo lokuthintela kunye/okanye nokuthomalalisa uxinzelelo lwengqondo kunye neningeni yobuqu kubasebenzi bayo (kuquka nakwiintsapho zabo), ngoko ke izibophelele ekukhuthazeni nasekugcineni indlela yokuphila esempilweni. Iyayiqonda imingcipheko yabasenzi enxulumene neengxaki zobuqu kwanezomsebenzi, kubasebenzi nakwiziko eli.

Iziphumo zeziko ezibangelwa zezo ngxaki zithathwa njengeziquka ukuphutha kakhulu emsebenzini, ukuhla kwemveliso nomoya ophantsi, ukurhoxa okuninzi kwabasebenzi kunye nomngcipheko wokungabikwimeko yokukwazi ukusebenza.

Ngokusekwa kwenkqubo yokuKhuthazwa kokuba seMpilweni neMpilo yabaSebenzi (iEWP), eli ziko likwazibophelela ekudaleni imeko yasemsebenzini ekhathalayo nexhasayo negxilise ebantwini ikwaqhutywa ngabantu. Le nkqubo ijonge ukuncedisa abasebenzi bamelane neningeni ethile yabo yobuqu, yeemvakalelo neyentlalo nenokuthi ibe negalelo elibi kwintsebenzo nempilo entle yasemsebenzini. Le Nkqubo iqwalaselwa ngokunikwa kweengxelo zekota ezinika uhlalutyo lwendlela ekuqhubeka ngayo ukusetyenziswa kwayo, ukuqatshelwa kwemingcipheko kunye nefuthe layo kwimveliso.

## Uphuhliso lwemigaqonkqubo

Ngethuba lalo nyaka uphononongwayo, eli candelo liphonononge uMgaqonkqubo wokuNcediswa ngeMali kwizifundo ezibhaliselwe ukufundwa ngamaxesha athile, ngokunjalo noMgaqonkqubo wokuKhangela nokuKhethwa kwabaSebenzi.

IBhodi iyaqhubeka nokujonga imigaqonkqubo yeOfisi kaNondyebo wePhondo leNtshona Koloni ukuze ibone ukuba akukho lutshintsho kufuneka lwenziwe na, kuze kwenziwe uhlaziyo lwemigaqonkqubo efanelekileyo yeBhodi.

## Iimpumelelo

Kulo nyaka uphononongwayo, eli candelo liye lancedisa ngoku kulandelayo:

- Uphononongo lwemiGaqonkqubo yezaBasebenzi.
- Ukukhangelwa nokuKhethwa kwabasebenzi abanezakhono eziyimfuneko ukwenzela ukuvumela eli ziko ukuba likwazi ukufezekisa imiba yalo ephambili neyokusebenza.
- Ukungeniswa kweNgxelo yeWSP nokuQhutywa koQeqesho ngokweemfuno zeCATHSSETA.
- Ukulungelelaniswa kokufezekiswa koqeqesho namaphuhlo ophuhliso afumaneka kwiWSP.
- Ukungeniswa kwangethuba kwengxelo yenkqubo yoBulungisa kwiNgqesho kwiSebe iDoL, ngokweEEA.
- Ulawulo lweenkcukacha zabasebenzi oluqinisekisa ngokusebenza kweenkqubo zeHRM.
- Ukuwaziswa okuqhubekayo kweNkqubo yoNcediso lwabaSebenzi ukwenzela ukuqinisekisa ngokuzinziswa kwamaphulo neengxoxo ezimalunga nale nkqubo.
- Ukugcina imeko ekhuselekileyo yokusebenza.

## Imingeni

Ubhubhane weKhovidi-19 uchaphazele ezinye iiprojekthi nemigaqonkqubo ebicwangciselwe ukuqhutywa ngethuba ekunikwa ingxelo yalo. Oku kuquka uqeqesho nophuhliso, umgaqonkqubo wokutshintshisana ngokuza emsebenzini, ngokunjalo neenkqubo zokuba sempilweni. Noko kunjalo, ukuya kunyenyiswa ngokunyenyiswa kovalelekondlwini kuye kwancedisa ekuqinisekiseni ukuba ezinye zeeprojekthi ziya zizina.

Ubume bezithuba zomsebenzi zeBhodi abuniki thuba lakuphuhliseka ngokwamakhono. Emva kweenzame ezininzi, ixesha nezixhobo ezichithwe kuqeqesho lokuphuhlisa abasebenzi, abasebenzi baye bayishiye ingqesho yeBhodi bekhangelela amathuba angcono. Oku kukhokelele kwifuthe lobungcali obufumaneka kwiBhodi.

## Izicwangciso/ iinjongo zexesha elizayo zeHR

### IBhodi izibophelele:

- Ekutsaleni umdla, kuhlumo nokugcinwa kwabantu abanezakhono eziyimfuneko eziya kongeza ixabiso kweli ziko.
- Ngokuhambelana nesiCwangciso esitsha seEE sokusingatha ukumelwa kancinane kwamaqela athile (ngokusekelwe kwiithagethi zeendawo abasuka kuzo ephondweni nakuzwelonke, apho kuyimfuneko)
- Uphuhliso noqeqesho oluqhubekayo ngokoMsebenzi ukwenzela ukuxhobisa abasebenzi ngezakhono zokusebenza ukuze bakwazi ukwenza imisebenzi yabo.
- Ukudala nokugcina imeko ekhuselekileyo yasemsebenzini.
- Ukudala imeko ebeka phambili intsebenzo
- Ukudala imeko yasemsebenzini ekhathalayo nexhasayo negxilise ebantwini ikwaqhutywa ngabantu.
- Ukuphucula ukuchaneka kweenkqubo zeCandelo lezaBasebenzi.
- Ukuqhuba uhlolo lwesiqhelo seziko.
- Uphononongo oluqhubekayo lwemigaqonkqubo yezabasebenzi.
- Uphononongo lwemisebenzi ukwenzela ukuqinisekisa ukuba ingcaciso nezithuba zemisebenzi zisoloko zifanelekile yaye zichanekile.

# ULAWULO LWEZABASEBENZI

## 2. IINKCUKACHAMANANI ZOKUQWALASELWA KWABASEBENZI

### 2.1 Inkcitho enxulumene nabaSebenzi

#### IiNdleko zabaSebenzi ngokweNkqubo

INkqutyana	Inkcitho ePheleleyo yeli qumrhu (R' 000)*	Inkcitho yezabasebenzi (R' 000)	Inkcitho yezabasebenzi njenge% yenkcitho epheleleyo	Inani labasebenzi	Iindleko eziphakathi zomsebenzi ngamnye (R' 000)
ULungiselelo*	22 677	14 408	64%	34	424
ICandelo lokuKhutshwa kweeLayisenisi	13 959	13 764	99%	22	626
UkuLandelwa kwemiThetho	17 230	16 462	96%	25	658
ICT	5 934	2 915	49%	5	583
<b>KUKONKE</b>	<b>59 801</b>	<b>47 549</b>	<b>80%</b>	<b>86</b>	<b>553</b>

\*\* INkcitho ePheleleyo ayikubali ukubekwa amaxabiso kwezinto eziphathekayo zeshishini (idepreciation) nokuhla kwamatyala asahlawulwayo, ukuhlawula ngeenkonziso endaweni yemali kunye nezinye izinto ezingeyomali; kodwa iquka inkcitho yezinto ezinkulu.

\* INkqubo yolungiselelo lweofisi ibandakanya iBhodi, iSebe loLawulo lweOfisi nezeMali, uLawulo lweZiko kunye nabasebenzi bethutyana abane (4)..

#### Iindleko zabasebenzi ngokwezinga lomvuzo

Inqanaba	**Inkcitho yezabasebenzi (R' 000)	I% yenkcitho yabasebenzi xa ithelakiswa neendleko ezipheleleyo zezabasebenzi	Inani labasebenzi	Iindleko eziphakathi zomsebenzi ngamnye (R' 000)
AbaLawuli abayiNtloko	1 500	3%	1	1 500
AbaLawuli abaPhezulu	7 480	17%	6	1 247
Abanoqeqesho kumakhono athile	9 870	22%	11	897
Abanezakhono	21 422	48%	35	612
Abanezakhono ezingephi	4 733	11%	15	316
Abangenazakhono	-	0%	0	-
<b>KUKONKE</b>	<b>45 005</b>		<b>68</b>	<b>662</b>

\*\* Ayiyibandakanyi imbuyekezo yamalungu eBhodi esisiR1 048 234, isibonelelo sezindlu samaR899 615, imbuyekezo yabasebenzi bethutyana engamaR515 974 kunye namaR137 630 engqikelelo/ ulungiselelo lwemivuzo esele itsalwe okutsalwayo.

## AmaBhaso okuKhuthaza iNtsebenzo

AmaBhaso okuKhuthaza iNtsebenzo.

Inqanaba	Amabhaso okuKhuthaza iNtsebenzo (R' 000)	Inkcitho yezabasebenzi (R' 000)	1% yencitho yamabhaso okukhuthaza intsebenzo xa ithelekiswa neendleko ezipheleleyo zezabasebenzi
AbaLawuli abayiNtloko	-	-	-
AbaLawuli abaPhezulu	-	-	-
Abanoqeqesho kumakhono athile	-	-	-
Abanezakhono	-	-	-
Abanezakhono ezingephi	-	-	-
Abangenazakhono	-	-	-
<b>BEKONKE</b>	-	-	-

## IiNdleko zoQeqesho

Inkqutyana	Inkcitho yezabasebenzi (R'000)**	Inkcitho yezabasebenzi (R'000)	INkcitho yoQeqesho njenge% yeeNdleko zabaSebenzi	Inani labasebenzi abaqeqeshiweyo	Umyinge ophakathi weendleko zoqeqesho zomsebenzi ngamnye ('000)
IBhodi	1 180	14	1.19%	10	1
Abaphathi	7 519	131	1.74%	25	5
ULungiselelo lweOfisi nezeMali	5 767	52	0.90%	22	2
UkuLandelwa kwemiThetho	16 462	289	1.76%	67	4
ICandelo lokuKhutshwa kweeLayisenisi	13 764	89	0.65%	32	3
ICT	2 915	10	0.34%	11	1
<b>KUKONKE</b>	<b>47 607</b>	<b>585</b>	<b>1.23%</b>	<b>167</b>	<b>4</b>

\*\* Inkcitho yezabaSebenzi eboniswe kwiNqaku 21 lamaxwebhu engxelo mali.

