

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni



INgxelo yoNyaka 2020/21

IBHODI YONGCAKAZO
NEMIDYARHO
YENTSHONA KOLONI

INGXELO YONYAKA

2020/21

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ICANDELO A:

**ULWAZI
GABALALA**



1. IINKCUKACHA GABALALA MALUNGA NEBHODI

IGAMA:	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
IDILESI YENDAWO:	100 Fairway Close Parow eKapa 7500 IRiphablikhi yoMzantsi Afrika
IDILESI YEPOSI:	P O Box 8175 Roggebaai 8012
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IDILESI YEIMEYILE:	ceo@wcgrb.co.za
IDILESI YEWEBHUSAYITHI:	www.wcgrb.co.za
ABAPHICOTHIZINCWADI BANGAPHANDLE:	Auditor-General of South Africa
IBHANKI:	Nedbank
UNOBHALA WEBHODI:	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
ADFIN / Adfin	Administration and Finance (uLungiselelo lweOfisi nezeMali)
AFS	Annual Financial Statements (AmaXwebhu eNgxelomali yoNyaka)
AGSA	Auditor-General of South Africa (iOfisi yomPhicothizincwadi yoMzantsi Afrika)
APP	Annual Performance Plan (IsiCwangciso sokuSebenza soNyaka)
B-BBEE	UXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho
BCP	Business Continuity Plan (IsiCwangciso sokuQhubeka koMsebenzi)
IBhodi	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
ibhodi	Inggqokelela yamalungu eBhodi angekho kulawulo
CASA	Casino Association of South Africa
Capex	Capital Expenditure (iNkcitho yezinto ezinkulu)
CEO	Chief Executive Officer (uMphathi oyiNtloko)
CFO	Chief Financial Officer (IGosa eliyiNtloko lezeMali)
CGICT	Corporate Governance of Information and Communication Technology (Urhulumentu lwamaShishini neTeknoloji yoLwazi noNxibelelwano)
COBIT	Control Objectives for Information Technology (Ulawulomlingcipheko yeTeknoloji yoLwazi)
COE	Cost of Employment (Iindleko zokuQesha)
CPI	Consumer Price Index (Inggqokelelo yoTshintshomaxabiso)
CSI	Corporate Social Investment (uTyalomali kuPhuhliso lweNtlalo)
Umgaqosiseko	UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996
COVID-19 (IKhovid-19)	Coronavirus disease 2019 (Isifo iKhoronavayirasi 2019)
DoL	Department of Labour (ISebe lezabaSebenzi)
DRP	Disaster Recovery Plan (IsiCwangciso soLawulo lweNtlekele)
DTIC	Department of Trade, Industry and Competition (Isebe lezoRhwebo, uShishino noKhuphiswano)
DTPW	Department of Transport and Public Works (iSebe lezeeNdlela nemiSebenzi yoLuntu)
EE	Employment Equity (UkuLingana ngokobuNgakanani bamaNani kwiNgqesho)
ERM	Enterprise Risk Management (uLawulo oluNdindeneyo lwemiNgcipheko yeZiko)
EXCO	Executive Committee (IsiGqeba esiLawulayo)
FIC	Financial Intelligence Centre (iZiko lobuNtlole kwezeMali)
FIC	Financial Intelligence Centre Act, 2001 (uMthetho ka2001 wokuHlaziya kweZiko lobuNtlole kwezeMali)
FITEC	Finance, Information Technology and Ethics Committee (iKomiti yezeMali, iTeknoloji yoLwazi neeNdlela zokuziPhatha)
FLASH	Firearm, Liquor and Second Hand dealers unit (iCandelo leMipu, uTywala neZinto eSezisetyenzisiwe)
GDP	Gross Domestic Product (iXabiso leemveliso ezenziwa kule ndawo)
GRAF	Gambling Regulators Africa Forum (iQumrhu loLawuloNgcakazo eAfrika)
GRAP	Generally Recognised Accounting Practice (iNdlela yoCwangcisomali esele Yamkelekile)
G2E	Global Gaming Exposition (uMboniso woShishino loNgcakazo)

ULWAZI GABALALA

Isifinyezo / Isishunqulelo	Ingcaciso
HCC	Human Capital Committee (iKomiti yokuXhotyiswa kwabaNtu)
HOD	Head of Department (iNtloko yeSebe)
HR	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 wabaGcinizinzozo 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 (iMbaso 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 (iNgxelo yoMgaqonkqubo weBhajethi yaPhakathi kwiKota)
NAT JOINTS	National Joint Operation Intelligent Structure (iQumrhu likaZwelonke leNtsebenzo ngoBambiswano)
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 kaNondyabo weLizwe)
OD	Organisational Development (uPhuhliso lweZiko)
OHASA	Occupational Health and Safety Act, 1993 (UMthetho ka1993 weMpilo noKhuseleko eMsebenzini)
Opex	Operational Expenditure (iiNdleko zokuQhuba uMsebenzi)
PAC	Public Accounts Committee (iKomiti yeeAkhawunti zikaRhulumente)
PAIA	Promotion of Access to Information Act, 2000 (UMthetho ka2000 wokuKhuthazwa kokuFikelela kuLwazi)
PAJA	Promotion of Administrative Justice Act, 2000 (uMthetho ka2000 wokuKhuthazwa kobuLungisa bokuPhatha)
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)

Isifinyezo / Isishunqulelo	Ingcaciso
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)
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 ngeNyameko yaseMzantsi Afrika)
SCA	Supreme Court of Appeal (iNkundla ePhakamileyo yeziBheni)
SC	Senior Counsel (iGqwetha eliPhezulu)
SCM	Supply Chain Management (uLawulo lweNkqubo yokuthengwa kwempahla nokufunwa kweenkonzo)
SCOFEOT	Western Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism (iKomiti esisiGxina yePhondo leNtshona Koloni ejongene nezeMali, amaThuba oQoqosho nezokhenketho)
SCOPA	Standing Committee on Public Accounts (iKomiti esisiGxina ejongene neeAkhawunti zikaRhulumente)
SOPI	Strategic Objective Performance Indicator (iSalathintsebenzo ngokuNxulumene neNjongo ePhambili)
uMthetho	Western Cape Gambling and Racing Act, 1996 (uMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni)
TID	Technical Indicator Description (iNgcaciso yesiBonisi seNkquboshishini)
TR	Treasury Regulations (imiGaqo yeOfisi kaNondyebo)
Type A LPM Site (Isiza seLPM yoHlobo C)	Iziza ezineLPM e1 ukuya kwezi5
Type B LPM Site (Isiza seLPM yoHlobo B)	Iziza ezineeLPM ezi6 ukuya kwezingama20
Type C LPM Site (Isiza seLPM yoHlobo C)	Iziza ezineeLPM ezingama21 ukuya kwezingama40
UPS	Uninterrupted Power Supply (ukuNikwa koMbane okungaPhazamisekiyo)
WC	Western Cape (iNtshona Koloni)
WCBD4	Western Cape Bid Document 4 (uXwebhu lwesi4 lokuBeka amaXabiso kwiNtshona Koloni)
WCDTPW	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)
eNtshona Koloni	The Provincial of the Western Cape (uRhulumente wePhondo leNtshona Koloni)
WFH	Work From Home (UkuSebenzela eKhaya)

3. IMBULAMBETHE kaSIHLALO

Ndiziva ndinelunda xa ndinikezela ngale Ngxelo yoNyaka yoNyakamali ka2020/21 yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Lo nyaka uyiphathele imingeni emininzi iBhodi, ishishini, iPhondo leNtshona Koloni kunye noMzantsi Afrika nehlabathi ngokubanzi.

Iziphumo zale mingeni zipapashwa kwiindaba umhla nezolo yaye kungenxa yale mingeni ukuba ndizive ndinombulelo wokuba ndikwazi ukuthi thaca le ngxelo yonyaka.

Uxanduva lweBhodi lusuka kwiWestern Cape Gambling and Racing Act (uMthetho woNgcakazo nemiDyarho yeNtshona Koloni), ehlaziyiweyo, kunye nesiHlomelo 3C sePFMA apho kucaciswa uxanduva elinalo iqumrhu likarhulumente lephondo njengesebe lalo elikhulu eliSebe likaNondyabo leNtshona Koloni.

Sele luneminyaka engamashumi amabini ananye lusebenza ushishino xa lulonke, phantsi kwalo mthetho, yaye lusoloko lutshintsha njengoko iteknoloji isiza neenguqu ezininzi kolu shishino. Noko kunjalo, lo Mthetho awutshintshanga noshishino, yaye uza nemingeni yawo wokuthanda ukushiywa lixesha.

Kodwa ke iBhodi isaqhuba nokusebenza nzima ifezekisa iithagethi ezibekileyo kunye noxanduva lwayo lwasemthethweni. Ukuza kuthi ga ngoku, iBhodi sele ifezekise ezili11 kwiithagethi zayo ezibekileyo ezili15, yaye iqinisekisa ukuba ikwazile ukufezekisa uxanduvo lwayo lwasemthethweni.

Ikhovidi-19 kunye nemiqathango yolawulo ehamba nayo iye yaneziphumo ezibi ekusebenzeni kweBhodi kunye noshishino xa lulonke.

Kuye kwafuneka ukuba kuphononongwe iinkqubo ezilandelwa yiBhodi ukuze zenziwe zilandele le miqathango ukwenzela ukunika abasebenzi beBhodi indawo ekhuselekileyo. Kuye kwanyanzeleka ukuba kunyanzeliswe iindlela zokuzikhusela kwabaninilayisenisi yaye kuphononongwe nokulandela kwazo imigaqo nokhuseleko lwabangcakazi nabasebenzi. Kuyandivuyisa ukuqinisekisa ukuba uShishino loNgcakazo lweNtshona Koloni luye lwayilandela le migaqo lwaza lwazilungiselela ukuqinisekisa ukulandela imithetho, nto leyo iye yakhokelela kushishino lwePhondo lweNtshona Koloni olulandela imithetho.

Ukuvalwa kweekhasino ngenxa yalo bhuhani weKhovidi-19 kuye kwabangela ukunyuka okumandla kokubheja kwi-intanethi. Ukukhula kokubheja kwi-intanethi kubangele ukuba iBhodi inyuse ukugxilisa kwayo kungcakazo olunenkathalo ukwenzela ukuqinisekisa ukuba oku kungcakaza kwi-intanethi akukhulisi ngxaki kungcakazo. Abaninilayisenisi bayidlalile indima yabo ngokwenza iindlela zokungcakaza ngenkathalo, nto leyo inciphisa ubungozi kungcakazo. Ngaphezu kokulandela imigaqo, olu shishino luqhubekile nokulandela izibophelelo zalo zeCSI, nangona kuye kwakho ukuncipha okumandla kwingeniso. Igalelo lolu shishino kumaphulo ayo eCSI kufikelele kwiR14 776 978 kulo nyakamali ka2020/21.

Le Bhodi igunyaziselwe ukuba namalungu asixhenxe. Ngethuba lokudityaniswa kwale ngxelo, ebemathandathu amalungu anyuliweyo, nto leyo ikhokelele kwimeko yokuba abe mahlanu (5) amalungu ukuze iintlanganiso zeBhodi zikwazi ukwenza ikhoram. Le nto iyodwa nje ibe ngumngeni omkhulu nanjengoko kuye kwadingeka ukuba zihleliswe iintlanganiso xa kukho amalungu amabini (2) angakwaziyo ukuya entlanganisweni.

Iphepha lama52 ukuya kwelama55 achaza banzi malunga namalungu eBhodi kunye namathuba awo kwibhodi.

Kulo nyaka uphononongwayo, iBhodi iye yajonga kutsha isicwangcisonkqubo sayo samaphulo okwazisa iBhodi. Njengokuba imigaqo yeKhovidi-19 iye yabangela ukurhoxiswa kweenkqubo zamaphulo adibanisa abantu



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ndawonye, iBhodi iye yasebenzisa amaphulo amaqonga ezonxibelelwano. La maphulo angabizi kuyaphi aye abonakalisa impumelelo noko, nalapho kuye kwafikelelwa kubantu abangamawaka angamakhulu asibhozo ananye namakhulu amabini (81 200) kukho nemibuzo emininzi evela kula maphulo.

Imigaqo yeKhowidi-19 ikwavalele namaphulo eBhodi okukhangela ukungcakaza okungekho mthethweni, kodwa uncedo lweSAPS lubangele ukuncipha kokungcakaza ngokungekho mthethweni ngeli thuba.

Khange kubekho kuhlaziywa kwamithetho kwenziwayo kulo nyaka yaye imigaqo ehambelana neentlawulo iye yahlaziywa ukususela ngoEpreli 2020.

Imingeni yeBhodi iye yandiswa nangakumbi yimiqathango yeKhowidi-19, nto leyo ikhokelele ekubeni iBhodi izicinge ngokutsha iinkqubo zayo ukuze ikwazi ukufezekisa uxanduva lwayo lwasemthethweni.

Oku kuquka uphicotho lwabaninilayisenisi, iinkqubo zongcakazo olungekho mthethweni, iinkqubo zokusebenzela ekhaya, ukulandelwa kwemithetho yeentlanganiso, izicwangciso ezihlaziyiweyo zokuqhubeka kwamashishini, kunye neemfuno zendawo yokuqhubela umsebenzi.

Ubulungu beBhodi busengumngeni yaye bebusoloko bunjalo kule minyaka idlulileyo, nanjengoko bufaka uxinzelelo ekukwazini kwayo ukufezekisa iintlanganiso ezibekiweyo.

Ukukwazi ukuzimela ngokwezemali kusengumngeni yaye iBhodi isaqhuba nokuxhomekeka kwiigranti zeWCG ukuba ibe zizo ezixhasa ibhajethi yenkcithomali. Zikhona iinzame eziza kuqhutywa zokujongana nokuzimela kweBhodi ngokwezemali.

IBhodi isaqhuba nokusebenzela kwindawo erenta kuyo ngoku de kube ngoOkthobha 2023, yaye iBhodi isaxoxa neWCPT malunga neemfuno zayo zendawo zasemva kukaOkthobha 2023. Lo mba awuqaqinisekiswa yaye iBhodi isaqhuba nokuxoxa malunga nalo mcimbi, ixoxa nesebe ephantsi kwalo.

Imigaqo ehlutshezwe yiKhowidi-19 itsalisa nzima iimpumelelo zeB-BBEE zabaninilayisenisi, nanjengoko bengakwazi ukuhlala phantsi baxoxe malunga nemiba engundoqo encedisa ekufezekisweni kokuphumelela kakuhle. IBhodi iyayiqonda le mingeni yaye isaqhuba nokuxoxa nabaninilayisenisi beNtshona Koloni ukuzama ukugcina amazinga abo eB-BBEE.

Iinjongo ezingqalileyo zethuba eliphakathi zeBhodi zisaqhuba nokukhokelwa yimigaqo ehlutshezwa yiKhowidi-19 kunye nokusebenza kwayo kolu shishino.

Ngoko ke, ndinga ndingathathela ingqalelo, ndibulele indima edlalwe:

- NguMphathiswa wezeMali namaThuba ezoQeqesho - uMnu. D Maynier, ngokukhokela nenkxaso yakhe;
- Amalungu eSCOFEOT kunye neKomiti yeeAkhawunti zikaRhulumente, ngokukhokela kwabo okuqwalasela kwakunye nezimvo zabo ezilulutho;
- Amagosa eOfisi kaNondyebo wePhondo leNtshona Koloni, ngoncedo lwawo;
- Amalungu e ethu eBhodi kunye namalungu eKomiti yoPhicothozincwadi, ngenkxaso yawo kunye nendlela eqeqeshekileyo athi enze ngayo umsebenzi; kunye
- Nabasebenzi beBhodi ngokuzinikela kwabo ekwenzeni umsebenzi wabo, nabathe babambisana ekufakeni igxalaba kwimpumelelo efunyenwe yiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.



Mnu. D Lakay

USihlalo weBhodi

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni

31 kuAgasti 2021

4. IMBULAMBETHE YOMPHATHI OYINTLOKO

Ndivuyiswa kukudlulisa esi sishwankathelo senkqubo yezemali nengeyoyezemali yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kulo Nyakamali uphele ngowama31 kuMatshi 2021.

I-WCGRB khange isinde kwimingeni neziphumo ezize nemigaqo kunye nemiqathango ehlutshezwe yiKhovidi-19.

Kwelinye icala, imisebenzi yesiqhelo yeBhodi iye yaphazamiseka, nto leyo iye yadinga ukuba iBhodi ikhangele ezinye iindlela zokuqhuba umsebenzi wayo ukuze ifezekise uxanduva lwayo olusemthethweni, imfuneko yokwenza izenzo ezongezelelekileyo zokhuseleko nezempilo, ukwenzela ukuqinisekisa ngokukhuseleka kwabasebenzi neendwendwe ezifika eziofisini zayo kwanokuba ifake kwi-intanekthi uninzi lwezenzo zayo. Kanti kwelinye icala kufuneka ilawule ushishino oluphantsi koxinzelelo lwezoqoqosho olusuka kwemiGaqo nemiqathango yoLawulo lweNtlekele.

Izenzo zeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni ayiyonkonzo ingundoqo, ngoko ke abasebenzi bayo baye banyanzeleka ukuba basebenzele ekhaya; nto leyo iye yakhokelela ekubeni kufezekiswe izicwangcisonkqubo ezitsha.

Izicwangcisonkqubo eziye zavela ziye zabonakala ziyimpumelelo yaye ziya kuphembelela izenzo zayo zexesha elizayo.

IBhodi ivume ibhajethi yengeniso ezizigidi eziyiR42.227 kunye negranti ezizigidi eziyiR27.744, nto leyo ikhokelele kwibhajethi yengeniso ephela eziyiR69.971. Uthelekiso lweyona ngeniso yenziweyo lube yingeniso yethu ezizigidi eziyiR45.195 kunye negranti yezigidi eziyiR27.744, nto leyo ikhokelele kuthelekiso olupheleleyo lweyona ngeniso yenziweyo ezizigidi eziyiR72.939.