Inkcitho yoqeqesho iquka inkxasomali yezifundo zabucala.

# ULAWULO LWEZABASEBENZI

## Ingqesho neZithuba zomsebenzi

INkqutyana	2020/21 Inani labasebenzi	2021/22 Izithuba ezivunyiweyo	2021/22 Inani labasebenzi	2021/22 Izithuba	I% yezithuba
ULungiselelo	7	9	8	1	11%
Abaphathi	7	7	7	-	-
Abalawuli	7	7	7	-	-
UkuLandelwa kwemiThetho eLawulayo	22	25	22	3	12%
ICandelo lokuKhutshwa kweeLayisenisi	19	22	20	2	9%
ICT	4	4	4	-	-
<b>KUKONKE</b>	<b>66</b>	<b>74</b>	<b>68</b>	<b>6</b>	<b>8%</b>

Programme	2020/21 Inani labasebenzi	2021/22 Izithuba ezivunyiweyo	2021/22 Inani labasebenzi	2021/22 Izithuba	I% yezithuba
AbaLawuli abayiNtloko	1	1	1	-	-
AbaLawuli abaPhezulu	6	6	6	-	-
Abanoqeqesho kumakhono athile	11	13	11	2	15%
Abanezakhono	32	36	34	2	6%
Abanezakhono ezingephi	16	18	16	2	11%
Abangenazakhono	-	-	-	-	1%
<b>KUKONKE</b>	<b>66</b>	<b>74</b>	<b>68</b>	<b>6</b>	<b>8%</b>

## Utshintsho kwezengqesho

Icandelo lomvuzo	Ingqesho ekuqaleni kwethuba	Abaqeshiweyo	UkuYekiswa kwesi- Vumelwano:	Abaqeshwe ekupheleni kwethuba
AbaLawuli abayiNtloko	1	-	-	1
AbaLawuli abaPhezulu	6	-	-	6
Abanoqeqesho kumakhono athile	11	1	1	11
Abanezakhono	32	1	-	33
Abanezakhono ezingephi	16	3	2	17
Abangenazakhono	-	-	-	-
<b>KUKONKE</b>	<b>66</b>	<b>5</b>	<b>3</b>	<b>68</b>



### Izizathu zokumka kwabasebenzi

Isizathu	Inani	% yenani elipheleleyo labasebenzi abemkileyo
Ukusweleka	-	-
Ukurhoxa	3	100%
Ukugxothwa	-	-
Ukuthatha umhlalaphantsi	-	-
Ukugula	-	-
Ukuphelelwa kwesivumelwano	-	-
Ezinye	-	-
<b>Zizonke</b>	<b>3</b>	<b>100%</b>

Abasebenzi ababini barhoxile emsebenzini ukuze bakhulise amakhono abo belandela amakhono amatsha. Ubume nobungakanani bezithuba zengqesho zeBhodi benziwe ngendlela ebonisa ukungandi kokunyuselwa; ngoko ke akukwazi kunqandwa ukurhoxa emsebenzini. Omnye umsebenzi uye warhoxa emsebenzini ngenxa yeemeko zobuqu.

### UbuDlelwane phakathi koMqeshi nabaSebenzi Ukungaziphathi kakuhle noluleko

Uhlobo loLuleko	Inani
IsiLumkiso soMlomo	-
IsiLumkiso esiBhaliweyo	-
IsiLumkiso sokuGqibela esiBhaliweyo	1
Ukugxothwa	-
<b>KUKONKE</b>	<b>-</b>

### IiThagethi zeXabiso leZabelo kunye neMeko yoBulungisa kwezeNgqesho

AmaNqanaba	Amadoda							
	AbaNtsundu		AbeBala		AmaNdiya		AbaMhlophe	
	Elangoku	Ithagethi	Elangoku	Ithagethi	Elangoku	Ithagethi	Elangoku	Ithagethi
AbaLawuli abayiNtloko	-	1	1	-	-	-	-	-
AbaLawuli abaPhezulu	-	-	2	2	-	-	-	-
Abanoqeqesho kumakhono athile	2	2	1	2	1	-	4	1
Abanezakhono	5	7	11	10	-	-	2	3
Abanezakhono ezingephi	3	2	1	4	-	-	1	1
Abangenazakhono	-	-	-	-	-	-	-	-
<b>KUKONKE</b>	<b>10</b>	<b>12</b>	<b>16</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>5</b>

## ULAWULO LWEZABASEBENZI

AmaNqanaba	IBHINQA							
	AbaNtsundu		AbeBala		AmaNdiya		AbaMhlophe	
	Elangoku	Ithagethi	Elangoku	Ithagethi	Elangoku	Ithagethi	Elangoku	Ithagethi
AbaLawuli abayiNtloko	-	-	-	-	-	-	-	--
AbaLawuli abaPhezulu	1	1	3	2	-	1	-	-
Abanoqeqesho kumakhono athile	-	1	1	2	-	-	2	-
Abanezakhono	4	6	12	12	-	1	-	3
Abanezakhono ezingephi	2	3	7	4	1	-	2	2
Abangenazakhono	-	-	-	-	-	-	-	-
<b>KUKONKE</b>	<b>7</b>	<b>11</b>	<b>23</b>	<b>20</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>5</b>

AmaNqanaba	Abasebenzi abanenkubazeko			
	Amadoda		Amabhinqa	
	Elangoku	Ithagethi	Elangoku	Ithagethi
AbaLawuli abayiNtloko	-	-	-	-
AbaLawuli abaPhezulu	-	-	-	-
Abanoqeqesho kumakhono athile	-	-	-	-
Abanezakhono	-	-	-	-
Abanezakhono ezingephi	1	-	-	1
Abangenazakhono	-	-	-	-
<b>KUKONKE</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>

# ICANDELO E: IINKCUKACHA ZEZEMALI



## Report of the auditor-general to 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 88 to 146, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
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 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management 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 my report.
4. I am independent of the Western Cape Gambling and Racing Board in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Emphasis of 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 41 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of errors in the financial statements of the entity at, and for the year ended, 31 March 2022.

#### Underspending of the budget

8. As disclosed in the statement of comparison of budget and actual amounts, the entity materially underspent the budget by R10 002 022 (14%). The underspending is mainly due to the effect of Covid-19 on the operations of the entity and cost saving measures implemented.

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

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

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

## Report on the audit of the annual performance report

### Introduction and scope

13. In accordance with the Public Audit Act 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 the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
14. My procedures address the usefulness and reliability of the reported performance information, which must be based on the entity's approved performance planning documents. 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 do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
15. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the entity's annual performance report for the year ended 31 March 2022:

Programme	Page in the annual performance report
Programme 2 - licensing	38

16. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
17. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
  - Programme 2 – licensing

### Other matter

18. I draw attention to the matter below.

#### Achievement of planned targets

19. Refer to the annual performance report on page 38 for information on the achievement of planned targets for the year and management’s explanations provided for the under achievement of targets.

## Report on the audit of compliance with legislation

### Introduction and scope

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

### Other information

22. 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 the selected programme presented in the annual performance report that have been specifically reported in this auditor’s report.
23. 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 on it.
24. 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 programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
25. I did not receive the other information prior to the date of this auditor’s report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor’s report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

### Internal control deficiencies

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

*Auditor-General*

Cape Town  
31 July 2022



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

<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 (Term expired: 15 December 2021) Mr CA Bassuday Ms C Fani Mr RG Nicholls Mr TC Arendse Ms L Venter Mr P Voges (Appointed: 27 October 2021)
<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



## Index

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

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**PA Abrahams**  
Chief Executive Officer

# FINANCIAL INFORMATION

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022

## Statement of Financial Position as at 31 March 2022

Figures in Rand	Note(s)	2022	2021 Restated*
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	42 789 780	26 997 794
Inventories	4	67 987	60 896
Prepayments	5	698 611	804 478
Receivables from exchange transactions	6	1 291 508	662 063
Receivables from non-exchange transactions	7	42 498 618	36 700 622
Cash and cash equivalents - Trust funds (securities)	8	18 317 883	15 901 272
Cash and cash equivalents - Trust funds (trust)	8	11 440 412	12 720 791
Cash and cash equivalents - ILSF Housing Fund	9	531 451	426 343
		<b>117 636 250</b>	<b>94 274 259</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	3 586 316	3 551 690
Intangible assets	11	4 969 282	4 688 680
Prepayments	5	136 792	247 102
		<b>8 692 390</b>	<b>8 487 472</b>
<b>Total Assets</b>		<b>126 328 640</b>	<b>102 761 731</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trust creditors (securities)	8	18 317 883	15 901 272
Trust creditors (probity costs)	8	9 954 302	10 222 891
Payables from exchange transactions	12	2 165 964	1 207 777
Taxes and transfers payable	13	64 242 054	60 909 562
Provisions	14	900 000	300 000
Employee Benefits	15	4 716 242	4 867 383
		<b>100 296 445</b>	<b>93 408 885</b>
<b>Non-Current Liabilities</b>			
Employee Benefits	15	4 973 000	4 268 000
<b>Total Liabilities</b>		<b>105 269 445</b>	<b>97 676 885</b>
<b>Net Assets</b>		<b>21 059 195</b>	<b>5 084 846</b>