Uthelekiso lokugqithisa kwingeniso ezizigidi eziyiR2.968 lubangelwe kukutshintsha kumacandelo ezongcakazo okuze novalelekondlwini, nanjengoko abangcakazi beye babhenela ekubhejeni kwi-intanethi; yaza loo nto yeza nezicelo ezitsha zeelayisenisi zokubheja kwi-intanethi.

Izabelo kushishino lokubheja kwi-intanethi zibonise ukuphucuka, ngelixa ezobuso ngobuso zibonakalise ukuhla ngenxa yemiqathango yovalelekondlwini.

Njengokuba zisahluka iirhafu zamacandelo ngamacandelo olu shishino, nalapho ukubheja kwi-intanethi kunerhafu ekwizinga elisezantsi, oku kuye kwathetha ukubuya umva kancinane ekubhejeni kobuso ngobuso okunezinga eliphezulu lerhafu nokuthe kongezelela kwemiqathango yovalelekondlwini, kuye kwanegalelo ekuhlani kweerhafu.

Ibhajethi yenkcitho yebhodi iye yavunywa yazizigidi eziyiR69.971 nalapho iindleko zokuqhuba umsebenzi zibe zizigidi eziyiR68.034, ngelixa inkcitho yezinto ezinkulu ibe zizigidi eziyiR1.937.

Ngexa yemigaqo nemiqathango ehlutshezwe yiKhovidi-19 ikunye nezicelo zeWCPT zokuba kucuthwe inkcitho, uthlekiso lweyona nkcitho yeBhodi lube zizigidi eziyiR53.162, nalapho izigidi eziyiR51.911 zibe ziindleko zokuqhuba umsebenzi, ngelixa izigidi eziyiR1.251 zibe yinkcitho yezinto ezinkulu; kwatsho kwaphuma uthlekiso lokonga okupheleleyo kwezigidi eziyiR16.809.

Oku konga kufunyenwe njengempendulo engqalileyo yekhwelo leWCPT lokucuthwa kweendleko kwiCOE nakwiindleko zolungiselelo. Iinkcukacha zolu londolozo zibekwe kwiphapha 95 leNgxelo yoNyaka ka2020/21.



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Isiphumo esidityanisiweyo sothelekiso lokugqithisa kwingeniso kunye nothelekiso lokonga kwinkcitho siye sakhupha uthelekiso lwentsalela yezigidi eziyiR19.778 yebhaji eyiyo.

Izenzomali ngokokwenziwa kwazo (accrual based accounting) zibonisa ukuzenzela kwethu ingeniso ezizigidi eziyiR48.315 kunye negranti karhulumente ezizigidi eziyiR27.744.

Izenzomali ngokokwenziwa kwazo zibonisa inkcitho yezigidi eziyiR61.972 nezidale intsalela yezenzomali ngokokwenziwa kwazo ezizigidi eziyiR14.087.

Isiphumo sezenzo zeBhodi kukubuyiswa kweNgxowamali yeNgeniso yePhondo ezizigidi eziyiR16.573 kulo nyaka uphononongwayo.

Nanjengoko imali elondolozwe iye yabangela ukuba iBhodi ihlawule izigidi eziyiR29.987 kwiNgxowamali yeNgeniso yePhondo xa kudityaniswa ngokonyakamali ka2019/20 noka2020/21, iWCGRB isenethemba lokuba esi iya kuba sisenzo esiqhubekayo yaye iingxelo zezemali zilungiswa kusekelwe koko.

Inkcitho engekho mthethweni yeBhodi exelwe kumaxwebhu engxelomali ka2019/20 iye yakhuthazwa ngokuhambelana noluhlu lweenkqubo ezilandelwayo ezibekelwe ukunqanda ukuphindeka kweemeko ezibangele ukwenzeka kwaloo nkcitho ingekho mthethweni.

IBhodi ayinazo iiprojekthi ezingagqitywanga yaye ayizi kucela kudluliselwa kweemali ezisuka kunyakamali ka2020/21.

IBhodi iye yakwazi ukuzifezekisa iinjongo ezingqalileyo zeSCM, nangona iBhodi inamandla angephi kwicandelo layo leSCM. Sijonge ukuba kuya kudingeka ezinye izixhobo zecandelo leSCM ukwenzela ukuqinisekisa ngokwenziwa kweenkqubo ezingenazikhewu nazikhalazo.

Iziphumo zentsebenzo engadingi mali kukuba izalathintsebenzo ezilishumi elinanye (11) zifezekiswe ngokupheleleyo, nalapho izalathi ezibini (2) ziye zaphantse zafezekiswa, zaza izalathi ezibini (2) azafezekiswa. Iinkcukacha zentsebenzo engadingi mali ziboniswe kwiphepha lama36 ukuya kwelama45 ale ngxelo yonyaka.

IBhodi ixela ukuba:

- Ayinazenzo ziyekiweyo okanye izenzo eziza kuyekwa;
- Ayinazenzo zitsha okanye zicetywayo kwezi nyanga zilishumi elinambini zizayo;
- Ayinazinkqubo nazisistim zikhoyo zeSCM nezithe zaphononongwa luphicothozincwadi lwangaphakathi nolwangaphandle;
- Khange ibe naziphakamiso zezinikimaxabiso ezingenazimemo kulo nyaka uphononongwayo; yaye
- Iye yazisingatha zonke iziphumo zophicothozincwadi lwangaphandle zonyaka odlulileyo yaye ngenxa yezo zenzomali zingakhange ziphindwe kulo nyaka uphononongwayo, iBhodi iye yavavanya ngempumelelo iimpendulo zayo kwezo ziphumo.

Imingeni ejamelene neBhodi yile:

Ukuzimela ngokwezemali: IBhodi ifumana ingeniso yayo kwiintlawulo ezidingeka ngokomthetho yaye ayikwazi kuzenzela eyayo inzuzo ngayo nayiphi na indlela ngaphandle kokuba inyuse ukuhlawulelwa kokungcakaza kushishino longcakazo kwiNtshona Koloni. Umthetho we19 wokuHlaziywa kokuNgcakaza nemiDyarho eNtshona Koloni, ka2021 (i19th Western Cape Gambling and Racing Amendment Act, 2021) uvunyiwe njengomthetho waza wagazethwa, kodwa lo Mthetho usafuna ukubhengezwa yinkulubaphathiswa ukuze uqale ukusebenza. Lo Mthetho uthi ukuba ingeniso ebekwe ngumthetho iye kwiBhodi yaye ucaciswe banzi kwiphepha lama33 lale ngxelo.

Ubunzima obubangelwa kukungabi nabasebenzi baneleyo: IBhodi inabasebenzi abambalwa kula masebe ayo: iSebe loLungiselelo nezeMali, iCandelo lezabaSebenzi, iSebe lezoLwazi neTeknoloji kunye necandelo looMabhalane beSebe. Njengokuba zitshintsha umhla nezolo iinkqubo nemithetho yamacandelo angena phantsi kwawo la macandelo ethu, kuya kuba ngumngeni nangakumbi ukwenza ngokupheleleyo iimfuno zolu tshintsho. Xa sijonga le meko yangoku yezoqoqosho, iBhodi isazama ukuqesha abasebenzi abafumana amava okanye abasebenzi bethutyana, ngelixa isaphanda malunga neemfuno zayo kunye neenkqubo zokulwa nale ngxaki.

Iingxaki zemali zeBhodi zibangelwe zezemali zephondo ezibonisa ukuba kwixa elizayo isenokuncitshiswa igranti yeBhodi, zikhatshwa kukungakwazi kweBhodi ukuzenzela ingeniso yayo ngaphezu kwaleyo ibekwe kwimithetho,

kwakunye nokwaziswa ukuba iBhodi kuza kufuneka izihlawulele indawo yayo yokusebenzela xa kufika umhla wama31 kuOkthobha wokuphela kweli thuba lirlentelwe yiDTPW. Njengoko ingeniso ebekwe ngumthetho ingaphaya kwamandla eBhodi, zonke ezi zinto zibeka iBhodi kwimeko apho isisombululo ekukuphela kwaso ikukucutha ngeyona ndlela inkcitho yayo nokubeka ngokutsha iinkqubo ezisebenzisa ekufezekiseni uxanduva lwayo. IBhodi isaqhuba nokuxoxa nesebe ephantsi kwalo kunye noMphathiswa walo, ikhangela isisombululo sale ngxaki.

lingxaki zendawo yokusebenzela: IBhodi yaziswe ukuba njengokuba “Ilishishini likarhulumente elizilawulayo elingekho kurhulumente”, kwixa elizayo kuza kufuneka ikhangele ze izihlawulele imfuno zayo zendawo yokusebenzela okanye ibuyele kule ndawo ibikade ikuyo, ndawo leyo yaye “yagxekwa” yiKomiti esisiGxina yezeMali njengenganelanga ukuba ingafezekisa iimfuno zeBhodi. Okwangoku iBhodi isazama iindlela zokufezekisa iimfuno zayo zendawo yokusebenzela kwesi “siqhelo” sitsha size nale Khovidi-19 kunye neendleko zaso, yaye iza kuxoxa malunga naloo ndlela yokwenza ngokuqhuba kwalo nyaka siya kuwo.

Eyona nto kusoloko kuphikiswana ngayo nemanano (yabasebenzi) zizixhobo ezaneleyo zokuqinisekisa ukuba bonke abasebenzi bayakwazi ukusebenzela ekhaya, betshintshisana, ukuze kuqinisekise ngokhuseleko nentlalontle yabo bonke abasebenzi, njengoko kufuneka kwenziwe njalo ngenxa yalo bhuhane. IBhodi isebenzisa iindlela ezininzi zokhuseleko ukwenzela ukuqinisekisa ngokhuseleko nentlalontle yabasebenzi bayo, kodwa amacandelo athile abasebenzi awakwazi kusebenzela ekhaya, nto leyo idala ukuba abasebenzi baloo macandelo bathi bayakhethwa. IBhodi ize nezinye iindlela ezongezelelekileyo yaye isalinde ukuziswa kwezixhobo ezithengiweyo zekhompuyutha, ukwenzela ukunika izixhobo eziyimfuneko zokwenza uninzi lwabasebenzi bayo bakwazi ukutshintshisana ngokusebenzela ekhaya. Esi senzo siza kuba nefuthe elihle kwiimfuno zendawo yokusebenzela yeBhodi.

IBhodi ayinamicimbi ibalulekileyo yasemva kokuphela konyaka yaye nayiphi imicimbi yasemva kokuphela konyaka icaciswe kwiphepha le130 lale ngxelo.

IBhodi ingathanda ukudlulisa umbulelo wayo kuMphathiswa uD Maynier ngobunkokeli nenkuthazo yakhe, iKomiti esisiGxina yezeMali, amaThuba ezoQoqosho nezoKhenketho kunye neKomiti yeeAkhawunti zikaRhulumente, ngokuhlala besijongile bemana ukuza neengcebiso kwimicimbi yeBhodi, amaGosa eWCPT ngokusincedisa kwawo, amaLungu eBhodi ngokuqwalasela oko kuqhubekayo, ukubonisa indlela nobunkokeli, amalungu eKomiti yoPhicothozincwadi ngokusiqwalasela kwaneengcebiso zawo, kunye nabaSebenzi beWCGRB ngobunono bawo nenkonzo yabo yokuzinikela nokufaka kwabo igxalaba ekwenzeni lo nyaka ka2020/21 ube yimpumelelo.



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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 kaNondyebo 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 nkcukacha zentsebenzo, iinkcukacha 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, iinkcukacha zentsebenzo, iinkcukacha zabasebenzi kunye nemicimbi yezemali yeBhodi ngalo nyakamali uphele ngomhla wama31 kuMatshi ka2021.



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31 kuAgasti 2021



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31 kuAgasti 2021

6. AMAGQABANTSHINTSHI NGOKUBANZI

6.1 Umbono

Ukwaziwa njengeziphathamandla zogcinozinzo kwezongcakazo eziphala phambili ekulawuleni izenzo zoshishino eziza nezinto ezintsha, ezizinzileyo 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, engenamagingxigingxi 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. UXANDUVA LOMTHETHO NOLUNYE

7.1 Uxanduva ngokomgaqosiseko

Uxanduva ngokomgaqosiseko lweBhodi luthathwe kwisiHlomelo sesi4 soMgaqosiseko, nesiyalela 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 ezahlukileyo zowisomthetho. Sikwajongana nezigqibo malunga nokungahambelani kokulandelwa kwemithetho eqhuba ngaxeshanye isuka kwindlu yowisomthetho kazwelonke neyephondo. Isahluko sesi6 simalunga nokusebenza kweBhodi ngokunxulumene nohlaziyo lweBhodi olusayilwayo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni, uMthetho wesi4 ka1996.

7.2 ImiThetho ekuQanyelwe ngayo

Kusebenza le mithetho ilandelayo yesizwe neyephondo kwimisebenzi eyenziwa yiBhodi:

UMthetho ka1997 ohlaziyiweyo wemiQathango esiSiseko yeNgqesho (Basic Conditions of Employment Act) (uMthetho wama75 ka1997)

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

UMthetho ka2003 wokuXhotyiswa okuNabileyo koQoqosho lwabaNtsundu (iBroad-Based Black Economic Empowerment Act) (uMthetho wama53 ka2003) nemiGaqo ehlahiyiweyo

Lo mthetho uquka isikhokelo somthetho sokukhuthazwa kokuxhotyiswa kwabantsundu kwezoqoqosho; ukuxhobisa 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 ka2002 ohlaziyiweyo woLawulo lweNtlekele (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 eyahlukileyo phantsi komthetho wolawulo lweentlekele, iDisaster Management Act, nalapho bekusenzelwa ukulawula indlela yokuziphatha nokunyanzelisa izithintelo kubantu, abasebenzi namashishini, njengendlela yokulawula nokuthintela umngcipheko wokuba sesichengeni nokusasazeka sekhonravayirasi.

UMthetho ka1998 ohlaziyiweyo 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 ka2001 ohlaziyiweyo weZiko lobuNtlole bezeMali (uMthetho wama38 ka2001) (“uMthetho weFIC (weFinancial Intelligence Centre)”)

Lo Mthetho weFIC waseka iBhunga eliCebisayo leZiko lobuNtlole bezeMali kunye noThutyeleziso lweMali ukuba lilwe nokuthutyeleziswa kwemali kunye nokuxhaswa kwabanqolobi kunye nezenzo ezinxulumene noko. Ngokwalo mthetho, iBhodi liqumrhu 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 (iInter-governmental Relations Framework Act) (uMthetho we13 ka2005)

Lo Mthetho umisela umgaqosikhokelo 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 ka1995 ohlaziyiweyo 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 namacandelo achongwe 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 nemiMiselo yayo eye yaphunyezwa phantsi kwayo, ibeka umsebenzi ofanele ukwenziwa yiBhodi nengeQumrhu elibeke esweni ukulandelwa komthetho. Lo mthetho ukwalungiselela nemiGaqo nemigaqo yongcakazo nemidyarho kwiRiphabliki xa iyonke.

UMthetho ka1993 ohlaziyiweyo weMpilo noKhuseleko eMsebenzini (Occupational Health and Safety Act) (uMthetho wama85 ka1993)

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 nemiMiselo yawo

Lo Mthetho usisikhokelo ekufuneka iBhodi isiphumeze ngokuthobela umyalelo woMgaqosiseko wokuba kuqhutywe umgaqonkqubo 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 ngumgaqosiseko. 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 lama33 loMgaqosiseko 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 ka2013 ohlaziyiweyo woKhuselo lweeNkcukacha zoBuqu (iProtection of Personal Information Act - iPOPI) (uMthetho wesi4 ka2013)

Ezinye zeenjongo zePOPI kukuphakamisa ukukhuselwa kweenkcukacha zobuqu ekusetyenzwa ngazo ngamaqumrhu karhulumente nawabucala; ukwazisa imiqathango ethile eyenzelwe ukumisela iimfuno ezingundoqo zokusebenza ngeenkcukacha zobuqu kunye nokulungiselela ukumiselwa komLawuli weeNkcukacha 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) aya kuqala ukusebenza ngowama30 kuJuni 2021. Isiphumo soku kukuba onke amaziko makabe sele eyilandela iPOPIA ngomhla woku1 kuJulayi 2021.

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

Le Bhodi liQumrhu likaRhulumente wePhondo elikuShedyuli 3C yaye ibotshelwa yimigaqo yokulawulwa kwemali nebhajethi ngokwemigaqo ebekwe kulo Mthetho. Injongo ephambili yePFMA kukuqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi namatyala amaziko namasebe karhulumente zilawulwa ngemfezeko nangempumelelo; ukulungiselela uxanduva lwabantu abajongene nolawulo lwemali kurhulumente kwanokulungiselela iimeko ezihambelana noko.

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

Lo Mthetho unika umgaqosikhokelo weziko wokusungula nokuqhuba izicwangcisonkqubo zikazwelonke, ezecandelo kunye nezasesembenzini eziyilelwa ukuphuhlisa nokuphucula izakhono zabasebenzi baseMzantsi Afrika; ukunxibelelanisa ezo zicwangcisonkqubo ziphantsi koMgaqosikhokelo 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 ingxowamali yerhafu yeegranti zokuxhasa uphuhliso lwabasebenzi kunye neNgxowamali 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 yokuphuhlisa 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 koMgaqosiseko.

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

Lo ngowona mthetho ungunoqo 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

IziGqibo zika1999 zoMgaqonkqubo woNgcakazo nemiDyarho eNtshona Koloni

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.

8. UKUMA KWELI ZIKO

Ngokwangowama31 kuAgasti 2021

IBhodi



UMnu. P Abrahams (uMphathi oyiNtloko)

AbaLawuli abaPhezulu



**ICANDELO B:
IINKCUKACHA MALUNGA
NENTSEBENZO**



1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EZIBEKWE KWANGAPHAMBILI

I-Auditor-General of South Africa yenza iinkqubo eziyimfuneko zokuphicothwa kweencwadi zengcaciso yentsebenzo ukunika ingqinisekiso efanelekileyo eya kuba ziingxelo zophicothozincwadi. Iziphumo zengxelo yophicothozincwadi ngentsebenzo zithelekiswa neenjongo ezibekwe kwangaphambili zibandakanyiwe kwingxelo ephantsi kwesihloko seeNjongo eziBekwe kwaNgaphambili nezibekiwe kwicandelo leNgxelo engeemfuno ezimiselweyo zomthetho nemimiselo kwingxelo yomphicothizincwadi.