\* See note 37

# FINANCIAL INFORMATION

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022



## Statement of Financial Performance for the year ended 31 March 2022

Figures in Rand	Note(s)	2022	2021 Restated*
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Interest income	16	1 465 060	1 126 946
Operating revenue	17	47 405 381	42 004 774
Sundry income	18	237 235	101 009
<b>Total revenue from exchange transactions</b>		<b>49 107 676</b>	<b>43 232 729</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grants	19	26 256 000	27 744 000
Services in-kind	20	4 332 399	5 067 522
<b>Total revenue from non-exchange transactions</b>		<b>30 588 399</b>	<b>32 811 522</b>
<b>Total revenue</b>	18	<b>79 696 075</b>	<b>76 044 251</b>
<b>Expenditure</b>			
Amortisation: Intangible assets	11	391 522	291 715
Depreciation: Property, plant and equipment	10	1 200 790	1 349 384
Elimination of illegal gambling operations		19 200	2 800
Employee related costs	21	47 606 791	46 249 891
Finance costs	15	606 000	441 271
General expenses	22	13 368 133	12 653 297
Legal fees		1 359 160	772 771
Rental expenses		259 599	264 880
Travel and subsistence		633 963	51 409
<b>Total expenditure</b>		<b>(65 445 158)</b>	<b>(62 077 418)</b>
<b>Operating surplus</b>		<b>14 250 917</b>	<b>13 966 833</b>
(Gain)/Loss on disposal of assets		7 969	(14 889)
Actuarial (gains)/losses	15	(109 782)	(105 757)
		101 813	120 646
<b>Surplus for the year</b>		<b>14 352 730</b>	<b>14 087 480</b>

\* See note 37

# FINANCIAL INFORMATION

## Statement of Changes in Net Assets

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022

Figures in Rand

	Accumulated surplus	Total net assets
<b>Balance at 01 April 2020</b>	<b>7 570 573</b>	<b>7 570 573</b>
Surplus for the year	14 087 480	14 087 480
Surplus paid to the Provincial Revenue Fund	(16 573 207)	(16 573 207)
Total changes	(2 485 727)	(2 485 727)
<b>Balance at 31 March 2021</b>	<b>5 084 846</b>	<b>5 084 846</b>
Surplus for the year	14 352 730	14 352 730
Retention of surplus funds approved: 31 March 2021	16 573 207	16 573 207
Surplus payable to the Provincial Revenue Fund: 31 March 2022	(14 951 588)	(14 951 588)
Total changes	15 974 349	15 974 349
<b>Balance at 31 March 2022</b>	<b>21 059 195</b>	<b>21 059 195</b>

# FINANCIAL INFORMATION

## Cash Flow Statement

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022



Figures in Rand	Note(s)	2022	2021 Restated*
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Taxes and levies collected		780 262 439	484 480 218
Operating revenue		46 727 816	43 967 519
Government grant		26 256 000	27 744 000
Interest income		1 465 060	1 126 946
Sundry Income		237 235	101 009
		<b>854 948 550</b>	<b>557 419 692</b>
<b>Payments</b>			
Employee costs		(47 549 150)	(44 537 853)
Suppliers		(9 488 513)	(10 027 139)
Finance costs		-	(2 560)
Taxes and levies distributed		(781 110 074)	(481 823 178)
		<b>(838 147 737)</b>	<b>(536 390 730)</b>
<b>Net cash flows from operating activities</b>	27	<b>16 800 813</b>	<b>21 028 962</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	10	(1 243 439)	(75 044)
Proceeds from sale of property, plant and equipment		54	37 892
Capitalised development IT costs	11	(672 124)	(1 176 105)
<b>Net cash flows from investing activities</b>		<b>(1 915 509)</b>	<b>(1 213 257)</b>
<b>Cash flows from financing activities</b>			
Surplus paid to the Provincial Revenue Fund		-	(13 413 532)
Net receipts and payments for trust funds		2 148 023	3 583 910
<b>Net cash flows from financing activities</b>		<b>2 148 023</b>	<b>(9 829 622)</b>
<b>Net increase in cash and cash equivalents</b>		<b>17 033 326</b>	<b>9 986 083</b>
Cash and cash equivalents at the beginning of the year		56 046 200	46 060 117
<b>Cash and cash equivalents at the end of the year</b>	3	<b>73 079 526</b>	<b>56 046 200</b>

\* See note 41

# FINANCIAL INFORMATION

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022

## Statement of Comparison of Budget and Actual Amounts

### Budget on Cash Basis

Figures in Rand

	Approved budget	Adjustment	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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### Statement of Financial Performance

#### Revenue

##### Non-tax revenue

Sale of goods and services other than capital assets	38 374 883	4 116 000	<b>42 490 883</b>	46 727 816	<b>46 727 816</b>	(1)
Entity revenue other than sales	1 056 000	-	<b>1 056 000</b>	1 702 295	<b>646 295</b>	(2)
Transfers received Departmental transfers	30 372 000	(4 116 000)	<b>26 256 000</b>	26 256 000	-	
<b>Total revenue</b>	<b>69 802 883</b>	-	<b>69 802 883</b>	<b>74 686 111</b>	<b>4 883 228</b>	

#### Expenses

Compensation of employees	(47 740 398)	(945 107)	<b>(48 685 505)</b>	(47 549 150)	<b>1 136 355</b>	(3)
Goods and services	(18 931 485)	1 245 107	<b>(17 686 378)</b>	(10 336 148)	<b>7 350 230</b>	(4)
Payments for capital assets	(3 131 000)	(300 000)	<b>(3 431 000)</b>	(1 915 563)	<b>1 515 437</b>	(5)
<b>Total expenditure</b>	<b>(69 802 883)</b>	-	<b>(69 802 883)</b>	<b>(59 800 861)</b>	<b>10 002 022</b>	
<b>Surplus / (Deficit)</b>	-	-	-	<b>14 885 250</b>	<b>14 885 250</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	-	-	-	<b>14 885 250</b>	<b>14 885 250</b>	

## Statement of Comparison of Budget and Actual Amounts

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2021 to 31 March 2022.

The budget and the accounting basis 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 35 for the reconciliation between budget and statement of financial performance.

Refer to note 36 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, where applicable.

In terms of paragraph 12(c) of GRAP 24, the comparison of budget and actual amounts shall be presented 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. It is difficult to accurately budget for the Board's own revenue as applications are based on industry demands. New licence applications received and processed exceeded industry demands. Board inspector 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 in April of each year.
2. The Minister of Finance and Economic Opportunities approved the retention of cash surplus to the amount of R16.5 million. This amount was deposited into the Board's primary bank account from September to March 2022 and earned interest which was not budgeted for. The Board also earned interest on the surplus funds deposited into an investment account until September 2021.
3. The underspending in compensation of employees is due to vacancies during the year. Recruitment takes significant time and as such, the Board was unable to fill all vacancies at year end.
4. The underspending in goods and services is due to the following: The Board is unable to accurately budget for expenditure items such as legal fees, maintenance, professional services and audit fees. The budget for these expenditure items is based on best estimates which are not always realised. Cost savings were also realized due to cost containment measures.
5. The underspending in capital assets is due to the following: Due to the ongoing COVID-19 pandemic, the Board had issues with the delivery of capital assets as most of the IT hardware is imported from abroad. Some of the procurement of these items had to be cancelled as a result of non delivery. The Board also planned further automation processes within the Board however the planning process in respect of this is still ongoing.

## 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.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest rand currency units unless otherwise stated.

### 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:

#### **Receivables from exchange transactions**

The entity assesses its debtors for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. Indicators such as significant difficulty of debtors and adverse change in local economic conditions, amongst others, are considered when assessing whether an impairment loss should be recognised.

#### **Fair value estimation**

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

#### **Provisions**

Provisions were recognised based on management's best estimate based on the information available. Contingent liabilities are disclosed on the same principle. 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. Management also considers the impact of technology, availability of capital funding and service requirements to determine the optimum useful life expectation, where appropriate.



### **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, such as future salary increases, mortality rates and future pension increases, are based on current market conditions. Additional information is disclosed in Note 15. Due to the long term nature of the plans, there is significant uncertainty.

### **Other long term employee benefits**

The present value of other long term employee benefits 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 other long term employee benefits.

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 other long term employee benefits. 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 long service awards.

Other key assumptions for long service awards, such as future salary increase, mortality rates, etc. are based on current market conditions. Additional information is disclosed in Note 15. Due to the long term nature of long service awards, there is significant uncertainty.

### **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.

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.

Management uses the aging of outstanding statutory receivables to make a determination as to whether statutory receivables may be impaired. Statutory receivables with long outstanding balances (debtors with financial difficulty) are assessed for impairment.

### **Current employee benefits**

Staff leave is accrued to employees according to the Board's leave policy. Provision is made for the full cost of accrued leave at the reporting date. This accrual will be realised as employees take leave or terminate employment.

## 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 - 20 Years
Equipment and furniture	Straight line	2 - 30 Years
Computers	Straight line	3 - 25 Years
Computer accessories	Straight line	2 - 25 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 31).

### 1.5 Intangible assets

An intangible asset is an identifiable non monetary asset without physical substance.

Intangible assets shall be measured initially at cost.

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.

The amortisation period and the amortisation method (useful lives and residual value) for intangible assets are reviewed at each reporting period. The change will be accounted for as a change in estimate.

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.

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 Software	Straight line	10 Years
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 11).

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 of another entity. 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.

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.

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

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents: Trust funds (securities)	Financial asset measured at amortised cost
Cash and cash equivalents: Trust funds (trust)	Financial asset measured at amortised cost
Cash and cash equivalents: 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
Payables from exchange transactions	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 at amortised cost, using the effective interest method.

### Impairment of financial assets

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

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

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

All impairment losses are recognised in surplus or deficit.

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

Reversals of impairment losses are recognised in surplus or deficit.

### De-recognition

The Board de-recognises a financial assets only when:

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

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received (including any new asset obtained less any new liability assumed) shall be recognised in surplus or deficit.

Any liabilities that are waived, forgiven or assumed by another entity by way of non exchange transaction, are accounted for in accordance with GRAP 23.

### Receivables from exchange transactions

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 receivables from exchange transactions are uncollectable, it is written off against the provision account for receivables from exchange transactions. Subsequent recoveries of amounts previously written off are credited against operating expenses in surplus or deficit.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank, in hand and short term fixed deposits.

## 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.

### Recognition

The entity 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 entity initially measures statutory receivables at their transaction amount.

### Subsequent measurement

The entity 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.

### De-recognition

The entity 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.

Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer

## 1.8 Taxation

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.

### 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.

Where inventories are acquired through a non exchange transaction, their cost shall be measured at their fair value as at the date of acquisition.

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

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

Redundant and slow moving inventories are identified and written down. The amount of any reversal of any write down or inventories arising from an increase in net realisable value or current replacement cost



is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

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.

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.

#### 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.

#### Recognition and measurement

If the recoverable amount of a cash generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash generating asset to which it relates, the entity recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash generating asset is adjusted in future periods to allocate the cash generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

#### Reversal of impairment loss

The entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash generating asset is adjusted in future periods to allocate the cash generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

#### Re-designation

The redesignation of assets from a cash generating asset to a non cash generating asset or from a non cash generating asset to a cash generating asset only occur when there is clear evidence that such a redesignation is appropriate.

## 1.12 Employee benefits

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

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.

### 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 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.

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

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

The entity 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.

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.

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.

### Other long term employee benefits

Long service awards are provided to employees who achieve certain pre determined milestones of service within the Board. The expected costs of these benefits are accrued over the period of employment. The Board's obligation in respect of this benefit is valued by independent actuaries annually and the corresponding liability is raised.

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

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

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

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right;
- 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.

The Board uses the Projected Unit Credit Method to determine the present value of its long service awards obligation and the related current service cost, and where applicable, past service cost.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, are recognised in the Statement of Financial Performance in the period that it occurs

## 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. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where an inflow of economic benefits or service potential is probable. Contingencies are disclosed in note 34.

### 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, other than increases relating to contributions from owners.

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 Board also collects national application fees in terms of section 28(1)(a) (b) of the National Gambling Regulations. The revenue is recognised on invoice at time of application.

**LPM Operator fees**

This represents a fee payable in terms of section 44C of the Western Cape Gambling and Racing Board (Act 4 of 1996) as amended. The revenue is recognised on invoice at the granting or renewal of an operator licence.

**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.

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.

**Government grants**

Government grants without conditions attached to it, are recognised as revenue when the asset is recognised.

**Services in-kind**

Except for financial guarantee contracts, the entity recognise services in kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

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

**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**

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).

**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 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 it 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 and section 39 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.

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatements or comparative information. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as practicable, and the prior year comparatives are restated accordingly.

## **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.

Irregular expenditure recovered is recognised as revenue in the Statement of Financial Performance.

### 1.23 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- 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.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

It is management's view that the Board do not have segments as the programmes are support functions and do not generate economic benefits or service potential.

### 1.24 Budget information

The approved budget covers the fiscal period from 2021/04/01 to 2022/03/31.

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 35.

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. A person is considered to be a close member of the family of another person if they:

- are married or live together in a relationship similar to a marriage; or
- are separated by no more than two degrees of natural or legal consanguinity or affinity.

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.

Remuneration of management includes remuneration derived for services provided to the entity in their capacity as members of the management team or employees. Benefits derived directly or indirectly from the entity for services in any capacity other than as an employee or a member of management do not satisfy the definition of remuneration. Remuneration of management excludes any consideration provided solely as reimbursement for expenditure incurred by those persons for the benefit of the reporting entity, such as the reimbursement of accommodation costs associated with work related travel.

### 1.26 Events after reporting date

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

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

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

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

### 1.27 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 Provincial Revenue Fund and other beneficiaries. Taxes and levies are collected based on the tax arrangements as set out in the Western Cape Gambling and Racing Act. Taxes and levies collected are disclosed in Note 26 and Note 37 to the financial statements.

## **2. New standards and interpretations**

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

In the current year, there were no new standards and interpretations that are effective for the current financial year and that are relevant to the Board's operations.

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

The Guideline for Accounting for Landfill Sites has been approved but is not yet effective as the Minister of Finance has not yet determined an effective date. This guideline is not applicable to the Board as no such transactions are expected in the foreseeable future.

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### 3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances

42 789 780

26 997 794

The Board's bank balances are held at Nedbank. The interest rate for funds held in the primary bank account is 3.65% as at 31 March 2022.

The bank balance of R42 789 780 include an amount of R16 573 207 which represent the cash surplus which was approved for retention by the Provincial Treasury. The cash surplus is to assist the Board to fund its accommodation needs when the current lease agreement comes to an end.

**Cash and cash equivalents in the cash flow statement consist of:**

Trust funds (securities) - Refer to Note 8

18 317 883

15 901 272

Trust funds (trusts) - Refer to Note 8

11 440 412

12 720 791

ILSF Housing Fund - Refer to Note 9

531 451

426 343

Cash and cash equivalents (as per above)

42 789 780

26 997 794

**73 079 526**

**56 046 200**

Monies held in trust funds (trust and securities) are held in terms of section 34 and 39 of the Western Cape Gambling and Racing Act (the "Act").

In terms of section 34 of the Act, any person who submits an application under this Act and any licence holder which is the subject of a hearing, an investigation or enquiry under this Act, shall be liable and pay to the Board in the prescribed manner all costs reasonably incurred by on behalf of the Board in conducting any hearing, investigations or enquiries provided for in this Act.

In terms of section 39 of the Act, the Board may require any applicant for a licence, before commencing or, in the case of a holder of such a licence, continuing to carry on the business authorised under that licence, to give security for the payment of all taxes, fees and gambling obligations due, or which may become due, under this Act in such amount and form as the Board may determine.

### 4. Inventories

Stationery and computer consumables on hand

67 987

60 896

Inventories recognised as an expense during the year

45 567

72 717

There were no write-downs or reversal of write-down of inventories to net realizable value for the year under review. No inventory was pledged as security for liabilities.

# FINANCIAL INFORMATION

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### 5. Prepayments

Annual licence fees: software	739 755	1 020 250
Membership fees	12 122	5 831
Subscription fees	22 064	25 279
Travel and accommodation	61 241	-
TV Licence fees	221	220
	<b>835 403</b>	<b>1 051 580</b>

#### As disclosed in the statement of financial position

Current assets	698 611	804 478
Non-current assets	136 792	247 102
	<b>835 403</b>	<b>1 051 580</b>

### 6. Trade and other receivables

Amounts due in respect of regulation operations	1 258 931	592 471
Amounts due in respect of other activities	32 577	69 592
	<b>1 291 508</b>	<b>662 063</b>

#### Statutory receivables included in receivables from exchange transactions are as follows:

Licence application fees	82 746	84 138
Board Inspector's Charge out fees	583 717	148 945
Investigation fees	558 740	355 347
	<b>1 225 203</b>	<b>588 430</b>

#### Financial asset receivables included in receivables from exchange transactions above

	<b>66 305</b>	<b>73 633</b>
<b>Total receivables</b>	<b>1 291 508</b>	<b>662 063</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:** In terms of section 44(2) of the Act, the prescribed annual investigation fees shall be paid by a licence holder upon issue of the licence and thereafter annually upon renewal thereof.

##### 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, 2021

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## 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:** 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, 2021.

### Interest or other charges levied/charged

No interest was levied/charged for statutory receivables for the year under review.

### Discount rate applied to the estimated future cash flows

Statutory receivables are not discounted.

### Main events and circumstances that led to the recognition or reversal of impairment losses on statutory receivables

#### Significant impairment losses recognised or reversed

There were no impairment losses recognised or reversed for the year under review (2021: nil).

#### Other impairment losses recognised or reversed

There were no other impairment losses recognised or reversed for the year under review (2021: nil).

### 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 2022, statutory receivables of R59 031 (2021: R122 732) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All amounts were subsequently recovered.

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

31 - 60 days past due	38 926	122 732
61 - 90 days past due	18 805	-
91 and over past due	1 300	-
	<b>59 031</b>	<b>122 732</b>

### 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	66 305	73 633
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Group 1 - new customer (less 6 months).

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

### Trade and other receivables neither past due nor impaired

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

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### 7. Receivables from non exchange transactions

Statutory Receivables from non-exchange transactions	42 498 618	36 700 622
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**Statutory receivables included in receivables from non exchange transactions above are as follows:**

<b>Annual Licence Fees</b>	136 981	120 061
Gambling Taxes	42 330 437	36 580 561
Penalties	31 200	-
	<b>42 498 618</b>	<b>36 700 622</b>

<b>Financial asset receivables included in receivables from non exchange transactions above</b>	-	-
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<b>Total receivables from non exchange transactions</b>	42 498 618	36 700 622
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#### Statutory receivables general information

##### Transaction(s) arising from statute

**Annual licence fees:** In terms of section 44(2) of the Act, the prescribed annual licence 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

**Annual licence fees:** Annual 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, 2021.

**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.

##### Interest or other charges levied/charged

No interest was levied/charged for statutory receivables for the year under review.

##### Discount rate applied to the estimated future cash flows

Statutory receivables are not discounted.

##### Statutory receivables past due but not impaired

Statutory receivables outstanding for more than 30 days are considered as past due but not impaired. As 31 March 2022, there were no statutory receivables outstanding for more than 30 days (2021: Rnil).

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### 8. Trust Funds

	2022	2021
Trust funds (securities)	18 317 883	15 901 272
Trust funds (trusts)	11 213 675	11 567 873
<b>Total</b>	<b>29 531 558</b>	<b>27 469 145</b>
<b>Add: Amount (payable) / receivable to/from current account</b>		
Trusts	226 737	1 152 918
	<b>29 758 295</b>	<b>28 622 063</b>

#### Currently disclosed in the financial statements

##### Current assets

Trust funds (securities) - Refer to Note 3	18 317 883	15 901 272
Trust funds (trust) - Refer to Note 3	11 440 412	12 720 791
<b>Total</b>	<b>29 758 295</b>	<b>28 622 063</b>

##### Current liabilities

Trust creditors (securities)	18 317 883	15 901 272
Trust creditors (probity costs)	9 954 302	10 222 891
<b>Total</b>	<b>28 272 185</b>	<b>26 124 163</b>

Variance: trust assets and trust liabilities	1 486 110	2 497 900
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The variance as indicated above is due to the settlement of outstanding amounts payable by licence holders from monies held in trust for respective licence holders as at 31 March each year.

### 9. Cash and cash equivalents - Individual-Linked Savings Facility

ILSF Housing Fund	531 451	426 343
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The individual linked savings facility is established in terms of clauses 4.5.6.3 and 4.5.6.4 of the Public Service Co-ordinating 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.

Refer to Note 3 - Cash and cash equivalents.