Jonga kwiphepha lama85 lale Ngxelo yoMphicothizincwadi epapashwe njengeCandelo E: INgcaciso yezeMali.

2. UPHONONONGO LWEMEKO

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 kaNondyebo wePhondo kunye noMphathiswa wezeMali namaThuba ezoQoqosho eNtshona Koloni. Ikomiti 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 kaNondyebo 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 ngokwenjalo kudaleke amathuba ezoqoqosho.

2.1.2 AMAQELA ACHAPHAZELEKAYO

Njengequmrhu likarhulumente, iBhodi inoluhlu olubanzi lwabathathinxaxheba. Olu luhlu luquka uRhulumente wePhondo leNtshona Koloni; uMphathiswa wezeMali, amaThuba ezoQoqosho nezoKhenketho eNtshona Koloni; iOfisi kaNondyebo wePhondo leNtshona Koloni; abaSebenzi beWCGRB; amaQumrhu aneeLayisenisi zoNgcakazo nokuBheja; uluntu lweNtshona Koloni; abaNiki beeNkonzo; ezeNdalo kunye nabezoSasazo.

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.

Umgagqonkqubo wamaqela achaphazelekayo eWCGRB ukhokela iindlela neenkqubo zokuxhasa iincoko ezakhayo ezibanjwa kunye namaqela achaphazelekayo.

Abanilayisenisi 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 kaNondyebo 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

Okona kukhula kweGDP kuqikelelwa ukuba kuza kubuyisa nge3.0% ku20021, kodwa isantya sokubuyela kwimeko yesiqhelo kuya kucutha kuye kwi1.6% ngo2022 ngenxa yoxinzelelo oluqhubayo kumacandelo, njengokunikwa okungazinzanga kombane kunye nemigaqo enxulumene nemisebenzi. Izinga lokunyuka kwamaxabiso ezinto liqikelelwa ku4.2% ngo2021, yaye kulindeleke ukuba lihlale likwi3%-6% ngo2022, nekwinqanaba eliyithagethi yebhanki enguvimba. Kulindeleke ukuba inyuke intsalela ekwikharenti-akhawunti, nanjengoko ukuphucuka kwamaxabiso eoyile kusenokunyusa ixabiso leemveliso ezivela ngaphandle. Ityala likarhulumente lisenokufikelela ngaphezu kwe90% yeGDP kwithuba eliphakathi, kodwa uqikelelo lona lube lusithi iza kuzinza ku95% ngo2026. INkcazelo yoMgaqonkqubo weBhajethi yaPhakathi kwiKota ka2020 (i2020 Medium Term Budget Policy Statement - iMTBPS) yangoOkhthobha 2020 ibiqikelela usetyenzisobhajethi engaphezu kwengeniso kunye nokudityaniswa kwamatyala kwithuba eliphakathi. Ezi ngqikelelo ziza kunyusa imingcipheko ngenxa yobuphezulu beendleko zeenkonziso zamatyala kunye nokuhla kweebhalansi-shithi zamaqumrhu karhulumente kunye nobuthathaka obuqhubekayo bemeko yezemali koomasipala.

I-MTBPS ka2020 icebise amanyathelo okunciphisa ityala lemivuzo yeenkonzo zikarhulumente kunye notyalomali oluqhutywa ziinkampani zikarhulumente, ukwenzela ukunciphisa ityala lezemali nokuzinzisa izinga letyala kwiGDP kwithuba leminyaka emihlanu. Ngo2023-24 iofisi kanondyebo ilindele ukulinciphisa ngamalunga ne\$1.8 yeebhiliyoni ityala lemivuzo - oyena nobangela mkhulu wetyala lezemali. Esi siphakamiso sele sibonise umngcipheko wezenzo zogwayimbo kwiindawo ngeendawo, noluya kuqhutywa ngamacandelo karhulumente anabasebenzi abayi1.3 yezigidi. Ngo2020, urhulumente woMzantsi Afrika uye wazibophelela ekutyaleni imali kwiinkampani zikarhulumente, ngokusebenzisa ubambiswano oluluqilima namacandelo abucala. Oovimba abakhulu bamazwe ngamazwe baseMzantsi Afrika baye banyuka kancinane ukusuka kwi\$52.4 yeebhiliyoni ekupheleni kukaMatshi 2020 ukuya kwi\$53.8 yeebhiliyoni ekupheleni kukaNovemba 2020, nto leyo ibiquka iinyanga eziyi6.9 zempahla engenayo esuka kumanye amazwe. Le nkqubela ibonisa ngokukodwa imboleko yangaphande efunyenwe egameni likarhulumente kwiibhanki zophuhliso zamazwe ngamazwe, kuquka iAfrican Development Bank, ukwenzela ukumelana nale ngxubakaxaka yobhubhane.¹

2.1.4 UXHOTYISO OLUNATYISIWEYO LWABANTSUNDU KWEZOQOQOSHO

I-WCGRB, njengequmrhu likarhulumente, kufuneka ilandele imimiselo yeB-BBEE kolu shishino ilulawulayo. Oku kwenziwa ngokunyanzeliswa kwemiqathango yeelayisenisi. I-WCGRB ibeke amanqanaba eethagethi zeB-BBEE ecandelo ngalinye 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. Noko kunjalo, kubaluleke kakhulu ukuba iBhodi iqinisekise ukuba ithi ekunikeni kwayo amalungelo namathuba ezoqoqosho ibe inazo iindlela ezisebenzayo nezifanelekileyo zokuqinisekisa ngokukusetyenziswa kwazo ngendlela efanelekileyo kwanokuncitshiswa komezakalo nobungozi bongcakazo.

Ukuza kuthi ga ngoku, iBhodi isaqhuba nokuqwalasela olu shishino ukwenzela ukujonga nakuphi ukuhlutshezwa okugqithisileyo kunye notshintsho olukhawulezayo.

Ikomiti zamacandelo zeBhodi, ezisebenza njengeekomiti zokuphonononga nokucetyiswa kweBhodi, ziqwalasela ukulandelwa kwemiqathango ebekwa yiBhodi kolu shishino. Ezi Komiti zikwahlalutya iingxelo zekota ezisuka kubanilayisenisi malunga nobume kunye nezicwangciso zabo zokufezekisa, ukugcina nokuphucula la manqanaba eethagethi zeB-BBEE. Abanilayisenisi abangaxolelwanga ekufakeni izicelo zeeKhowudi zeB-BBEE, kufuneka baphononongwe rhoqo ngonyaka bephononongwa yiarhente ebhalisiweyo yobekozinga baze bazifake kwiBhodi ezo zatifiketi zobekozinga.

1 Umthombo wolwazi: African Development Bank

IINKCUKACHA MALUNGA NENTSEBENZO

IBhodi yoNgcakazo kaZwelonke yaseMzantsi Afrika iqhube uphando malunga nemeko yangoku yenguqu nokukhula kushishino longcakazo eMzantsi Afrika. Le ngxelo yophando ikhutshwe ngoMatshi 2020 yaye ibonise oku kulandelayo:

- Olu shishino lusukile kwimeko apho amacandelwana athile aphinde abonisa umelo olungaphantsi kwamanani kazwelonke, ngokuthi lungapheleli nje ekudluliseni ngokungaphaya kwiithagethi zenguqu, lwaza lwafikelela apho amaqela athile eentlanga aye angavunyelwa ukuba anikwe amadinga (umz. Icandelo leBingo lawo onke amanqanaba olawulo).
- Icandelwana longcakazo leBingo neLPM ayaqhuba nokudlala indima ebalulekileyo kwinguqu yaye anokuthathwa njengezixhobo ezinamandla zenguqu.
- Kwimiba ethile olu shishino luye lwafezekisa de lwagqithisa kwiithagethi zenguqu.
- Inguqu kwicandelo leekhasino yenzeke ngenkqubela nangona isenzeka ngesantya esiphantsi xa ithelekiswa namacandelo eeLPM neBingo. Kusenokwenzeka ukuba oku kubangelwe kukuba ushishino lweekhasino ludala yaye lwaqalwa kwangaphambi kwedemokhrasi, kwaye lunamaqumrhu namacandelo amazwe ngamazwe angqingqwa ngakobona buncinane beemfuno zengqesho. Kwelinye icala, abaqhubimashishini eBhingo neLPM baqalise ngeli xesha langoku yaye bekunokuba lula ke ngoko ukuba la mashishini ahambelane neethagethi zenguqu, mhlawumbi kuba esaqala.
- Owona mngeni mkhulu ubekwe ngabameli booGunyaziwe bokukhutshwa kweelayisenisi kwiPhondo njengododobalisa inguqu eza nokukhula koshishino unxulumene nokunqaba kwenkxasomali kunye nokungabikho kophuhliso kunye nodluliselo lwezakhono.

Umdla 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 kwicandelo leekhasino neleeLPM, nalapho kukho ukuthathwa kwenxaxheba okubanzi kwezoqoqosho kumaziko eeLPM kunye noshishino lokuqajisela iinombolo. Ngokunxulumene nokukhutshwa kweelayisenisi zezinye iindlela zongcakazo, iBhodi iza kudala imeko enika umfutho wokuxhotyiswa kwabo basafikayo kolu shishino inike nethuba lokuxhotyiswa okunatyisiweyo.

2.1.5 UKWANDISWA KOSHISHINO LONGCAKAZO

Uphando malunga nokukhutshelwa kweelayisenisi kwezinye iindlela zongcakazo

IBhodi iqhuba uphando malunga nezo ntlelo zeelayisenisi zicaciswe kwicandelo lama27 lalo Mthetho, nezingekaqaliswa okwangoku eNtshona Koloni. Ezi ziquka ukukhutshelwa iilayisenisi kodidi oluphezulu lwabangcakazi (iijankethi) kunye namashishini adlalisa iBingo. IBhodi ibisele ikhe yaqhuba uphando lwefuthe kuqoqosho lwentlalo, isenzela ukukhangela ifuthe lwezi ndlela zongcakazo zangoku kumakhaya, iindawo ezingqongileyo kunye nabangcakazi. 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. 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.

Nantsi eminya imiba edinga ingqwalaselo xa kuthathwa isigqibo malunga nokukhutshelwa iilayisenisi kwezinye iindlela zongcakazo:

- (a) Ingeniso enyukileyo eya kwiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
- (b) Igalelo kwiingeniso zikarhulumente
- (c) Inguqu nokwanda kwamathuba ezoqoqosho eNtshona Kolonie

2.1.6 IZINTO EZINTSHA KOLU SHISHINO

Ubhubhani weKhovidi-19 sele ubonise ifuthe elikhulu kumashishini yaye usaza kuba nefuthe elibonakala ithuba elide kuqoqosho. Amashishini amaninzi athwaxeke kabuhlungu; la aquka ungcakazo, oluthe lwathwaxeke kakhulu ngulo bhuhane. Kuthe kwabonakala ukutshintshela kurhwebo lwakwi-intanethi kunye nokutshintshela kwi-intanethi 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. Iingxelo ezininzi zingqina ukuba lo bhuhhani udale ukuba uninzi lwabaxumi baseMzantsi Afrika basebenzise i-intanethi okokuqala, bethenga

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 iye yavuma izingciko abaqikelelinombolo zoubheja okuxhomekeke kokunye, nebezivuma ukuvunyelwa kokubheja koluntu kwimidlalo efanayo neyasekhasino. Oku kuvunywa kwenziwe emva kokuthathelwa ingqalelo kwemiba emininzi, yaye ibhodi iye yaneliseka ukuba oko kuvuma bekusemthethweni, nangona kuye kwaphelela ekubeni iBhodi ikhankanywe kwisicelo esifakwe kwiNkundla ePhezulu yiCasino Association of South Africa (i"iCASA"). IBhodi khange iziqhube iingxoxo kuba iye yagqiba ekubeni ilandele isigwebo seNkundla malunga nalo mba. I-CASA iye yagqibela ngokusirhoxisa eso sicelo. 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. Kulo nyaka upheleleyo, iBhodi iye yaqaphela ukuhla okuzingayo kwiirhafu zokubhejela oku kubheja kuxhomekeke kokunye. Ukuvuselelwa kwemidyarho yamahashe njengomdlalo kuyimfuneko ekuyenzeni inike umdla nangakumbi kulutsha, nto leyo inokuncedisa abaninimashishini ukuba benze utshintsho kolu shishino. I-Ofisi kaNondyebo wePhondo iye yaqhuba uphando olujonga izingciko zoncendo lukarhulumente ezifunyenwe kubaninimashishini oomatshini bokubheja. Kuye kwaqeshwa inkampani yangaphandle ukuba icazulule imeko yezoqoqosho abazifumene bekuyo abanini boomatshini bokubheja. Le ngxelo igqibela ngeziphakamiso anokukhetha kuzo urhulumente wephondo. Le ngxelo ayikavuleleki kuluntu ngokubanzi, yaye iBhodi isalinde isigqibo sokugqibela soMphathiswa nesePhondo ngokunxulumene nolu phando neziphumo zalo.

Uluvo lweBhodi kukuba ikhankasela ukuba semthethweni nokulawulwa kongcakazo olwenziwa nabanye abantu kwi-intanethi, ukwenzela ukukhusela ababheji kunye nokuba iirhafu ezifanelekileyo zingene kwezemali. Njengokuba ababheji abangabemi baseMzantsi Afrika bengenazo iindlela ezizezinye zongcakazo ngokusemthethweni, abayi kuphelela nje ekwaphuleni umthetho ngokuthatha inxaxheba kongcakazo olungekho mthethweni kwi-intanethi, kodwa bakwashiyeka bephantsi kolawulo lwabanini boomatshini bokubheja abangenamithetho ibalawulayo ngokubhekiselele kwiimfuno zokuqhuba kakuhle eli shishini, ukubuyiswa kweepesenteji zababheji, ukuziphatha kakuhle, ukukhuthiswa kweelayisenisi kunye nokuzinza kwalo. Abanini beematshini zokubheja abaneelayisenisi balungiswa ngenkqubo engqingqwa yokukhutshwa kweelayisenisi, ukwenzela ukuqinisekisa ukuba olu shishino alunarhwaphilizo nazenzo zingekho mthethweni. IBhodi icinga ukuba iindlela zongcakazo olwenziwa nabanye abantu kwi-intanethi ziza kunika ababheji ukhuseleko lokuba bangabi sesichengeni sokusulelwa yiKhovidi-19 kuba bayakwazi ukuzingcakazela bezihlalele emakhaya, yaye ziza kunika ukunyuka kwengeniso okudingeka ngeyona ndlela xa kujongwa imeko yangoku yezoqoqosho. IBhodi ifake iziphakamiso kubayili bemigaqonkqubo kwinqanaba lephondo nelikazwelonke, ikhuthaza ukubekwa kweendlela zokukhutshwa kweelayisenisi nokulawulwa kokungcakaza nabanye abantu kwi-intanethi.

Kukho ukungaqiniseki ngokunxulumene nokuthuthwa kweekhasino ezingaphandle zingene kwidolophu enkulu (imetro) kunye nesiphumo okunokuza naso oku kuthuthwa kwazo kushishino longcakazo kweli Phondo. Okwangoku iBhodi ayinandima iyidlalayo kule nkqubo yokuthuthwa kwezi khasino, ngaphandle nje kokunika izimvo zayo kuhlaziyo olucetywayo, noselupapashiwe ukuze kufunyanwe izimvo zoluntu. Ngo2015, iTsogo Sun neSun International ziye zafaka izingciko kwiNkundla ePhezulu, zibonisa imingeni echasa ukuthuthelwa kweekhasino kwidolophu enkulu okucetywayo. INkundla iye yasikhupha isigwebo malunga nombala weGarden Route Casino et al v Premir of the Western Cape et al, ibekela bucala njengezingafanelekanga iziGqibo zika1999 zoMgaqonkqubo ezeza noluvo lokuba ezi khasino zintlanu zifumaneke kwimimandla ethile kuphela. INkundla iphinde yaqinisekisa ukuba iBhodi inegunya lokuthathela ingqalelo izingciko zokuthuthwa kweekhasino ngokwalo Mthetho. Isigwebo sokungafaneleki kweziGqibo zoMgaqonkqubo sibekelwe bucala ithuba lonyaka, ukwenzela ukuvumela inkqubo eza kwenziwa ngoku yokuphononongwa kongcakazo kwanokuba iKhabhinethi ibeke uMgaqonkqubo woNgcakazo oza kufakelwa izingciko ngokuya kuhamba ixesha.

IOfisi kaNongxowa wePhondo iye yakhupha igunya lokuba kuphandwe malunga nokulawulwa kodidi oluphezulu lwabangcakazi bamazwe ngamazwe. Olu phando luphononongo lokuthathelwa ingqalelo kwemithetho, izingciko, uqeqesho neerhafu ngohlalutyo oluthlekisayo lweendawo abadlala bekuzo aba bangcakazi bakudidi oluphezulu bamazwe ngamazwe. Olu phando sele lukumanqanaba awo okugqibela okugqitywa kwalo.