# FINANCIAL INFORMATION

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### 10. Property, plant and equipment

	2022			2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Motor vehicles	1 772 406	(1 148 035)	624 371	1 772 406	(835 406)	937 000
Equipment & furniture	3 563 352	(2 086 001)	1 477 351	3 512 816	(1 693 811)	1 819 005
Computers	4 463 670	(3 088 901)	1 374 769	3 806 021	(3 092 910)	713 111
Computer accessories	886 966	(777 141)	109 825	840 683	(758 109)	82 574
<b>Total</b>	<b>10 686 394</b>	<b>(7 100 078)</b>	<b>3 586 316</b>	<b>9 931 926</b>	<b>(6 380 236)</b>	<b>3 551 690</b>

#### Reconciliation of property, plant and equipment: 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	937 000	-	-	(312 629)	624 371
Equipment & furniture	1 819 005	66 661	(3 346)	(404 969)	1 477 351
Computers	713 111	1 116 335	(2 349)	(452 328)	1 374 769
Computer accessories	82 574	60 443	(2 328)	(30 864)	109 825
	<b>3 551 690</b>	<b>1 243 439</b>	<b>(8 023)</b>	<b>(1 200 790)</b>	<b>3 586 316</b>

#### Reconciliation of property, plant and equipment: 2021

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	1 249 627	-	-	(312 627)	937 000
Equipment & furniture	2 203 114	41 981	(4 790)	(421 300)	1 819 005
Computers	1 280 385	31 108	(17 799)	(580 583)	713 111
Computer accessories	115 906	1 955	(414)	(34 873)	82 574
	<b>4 849 032</b>	<b>75 044</b>	<b>(23 003)</b>	<b>(1 349 384)</b>	<b>3 551 690</b>

#### Pledged as security

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

#### Restricted title

As at 31 March 2022, the Board did not have property, plant and equipment whose title is restricted.

#### Compensation received for losses on property, plant and equipment - included in operating profit.

The Board did not receive any compensation from third parties for items of property, plant and equipment that were impaired, lost or given up.

#### Other information

Refer to Note 30 for capital commitments in respect of property, plant and equipment.

#### Property, plant and equipment in the process of being constructed or developed

For the year under review, the Board did not have property, plant and equipment which is in the process of being constructed or developed.

#### Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to maintain property, plant and equipment is disclosed in note 31 to the financial statements.

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### 11. Intangible assets

	2022			2021		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	111 437	(84 490)	26 947	111 437	(73 608)	37 829
Internally generated computer software	5 738 574	(796 239)	4 942 335	4 896 824	(415 599)	4 481 226
Intangible assets under development	-	-	-	169 625	-	169 625
<b>Total</b>	<b>5 850 011</b>	<b>(880 729)</b>	<b>4 969 282</b>	<b>5 177 886</b>	<b>(489 207)</b>	<b>4 688 680</b>

#### Reconciliation of intangible assets - 2022

	Opening balance	Additions	Transfers	Amortisation	Total
Computer software	37 829	-	-	(10 882)	<b>26 947</b>
Internally generated computer software	4 481 226	841 749	-	(380 640)	4 942 335
Intangible assets under development	169 625	672 124	(841 749)	-	-
<b>Total</b>	<b>4 688 680</b>	<b>1 513 873</b>	<b>(841 749)</b>	<b>(391 522)</b>	<b>4 969 282</b>

#### Reconciliation of intangible assets - 2021

	Opening balance	Additions	Transfers	Amortisation	Total
Computer software	49 111	-	-	(11 282)	37 829
Internally generated computer software	2 870 089	1 006 480	885 090	(280 433)	4 481 226
Intangible assets under development	885 090	169 625	(885 090)	-	169 625
<b>Total</b>	<b>3 804 290</b>	<b>1 176 105</b>	<b>-</b>	<b>(291 715)</b>	<b>4 688 680</b>

**2022**

**2021**

#### Intangible assets in the process of being constructed or developed

#### Cumulative expenditure recognised in the carrying value of Intangible assets

Computer software, internally generated	-	169 625
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### 11. Intangible assets (continued)

The Licensing Automation Project was completed in September 2021 and therefore all development costs have been transferred to the cost of the project.

As at 31 March 2022, the Board had no intangible assets which are in the process of being developed.

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

#### Restricted title

As at 31 March 2022, the Board did not have intangible assets whose title is restricted.

#### Other information

As at 31 March 2022, the Board did not have any contractual commitments for the acquisition of intangible assets.

#### Material individual intangible asset

The Licensing Automation Project is an individual asset which is material to the Board's financial statements.

The carrying value of the capitalised development costs for the Licensing Automation Project amounted to R 4 942 335 as at 31 March 2022.

The remaining amortization period of the Licensing Automation Project is 12 years.

### 12. Payables from exchange transactions

Accounts payable

2 165 964

1 207 777

### 13. Taxes and transfers payable (non-exchange)

Provincial Revenue Fund (see note 25)

63 865 841

60 031 134

Kenilworth Racing (Betting Levy)

376 213

878 428

**64 242 054**

**60 909 562**

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### 14. Provisions

#### Reconciliation of provisions - 2022

	Opening Balance	Additions	Total
Legal proceedings	300 000	600 000	900 000

#### Reconciliation of provisions - 2021

	Opening Balance	Additions	Total
Legal proceedings	-	300 000	300 000

#### Legal proceedings provision

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 in relation to a dispute pertaining the pay out of winnings. The matter was heard on 10 November 2020 and judgement was delivered on 22 February 2021. The Court reviewed and set aside the decision of the Board and replaced it with a decision of dismissing the patron's claim for payment against the defendant. Cost was awarded in favour of the Applicant. The cost estimate for the applicant's legal fees is R300 000. The amount of R300 000 is based on the Board's average costs incurred in a High Court matter. The Board awaits the Bill of Cost to be set down for taxation.

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. 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 Applicant's leave to appeal was granted on 15 December 2020. The matter was argued before the Supreme Court of Appeal on 24 May 2022. Judgement was delivered on 24 June 2022. The Appeal was upheld with cost and the order of the Court a quo was set aside. The cost estimate for the applicants' legal fees is R600 000.

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## 15. Employee benefit obligations

### Employee Benefits

	2022	2021
Current Liabilities	4 716 242	4 867 383
Non-Current Liabilities	4 973 000	4 268 000
	<b>9 689 242</b>	<b>9 135 383</b>

### Current Liabilities - Employee Benefits

Accrual for leave pay	3 464 232	3 670 226
Accrual for bonus	584 559	580 814
Subtotal	4 048 791	4 251 040
Current portion of Post Retirement Medical Aid	77 000	37 000
Current portion of Long Service Awards	59 000	153 000
ILSF: Housing allowance	531 451	426 343
	<b>4 716 242</b>	<b>4 867 383</b>

The COVID-19 pandemic delayed the taking of leave which resulted in a significant leave accrual as at 31 March each year. Employees who do not take their leave by 30 June 2022, will forfeit their leave.

### Non-Current Employee Benefits

Long Service Awards	828 000	823 000
Post-Retirement Medical Aid	4 281 000	3 635 000
Subtotal	5 109 000	4 458 000
Less: Current Liability	(136 000)	(190 000)
	<b>4 973 000</b>	<b>4 268 000</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 after 23 March 2017
10 years	A cash amount equal to the monthly benefit salary of the employee at his/her 10 year anniversary	None
20 years	R 10 899	R 10 899
30 years	R 21 797	R 21 797
40 years	R 29 064	R 29 064

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## 15. Employee benefit obligations (continued)

### 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 2022 was R3 248 per month (R3 052 per month on 1 April 2021) and is expected to increase by 8.63% on 1 January 2023.

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

Opening balance	4 458 000	3 893 128
Net expense recognised in the statement of financial performance	651 000	564 872
<b>The amounts recognised in the statement of financial position</b>	<b>5 109 000</b>	<b>4 458 000</b>

### Accrued Liability

#### Long Service Award

Current liability	59 000	153 000
Non-current liability	769 000	670 000

#### Post-Retirement Medical Aid

Current liability	77 000	37 000
Non-current liability	4 204 000	3 598 000
	<b>5 109 000</b>	<b>4 458 000</b>

### Net expense recognised in the statement of financial performance

Current service cost: Long Service Awards*	(10 218)	15 617
Current service cost: Medical Aid Benefit*	165 000	216 301
Interest cost: Long Service Awards	57 000	66 793
Interest cost: Medical Aid Benefit	549 000	371 918
Actuarial loss/(gain): Long Service Awards	(41 782)	(43 692)
Actuarial loss/(gain): Medical Aid Benefit	(68 000)	(62 065)
	<b>651 000</b>	<b>564 872</b>

\*These items are included in the information disclosed in Note 21 to the financial statements.

## 15. Employee benefit obligations (continued)

### Key assumptions used

Assumptions used at the reporting date:

Long Service Awards	31 March 2022	31 March 2021
Discount rate	6.18%	6.83%
CPI (Consumer Price Inflation)	4.92%	4.26%
Normal Salary Increase Rate	5.92%	5.26%
Net Effective Discount Rate	0.25%	1.49%
Pre retirement mortality	SA 85 90 (light)	SA 85 90 (light)

Post-Retirement Medical Aid	31 March 2022	31 March 2021
Discount rate	11.84%	14.36%
Medical CPI (Consumer Price Inflation)	7.63%	9.90%
Medical Aid Contribution Inflation	8.63%	10.90%
Net Effective Discount Rate	2.96%	3.12%

Demographic Assumptions	31 March 2022	31 March 2021
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	65	65
Proportion with spouse dependent at retirement	85%	85%
Continuation of membership at retirement	80%	80%

## 15. Employee benefit obligations (continued)

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

Discount Rate	GRAP 25 defines the determination of the Discount Rate assumption to be used as follows: The discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, an entity uses current market rates of the appropriate term to discount shorter term payments and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.
Normal Salary Inflation Rate	The underlying future rate of consumer price index inflation (CPI inflation) was derived from the relationship between the (yield curve based) Conventional Bond Rate and the (yield curve based) Inflation linked Bond rate for the time period indicated by the valuation's implied duration. The assumed rate of salary inflation was set as the assumed value of CPI plus 1%.
Medical Aid Inflation	The Medical Aid Contribution Inflation rate was set with reference to the past relationship between the (yield curve based) Discount Rate for each relevant time period and the (yield curve based) Medical Aid Contribution Inflation for each relevant time period.  South Africa has experienced high health care cost inflation in recent years. The annualised compound rates of increase for the last ten years show that registered medical aid schemes contribution inflation outstripped general CPI by almost 3% year on year. These increases are not considered to be sustainable and it was assumed that medical aid contribution increases would out strip general inflation by 1% per annum over the foreseeable future.
Average Retirement Age	The average retirement age for all active employees was assumed to be 65 years. This assumption implicitly allows for ill health and early retirements.
Mortality Rates	Mortality before retirement has been based on the SA 85 90 mortality tables. These are the most commonly used tables in the industry. Mortality post employment (for pensioners) has been based on the PA (90) ultimate mortality tables. No explicit assumption was made about additional mortality or health care costs due to AIDS.

### Promotional Salary Increase Rates

The following promotional salary increases were assumed:

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



## 15. Employee benefit obligations (continued)

### Withdrawal Decrements: Long Service Awards

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

Age Band	Withdrawal Rate - Males	Withdrawal Rate - Females
20 - 24	16%	24%
25 - 29	12%	18%
30 - 34	10%	15%
35 - 39	8%	10%
40 - 44	6%	6%
45 - 49	4%	4%
50 - 54	2%	2%
55 - 59	1%	1%
60+	0%	0%

### Withdrawal Decrements: Post-Retirement Medical Aid

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

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

### Early Retirement: Long Service Awards

The assumed rates of early retirement is set out below:

Age Band	Decrement for Males - NRA 65	Decrement for Females - NRA 65
20 - 54	0%	0%
55 - 59	5%	10%
60 - 64	5%	10%
65	100%	100%

### 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 2022 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

## 15. Employee benefit obligations (continued)

### Post-Retirement Medical Aid

#### Mortality Rate

Deviations from the assumed level of mortality experience of the current employees and the continuation members (pensioners) will have a large impact on the actual cost to the organisation. If the actual rates of mortality turn out higher than the rates assumed in the valuation basis, the cost to the organisation in the form of subsidies will reduce and vice versa.

The table below illustrates the effect of higher and lower mortality rates by increasing and decreasing the mortality rates by 20%. The effect is as follows:

	-20% Mortality Rate	Valuation Assumption	+20% Mortality Rate
Total Accrued Liability	R 4 659 000	R 4 281 000	R 3 963 000
Interest Cost	R 572 000	R 524 000	R 484 000
Service Cost	R 244 000	R 221 000	R 201 000

#### Medical aid inflation

The cost of the subsidy after retirement is dependent on the increase in the contributions to the medical aid scheme before and after retirement. The rate at which these contributions increase will thus have a direct effect on the liability of future retirees.

The table below illustrates the effect of a 1% p.a. change in the medical aid inflation assumption. The effect is as follows:

	-1% Medical Aid inflation	Valuation Assumption	+1% Medical Aid inflation
Total Accrued Liability	R 3 976 000	R 4 281 000	R 4 498 000
Interest Cost	R 486 000	R 524 000	R 551 000
Service Cost	R 202 000	R 221 000	R 233 000

### Long Service Awards

#### Withdrawal rate

Deviations from the assumed level of withdrawal experience of the eligible employees will have a large impact on the actual cost to the organisation. If the actual rate of withdrawal turns out to be higher than the rates assumed in the valuation basis, then the cost to the organisation in the form of benefits will reduce and vice versa.

The table below illustrates the effect of higher and lower withdrawal rates by increasing and decreasing the withdrawal rates by 20%. The effect is as follows:

	-20% Withdrawal Rate	Valuation Assumption	+20% Withdrawal Rate
Total Accrued Liability	R 857 000	R 828 000	R 800 000
Current Service Cost	R 90 000	R 86 000	R 83 000
Interest Cost	R 52 000	R 50 000	R 49 000

## 15. Employee benefit obligations (continued)

### Normal salary inflation

The cost of the long service awards is dependent on the increase in the annual salaries paid to the employees. The rate at which salaries increase will thus have a direct effect on the liability of future employees.

The table below illustrate the effect of a 1% p.a. change in the Normal Salary inflation assumption. The effect is as follows:

	1% Normal salary inflation	Valuation Assumption	+1% Normal salary inflation
Total Accrued Liability	R 818 000	R 828 000	R 837 000
Current Service Cost	R 85 000	R 86 000	R 88 000
Interest Cost	R 50 000	R 50 000	R 51 000

### 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 530 166 (2021: R4 327 395) represents contributions payable to the fund as specified in the rules of the fund (as disclosed Note 21 to the financial statements).

### Other disclosures

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

	2022	2021	2020	2019	2018
Defined benefit obligation	5 109 000	4 458 000	3 893 128	3 758 000	3 783 000
Experience adjustments on plan liabilities	(109 782)	(105 757)	(531 771)	(559 000)	120 000
Experience adjustments on plan assets	(311 782)	(250 426)	1 530 521	(8 000)	25 000

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## 16. Interest income

### Interest revenue

	2022	2021
Bank	1 320 156	846 878
Other Financial Institutions	144 904	280 068
	<b>1 465 060</b>	<b>1 126 946</b>

## 17. Operating Revenue

Board Inspector Charge Out Fees	7 948 369	6 109 255
Investigation Fees	33 008 197	32 850 389
Licence application fees	3 448 815	3 045 130
Limited Pay-out Machine Operator Fees	3 000 000	-
	<b>47 405 381</b>	<b>42 004 774</b>

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### 18. Sundry Income

Other miscellaneous income

237 235

101 009

#### Miscellaneous income

Miscellaneous income represents mostly withdrawals from the Individual Linked Savings Account (ILSF) and refunds in respect of study fees, Skills Development Levies, employees' taxes and legal fees.

### 19. Government Grant

Provincial Revenue Fund

26 256 000

27 744 000

The grant is to assist in funding the loss of the Casino Exclusivity Fee and had no conditions attached to it. The grant is recognised in surplus/deficit on receipt thereof.

### 20. Services in-kind

Services in-kind benefit revenue

4 332 399

5 067 522

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 amount disclosed is based on the rental amounts paid by the Department of Transport and Public Works as well as payments made by the Department in respect of utilities.

The Board recognises the corresponding amount as an expense for the consumption of services in kind as disclosed in Note 22 to the financial statements.

### 21. Employee related costs

Basic salary

34 717 076

33 530 419

Bonus

2 499 132

2 412 647

Medical aid company contributions

2 770 190

2 724 359

UIF

144 805

122 519

Leave pay

675 752

2 019 036

Non pensionable cash allowance

1 207 018

-

Defined contribution plans

4 530 166

4 327 395

Car allowances

23 230

25 770

Overtime payments

1 133

-

Long service awards

104 000

98 281

Acting allowances

34 674

61 521

Housing benefits and allowances

899 615

927 944

**47 606 791**

**46 249 891**

#### Remuneration of executive management

The emoluments of the executive management, as disclosed in Note 23 to the financial statements, are included in the employee related costs as disclosed in this note.

#### Remuneration of Board Members

Fees paid to the members of the Board, as disclosed in Note 23 to the financial statements, are included in the employee related costs as disclosed in this note.

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### 22. Other expenses

	<b>2022</b>	<b>2021</b>
Advertising	112 083	250
Auditors remuneration	2 317 976	1 758 820
Bank charges	16 219	13 050
Cleaning	309 947	323 328
Computer software annual licences	1 839 685	2 142 874
Conferences and membership fees	207 766	98 370
Consulting and professional fees	1 011 063	498 888
Consumables	66 579	70 818
Entertainment	24 652	1 201
Insurance	323 442	325 741
Levies	424 285	273 681
Postage	2 703	1 965
Printing and stationery	148 012	217 826
Recruitment costs	65 171	126 679
Rental of equipment	227 457	243 357
Repairs and maintenance (see note 31)	277 204	286 495
Responsible Gambling Awareness	206 995	2 022
Security services	32 334	211 962
Services in kind (see note 20)	4 332 399	5 067 522
Services: Translations/Subscriptions/Transcriptions	144 163	101 603
Staff welfare	51 525	69 413
Telephone and communications	641 083	579 789
Staff development and training	585 390	237 643
	<b>13 368 133</b>	<b>12 653 297</b>

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### 23. Emoluments

#### Executive

2022	Emoluments	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 316 128	73 301	79 976	28 140	1 497 545
Manager: Legal services	1 135 581	62 873	68 599	53 400	1 320 453
HOD: Admin & Finance	1 008 069	55 813	61 121	43 818	1 168 821
HOD: Licensing	1 318 614	62 873	68 599	66 623	1 516 709
HOD: Compliance	1 135 581	62 873	80 032	86 459	1 364 945
HOD: Information Technology	1 038 537	57 500	62 736	20 340	1 179 113
Manager: Human Resources	804 202	44 526	48 581	20 340	917 649
	<b>7 756 712</b>	<b>419 759</b>	<b>469 644</b>	<b>319 120</b>	<b>8 965 235</b>

\*Other benefits comprise of leave paid out and cash allowances.