Ngaphandle kolu phando lugunyaziswe yiOfisi kaNondyebo wePhondo, iBhodi iphonononga ubume bongcakazo kunye namathuba ongcakazo eNtshona Koloni. Abaqhubishishini beLPM baye baxoxa neBhodi

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malunga nokuqhutywa kweeLPM zoHlobo B noHlobo C kweli Phondo. Ukuza kuthi ga ngoku iBhodi sele ikhuphe iLPM ezingama3 000, umqhubishishini weLPM ngamnye enikwe iimatshini zeLPM ezili1 500. UMthetho ka1996 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 ilayisenisi zeziza zeeLPA zoHlobo A, nezivumela abaninishishini bezo ziza ukuba babeke ukuya kutsho kwiiLPM ezi5 ekuya kudlalwa kuzo ngabangcakazi kwezo zakhiwo zeziza zabo zeeLPM ezineelayisenisi. Ilayisenisi zeziza zeeLPM zoHlobo B zivumela ukuya kutsho kwiiLPM ezingama20, zize ilayisenisi zeziza zeeLPM zoHlobo C zivumele ukuya kutsho kwiiLPM ezingama40 kwisiza seLPM esinelayisenisi, Ezi zintlu zeelayisenisi zeziza zeeLPM zitsala umdla wokuvunywa kweminye imigaqo elawulayo kunye notyalomali olujongene ngqo nazo, yaye kubekwa neemfuno zezomthetho ezimalunga nokusetyenziswa kwazo. IBhodi ibeka iindlela eziyimfuneko zokubhexesha ukusetyenziswa kweziza zeeLPM 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. Ukukhutshwa kweelayisenisi zeeLPM zoHlobo B noHlobo C akuzi kuphelela nje ekuhluphezeni uqoqosho lwendawo kunye neerhafu zongcakazo eziya kwiimali zephondo, koko kuza kuza kudala imisebenzi kunye noxhotyiso olunatyisiweyo.

2.1.7 AMAPHULO EBHODI OKUZAZISA KUNYE NONGCAKAZO NGENKATHALO

Ekuqhubeni uxanduva lwayo iBhodi, iye yaqaphela ukuba amathuba ongakazo nemidyarho anokuza nemingcipheko ethile kwabo bathatha inxaxheba kwezi zenzo. Nangona bekusoloko kukho iindlela zokusingatha iinkxalabo ngokunxulumene nongcakazo oluyingxaki, iBhodi igqibe ekubeni iphucule imizamo yayo ngokugxila kakhulu kungcakazo ngenkathalo. Nangona kusalindwe ukuphunyezwa komthetho onxulumene noluhlu lukazwelonke lwabo bangavunyelwayo kungcakazo, aziyi kuphazanyiswa lolo libaziseko iinzame eziqhubekayo neziphuculweyo eNtshona Koloni. Kulo nyaka uphononongwayo, izakhiwo zongcakazo ziye zavalwa ithuba elimalunga neenyanga ezintathu ngenxa yoValelekondlwi lukaZwelonke. Kodwa abaqaqajiselinombolo abaneelayisenisi abaye banika ithuba lokubheja kwi-intanethi baye baqhuba nokusebenza kuwo onke amanqanaba ovalelekondlwi.

Nangona iBhodi ingakwazanga kuqala amaphulo okwazisa uluntu, ngenxa yovalelekondlwi, akubonakali ngathi liye landa inani lezicelo zokungavunyelwa ukungcakaza, nangona kuye kwakho ukunyuka okubonakalayo kwingeniso neerhafu zokubheja. Kodwa ke iBhodi iye yayithathela ingqalelo into yokuba ukubheja okufumanekayo okuxhomekeke kokunye kwi-intanethi, kukhatshwa ziimeko zovalelekondlwi, kunokuba sisiqalo songcakazo oluneengxaki. Le meko iye yaqwalaselwa ngobunono kwaza akwaqatshelwa zinkxalabo zibambekayo zoluntu. Kulo nyaka uphononongwayo kuye kwenziwa utshintsho obeluyimfuneko kumazwi anyanzelisayo abekwe kuzo zonke iintengiso zongcakazo nokubheja, ekwakhathshwa yinombolo kaWhatsApp. Kulo nyakamali mtsha, kuye kwajongwa inani lemiba enokudinga ukuba abaninilayisenisi balandele uluhlu lweemfuno zomthetho ezijonge ukunciphisa ubungozi abanokujamelana nabo abaxumi. Amaphulo eBhodi okusingatha ungcakazo oluyingxaki athe aqatshelwa lolu shishino, kangangokuba iBhodi sele ikhe yamelwa kwiinkomfa eziqhutywa kwi-intanethi amathuba angaphezu kwamabani, nalapho bekusenziwa iintetho ezimalunga:

- Nokungcakaza okuyingxaki: Indlela yokwenza yaseMzantsi Afrika
- Ungcakazo olukhuselekileyo: Ukukhokela ngomzekelo

Iinjongo kukuqhuba nokwenziwa kongcakazo olunenkathalo, loo nto isenziwa ngezinyanzelo ezibekwa kubaninilayisenisi ngokunjalo nokwaziswa kwanokufundiswa koluntu; nangona kungakwazeki ukuqhuba indlela yesiqhelo yamaphulo okwazisa uluntu ngokubanzi ngenxa yemiqathango eqhubekayo yovalelondlwi.

Kunyakamali ka2020/21, iBhodi ifikelele kubantu abangama81 200 eNtshona Koloni isebenzisa amaphulo ayo ongakazo olunenkathalo abeqhutywa kumaqonga onxibelelwano. La maphulo aye akhokelela kwiingxoxo ezingqalileyo ezingama12 376 eziqhutywe kula maphulo, neziquka iimpendulo kwizimvo ezithunyelweyo, ukudluliswa kwezo zimvo kunye nokuvakalisa izimvo malunga nezo zimvo zithunyelweyo. Ngokusebenzisa amaqonga onxibelelwano (uFacebook), iBhodi iyakwazi ukukhetha indawo (iNtshona Koloni) ikwazi nokucacisa abo ijolise kubo (ngokobudala, umdla, njalo njalo) nefuna ukufikelela kubo iBhodi. Ezi ndlela zongcakazo olunenkathalo/ amaphulo okwazisa ngebhodi ziye zasebenza ngokukodwa ngethuba lovalelekondlwi, nanjengoko amagosa eBhodi ebengakwazi kuya nakweziphi na iinkqubo eziqhutywa ubuso ngobuso zokwazisa malunga nebhodi ngeli xesha liphononongwayo.

2.1.8 UKUPHELISWA KONGCAKAZO OLUNGEKHO MTHETHWENI

Kulo nyaka uphononongwayo kubekho izityholo ezingama30 zongcakazo olungekho mthethweni, neziye zakhokelela koku kulandelayo:

- Kuye kwaphandwa izityholo ezili18 zaza zaqinisekiswa njengezingeyonyani
- Izityholo ezili12 bezisaza kuphandwa

Imiqathango yovalelekondlwini iye yaziphazamisa kakhulu iinzame zethu zokuqhuba uphando lwezi zityholo zongcakazo olungekho mthethweni, abe namagosa eSAPS enomthwalo omninzi wokunyanzelisa imithetho yovalelekondlwini, satsho sangakwazi kusebenzisa izixhobo zawo ngokukhululeke ngale ndlela besisakuzisebenzisa ngayo. Noko kunjalo, siyakhwazi ukunika ingxelo yokuba zonke izityholo ziseza kuphandwa kuze apho kufunyaniswa ukuba olo lwazi aluyonyani, idilesi yeso sakhiwo igqanyiselwe ukuze ifumane uqwalaselo oluthintelayo lwexesha elizayo.

Nangona zonke ezi zityholo ziphandiweyo ziye zafunyaniswa zingenabunyani, kulo nyaka uphandwayo aye avalwa onke amashishini ongcakazo olungekho mthethweni lweintanethi, afihlwa ngokwenziwa ngathi ziindawo zokujonga i-intanethi. Oku kuvalwa kwezi ndawo kunxulumene nezityholo eziphandwe kwiSouthern Cape zaza zaphuma noku kulandelayo:

- Ukubanjwa komntu om1
- Ukuthinjwa kweekhompyutha ezingama42
- Ukuthinjwa kwemali engamaR13 397.50.

Eli tyala lisaqhuba kwiNkundla kaMantyi yaseGeorge. Nangona iingxoxo zethu namagosa afanelekileyo eSAPS ziye zaphazanyiswa kakhulu yimiqathango yovalelekondlwini ikunye nemisebenzi yethuba lovalelekondlwini enikwe la magosa, kuye kwakho iingxoxo eziqhutywe ubuso ngobuso ngokunjalo neentsebenziswano ngokubambisana ezimbini ezithe zaqhutywa ngoMatshi 2021, yaye ezo zenzo ziza kwandiswa kulo nyaka uzayo.

2.1.9 UTYALOMALI KUPHULISO LWENTLALO

IBhodi isaqhuba nokunyanzelisa utyalomali kuPhuhliso lweNtlalo (iCorporate social Investment - iCSI) omalwenziwe ngabaninilayisenisi ngokwemiqathango yeelayisenisi.

Kulo nyaka uphononongwayo, imiqathango yovalelekondlwini lweKhovidi-19 ayikuchaphazelanga kangako ukukhutywa kweentlawulo zeCSI, nanjengoko ezi ntlawulo zinxulumene ngengeniso yala mashishini, nengachatshazelwanga kuyaphi luvalelekondlwini. Noko kunjalo, uvalelekondlwini luye lwanesiphumo kwindlela engena ngayo imali kweli thuba lokulandelwa kokuhlululwa kweentlawulo zeCSI, nto leyo iye yakhokelela ekwandisweni kwethuba lokwenziwa kwezo ntlawulo.

Bona abaninilayisenisi baye banyaniseka kwizibophelelo zabo yaye bayaqhuba nokuphuhlisa uluntu abadla ngokulunceda.

IBhodi isaqhuba nokukhuthaza utyalomali kwezi nkalo zilandelayo:

- Ezemfundo: ukuxhaswa kwemfundo yabantwana abasaqalayo, ukuphucula izakhono zemathematika, isayensi nolwimi, uphuhliso lweethishala nabafundi kunye nokuxhaswa kwezikolo ezinabafundi abaneemfuno 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 aqwalasela iiprojekthi ezintlanu (5) zeCSI ezixhaswa ngemali ngabaninilayisenisi. Abaninilayisenisi banike iBhodi ubungqina beeprojekthi zeCSI ngohlobo lwentetho ezenziwa kwiividiyo baza abaxhaswa bezo projekthi baya kwiintlanganiso zeKomiti ukuya kunika ingxelo. Ngenxa yeKhovidi-19, iintlanganiso zeBhodi nezeKomiti ziye zaqhutywa kwi-intanethi.

Abaninilayisenisi beBhodi baye batyala imali eyiR14 776 978 ngokunxulumene notyalomali kwintlalo kulo nyaka uphononongwayo.

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2.1.10 IFUTHE LOBHUBHANE WEKHOVIDI-19

IBhodi nolu shishino zisaqhuba nokulandela imigaqo yeKhowidi-19 yaye ziye zaqhuba iindlela ezahlukileyo ezenzelwa ukhuseleko lwabasebenzi nabangcakazi. IBhodi iye yaphonononga yaze yahlola ezi ndlela, ijonga ukulandela kwazo imithetho nokusebenza kwazo.

Ezi ndlela ziqalelwe ukuphucula imigangatho yococeko, ziquka:

- Iisanithayiza ezifumaneka ekungeneni nangaphakathi kwezakhiwo
- Ukwandiswa kwamathuba okucoca ngaphakathi kwizakhiwo
- Ukunikwa kwabasebenzi iisanithayiza
- Iindawo ezithanda ukugcwala abantu ziyasithayizwa emva kokudibana nomngcakazi ngamnye
- Ukunyanzelisa ukuqelelana kwabantu nokuzikhwebula ebantwini

Ezi ndlela ziqaliswe ngokwemisebenzi eyenziwa kolu shishino:

- Amakhuphiswano okutsala inombolo yophumelelayo aye arhoxiswa ngenxa yokuba etsala umdla wabantu abaninzi
- Iye yarhoxiswa imicimbi neshowu ezenzeka kwizakhiwo zeeKhompleksi zeeKhasino.
- Ukuvalwa kokuthengiswa kotywala kwiikhasino
- Ukucinywa kweematshini zongcakazo, ukwenzela ukuphucula ukuqelelana kwabantu
- Ukucuthwa kwenani labantu amabaye kumcimbi wemidyarho yamahashe.

Abaninilayisenisi amashishini abo basawaqhuba ngokulandela imigaqo yezempilo kunye neendlela zokusebenza ezivalela ukwenziwa kokuthile.

IBhodi iye yaneliswa kukuba bonke abaninilayisenisi baseNtshona Koloni baye bayilandela ngokupheleleyo imiqathango yoValelekondlwini lukaZwelonke kuba khange kubekho zakhiwo zongcakazo zisebenzayo yaye olu shishino luye lwavula ngokutsha ngomhla wama29 kaJuni 2020 phantsi kweNqanaba lesi3 lovalelekondlwini ngokwemiGaqo ehlahiyiweyo efanelekileyo.

Le migaqo iye yanesiphumo esibonakalayo kolu shishino nanjengoko kuye kwakho utshintsho kwizabelo zemakethi yeli candelo. Ukubheja kwi-intanethi- kuye kwanda kakhulu ngelixa izakhiwo zokubheja, ebezingakwazi kutyelelwa njengakuqala, ziye zabona ukuhla okuqaphelekayo kubaxhasi kunye nengeniso ehamba nabo.

Kuye kwafuneka ukuba abaninilayisenisi bacinge ngokutsha malunga neendlela abenza ngazo ze batshintsho izenzo zabo ukuze zihambelane noku kuncitshiswa kwezenzo zoshishino, ngokunjalo nendlela abaxoxa ngayo neBhodi. Kuye kwanqunyanyiswa ukuziswa kwezinto kwiindawo zoshishino kwaza kwasetyenziswa i-intanethi ukuhambisa amaxwebhu olwazi. Apho kuyimfuneko, kuye kwamkelwa amaxwebhu athunyelwe ngeintanethi, phantsi komqathango othi kufuneka kuthunyelwe amaxwebhu oqobo kwiOfisi yeBhodi lingaphelanga ixesha elithile emva kokunyeneyiswa koValelekondlwini lukaZwelonke.

Nangona amashishini amancinane kuye kwafuneka azivale izenzo zawo zoshishino, ziye zanda ngokukhawuleza izenzo zongcakazo kwi-intanethi.

2.1.11 ITEKNOLOJI NOLWAZI

Ubhubhane weKhowidi-19 uye wanyanzelisa utshintsho olukhawulezileyo kumaziko ngokwendlela anokukuvelela ngayo uphazamiseko kwezenzo zesiqhelo zamashishini. Imingeni ekhethekileyo aye ajamelana nayo amaziko kwihlabathi jikelele ibe kukucinga ngokutsha malunga neendlela zokwenza zangoku ngokuthi acinge ngezinye iindlela zokwenza amashishini abo aqhubeka. Oku kuxhomekeka kakhulu kwitekhnoloji 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 ukusebenza ngethuba lalo bhubhane.

Ngethuba lovalelekondlwini lukazwelonke, ukungaqiniseki malunga nokuza kwenzeka kuye kweza nezinye izicwangciso kwaza kwasetyenziswa ukomelela nokuzimisela kweBhodi yeWCGRB, abasebenzi beshishini neICT benza iindlela zokuqhubeka nokusebenza. 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. Oku kuye kwavumela iinkqubo nemisebenzi yeshishini ukuba ikwazi ukuqhuba ngethuba

lokuvaleleka endlwini. ImiGaqonkqubo yeWCGRB yoKhuseleko nokuziBophelela kubuMfihlo (iSecurity Policies and Oath of Secrecty), iNdlela yokuziPhatha neCandelo le17 kunye nele19A loMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni iye kadluliselwa kubo bonke abasebenzi beWCGRB ukwenzela ukuqinisekisa ngokufikelwa nokukhuselwa kolwazi neenkukacha kwanokuba abasebenzi bayayilandela le migaqonkqubo ngeli thuba lovalelekondlwini.

Ngaphandle kokuba iWCGRB ikwazi ukwenza umsebenzi wayo ngokusebenzisa i-intanethi, ukusingathwa kweentlanganiso zeWCGRB ngeevidiyo, ukubambisana nokukwazi ukuqhagamshelana kwenze kwalula ukwenziwa komsebenzi. Oku kwenze ukuba kuqhutyekwe neentlanganiso zeBhodi, ezeeKomiti nezamasebe, ukudluliselana ngolwazi kunye nenkxaso eyenziwa ngeintanethi. Unxibelelwano nabasebenzi, ushishino, iinkampani ezinika iinkonzo, kuquka noluntu lwaseMzantsi Afrika ngokubanzi, luye lwakwazi ukwenzeka ngefowuni, i-imeyile nokubanjwa kweentlanganiso zeevidiyo.

Ngaphezu koku kungasentla, ziye zakwazi ukwenza imisebenzi yazo iiKomiti zezeMali, eyeIT, eyokuziPhatha ngeNdlela eyiyo kunye neyoPhicothozincwadi, ebezinoxanduva lokuqwalasela ukusebenza nokwanela kwelCT yangaphakathi kwiOfisi yeBhodi. Iingxelo zekota zeICT nophicothozincwadi lwangaphakathi ziye zabekwa phambi kwezi komiti ukwenzela ukuqinisekisa ngokugcinwa kolawulo olululo lweICT, ukhuseleko lwangaphakathi. Imingcipheko kunye nolawulo olunxulunyaniswa nokusebenza kwelCT ibandakanywe kuLuhlu lwemiNgcipheko yeBhodi yaza yakwazi ukulawulwa. Imiba enxulumene neICT yeOfisi yeBhodi iye yalungiswa ngokusebenzisa isistim yoLawulo lweDesika yemiNxeba yoNcedo yeWCGRB laza isebe leICT yeWCGRB laqhuba ulungiso ngeintanethi okanye ngokuya kwizakhiwo ngeli thuba lalo bhubhane.

Eyona nkalo kuye kwagxilwa kuyo yiOfisi yeBhodi ibe lithuba lokuguqukelwa kwiinkqubo ezizenzekelayo zeshishini yaye oku kuye kwayindlela esebenzayo yamashishini ngethuba yalo bhubhane. Le projekthi nesistim yoshishino oluzenzekela ngedijithali, ebizwa ngokuba yiGenesis, iye yavumela ushishino lukwazi ukuzifaka kwi-intanethi izicelo zazo zeelayisenisi zongcakazo. Eyona njengo yesistim yeGenesis kukwenza ukuba iinkqubo zokufakwa kwezicelo zeelayisenisi kwiBhodi zibe zezizenzekelayo, yaye ikwinkqubo yokudala imeko engaprinti maphepha elungiselelwe le Ofisi yeBhodi, kuquka noshishino longcakazo. Le projekthi iqale ukusebenza ngoSeptemba 2018, saza isiGaba soku1 sagqitywa saza senziwa kushishino lweekhasino ngo2019. IsiGaba sesi2 siye senziwa ngo2020, ngethuba lovalelekondlwini kushishino lweeLPM. Lonke olunye ushishino olukwisiGaba sesi2, abaQaqajiselinombolo neeMatshini zokuBheja, luya kuqhutywa ngo2021. Ukuqeqeshwa koshishino lweeLPM nabasebenzi beWCGRB lwagqitywa ukwenzela ukuba abaninshishini beLPM bakwazi ukufaka izicelo zabo zeelayisenisi ezikhutshwa ngedijithali, loo nto beyenza ngephothali ekwi-intanethi, ukususela ngoFebruwari 2021. Ukuqhutywa kweGenesis kwisiGaba sesi2 seeLPM nangethuba lamanqanaba amana enyanzeliswa ovalelekondlwini, ukufumaneka kolu shishino, iinkampani ezingabaniki beenkonzo kunye nabasebenzi beWCGRB kuye kwadala ukulibaziseka kokuqaliswa kokusetyenziswa kwale sistim kwi-intanethi. Ngenxa yokulindelekileyo namava afunyenwe kwisiGaba soku1, iBhodi neenkampani ezingabaniki beenkonzo ziye zenza amalungiselelo okuba kujongwane nemingeni yokusebenza ngeintanethi kwisiGaba sesi2.

Iwebhusayithi yeIntanethi yeBhodi iye yahlaziywa kusetyenziswa i-intanethi ngethuba lovalelekondlwini, loo nto isenzelwa ukuba abatyebile bayo bafumane indlela elula nengcono yokukhangela nokuziqhelisa noxanduva, iinkonzo, iinkqubo zokukhutshwa kweelayisenisi zongcakazo, izikhokelo, uqhagamshelwano lweeofisi zeBhodi, imigaqo yamashishini ongcakazo, imithetho nemigaqo yeWCGRB, iinkcukchamanani zongcakazo, xa kubalwa nje ezimbalwa.

Ukuphucuka kweteknoloji kuza neendlela ezintsha zokungcakaza yaye kufumanise ukubheja kwimidlalo kwi-intanethi njengemakethi ekhulayo. Ukubheja kwi-intanethi kuye kwanyuka kakhulu ngethuba lovalelekondlwini ngenxa yokungabiho kwezinye iindlela zongcakazo, umz. iiKhasino, iiLPM neeMatshini zokubheja. Abanyanzelisimthetho mabaqinisekise ukuba baqeqeshwe ngokwaneleyo ukuba basingathe utshintsho lweteknoloji, ukusetyenziswa okunabileyo nokuqhubekayo kwale teknoloji itshintshileyo. Le miba ikwadinga ukusingathwa ekuhlaziyweni kwemithetho, ukwenzela ukuqinisekisa ngokuhambelana kwale mithetho nokutshintsha kweteknoloji.

2.1.12 UKUHANJWA KWEENKOMFA

Ukuhanjwa kweenkomfa kuqinisekisa ukuba iWCGRB isoloko inolwazi malunga nokuqhubekayo kunye neendlela ezintsha kolu shishino, ngokunjalo nokutshintsha kwemithetho yalo. Kunika iqonga lokudibana namaqela afikayo kolu shishino kudalwe nobudlelwane obakhelwa uncediswano kwixa elizayo.

IINKCUKACHA MALUNGA NENTSEBENZO

Imigaqo yovalelekondlwini iye yanciphisa amanani abantu abaya kwinkomfa yobuso ngobuso nabaza kuthi bakwazi ukuncokola namaqela afikayo, nanjengoko ukudibana ngabantu kolu valelekondlwini. Sports Betting Community (“iSBC”) yinkamani yeendaba, usasazo nemicimbi, nesebenza neenkokeli zolu shishino ukuphuhlisa ushishino lokubheja nongcakazo, yaye iinkonzo zabo ziquka ukubhengeza iintengiso, ukubhalwa kwezimvo zomhleli kunye nomsebenzi wokucebisa, ngokunjalo neenkomfa, imiboniso, iisemina neembasa zoshishino. I-SBC iye yanxibelelana neBhodi yacela ukuba kubekho ummeli weBhodi kuya kwezi nkomfa zenziwe kwi-intanethi, enze intetho malunga nezihloko eziyichaphazelayo:

- SBC Digital Summit Africa 2020 - Problem Gambling: The SA Approach
- SBC Digital Summit Africa 2021 – Safer Gambling: Leading by Example

Amagosa eBhodi aye aya nakwezi nkomfa zeintanethi, nangona kungakhange kubekho kubandakanyeka kungqalelileyo kweOfisi yeBhodi:

- SBC Digital Summit Barcelona
- The Face of the Disordered Gambler

IBhodi isaqhuba yaye isaza kuqhuba nokungena kwiinkomfa ezichotshelwa kwi-intanethi kunye neewebhina eziqhutywa ngethuba lovalelekondlwini.

2.1.13 IIMFUNO ZE-KING IV EZIMALUNGA NOLWAZISO LWEENKCUKACHA EZINOKUPHEMBELELA UTYALOMALI 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

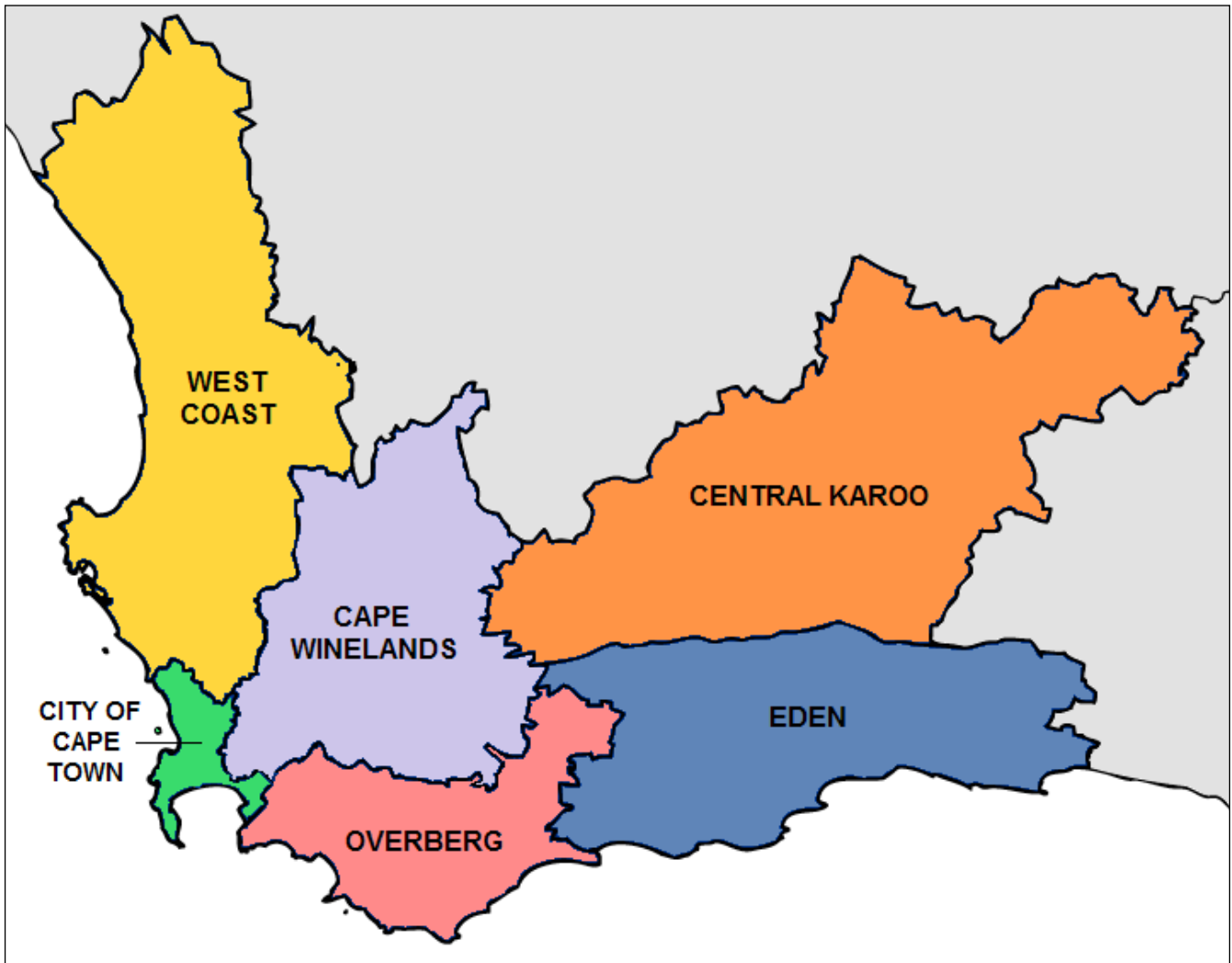
2.1.14 IMEKO ENGGONGE UKWENZIWA KWEENKONZO

Ngowama31 kuMatshi 2021 ushishino longcakazo nemidyarho esemthethweni eNtshona Koloni, noluquka ummandla ophelileyo weNtshona Koloni beluquka:

Isenzo seeLayisenisi	31 Matshi 2021	31 Matshi 2020
Iikhasino ezineelayisenisi	5	5
Abaninilayisenisi bamashishini eematshini ezikhupha imali engadluliyo kwixabiso elithile	2	2
Abaqaqajiselinombolo abaneelayisenisi	48	43
Umatshini wokubheja onelayisenisi	1	1
Iindawo ezineelayisenisi	657 (IiLPM ezingama446, Abaqaqajiselinombolo abali148, Oomatshini bokubheja abangama63)	664 (IiLPM ezingama447, Abaqaqajiselinombolo abali164, Oomatshini bokubheja aba3)
Izixhobo zongcakazo ezineelayisenisi	6 888	6 940
Iilayisenisi zabasebenzi*	6 021	7 514

**IBhodi iphendula kuphela ezo zicelo zifunyenwe kolu shishino. Kweli thuba kuye kwafunyanwa izicelo ezimbalwa zokuhlaziywa kweelayisenisi, ngenxa yokurhoxa, ukuqhawulwa kwezivumelwano, ukuvalwa kweziza zongcakazo, njalo njalo. Kweli thuba kunikwa ingxelo yalo kuye kwalungiselelwa izicelo ezitsha ezimbalwa.*

Imida yooMasipala beNtshona Koloni



Ukunaba kweeNdawo zamaShishini okuNgcakaza aneeLayisenisi

	1 IsiXeko saseKapa	2 Eden	3 Cape Winelands	4 Overberg	5 West Coast	6 Central Karoo
Iindawo	1	1	1	1	1	-
Iikhasino - 5	291	51	42	19	42	1
IiNdawo zeLPM - 446	127	6	11	2	2	-
Oomatshini bokubheja - 63 - 148	51	5	5	1	1	-

IINKCUKACHA MALUNGA NENTSEBENZO

2.1.15 ISIGABA SESINE SO GUQUKOTEKNOLOJI

Ingxelo yeHuman Sciences Research Council eyenzelwe iBhodi yoNgcakazo kaZwelonke ngokunxulumene nophando lokukhangela ifuthe elinokubangelwa sisigaba sesine soguqukoteknoloji kwimigaqo yongcakazo yangoku neyexesha elizayo eMzantsi Afrika ibonisa ukuba “Indlela yokwenza ye4IR iyaguquguquka, yaye oyena ndoqo wayo ngumba wotshintsho - ukuhambelana kotshintsho lweteknoloji, olwezoqoqosho, intlalo nezopolitiko. Ukukhula ngokukhawuleza kwamandla okusetyenziswa kwekhompyutha kunye noqhagamshelo kwi-intanethi, kusaqhuba nokukhokelela kuphuhliso olukhawulezayo lweteknoloji yehlabathi, noluthi lusebenze njengendlela eya kutshintsho lwentlalo noqoqosho.”

Ingxelo yeTrade and Industry Policy Strategies (iTIPS) eyenzelwe iSebe lezoRhwebo, uShishino noKhuphiswano kwiQumrhu lezoQoqosho lweHlabathi (iWorld Economic Forum) kunye nesiGaba seSine soGuqukoteknoloji (iFourth Industrial Revolution) eMzantsi Afrika icacisa ithi, “Esi sigaba sitsha sokuphucuka kweteknoloji kutshayelela ukusetyenziswa okunabileyo kweematshini eziziirowubhothi kunye nezinto ezizenzekelayo, ukusetyenziswa kwekhompyutha kuphuhlisolwimi, inanoteknoloji nobunzululwazi beemathiriyeli kushishino lwesiqhelo nolutsha. Oku kulindeleke ukuba kutshintshe kakhulu iinkqubo zoveliso ezizayo, size isiphumo soko sichaphazele uphuhliso nokuqhutywa kweendlela zoshishino lwexesha elizayo.”

Xa sicinga ngezi ngqwalaselo zingentla kunye nokuphucuka okukhawulezayo kweeteknoloji eziza notshintsho kolu shishino longcakazo, iBhodi iye yathatha isigqibo esilumkileyo sokuba iinkqubo ezilandelwa ekukhutshweni kweelayisenisi zenziwe ngedijithali neintanethi. Esi sigqibo senzewe ukulandela olu tshintsho luyimfuneko lwenzelwa ukuphucula iinkqubo zeshishini ezisebenzayo, eziiyimpumelelo neziphucukileyo, neziya kutsho nazo ziphucule ukukwazi koshishino longcakazo ukukhupha izicelo zeelayisenisi lusebenzisa iqonga ledijithali. Eli nyathelo libalulekileyo liya ngakwicala esifuna ukuya ngakulo lokukwazi ukwenza okuphuculweyo, liye lasisiseko seenkqubo ezisaseleyo zoshishino lweziko.

Kufuneka iBhodi iguqukele kutshintsho olwenzeka kushishino longcakazo, ngokwakwisistim enabileyo yamacandelo kunye neyabasebenzi, ukwenzela ukuba iphucule ukukwazi kwayo ukusebenza. Njengendlela yokuqinisekisa ukuba iBhodi ixhobiseke ngokwaneleyo, ijonge ukomeleza ukukwazi ukwenza kwayo ngokuthi isebenzise imfundo eyimfuneko, uphuhliso lwezakhono oluphuculweyo, iziseko ezingundoqo ezingcono, ubambiswano olungcono namaqela achaphazelekayo kunye nokuqiniswa kwemigaqosikhokelo ethile yemithetho/yemigaqonkqubo, neya kuthi ilungelelaniswe, ikhusele uluntu kuxinzelelo longcakazo, ngokwenjenjalo kuthintelwa ungcakazo olungekho mthethweni kunye nongcakazo olukhuselekileyo. Oku kuya kwenziwa ngobunono ukwenzela ukufumana iinkcukacha, ukuphucula inkqubo yokukhutshwa kweelayisenisi, ukuqhubela phambili ukubekwa esweni kokulandelwa komthetho, imigaqo emiselweyo yongcakazo, ukuyila imimiselo eguquguqukayo yokwenza izinto, ukukhusela ngokufanelekileyo uluntu olungcakazayo kunye nokugqibela ngokwenza olona xanduva lwayo njengomgunyazisi.

2.2 IMEKO YEBHUNGA

Ngokwangowama31 kuMatshi 2021, uMphathiswa wezeMali namaThuba ezoQoqosho ubechonge amalungu amathandathu (6) eBhodi.

IBhodi iye yajamelana nokulibaziseka kokufezekiswa kwezigqibo zayo kunye nophando lwayo ngenxa yokungenelela kwamaqela achapazelekayo kunye nezigqibo ezithathiweyo. Le nto iphelele ekubeni iBhodi iphelelwe kukuthenjwa kweli shishini yatsho yangcolisa negama layo ngokokude kufuneke isoloko ibika le nale kolu shishino.

Ukungaphumeleli ekubekeni abasebenzi baseofisini ngokwemigangatho ehambelana nemisebenzi yabo eyandisiweyo kusengumngeni odala ukuba abasebenzi bangavumi ukwenza imisebenzi engaphaya kwalo bawubekelweyo ngokwezikhundla zabo, yaza loo misebenzi yasuswa kumisebenzi wabo wemihla ngemihla kwaqhutywa ezinye iindlela ukuqinisekisa ukuba iyenziwa loo misebenzi.

Kuluvuyo ukwazi ukuba iBhodi iye yabufezekisa ubuninzi bomisebenzi 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

Indawo yokusebenzela esisigxina yeOfisi yeBhodi ngumba osisigxina kwajenda yeentlanganiso ezisingathwa yiBhodi noMphathiswa wezeMali namaThuba ezoQoqosho.

IBhodi ixoxa nesebe layo lokuqwalasela kunye neDTPW malunga namalungiselelo endawo yokusebenzela yeBhodi emva kokuphelelwa kwesi sivumelwano sokurenta sangoku. Ngalo mhla sibhala ngawo, isivumelwano sokurenta besisasalelwe lithuba leminyaka emibini.

2.2.2 UKUMA KWELI ZIKO

Ukuma kwangoku kweli ziko kusafana, nangona lusanda unyanga nonyaka ushishino esebenza kulo iBhodi.

Ukuphendula kwizicelo zoshishino, ngokunjalo nemfuneko yokwandisa okwenziwa kungcakazo (okungenziwayo eNtshona Koloni) ukukhulisa ingeniso kwiinzame zokuzimela zeBhodi, kuye kwagxilwa ekubekeni iziseko zeziza zeeLPM zoHlobo B noHlobo C, iBingo kunye nabangcakazi abakudidi oluphezulu bamazwe ngamazwe, zinto ezo kufuneka ziqhutywe kwithuba elizayo, ngokweziphumo zophando olwenziwayo kunye neziphumo zeenkqubo zothathonxaxheba loluntu. Ukwenza kwethu le nto kuza kuba nefuthe kumacandelo eli ziko kuba abasebenzi abakhoyo basenokunganeli ekusingatheni iimfuno okanye amanani ongezelelekileyo ezicelo kunye nophando olufunekayo phambi kokuphendulwa kwazo, ukwenzela ukuba iBhodi iphendule ngokufanelekileyo kwangethuba.