2021	Emoluments	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 295 086	70 391	78 795	78 795	1 528 019
Manager: Legal services	1 117 533	60 377	67 585	67 585	1 278 970
HOD: Admin & Finance	992 048	53 597	60 218	60 218	1 128 994
HOD: Licensing	1 118 883	61 727	67 585	67 585	1 248 195
HOD: Compliance	1 117 084	60 827	56 321	56 321	1 234 404
HOD: Information Technology	1 022 031	55 217	61 809	61 809	1 140 131
Manager: Human Resources	788 343	42 758	47 864	47 864	878 965
	<b>7 451 008</b>	<b>404 894</b>	<b>440 177</b>	<b>440 177</b>	<b>8 437 678</b>

#### Board members

2022	Members' fees	Other fees	Total
Mr DT Lakay	224 919	1 190	226 109
Mr CA Bassuday	181 268	2 248	183 516
Ms C Fani	144 336	600	144 936
Mr RG Nicholls	142 117	1 386	143 503
Mr TC Arendse	184 247	459	184 706
Ms L Venter	162 760	2 492	165 252
Dr P Voges (See note 1 below)	-	212	212
	<b>1 039 647</b>	<b>8 587</b>	<b>1 048 234</b>

#### Note 1

*Dr. P Voges is an employee of the Provincial Government of the Western Cape and is therefore not entitled to additional remuneration as a Board Member of the Western Cape Gambling and Racing Board.*

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### 23. Emoluments (continued)

#### Board members

##### 2021

	Members' fees	Other fees	Total
Mr DT Lakay	270 962	275	271 237
Mr CA Bassuday	161 802	166	161 968
Ms C Fani	144 617	-	144 617
Ms N Magazi	22 081	-	22 081
Mr RG Nicholls	167 062	-	167 062
Ms L Nyati	-	351	351
Mr TC Arendse	183 310	-	183 310
Ms L Venter	70 564	381	70 945
	<b>1 020 398</b>	<b>1 173</b>	<b>1 021 571</b>

2022

2021

### 24. Operating leases

#### Minimum lease payments due

- within one year	52 343	99 716
- in second to fifth year inclusive	20 951	71 235
<b>Present value of minimum lease payments</b>	<b>73 294</b>	<b>170 951</b>

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

### 25. Related parties

#### Relationships

Executive Authority Western Cape Provincial Treasury: Mr D Maynier	No direct transactions
Western Cape Provincial Head Official: Mr D Savage	No direct transactions
Provincial Revenue Fund	Government grant as disclosed in Note 19.
Western Cape Provincial Treasury	Taxes and levies as disclosed in Note 26.
Non Executive Members of the Board	Fees for attendance of meetings as disclosed in Note 23.
Executive Management of the Board	Remuneration of Executive Management as disclosed in Note 23.
The Department of Transport and Public Works	The Board occupies a building at no cost managed by the Department of Public Works as disclosed in Note 20.
Department of the Premier	The Board has access to corporate services free of charge from the Department of the Premier. The Board did not utilise any corporate services from the Department of the Premier for the year under review.

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## 25. Related parties (continued)

### Related party balances

#### Amounts payable to related parties

Western Cape Provincial Treasury (see note 13)	48 914 253	43 457 927
Provincial Revenue Fund - Cash Surplus (see note 13)	14 951 588	16 573 207

Amounts payable to Provincial Treasury relate to taxes and levies payable as at 31 March each year. Payments in respect of taxes and levies are paid to the Provincial Treasury as Provincial Treasury is a conduit for the taxes and levies collected by the Board to the Provincial Revenue Fund.

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

Western Cape Provincial Treasury (See note 37)	42 478 399	36 301 338
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Amounts due to the Board on 31 March 2022 included Annual Licence Fees, Gambling Taxes and Penalties, which is payable to the Provincial Revenue Fund.

### Key management information

Class	Description	Number
Non-executive Board Members	The Board consist of Members appointed on a part time basis by the Executive Council.	Six (6) Members were appointed to the Board as at 31 March 2022.
Executive management	The Executive Committee consist of the Chief Executive Officer, the Head of Departments of the Licensing, Regulatory Compliance, Administration and Finance and ICT as well as the Legal and Human Resources Managers.	Seven (7) Senior Managers were appointed to the Executive Committee as at 31 March 2022.

## 26. Taxes and levies collected during the year

### Provincial taxes

Casino	280 224 604	173 574 965
Horse Racing and Betting	370 916 322	230 127 374
Limited Pay Out Machines	125 589 575	77 463 014
	<b>776 730 501</b>	<b>481 165 353</b>

### Levies

Casino	2 183 329	2 075 742
Horse Racing and Betting	331 082	336 172
Limited Pay Out Machines	931 576	885 138
	<b>3 445 987</b>	<b>3 297 052</b>

### Interest, fines and penalties

Casino	15 000	-
Horse Racing and Betting	70 951	17 813
	<b>85 951</b>	<b>17 813</b>

### Total collected

	<b>780 262 439</b>	<b>484 480 218</b>
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## 26. Taxes and levies collected during the year (continued)

### Distributable to:

Provincial Revenue Fund	758 888 673	461 847 287
South African Responsible Gambling Foundation	-	61 350
Kenilworth Racing	21 373 766	22 571 581
	<b>780 262 439</b>	<b>484 480 218</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 Provincial Revenue Fund and other beneficiaries.

The Board is party to a principal agent arrangement with the Provincial Revenue Fund. Information regarding this agreement is disclosed in Note 37 to the financial statements.

## 27. Cash generated from operations

Surplus	14 352 730	14 087 480
<b>Adjustments for:</b>		
Depreciation - tangible assets	1 200 790	1 349 384
Amortisation - intangible assets	391 522	291 715
Movements in provisions	600 000	300 000
Loss/(Gain) on sale of assets	7 969	(14 889)
<b>Changes in working capital:</b>		
Inventories	(7 091)	873
Receivables	(677 565)	1 962 745
Prepayments	216 177	328 061
Payables	162 422	678 601
Employee benefits	553 859	2 044 992
	<b>16 800 813</b>	<b>21 028 962</b>

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## 28. 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 Board's risk to liquidity is a result of the funds available to cover future commitments. The Board manages liquidity risk through an ongoing review of future commitments and credit facilities.

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 2022, 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:

Payables from exchange transactions	2 050 392	1 193 899
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### Credit risk management

Credit risk is managed on a group basis.

Credit risk consists mainly of cash deposits, cash equivalents and receivables from exchange transactions. The Board only deposits cash with major banks with high quality credit standing and limits exposure to any one counter party.

Receivables from exchange transactions 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 receivables from exchange transactions, which do not represent statutory receivables, amounts to R66 305 (2021: R73 633) at year end. The Board holds no specific collateral for this balance. Management considers the amount of R66 305 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 2022, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

Refer to Note 6 to the financial statements where an analysis of the age of financial statements that are past due but not impaired, is disclosed.

Financial assets exposed to credit risk at 31 March end were as follows:

Cash and cash equivalents	42 789 780	26 997 794
Receivables from exchange transactions	66 305	73 633
Trust funds (securities)	18 317 883	15 901 272
Trust funds (trust)	11 440 412	12 720 791
ILSF Housing Fund	531 451	426 343

Figures in Rand

## 28. Risk management (continued)

### Interest rate management

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

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 receivables from exchange transactions, cash and cash equivalents, payables from exchange transactions and other financial liabilities approximate fair value.

## 29. Financial instruments

### Categories of financial instruments

#### 2022

#### Financial assets

Cash and cash equivalents	
Receivables from exchange transactions	
Trust funds (securities)	
Trust funds (trust)	
ILSF Housing Fund	

At amortised cost	Total
42 789 780	42 789 780
66 305	66 305
18 317 883	18 317 883
11 440 412	11 440 412
531 451	531 451
<b>73 145 831</b>	<b>73 145 831</b>

#### Financial liabilities

Payables from exchange transactions	
-------------------------------------	--

2 050 392	2 050 392
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#### 2021

#### Financial assets

Cash and cash equivalents	
Receivables from exchange transactions	
Trust funds (securities)	
Trust funds (trust)	
ILSF Housing Fund	

At amortised cost	Total
26 997 794	26 997 794
73 633	73 633
15 901 272	15 901 272
12 720 791	12 720 791
426 343	426 343
<b>56 119 833</b>	<b>56 119 833</b>

#### Financial liabilities

Payables from exchange transactions	
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1 193 899	1 193 899
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### 30. Commitments

#### Authorised capital expenditure

##### Already contracted for but not provided for

Property, plant and equipment

261 248

29 999

Intangible assets

-

668 444

**261 248**

**698 443**

#### Total capital commitments

Already contracted for but not provided for

261 248

698 443

#### Authorised operational expenditure

##### Already contracted for but not provided for

ICT

1 243 405

2 528 243

Pest control services

432

3 298

Cleaning services

309 027

117 748

Internal audit services

122 882

460 633

Employee wellness

62 952

106 920

Security services

5 321

5 039

Training services

36 312

60 400

Professional services

1 043 657

17 250

Travel and accommodation

18 376

-

Rental of equipment

255 044

-

Responsible gambling awareness

58 523

-

**3 155 931**

**3 299 531**

#### Total commitments

##### Total commitments

Authorised capital expenditure

261 248

698 443

Authorised operational expenditure

3 155 931

3 299 531

**3 417 179**

**3 997 974**

Contractual operating commitments are included to provide meaningful information to users.

### 31. Repairs and maintenance

Repairs and maintenance: Building

139 429

143 597

Repairs and maintenance: Equipment

97 588

128 337

Repairs and maintenance: Vehicles

40 187

14 561

**277 204**

**286 495**

Refer to Note 22 to the financial statements where repairs and maintenance has been disclosed.

## 32. 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 has considered the definition of a segment in terms of GRAP 18 to consider whether segments exist.

In terms of par 5 of GRAP 18, a segment is defined “as an activity of an entity that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity) and 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 and Regulatory Compliance 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 Regulatory Compliance with support service departments bearing the cost of a general nature. Accordingly, data is not analysed for allocation to individual departments.

## 33. Events after the reporting date

The national state of disaster has been extended until 4 April 2022. The Board has determined that the national disaster is a non-adjusting subsequent event. Accordingly, the financial position and financial performance as of and for the year ended 31 March 2022 have not been adjusted to reflect the impact of COVID-19. The National State of Disaster has been lifted as from 5 April 2022.

Judgement in respect of one litigation matter was delivered on 24 June 2022. Cost was awarded against the Board. On submission of the financial statements this matter was disclosed as a contingent liability. The contingent liability was subsequently removed and a provision in terms of GRAP 19 was recognised. Disclosure in respect of Provisions is made in Note 14 to the financial statements.

### 34. Contingencies

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 Applicants were granted leave to Appeal to the SCA against the whole judgment and the order was made by the Full Court; cost of the application is to be costs in the Appeal. The Board’s Notice of Appeal was filed at the SCA on 28 October 2021. The Board’s Heads of Argument was filed on 6 April 2022. The matter is still ongoing. The Board and the Applicants agreed that each party will be liable for their own legal costs in the review application. The Court will therefore not impute liability on the Board to pay the costs of the other Applicants should they succeed and vice versa.