Ngokunxulumene nezixhobo ezongezelelweyo ezinokudingeka, iBhodi ijonge ukuqhuba uphando lwangaphakathi oludityaniswe nophononongo loBume beZiko, ukwenzela ukukhangela iimfuno eziphambili phambi kokuba kuqaliswe ukuqhutywa le ndlela yongezelelweyo yoshishino. Kufuneka kuqatshelwe ukuba nangona ushishino lwangoku oluneelayisenisi lusanda minyaka le, ebesoloko engatshintshi amacandelo akhoyo ngokunxulumene nokwenziwa ngamashishini anelayisenisi, ngakumbi ngokunxulumene noshishino lweeLPM nabaQaqajiselinombolo.

2.2.3 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 ifumaneka kwiinxenye zezakhiwo ezingezozayo, kodwa iqinisekisa ukuba ihlala iwulandela lo Mthetho ngokunika nokugcina kangangoko imeko yasemsebenzini ekhuselekileyo nengenamingcipheko kwimpilo nokhuseleko lwabasebenzi.

Ngenxa yalo bhuhane weKhovidi-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.

Kulo nyakamali, iBCP iye yaphononongwa ngenxa yotshintsho kwimeko yangaphandle. Esi sicwangciso sibeka amanyathelo aza kuthathwa yiBhodi ekubuyisa izenzo zoshishino, kuquka iisistim neenkqubo zofikelelo, ukwenzela ukuba iqhube imisebenzi engundoqo yoshishino ngethuba lophazamiseko nasemva kwalo.

Ngaphezulu, abameli bezeMpilo noKhuseleko eMsebenzi baye baya kwikhosi yokulungela ukusebenza kwendawo yomsebenzi eyiHealth, Safety and Claims Management course (ikhosi yoLawulo lweMpilo, uKhuseleko namaBango).

2.2.4 UQEQESHO NOPHULISO

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

Ukufunda nophuhliso lwabasebenzi lube yenye yeenkalo zomsebenzi ezichatshazelwe ngulo bhuhani wehlabathi, iKhovidi-19. Uxanduva lokutshintshela abasebenzi ekubeni basebenzele ekhaya lwenze kwanzima ukwenza uqeqesho lwezakhono lobuso ngobuso okanye olwenzelwa kwigumbi elithile. Kuye kwafuneka ukuba iBhodi ibhenele kuqeqesho olwenziwa kwi-intanethi. Okwangoku oku kutshintsha kwale ndlela yoqeqesho akubonakalisi tshintsho ngokunxulumene nomgangatho woqeqesho lwezakhono zabasebenzi olwenziwe kwi-intanethi.

IINKCUKACHA MALUNGA NENTSEBENZO

IBhunga liphinde latyala imali ekuqeqesheni abasebenzi balo kwiphothali yeintanethi eza kusetyenziselwa ukufakwa kwezicelo zeelayisenisi. Xa ukwandiswa kwezenzo zongcakazo kuye kwayimpumelelo, le phothali (iGenesis) iya kudinga ukwandiswa/ukuhlaziywa ngokuhambelana nemfuneko yokuqhuba uqeqesho lwabasebenzisi bayo abatsha (abafakizicelo), nanjengoko ukusetyenziswa kwale sistim ingeyonto iya kwenziwa kube kanye. IBhodi ikhupha iilayisenisi rhoqo ngonyaka, ngoko ke izicelo zokuhlaziywa kweelayisenisi zikwafakwa ngale phothali. Le sistim yeluhlobo oluguquka neempeko yaye kufuneka kwenziwe olunye uphuculo lwayo, nalapho ke kuya kufakwa izicelo zokwenziwa kolu phuculo.

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 beWCGRB kunye neBhodi bafumane olunye uqeqesho lwezakhono, ukwenzela ukuba bakwazi ukulufezekisa ngempumelelo uxanduva lwabo. Ukuza kuthi ga ngoku, amalungu eBhodi sele ebhaliswe neInstitute of Directors, ukwenzela ukuqinisekisa ukuba afumana izakhono zangoku zolawulo lwamaqumrhu kunye neendlela zokuziphatha. 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

Ukubhengezwa kwemeko yentlekele kazwelonke ngokomthetho iDisaster Management Act, kusaqhuba nokuchaphazela ukusebenza kweBhodi kunye noshishino longcakazo kwanorhwebo gabalala.

Esona siphumo sovalalekondlwini lukazwelonke kwimisebenzi yeBhodi kunye noshishino ibe:

- Yilahleko yemali eyingeniso yeerhafu zongcakazo kwiphondo leNtshona Koloni;
- Ilahleko yengeniso nezenzo zoshishino eziziziphumo zoko kushishino longcakazo (ngaphandle kokubheja kwi-intanethi);
- Ukuvalwa okunokwenzeka kwamashishini abuthathaka, njengokuba loo mashishini engangenisi mali aze ke ngoko angakwazi kuhlawula amatyala;
- Ukutshintshela ekubhejeni kwi-intanethi kwabangcakazi, nanjengoko benokubona ubuhle bako ngethuba lovalelekondlwini;
- Ukulibaziseka kwengeniso yeWCGRB nanjengoko abaninishishini bengenamali yakuzihlawula kwangethuba iintlawulo eziyimfuneko; kunye
- Nokuba ushishino lwenze iziphakamiso kubaqwalaseli bokulandelwa komthetho ukuba bajonge ukuxolela ukungalandelwa kwemiqathango ethile yeelayisenisi, izibophelelo zezemali kunye neentlawulo ezihlawulwayo.

INational Gambling Amendment Bill, ka2018, iza kutshintsha imeko yomthetho yeBhodi yoNgcakazo kaZwelonke ize yenze utshintsho oluthile kushishino longcakazo kunye neenkqubo zokuthathwa kwezigqibo okwenziwa yiNational Gambling Policy Council kunye nezinye ezichaphazelekayo. Oku kucaciswe banzi apha ngezantsi.

Ukuhlaziywa koMthetho oYilwayo wamaShumi amabini nowamaShumi amabini ananye eye yapapashelwa izimvo, iza kutshintsha indlela ekuqhutywa ngayo kwiikhasino ezisePhondweni kuba ilungiselela ukuthuthwa kwekhasino iye kwiDolophu enkulu (iMetropole), kunye neentlawulo ezihamba nayo ngokunjalo nokuthathelwa ingqalelo komthetho yiBhodi, nezinye izinto ezichaphazelekayo.

Ubume boNgcakazo kwiPhondo busephantsi kophononongo yaye kuza kubekwa uMgaqonkqubo omtsha woNgcakazo, ukwenzela ukukhokela ukusebenza kongcakazo kunye nokukhutshelwa kwalo iilayisenisi ngokokuhamba kwexesha.

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 kuyo yonke imingeni esiwa eNkundleni, nanjengoko le iyimingeni ehlutshezwa lurhwebo.

Umninilayisenisi wekhasino ufake isicelo sokuQhawulelwa iMbambano ngokoMthetho, ibeka iBhodi noMphathiswa wezeMali, iNtshona Koloni njengabamangalelwa, ebhengeza ukuba iikhredithi zokungcakaza ezingenakutshintshelwa malini (iFreeplay) aziyonxalenye yoko kunokutshintshelwa kwiitshiphu zongcakazo (i“drop”) ngenjongo yokubalwa kwengeniso epheleleyo elungisiweyo yaye aziyonxalenye yengeniso erhafelwayo ngokweCandelo lama64 loMthetho, ufundwa nesiHlomelo III. 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 uMfakizicelo, 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 ukuze zibalelwe kumatyala oMfakizicelo exa elizayo ukuze zihlawule irhafu yongcakazo ngokweCandelo lama64 lalo Mthetho. IBhodi kunye noMphathiswa bafake iziCelo zeMvume yokuBhena, izicelo zaloo mvume yokubhena ziye zathathelwa ingqalelo ngokwamaphepha yaye kusalindwe isigwebo.

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 uMfakizicelo wafaka isiCelo seMvume yokuBhena kwiNkundla ePhakamileyo yeziBheno (iSupreme Court of Appeal - iSCA), ngomhla wama30 kuJanyuwari 2020. AbaFakizicelo banikwe imvume yokubhena yaye lo mba usaqhutywa kwiSCA.

Umninilayisenisi uye wathatha isigqibo seBhodi kwisiphumo sembambano yabangcakazi ephanonongwayo. Lo mba uye wamanyelwa ngomhla we10 kaNOvemba 2020 saza isigqibo sakhutshwa ngowama22 kuFebruwari 2021. Owona mba uphambili ekuye kwafuneka iNkundla ikhuphe isigqibo malunga nawo ibikukuba loo mninilayisenisi ubelungile ngokuzithatha njengeempazamo ezo zenzo zobhejo zenziwe nguloo mngcakazi, ngenxa yokungachaneki kweziphumo ezinokucela ezikhutshwe ngenxa yokungasebenzi kakuhle kwekhompyutha. INkundla ithe iBhodi isebenzise ingcaciso engaqiqiswanga yoko kuthethwa ‘kukungasebenzi kakuhle kwekhompyutha’, yaza iBhodi yaphazama kwiziphumo ngeziphumo eye yazifumanisa. Ngoko ke iNkundla iye yaphonononga yaze yabekela bucala isigqibo seBhodi yaza endaweni yaso yabeka isigqibo sokukhaba ibango lomngcakazi lokuba ahlawulwe yiBetXchange. Iindleko ziye zanikwa uMfakizicelo.

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 soMfakizicelo sokuba senziwe ngoko nangoko isigwebo seNkundla ePhezulu. UMfakizicelo uphinde wafaka isibheno esichasa esinye malunga nemiba ethile yesi sigwebo.

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 ongcakazo aneelayisenisi zephondo kwanokujongana nemiba yolawulo enxulumene neBhunga lemiGaqonkqubo kaZwelonke (iNational Policy Council). Lo Mthetho uYilwayo uye wathathelwa ingqalelo zizo zombini izindlu zePalamente yaye awukavunywa de kube ngoku.

Olu Yilo loMthetho oYilwayo weShumi elinethoba omalunga noHlaziyo loNgcakazo nemiDyarho upapashelwe ukufumana izimvo zoluntu ngomhla wama24 kuEpreli 2020, nalapho bekumenywa ukuba kufakwe izimvo kwiKomiti esisiGxina yezeMali, amaThuba ezoQoqosho nezoKhenketho ungedlulanga umhla wama29 kuMeyi

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2020. Le Komiti isisiGxina iye yadibanisa iingxoxo zoluntu zolu shishino yaye amaqela anomdla acelwe ukuba anike izimvo zomlomo kule Komiti isisiGxina. Umthetho iWestern Cape Gambling and Racing 19th Amendment Act uye wapapashwa kwiGazethi yePHondo ngomhla wama23 kuJuni 2021, yaye ubonisa ukuba lo Mthetho uhlaziyiweyo uza kuqala ngomhla oza kubhengezwa yiNkulubaphathiswa kwiGazethi. Lo Mthetho uHlaziyiweyo ubeka iintlawulo zabaqhubishishini beeKhasino kunye nezamaShishini oNgcakazo aneeLayisenisi, ntlawulo ezo zingena endaweni yeentlawulo zokukhetheka kweekhasino kunye nezamaShishini oNgcakazo aneelayisenisi, ezithe zaphelwa ngokomda weminyaka elishumi obekwe kulo Mthetho. Wakuba uqalisiwe lo Mthetho uYilwayo woHlaziyo, uya kuxhasa injongo yeBhodi yokukwazi ukuzimela ngokunxulumene neemfuno zayo zebhajethi. I-WCGRB ixhomekeke kwiWCPT ukuba iphakamise uhlaziyo lomthetho ukuze ivumele olu tshintsho kuluhlu lweengeniso zazo.

Olu Yilo loMthetho oYilwayo ka2020 wamaShumi amabini woHlaziyo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni kunye noYilo loMthetho oYilwayo ka2020 wamaShumi amabini ananye woHlaziyo loMthetho loNgcakazo nemiDyarho yeNtshona Koloni, ipapashelwe ukufumana izimvo zoluntu ngomhla wesi8 kuMeyi 2020. Oyena ndoqo wolu hlaziyo kuYilo loMthetho oYilwayo wamaShumi amabini woHlaziyo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni kukuthuthwa kweekhasino nokusingathwa kwemiba ehamba nako ngokunxulumene kuhlaziyo 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 kweekhasino. Le mithetho iYilwayo isephantsi koqwalaselo lweSebe.

ImiMiselo yoNgcakazo nemiDyarho yeNtshona Koloni (yeeNtlawulo neeNdleko zika2016) ihlaziye yaza yapapashwa kwiGazethi ngomhla we9 kuEpreli 2021 ukwenzela ukuba la maxabiso ahambelane nokunyuka kwamaxabiso ezinto okuchaphazela iintlawulo zezicelo, ilayisenisi 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 isicel sokuhlaziya 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 icwangcisele iimvelisozenzo ezisibhozo (8) kulo nyaka uphononongwayo, nalapho ezintandathu (6) ziye zafezekiswa ngelixa ezimbini (2) ziphantse zafezekiswa. Ubhubhane weKhovidi-19 uye wakuchaphazela ukukwazi kweBhodi ukuqhuba izihlandlo zayo zotyalelo lokuqwalasela ngokwezibophelelo zeCSI zabaninilayisenisi. Ngenxa yokuhlehliswa kwezigqibo, khange zikwazi ukulandelwa zonke izigqibo phambi kwentlanganiso elandelayo yeBhodi. Ngaphandle kwale mingeni ize nobhubhane weKhovidi-19, le nkqutyana iwkazile ukwenza imisebenzi eluxanduva lwayo, yaza ke ngoko, yanegalelo kwifuthe elidingekayo loshishino longcakazo olulawulwa ngokugqibeleleyo.
- Abantu abaqhuba amashishini kushishino longcakazo bafanelekile - 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 nezihlaziwayo ngokweethagethi zayo zonyaka ngokunjalo nangokweethagethi zayo ezi5.
- Izenzo zongcakazo nokubheja kwizakhiwo ezineelayisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho - Le nkqutyana ilungise iinkqubo zayo zokuhlola ukuze zibandakanye uhlobo lwakwi-intanethi, ukwenzela ukuqinisekisa ukuba apho kungakwaziyo ukufikelelwa kwizakhiwo ezineelayisenisi, izenzo nohlobo lwezenzo zamashishini zingaqwalaselwa zize zilawulwe ngokufanelekielyo. Iithagethi zika2020/2021 ziye zachatshazelwa kakhulu luvalelekondlwini phantsi kweNqanaba lesi5 kwakunye nemiqathango ebekwe phantsi kwaloo maNqanaba angoko kunye nawangoku. Izalathi zengcaciso yenkquboshishini ziye zahlaziywa yaye akunakubakho ngxaki ekufezekiseni ezi thagethi kwiminyaka elandelayo.
- Ukunikwa kwezisombululo neesistim zeICT eza notshintso, esebenzayo, ethembekileyo nekhuselekileyo - Inkqubela yeentsebenzo zeICT zihambelana namafuthe kunye neziphumo ezicwangciselweyo.

4. IINKCUKACHA MALUNGA NENTSEBENZO

4.1 Inkqutyana yoku1: IBhodi noLungiselelo lweeOfisi

INjongo yenkqutyana

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

IziPhumo

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

Ubume beNkqutyana

Le nkqutyana inaMalungu eBhodi asixhenxe, uMphathi oyiNtloko, uMlawuli wezoMthetho, kunye nomNcedisi onoQeqesho kwiiNkonzo zezoMthetho kwiiNkonzo zezoMthetho, iGosa eliyiNtloko kwezeMali, iGosa eliPhezulu lezeMali, iGosa eliPhezulu kulungiselelo lwezeOfisi, uMlawuli wezabaSebenzi, uMncedisi kwezaseOfisini yezabaSebenzi, uNobhala weBhodi kunye nabasebenzi abaxhasayo abali10 abavunyiweyo.

Le nkqutyana yakhiwe koku kulandelayo:

- IBhodi
- Abaphathi
- IiNkonzo zezoMthetho
- ICandelo lezabaSebenzi
- ULungiselelo lweOfisi nezeMali

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifezekisiweyo

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2020/2021.

Inkqatyana 1: IBhodi noLungiselelo lweeOfisi

IsiPhumo	Imveliso-senzo	Isikhombisi sentsebenzo	Impumelelo yoqobo ephicothiweyo ka2018/2019	Impumelelo yoqobo ephicothiweyo ka2019/2020	Ithagathi ecetyiweyo yonyaka 2020/2021	IMPumelelo eYiyo 2020/2021	Ukutshintsha kusukwe kwithagathi ecwangciselweyo ngo2020/2021	Izizathu zokutshintsha
Amacandelo eBhodi, izixhobo neenkqubo ezisetyenziselwa ukwenziwa koxanduva lwayo nge-mpumelelo, ugqibelelo nelona zinga liphezulu.	Intlanganiso ze-Bhodi ekuvunywwe kuzo izigqibo zaza zaqaliswa lingaphelanga ithuba elithile,	Inani leentlanganiso zamalungu eBhodi ezenza ikhoram kunyaka ka2020/2021	14	16	13	19	+6	<ul style="list-style-type: none"> 24 Juni 2020 Intlanganiso yokuxoxwa koZinzo yiBhodi ngokunxulumene noMphathi womnilayisenisi Julayi 2020 UkuThathelwa iNgqalelo kokuFaneleka kweBhodi kwisiphumo seNgxoxo yokuFaneleka ngokunxulumene noMphathi weshishini eline-layisenisi kunye nengqalelo yeBhodi malunga noLungiselelo olucelwe luShishino loNgcakazo 15 Okt 2020 Intlanganiso yeBhodi emalunga neMbambano yabaNgcakazi 30 Nov 2020 Intlanganiso yeBhodi emalunga neMbambano yabaNgcakazi 21 Jan 2021 – Udliwanondlebe nezi-gqibo zeKomiti yoPhicothozincwadi 12 Matsi 2021 Ukuphononongwa kwe-APP 2021/22 ngokwesicelo soMphathiswa
	Intlanganiso ze-Bhodi ekuvunywwe kuzo izigqibo zaza zaqaliswa lingaphelanga ithuba elithile.	Izigqibo zeBhodi ziyenziwa phambi kwentlanganiso elandelayo yeBhodi	93%	97%	95%	94%	-1%	Izigqibo zihlehliselwa inyanga entsha nanjengoko kufumaneka iinkcukacha ezichaphazela izigqibo.
	Kulandelwa iziBo-phelelo zeCSI yabaNinilayisenisi	Inani leenkqutyana zeCSI eliqinisekiswa ziiKomiti ze-Bhodi	4	5	6	5	-1	Uvatele kondlwini luphembelele izihlandlo zotyetelelelo.

Inkqutswana 1: IBhodi noLungiselelo lweeOfisi									
IsiPhumo	Imveliso-senzo	Isikhombisi sentsebenzo	Impumelelo yoqobo ephicothiweyo ka2018/2019	Impumelelo yoqobo ephicothiweyo ka2019/2020	Ithagathi ecetyiweyo yonyaka 2020/2021	IMPumelelo eYiyo 2020/2021	Ukutshintsha kusukwe kwithagathi ecwangciselweyo ngo2020/2021	Izizathu zokutshintsha	
Amacandelo eBhodi, izixhobo neenkqubo ezisetye-nziselwa ukwenziwa koxanduva lwayo nge-mpumelelo, ugqibelelo nelona zinga liphezulu.	Ukwaziswa koluntu malunga nendima nemisebenzi yeBhodi.	Inani leenkqubo zamaphulo okwazisa ekuthathwe inxaxheba kuwo.	4	4	4	4	-	Awuzichaphazeli lo mba	
	Izimvo zomthetho ziyilelwe uku-khokela iBhodi neOfisi malunga neziphumo zomthetho kwi-zigqibo ezithathiweyo.	Inani lezimvo zomthetho ezilungisiweyo zangeniswa	48	39	36	36	-	Awuzichaphazeli lo mba	
	Ukulandela iimfuno zokunikwa kwengxelo malunga nokulandeliwa kwemithetho yezabaSebenzi	Inani leengxelo ezifuneka ngokuseMthethweni ezifakwe kwangethuba kwiSebe lezabaSebenzi.	1	1	1	1	-	Awuzichaphazeli lo mba	
	Abasebenzi abanezakhono, abakhuthazekileyo nabazimiseleleyo.	Inani leengxelo lo malunga nokufezekiswa kwesiCwangciso sezabaSebenzi.	4	3	4	4	-	Awuzichaphazeli lo mba	
	Ukusebenza nokugqibelela kolungiselelo lwezemali	Inani leengxelo zonyaka ezifakwe kumaqela achaphazelekayo.	33	33	33	33	-	Awuzichaphazeli lo mba	

Uhlatulo lwentsebenzo

IBhodi necandelo loLungiselelo leBhodi yoNgcakazo nemiDyarho yeNtshona Koloni ziye zakwazi ukufezekisa uninzi lweethagethi zayo. Ezi thagethi bezibekelwe ukuqinisekisa ukuba iintlanganiso zeBhodi ziyachotshelwa ukwenzela ukusombulula imiba eluxanduva lwayo, izigqibo zeBhodi ziye zenziwa zaza zaqhutywa kwangithuba ukwenzela ukuqinisekisa ngokuhambelana kwazo kunye nengxelo ekhawulezileyo yemiba ebalulekileyo, ukuqwalaselwa kwezibophelelo zeCSI yoshishino ukwenzela ukuqinisekisa ukuba olu shishino lunegalelo kwezindalo ngendlela ebonisa uxanduva eluntwini, ukuqhuba amaphulo okwazisa ukwenzela ukuncedisa uluntu ukuba lwazi ukuba lungaya phi, njani luthethe nabani xa ludibana nazo naziphi iingxaki ezinxulumene nongcakazo.

Ngaphezulu, izimvo zezomthetho ziye zanikwa ukwenzela ukuqinisekisa ukuba iBhodi igcina inkqubo yayo yokuthatha izigqibo ezizizo ngokwasemthethweni yaye neethagethi zezabasebenzi ziyafezekiswa ukwenzela ukuqinisekisa ngokulandelwa kwemigaqo yezabasebenzi ngelixa iBhodi iqhubekayo nokwenza ulungiselelo olululo lwezemali.

Konke oku kuye kwaqinisekisa ngezenzo zolawulo olululo kwiBhodi ngelixa kuqinisa ushishino olukhuthaza amacandelo eB-BBEE kunye nezenzo ezibonisa uxanduva eluntwini.

IBhodi izame kangangoko ngethuba lalo bhubhane, yaqesha abantu abafezekisa iithagethi zayo zeEE kunye neethagethi ezibekileyo zeB-BBEE izibekele olu shishino, nalapho ithi rhoqo ngekota iqwalasele onke amacandelo olu shishino.

IBhodi, ithe ngokusebenzela ushishino longcakazo, yaqinisekisa ukuba iiprojekthi zeCSI ziye zangqala uphuhliso lolutsha ngokuthi zixhase ngemali yokuxhasa ezemfundo, ezempilo neenzame zoshishino.

Isicwangciso inkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Ngokwesikhombisi esithi "Izigqibo zeBhodi ziyenziwa phambi kwentlanganiso elandelayo yeBhodi" akukho senzo sakulungisa sikhoyo, nanjengoko ukungaqhubi kakuhle kubangelwe kukuhlaziywa kwemihla yokungenisa, njengoko kuye kwafumaneka ulwazi olutsha oluye lwafumaneka nolubangele utshintsho kwingxelo.

Ukungaqhubi kakuhle kwesibonisi esithi "Inani leenkqutyana zeCSI eziqinisekiswa ziiKomiti zeBhodi" libangelwe yimiqathango yovalelekondlwini ngenxa yeKhovidi-19, nebangele ukuba kungakwazeki ukuba kutyelwe kwiindawo ezithile. Utyelelo olwenziwe kwi-intanethi kunye nezinto ezirekhodiweyo ziza kuphandwa njengendlela eza kusetyenziswa endaweni yotyalelo lobuqu.

Ukuxulumanisa intsebenzo nebhajethi

INKqutyana	2020/2021			2019/2020		
	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	Uhlahlolwa- biwomali R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
IBhodi noLungiselelo lweeOfisi	25 852 024	17 280 445	8 571 579	27 091 566	25 505 770	1 585 796

Ukwenzela ukufezekisa iziphakamiso zolondolozo, le Nkqutyana ifezekise iindlela zokucutha iindleko kwezi nkalo zilandelayo: iindleko zeenkofa, iihamo nezibonelelo zohambo, amaphulo okwazisa ngongcakazo olunenkathalo, ukuba sempilweni kwabasebenzi, uqeqesho, izixhobo zokubhala nokuprinta, inkcitho yezinto ezinkulu, iinkonzo zokufumana iingcebiso kunye neentlawulo zophicothozincwadi.

IBhodi iqikelela inkcitho enokuyenza kwiindleko zezomthetho ngokwenani lamatyala asaqhubayo ngoku kunye neendleko ezichithwe kwimingeni egqithileyo yezomthetho. Ayikwazi iBhodi ukubeka ngokuchanekileyo ukuba inokumangalelwa kangakanani, yiyo loo nto ingakwaziyo ukuza namalungiselelo aneleyo asekelwe kwinani lamatyala asaqhubayo kunye neendleko zomthetho ezilindelekileyo kumatyala amatsha eqiniseke ukuba aza kuvela kulo nyaka mali.

Ulonolozo lwenziwe nangokubhekiselele kwiindleko zengqesho. Akukho nyuso lwamivuzo okanye olwentsebenzo oluye lwahlawulelwa kulo nyakamali ka2021. Ukunyukela kwizinga elingentla lomvuzo okuyi1.5% kuye kwahlawulwa kubasebenzi abafanelekileyo.

4.2 INKQTYANA 2: ICandelo lokuKhutshwa kweeLayisenisi

Injongo yenkqutyana

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

IziPhumo

Bafanelekile abantu abaqhuba amashishini noshishino longcakazo.

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifizekisiweyo

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2020/2021.

Inkqutyana 2: ICandelo lokuKhutshwa kweeLayisenisi								
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Impumelelo yoqobo ephicothiweyo ka2018/2019	Impumelelo yoqobo ephicothiweyo ka2019/2020	Ithagethi ecetyiweyo yonya-ka2020/2021	IMPumelelo eYiyo 2020/2021	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ngo-2020/2021	Izizathu zokutshintsha
Bafanelekile abantu abaqhuba amashishini noshishino longcakazo.	Izicelo ezitsha zilungiselelwe	Ipesenti yezicelo ezitsha zeelayisenisi zabasebenzi (ezingundoqo nezokungcakaza) ezifunyenwe zaza zalungiswa zingedlulanga iintsuku ezingama30 zokufakwa kwazo.	90%	92%	91%	91%	-	Awuzichaphazeli lo mba
	Izicelo ezifunyenweyo zohlaziyo zilungiselelwe	Ipesenti yezicelo zohlaziyo ezifunyenweyo zaza zalungiselelwa ngomhla/ okanye phambi komhla wokuphelelwa kwelayisenisi	99%	99%	99%	99%	-	Awuzichaphazeli lo mba

Uhlatywo lwentsebenzo

Njengendlela yokujongana nomsebenzi eliwumiselweyo, isebe lokukhutshwa kweeLayisenisi liye lazilungisa zonke iilayisenisi ezifunyenwe kubafakizicelo ekufuneka babe baneelayisenisi ukuze baqhube ushishino lokungcakaza kweli Phondo. Ukulungiswa kwezo zicelo kuquka ukuququzelelwa kwezaziso zoluntu ezikhangela naziphi izimvo nokwaliwa kwezo zicelo, ukuqhutywa kophando olujonga ukuba abafakizicelo bafanelekile na ukuba banganikwa iilayisenisi, ukuthatha izigqibo zezindululo ezinokukhokelela ekuvunyweni okanye ekwaliweni kwezicelo kunye nokukhutshwa kweelayisenisi ukuba zinikwe kubaninizo.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukuxulumanisa intsebenzo neebhajethi

INkqutyana	2020/2021			2019/2020		
	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
ICandelo lokuKhutshwa kweeLayisenisi	15 871 148	12 718 405	3 152 743	20 936 860	14 175 268	6 761 592

Ukungagqitywa kwenkcitho yebhajethi yokuKhutshwa kweeLayisenisi kuhambelana kakhulu neendleko zengqesho. Ngokwangomhla wama31 kuMatshi 2021 isebe belinezithuba ezithathu (3) ezingaqeshanga mntu. Ngaphezu koku, akukho nyuso lwamivuzo okanye iibhonasi zelwentsebenzo eziye zahlawulelwa kulo nyakamali ka2021. Ukunyukela kwizinga elingentla lomvuzo okuyi1.5% kuye kwahlawulwa kubasebenzi abafanelekileyo.

Ukuze kufezekiswe imfuneko yokulondoloza, iSebe lokuKhutshwa kweeLayisenisi liqhube iindlela zokucutha iindleko ezinxulumene neehambo kunye nezibonelelo zohambo

4.3 INKqutyana 3: UkuLandelwa kwemiThetho

INjongo yenkqutyana

Injongo yale nkqutyana kukunyanzelisa ungcakazo kunye nokulandelwa komthetho okuhamba nalo ngokunxulumene nemigaqo yomthetho kunye neemfuno zomthetho ezibhekiswa kubo bonke abaninilayisenisi abanika uluntu gabalala ithuba lokudlala bengcakaza bekwabheja. Ukuphendulwa kwangethuba kwezityholo zongcakazo olungekho mthethweni okanye abaqhubishishini abangaziwayo kungundoqo kule nkqutyana, ukwenzela ukugcina uluntu luyithemba iBhodi emele olu shishino.

IziPhumo

Izenzo zongcakazo nokubheja kwizakhiwo ezineelayisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho.

Izenzo zongcakazo nokubheja kwizakhiwo ezineelayisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho

Khange kubekho tshintsho lwenziwayo phakathi enyakeni kulo nyakamali ka2020/2021.

INKqutyana 3: UkuLandelwa kwemiThetho									
IsiPhumo	Ekuphunywe nako	Isikhombisi sentsebenzo	Impumelelo yoqobo ephi-cothiweyo ka2018/2019	Impumelelo yoqobo ephi-cothiweyo ka2019/2020	Ithagethi ecetyiweyo yonyaka ka2020/2021	IMPumelelo eYiyo ka2020/2021	Ukutshintsha kusukwe kwitha-gehi ecwangciselweyo ngo2020/2021	Izizathu zokutshintsha	
Izenzo zongcakazo nokubheja kwizakhiwo ezineelayisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho	Izakhiwo ezineelayisenisi eziziqhuba izenzo zongcakazo nokubheja ngendlela elandela umthetho.	Inani lophicotho-zincwadi lokulandelwa komthetho okuqhutyiweyo	1 306	1 138	1 400	29	-1 371	Ngekota yoku1, phantsi kweNqanaba lesi5 lemiqathango yovalelekondlwyni, izakhiwo zolu shishino ziye zavalwa yaye nokuhamba kwabantu kuye kwacuthwa. Kuye kwenziwa uhlobo xa olu shishino luvulwa ngomhla wama28 kuJuni. Konke oko kuhlola kwenziweyo ibe kukuhlola okuqhutywa kwi-intanethi, kodwa ziye zangama29 kuphela iziza ezihlolwe ubuso ngobuso. Nangona kuye kwachutywa ezinye izenzo ezingama790 yokuhlola, oko kuhlola bekusenziwa ngeintanethi, ngoko ke khange kuzifekise iimfuno zengcaciso yesibonisi senkquboshishini.	
	Ayavalwa amashishini aziwayo ongcakazo olungekho mthethweni.	Ipesenti yezenzo zophando ezinqhutywe zingedlulanga iintsuku ezingama30 emva kokuba iBhodi ifumene izityholo zongcakazo olungekho.	100%	81.4%	100%	40%	-60%	Ngenxa yovalelekondlwyni khange kukwazeke ukuba zihlolwe ubuso ngobuso ezo ndawo zityholwa ngokuqhumba ungcakazo oungkho mthethweni. Ngoko ke, uphando luye lwathatha ixesha elide kuneentsuku ezingama30 ezidingekayo; kodwa ziye ziphandwe zonke izityholo.	

Uhlalutyo lwentsebenzo

Azikwazanga kufezekiswa iithagethi ezibekiweyo, ngenxa yeKhovidi-19 iithagethi

Nangona kuye kwakho intsebenzo eyenzekwayo eze nomgangatho othile wokuqinisekisa uhlobo lokufaneleka kwezenzo zongcakazo nokubheja, loo ntsebenzo ayikwazanga kubhalwa njengesenzo esenziweyo, nanjengoko ukuhlola okwenziweyo bekungalandelanga imigaqo yengcaciso ebekwe kwizalathisi zenkquboshishini. Ngoko ke, kulo nyakamali mtsha iiTID ziye zahlaziywa ngokufanelekileyo ukuze ziquke nohlobo lokuhlola olusetyenziswe ngethuba lovalelekondlwini. Le Nkqutyana iye yayila olu hlolo njengendlela yokuquka nokuqwalasela okusebenzayo okwenziwa ngeintanethi

Isicwangcisonkqubo sokoyisa ezo ndawo kuqutywa kakubi kuzo

Ukuhlola okudla ngokwenziwa kwiindawo ezineelayisenisi kuye kwenziwa kwi-intanethi. .

Ukunxulumanisa intsebenzo nebhajethi

INkqutyana	2020/2021			2019/2020		
	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsiR	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsiR
UkuLandelwa kwemiThetho	19 621 354	16 024 462	3 596 892	18 221 662	17 038 636	1 183 026

Ukungagqitywa kwenkcitho yebhajethi yokuLandelwa kwemiThetho kuhambelana kakhulu neendleko zengqesho. Ngokwangomhla wama31 kuMatshi 2021 isebe belinezithuba ezithathu (3) ezingaqeshanga mntu. Ngaphezu koku, akukho nyuso lwamivuzo okanye iibhonasi zelwentsebenzo eziye zahlawulelwa kulo nyakamali ka2021. Ukunyukela kwizinga elingentla lomvuzo okuyi1.5% kuye kwahlawulwa kubasebenzi abafanelekileyo.

Ukuze kufezekiswe imfuneko yokulondoloza, iSebe lokuNyanzeliswa kokuLandelwa koMthetho liye lafezekisa iindlela zokuncitshiswa kweendleko kwezi nkalo zilandelayo: unxibelelwano, iindleko zenkomfa, ezeehambo kunye nezibonelelo zohambo, ngokunjalo neendleko zokugcina izinto

Uhlalutyo lwentsebenzo

Nangona bekukho imingeni eze nalo bhuhani weKhovidi-19, iSebe leICT liye lafaka igalelo elimandla ekufezekisweni kweenjongo kunye noxanduva lweBhodi. IBhodi neOfisi yeBhodi ziye zanyanzelwa ukuba zisebenze ngokusebenzisa i-intanethi ngethuba lovalelekondlwini, yaye bekukho uxinzelelo olukhulu lwezakhono zeICT, xinzelelo olo lusekhoyo nangoku.

Ngaphandle kwale mingeni, iSebe leICT liye lakwazi ukuzifezekisa iimvelisozenzo neethagethi ezifunekayo kwiziko ukuze lifezekise iziphumo zalo ngokuncedwa lulawulo oluqhubekayo nolusebenzayo, ulungiso, ukuthengwa nobukho beesistim ezibalulekielyo zeICT.