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. Judgement was electronically handed down on 20 April 2021. The review application was successful and granted in favour of the Applicants, with costs awarded against the Respondents that opposed the application. The Board resolved to appeal the judgement. The Board’s attorneys filed a Notice to Oppose the Application for Leave to Cross Appeal. The Board’s Answering Affidavit in the Section 18(3) Application was filed on 11 June 2021. The Board’s Application for Leave to Appeal, the Applicant’s Cross Appeal and Section 18(3) Application was heard on 25 November 2021, where judgement was reserved. Should the Board not be successful in these proceedings, the likely estimate for the applicant’s legal costs is R300 000.

# FINANCIAL INFORMATION

## Notes to the Annual Financial Statements

Western Cape Gambling and Racing Board  
Annual Financial Statements for the year ended 31 March 2022



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### 35. Reconciliation between budget and statement of financial performance

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

Net surplus per the statement of financial performance	14 352 730	14 087 480
<b>Adjusted for:</b>		
Depreciation: tangible assets	1 200 790	1 349 384
Amortisation: intangible assets	391 522	291 715
Services in kind revenue	4 332 399	(5 067 522)
Services in kind expense	(4 332 399)	5 067 522
Loss/(Gain) on the sale of assets	7 969	(14 889)
Movement in inventories	(7 091)	873
Movement in receivables	(677 565)	1 962 745
Movement in prepayments	216 177	328 061
Movement in payables	162 422	678 601
Movement in employee benefits	553 859	2 044 992
Movement in provisions	600 000	300 000
<b>Net surplus per approved budget</b>	<b>16 800 813</b>	<b>21 028 962</b>

### 36. Budget differences

#### Differences between budget and actual amounts basis of preparation and presentation

The budget and the accounting bases differ. 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. Refer to the Statement of Comparison of Budget and Actual Amounts where the amounts based on the comparable basis (cash) have been disclosed.

The amounts of these adjustments are identified in the table below.

	Actual (accrual basis)	Adjust- ments	Adjusted to comparable basis (cash)	Notes on adjustments
Sale of goods and services other than capital assets	47 405 381	(677 565)	46 727 816	Movement in accounts receivable
Entity revenue other than sales	6 034 694	(4 332 399)	1 702 295	Non cash item
Departmental transfers	26 256 000	-	26 256 000	
<b>Total revenue</b>	<b>79 696 075</b>	<b>(5 009 964)</b>	<b>74 686 111</b>	
Compensation of employees	(47 606 791)	57 641	(47 549 150)	
Goods and services	(17 736 554)	7 400 406	(10 336 148)	Accruals, movement in inventories and pre-payments, non cash items
<b>Total expenditure</b>	<b>(65 343 345)</b>	<b>7 458 047</b>	<b>(57 885 298)</b>	
<b>Net operating surplus/(deficit)</b>	<b>14 352 730</b>	<b>2 448 083</b>	<b>16 800 813</b>	
Payment for capital assets	(1 915 563)	-	(1 915 563)	
<b>Net Surplus/(Deficit)</b>	<b>12 437 167</b>	<b>2 448 083</b>	<b>14 885 250</b>	

#### Changes from the approved budget to the final budget

##### Sale of goods and services other than capital assets

The Board's own budgeted revenue has increased with an amount of R4 116 000 due to the following reasons:

- Increase of 3.3% to statutory fees approved subsequent to the Budget Approval process to the amount of R1.1 million.
- Collection of R3 million in respect of LPM Operator Fees which was not included in the original budget.

##### Departmental transfers (government grant)

The government grant was decreased with the amount of R4 116 000 based on the increase of the Board's own revenue.

##### Compensation of employees

The budget for compensation of employees increased with R945 107. The increase is as a result of the implementation of the 2021 Wage Agreement which was not budgeted for.

##### Goods and services

The budget for goods and services was decreased with an amount of R1 245 107. The decrease in the budget of goods and services was to fund the implementation of the 2021 Wage Agreement as well as a further virement from operating expenditure to capital expenditure to the amount of R300 000.

##### Payments for capital assets

The budget for capital assets increased with an amount of R300 000 as additional funding was required for computer equipment.



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### 37. Accounting by principals and agents

The Board 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 Provincial Revenue Fund.

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	136 981	120 061
Gambling Taxes	42 310 218	36 181 277
Penalties	31 200	-
	<b>42 478 399</b>	<b>36 301 338</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 R26 256 000 for the year under review. The grant is to assist in funding the loss of the Casino Exclusivity Fee 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

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### 37. Accounting by principals and agents (continued)

**Categories of revenue received or to be received on behalf of the principal, are:**

Gambling Taxes  
Annual Licence Fees  
Interest, fines and penalties

**Category of expenses paid or accrued on behalf of the principal**

The Board does not, in the normal course of business, incur expenditure on behalf of the Provincial Revenue Fund.

**Amount of revenue received on behalf of the principal during the reporting period**

Gambling Taxes	755 356 735	458 595 254
Annual Licence Fees	3 445 987	3 234 220
Interest, fines and penalties	85 951	17 813
	<b>758 888 673</b>	<b>461 847 287</b>

Refer to Note 26 - Taxes and levies collected during the year for information regarding the revenue collected on behalf of the Provincial Revenue Fund.

**Payables recognised based on the rights and obligations established in the binding arrangements**

Gambling Taxes	48 584 928	43 248 630
Annual Licence Fees	236 478	192 429
Interest and penalties	92 847	16 868
	<b>48 914 253</b>	<b>43 457 927</b>

To provide meaningful information to the users of the financial statements, the different categories of payables have been included in the current year. This information was not disclosed in the prior year financial statements.

**Reconciliation of accounts payables in respect of taxes and levies**

Opening balance	43 457 927	28 566 327
Taxes and levies principal is entitled to	765 065 734	474 075 649
Taxes and levies paid to the principal	(759 609 408)	(459 184 049)
	<b>48 914 253</b>	<b>43 457 927</b>

Refer to Note 25 where amounts payable to related parties are disclosed.

**Receivables recognised based on the rights and obligations established in the binding arrangement**

**Reconciliation of the carrying amount of receivables**

Opening balance	36 301 338	24 090 468
Taxes and levies principal is entitled to	765 065 734	474 075 649
Taxes and levies received on behalf of the principal	(758 888 673)	(461 864 779)
	<b>42 478 399</b>	<b>36 301 338</b>

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 Provincial Revenue Fund. A corresponding liability has been recognised in the financial statements as these taxes are payable to the Provincial Revenue Fund.

Refer to Note 25 where resources held on behalf of the principal are disclosed.

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### 38. Irregular expenditure

Opening balance as previously reported	-	2 017 351
<b>Opening balance as restated</b>	-	<b>2 017 351</b>
Less: Irregular expenditure condoned	-	(2 017 351)
<b>Irregular Expenditure awaiting condonation</b>	-	-

### 39. Fruitless and wasteful expenditure

Opening balance as previously reported	2 560	-
Add: Fruitless and wasteful expenditure identified - current	-	2 560
Less: Amount written off - prior period	(2 560)	-
<b>Closing balance</b>	-	<b>2 560</b>

### 40. B-BBEE Performance

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

### 41. Prior period errors and adjustments

In terms of par 79 of GRAP 1: Presentation of Financial Statements, as a minimum, the face of the statement of financial position shall include line items that present the following amounts: (i) receivables from non-exchange transactions (taxes and transfers), (j) receivables from exchange transactions, (l) taxes and transfers payable and (m) payables from exchange transactions.

As at 31 March 2021, an amount of R37 362 685 was presented as Trade and other receivables on the face of the statement of financial position. This amount included receivables from non-exchange transactions as well as receivables from exchange transactions. The correction in the current year is to comply with the disclosure requirements of GRAP 1.

Similarly, the amount of R62 117 339 was disclosed as Trade and other payables on the face of the statement of financial position on 31 March 2021. This amount included taxes and transfers payable as well as payables from exchange transactions. The correction in the current year is to comply with the disclosure requirements of GRAP 1.

During the prior year, in calculating the valuation of the Board's employee benefits liability at year end, the actuaries inadvertently accounted for 50% of the interest cost and the current service cost in the reconciliation of the present value of the liability. 100% of the interest cost and current service cost should be accounted for if the valuation is done once a year, which is the case for the Board. The correction in the current year is to rectify this error.

Commitments in the prior year inadvertently included an amount of R98 920 which was included in accounts payable at year-end. Commitments were therefore overstated with the amount of R98 920 as at 31 March 2021.

Refer to the information below for the impact of the prior year errors on the statement of financial position, statement of financial performance, cash flow statement and disclosure notes, where applicable:

## 41. Prior period errors and adjustments (continued)

Statement of financial position	As previously reported	Correction	Restated
Receivables from exchange transactions (Previously: Trade and other receivables)	37 362 685	(36 700 622)	662 063
Receivables from non-exchange transactions	-	36 700 622	36 700 622
Payables from exchange transactions (Previously: Trade and other payables)	(62 117 339)	60 909 562	(1 207 777)
Taxes and transfers payable	-	(60 909 562)	(60 909 562)
<b>Total</b>	<b>(24 754 654)</b>	<b>-</b>	<b>(24 754 654)</b>
Statement of financial performance	As previously reported	Correction	Restated
Employee related costs	46 131 519	118 372	46 249 891
Finance costs	255 312	185 959	441 271
Actuarial (gains)/losses	198 574	(304 331)	(105 757)
<b>Total</b>	<b>46 585 405</b>	<b>-</b>	<b>46 585 405</b>
Net expense recognised in the statement of financial performance (Note 15)	As previously reported	Correction	Restated
Current service cost: LSA	15 617	-	15 617
Current service cost: PRMA	97 929	118 372	216 301
Interest cost: LSA	66 793	-	66 793
Interest cost: PRMA	185 959	185 959	371 918
Actuarial loss/(gain): LSA	(43 692)	-	(43 692)
Actuarial loss/(gain): PRMA	242 266	(304 331)	(62 065)
<b>Total</b>	<b>564 872</b>	<b>-</b>	<b>564 872</b>
Employee related costs (Note 21)	As previously reported	Correction	Restated
Medical aid - company contributions	2 605 987	118 372	2 724 359
Commitments (Note 30)	As previously reported	Correction	Restated
Operational expenditure	3 398 451	(98 920)	3 299 531

## 42. 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 2022.

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 R122 132, resulting in a future decrease in net surplus of R122 132 over the next years.

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