Isiqhelo sokuba iSebe leICT lisoloko lifunda (nokuba oko kwenziwa ngokusesikweni, okungekho sikweni okanye ukuzifundela) siye sakhula ngenxa yokusebenzisa amathuba oqeqesho olwenziwa kwi-intanethi nolufumaneka nangakumbi ngoku. ISebe likwabhexeshe laze laqhuba iiseshoni zoqeqesho olwenziwe kwi-intanethi, nalapho beliphucula ukukwazi kwalo ukwenza, laza ke ngoko kakhulisa ukuxhobiseka kwalo ngokweICT, laqinisekisa ngokufumaneka kolwazi olufanelekileyo nolwenze ukuba iOfisi yeBhodi ikwazi ukufezekisa umsebenzi ewufunayo wokufezekisa izisombululo zokusebenzisa iICT.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukuxulumanisa intsebenzo neebhajethi

INkqutyana	2020/2021			2019/2020		
	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R	IBhajethi R	Elona xabiso Inkcitho R	Inkcitho (eDlulisileyo)/ eNgaphantsi R
UbuChwephe- she boku- Gqithiswa koLwazi no- Nxibelelwano (iInformation and Communi- cation Techno- logy - iICT)	8 626 012	7 138 349	1 487 663	11 479 142	10 187 799	1 291 343

Ukuze kufezekiswe imfuneko yokulondoloza, iSebe leIT liye lafezekisa iindlela zokuncitshiswa kweendleko kwezi nkalo zilandelayo: unxibelelwano, iindleko zeehambo kunye nezibonelelo zohambo, iintlawulo zeelayisenisi zonyaka zeesoftware zeekhompyutha kunye nenkcitho yezinto ezinkulu.

Ulonolozo lwenziwe nangokubhekiselele kwiindleko zengqesho. Akukho nyuso lwamivuzo okanye olwentsebenzo oluye lwahlawulelwa kulo nyakamali ka2021. Ukunyukela kwizinga elingentla lomvuzo okuyi1.5% kuye kwahlawulwa kubasebenzi abafanelekileyo.

IINKCUKACHA MALUNGA NENTSEBENZO

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 labazu-zayo	Ukwahlulwa kwabo bazuzayo	Ibhajethi epholeleyo yongenelelo ngalunye (R'000)	Ibhajethi esetyenziswe kungenelelo	Igalelo kwii-Mvelisozenzo ezikwiAPP	Iziphumo zangoko nangoko
UkuLandelwa kwemiThetho	Ukuqiniseki-swa kokuvalwa kwezakhiwo ezineelayisenisi	Iphondo leNtshona Koloni	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Izakhiwo zamashishini bezivaliwe.
	Ukuhlolwa kweendawo zongcakazo	UMasipala oMbaxa wesi-Xeko saseKapa	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Awuchapha-zeleki lo mba	Ukukhangelwa kokulandelwa komthetho kuquke imigaqo yeKhovidi-19

5. UKUQOKELELWA KWENGENISO

Imithombo yengeniso	2020/2021			2019/2020		
	Uqikelelo R	Elona xabiso Ixabiso eli-qokelelweyo R	Ukuqokelela (okudlulisi-leyo)/okungaphantsi R	Uqikelelo R	Elona xabiso Ixabiso eli-qokelelweyo R	Ukuqokelela (okudlulisi-leyo)/okungaphantsi R
a) Iimali zokufaka isicelo	2 590 236	3 045 130	(454 894)	1 850 000	2 928 219	(1 078 219)
b) Iimali zophando	30 112 794	32 850 389	(2 737 595)	27 687 797	30 014 347	(2 326 550)
c) Inzala	1 120 000	1 126 946	(6 946)	1 050 000	1 718 836	(668 836)
d) Iintlawulo zokuhlola okwenziwa ngaphandle	8 403 507	6 109 255	2 294 252	7 678 434	6 913 406	765 028
e) Iimali eziya kwizibonelelo	27 744 000	27 744 000	-	37 663 142	37 663 142	-
f) Ukuhlawulwa ngeenkono (endaweni yemali)	-	5 067 522	(5 067 522)	-	4 355 623	(4 355 623)
g) Evela kwezinye izinto	-	101 009	(101 009)	-	195 900	(195 900)
h) Ukugcinwa kweemali eziseleyo	-	-	-	1 800 000	-	1 800 000
Ixabiso elipheleleyo	69 970 537	76 044 251	(6 073 407)	77 729 373	83 789 473	(6 060 100)

Kulo nyaka, “inzuzo yengqikelelo yokunyuka koqoqosho” kunye “nenzuzo yokuthengiswa kweeasethi” ziye zangabandakanywa kule theyibhile ingentla, nanjengoko izinto ezihambelanayo zingamelanga ingeniso ecaciswe kwimigangatho yeGRAP.

Kubalulekile ukuchaza ukuba iBhodi ivunyelwe kuphela ukuba iqokelele ingeniso kunye nezinye iimali kwiilayisenisi 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 ukuyifumana kulo nyakamali.

Ukuhlawulwa ngeenkono (endaweni yemali) kumele inzuzo efunyenwe ngokuhlala kwisakhiwo esingahlawulwayo esilawulwa liSebe lezoThutho nemiSebenzi kaRhulumente.

ICANDELO C:

ULAWULO



1. INTSHAYELELO

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

2. IIKOMITI ZEEPOTFOLIYO EZITHILE

IBhodi inequmrhu layo lokuqwalasela lepalamente yephondo eliyiKomiti esisiGxina yezeMali, amaThuba ezoQoqosho noKhenketho.

Kulo nyaka uphononongwayo, iBhodi iye yazidibana kabini nekomiti, nalapho kwezo ntlanganiso iBhodi iye yathi thaca indlela yokubuyezwa kunye nenkqubo yolungiso lweBhodi, yaza kwenye intlanganiso yathi thaca ulwazi olungelolwezemali lonyakamali wayo ka2019/20.

Izigqibo ezivela kwezo ntlanganiso zicaciswa kwiphepha xxx lale ngxelo yonyaka.

3. UGUNYAZIWE OLAWULAYO

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

4. UGUNYAZIWE OTHATHA UXANDUVA - IBHODI

Intshayelelo

UGunyaziwe obekiweyo woPhicothozincwadi yiBhodi. IBhodi yenziwa ngamalungu angalawuliyo anyulwe nguGunyaziwe oLawulayo. Ekupheleni konyaka ebemathandathu (6) amaLungu eBhodi onyulelwe kwiBhodi.

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.

Nantsi indima edlalwa yiBhodi:

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 kwabaninilayisenisi 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;

- Ukuzimasa iiforam neenkomfa ezilawulayo ukuze iBhodi ihlale inolwazi ngotshintsho olutsha kweli shishini;
- Ukuqhuba uphando oluqhubelekayo olumalunga nongcakazo nemidyarho ePhondweni ngokubanzi nakwenzinye iindawo, ukwenzela ukuba iBhodi ihlale inolwazi yaye iqaphele iingxaki zalo Mthetho kunye nezenzo zolawulo zeBhodi; kunye
- Nokusebenzisa onke amagunya kunye nokwenza yonke imisebenzi echazwe kulo Mthetho kunye nayo nayiphi eminye enikwe nguwo nawuphi omnye uMthetho.

ITshatha yeBhodi

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

linkkukacha zamalungu eBhodi

Igama	Isikhundla (ngokwecandelo leBhodi yamaGumrhu kaRhulumente)	Umhla woku- qeshwa	Umhla wokurhoxa/ Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentla- nganiso zeBhodi aziha- mbileyo	Inani leentla- nganiso azizimasi- leyo	Ikomiti zeWCGRB	Inani leentla- nganiso zeeKomiti ezibizi- weyo	Inani leentla- nganiso azizimasi- leyo	Inani eliphe- leleyo leentla- nganiso azizima- sileyo
UMnu. T Arendse	Ilungu leBhodi	1 kuEpreli 2019	31 ku- Matshi 2023	CTA CA(SA)	Uphicotho- zincwadi noCwa- ngcisomali	Ilungu leBhodi: IBhodi yoNgca- kazo nemiDya- rho yeNtshona Koloni	19	19	Ikomiti yezeekKhasino [*Ukuyichophela njengelungu elitshintshanayo Ikomiti yeze- Mali, iT neeNdlela zokuZiphatha Ikomiti yemi- Dyarho yama- hashe nokuBheja Ikomiti yokuXho- tyiswa kwabaNtu Ikomiti yokuKhu- tshwa kweeLay-i- senisi	[4]	2	35 kwezi- nga- ma35
UMnu. CA Bassuday	Ilungu leBhodi Ithuba lelungu leBhodi elandi- swe ngonyaka Ilungu leBhodi eliphinde lonyu- lwa iminyaka emi3	1 kuEpreli 2016 1 kuEpreli 2019 1 kuEpreli 2020	31 ku- Matshi 2019 31 ku- Matshi 2020 31 ku- Matshi 2023	B.Proc. LLB LLM PG Diploma in Criminal Justice & Forensic Auditing	Ezo- Mthetho	Ilungu leBhodi: IBhodi yo- Ngcakazo nemi- Dyarho ye- Ntshona Koloni Umphathi: weCandelo leeNkonzo zezoMthetho, iYunivesithi yaseKapa	19	19	Ikomiti yezeekKhasino Ikomiti yokuKhutshwa kweeLayisenisi Ikomiti yeLPM	4 [5] 4	4 4 kwezi4 4	31 kwezi- nga- ma31

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa/ Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentla- nganiso zeBhodi aziha- mbileyo	Inani leentla- nganiso zeBhodi azizimasi- leyo	Ikomiti zeWCGRB	Inani leentla- nganiso zeeKomiti ezibizi- weyo	Inani leentla- nganiso azizimasi- leyo	Inani eliphe- leleyo leentla- nganiso azizima- sileyo
UNkosk C Fani	Ilungu leBhodi Ithuba lelungu leBhodi elandi- swe ngonyaka Ukunyulwa nje- ngoSekelaSihlalo ide iphelelwe ikhontrakthi yelungu leBhodi	17 kuMeyi 2017 17 kuMeyi 2020/14	16 kuMeyi 2020 16 kuMeyi 2021	Bachelor's Public Administration B.Admin Honours	ULawulo IoLuntu, uHlalutyo noYilo lwemi- Gaqonkqu- bo	Ilungu leBhodi: IBhodi yoNgca- kazo nemiDya- rho yeNtshona Koloni Ilungu leBhodi: IKomishoni yezeNkcubeko yeNtshona Koloni Ilungu leqoqo lokuxoxa amatyala: IGoqo lokuXaca amaTyala ezo- Tywala eNtsho- na Koloni	19	16	Ikomiti yezeeKhasino IKomiti yezemiDyarho yamaHashe IKomiti yokuXhotyiswa kwabaNtu IKomiti yokuKhutshwa kweeLayisenisi	[4] [4] 4 5	1 kwezi3 1 kwe1 4 5	27 kwezi- nga- ma32



Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla woku- qeshwa	Umhla wokurhoxa/ Ukuphela kwethuba	Iziqinisekiso zeMfundo	Into avingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentla- nganiso zeBhodi aziha- mbileyo	Inani leentla- nganiso zeBhodi azizimasi- leyo	Ikomiti zeWCGRB	Inani leentla- nganiso zeeKomiti ezibizi- weyo	Inani leentla- nganiso azizimasi- leyo	Inani eliphe- leleyo leentla- nganiso azizima- sileyo
UMnu. DT Lakay	Ilungu leBhodi	10 ku- Disemba 2014	10 ku- Disemba 2017	B.Com Accounting	UL wabi- womali noLawulo lwezeMali	Ilungu leBhodi: IBhodi yoNgca- kazo nemiDya- rho yeNtshona Koloni	19	19	IKomiti yezeeKhasino	4	4	36 kwezi- nga- ma37
	Ithuba elandi- siweyo lelungu leBhodi	10 ku- Disemba 2017	10 ku- Matshi 2018						IKomiti yezeMali, iT neeNdlela zokuZiphatha	6	6	
	Ukunyulwa njengoSihlalo ide sipelelwe isivumelwano selungu leBhodi	12 Febru- wari 2018	10 ku- Matshi 2018			Umphathi ongaLawuliyo: UBambiswano loPhuhliso lo-Gooqosho eNtshona Koloni			IKomiti yeLPM	[4]	3 kwezi3	
	USihlalo we- Bhodi onethuba elandlisweyo lobulungu	10 ku- Matshi 2018	10 ku- Disemba 2018						Ummeli weBhodi (ongavotiyo) kwiKomiti yo- Phicothozincwadi	[6]	4 kwezi6	
	USihlalo we- Bhodi onethuba elandlisweyo lobulungu	11 ku- Disemba 2018	10 ku- Disemba 2020									
	Ukunyulwa okwandsiweyo njengoSihlalo	16 ku- Disemba 2020	15 ku- Disemba 2021									

Igama	Isikhundla (ngokwecandelo leBhodi yamaQumrhu kaRhulumente)	Umhla woku- qeshwa	Umhla wokurhoxa/ Ukuphela kwethuba	Iziqinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentla- nganiso zeBhodi aziha- mbileyo	Inani leentla- nganiso zeBhodi azizimasi- leyo	Ikomiti zeWCGRB	Inani leentla- nganiso zeeKomiti ezibizi- weyo	Inani leentla- nganiso azizimasi- leyo	Inani eliphe- leleyo leentla- nganiso azizima- sileyo
UNkosk. N Magazi	Ilungu leBhodi Ithuba elandisiweyo lelungu leBhodi	15 kuJuni 2018 11 kuJuni 2019	14 kuJuni 2019 10 kuJuni 2020	Bachelor of Commerce (Financial Accounting) Postgraduate Diploma in Development Finance Master of Commerce in Development Finance	ULawulo lwezeMali Uphicotho- zincwadi noCwangci- somali ULawulo lweePro- jekthi UPhuhliso lwezeMali noTyalomali kwezoLuntu	Ilungu leBhodi: IBhodi yoNgca- kazo nemidya- rho yeNtshona Koloni	[19]	2 kwezi2	Ikomiti yezeeKhasino IKomiti yezeMali, iT neeNdlela zokuZiphatha IKomiti yokuXhotyiswa kwabaNtu [*Uyichophele njengelungu leBhodi elimela elingekhoyo entlanganisweni]	[4] [6] [4]	1 kwe1 1 kwe1 1	6 kwezi6
UMnu. RG Nicholls	Ilungu leBhodi	14 ku- Disemba 2019	13 ku- Disemba 2022	B.Comm. Rhodes University CA (SA) CIA Computer Audit Qualification - NACCA Umbalimali noMphicothizi- ncwadi obhalisi- weyo Elinye ilungu leIOD	EzeMali ULawulo ICandelo lokula- ndelwa kwemithe- tho	Ilungu leBhodi: IBhodi yoNgca- kazo nemidya- rho yeNtshona Koloni The South African Council for the Architectural Profession	19	18	IKomiti yeze- Mali, iT neeNdlela zokuZiphatha IKomiti yezemi- Dyarho yama- Hashe Ikomiti yeLPM	6 4 4	6 4 3	31 kwezi- nga- ma33

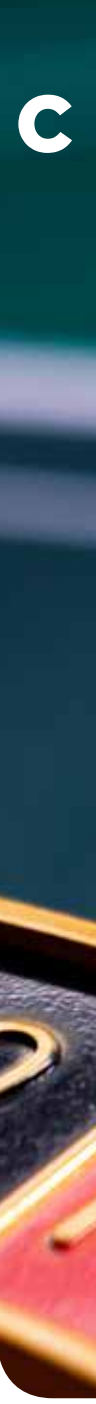


Igama	Isikhundla (ngokwecandelo leBhodi yamaGumrhu kaRhulumente)	Umhla woku- qeshwa	Umhla wokurhoxa/ Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentla- nganiso zeBhodi aziha- mbileyo	Inani leentla- nganiso azizimasi- leyo	Ikomiti zeWCGRB	Inani leentla- nganiso zeKomiti ezibizi- weyo	Inani leentla- nganiso azizimasi- leyo	Inani eliphe- leleyo leentla- nganiso azizima- sileyo
UNKosk. L Nyati	Ilungu leBhodi Uye warhoxa ngenxa yeemeko ebeza kujamelana nazo	14 ku- Disemba 2019	13 ku- Disemba 2022 31 ku- Janyuwari 2021	B.Com (Law) LL.B.	Ezo- Mthetho	Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni	[16]	12 kwezi- li16	Ikomiti yezemiDyarho yamaHashe IKomiti yokuXho- tyiswa kwabaNtu IKomiti yokuKhu- tshwa kwee- Layisenisi Ikomiti yeLPM [*Uye entlanga- nisweni njenge- lungu leBhodi elimela einge- khoyo entlanga- nisweni]	[4] [4] 4 [4]	2 kwezi2 2 kwezi3 4	21 kwezi- nga- ma26
UNKosk. L Venter	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 langaPhandle leBhunga leKholeji False Bay TVET College	[8]	7 kwezi8	Ikomiti yezemiDyarho yamaHashe IKomiti yoku- Xhotyiswa kwabaNtu IKomiti yokuKhu- tshwa kweela- yisenisi	[1] [1] [1]	1 kwe1 1 kwe1 1 kwe1	10 kwezi11

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

AmaLungu eKomiti yoPhicothozimali lwangaPhandle

Igama	Isikhundla (ngokwecandelo leBhodi yamaGumfhu kaRhulumente)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iKomiti (umz.: iKomiti yoPhicothozincwadi)	Inani leentlanganiso ezibizileyo	Inani leentlanganiso azizimasi-leyo
UMnu. M Burton	Ilungu noSihlalo weKomiti yoPhicothozincwadi	1 kuMatshi 2019	28 ku-Februwari 2022	B. Compt. Hons CA(SA)	Uphicothozincwadi noCwangcisosomali, ULawulo, ULawulo lweNdllela yokuFezekisa iinJongo eziBekiweyo, EzeMali, INdllela yokuLawula ukwenziwa koMsebenzi	IBhodi yeCape-Nature, IBhodi yeSAMSA, Cullinan Holdings Ltd, Burvyn Importers and Traders CC, WCBS, L&C Messaris (PTY) LTD, Ilimaletu Consulting Pty Ltd	IKomiti yoPhicothozincwadi	6	6
UMnu. R Kingwill	IKomiti yoPhicothozincwadi: Ilungu elizimeleyo elingekho kwisigqeba	17 ku-Februwari 2018	28 ku-Februwari 2022	B.Com CTA CA(SA)	UCwangcisele lokuSebenza, ULawulo lwamaShishini, INdllela yokuLawula ukwenziwa koMsebenzi	Centre for Genomic & Proteomic Research, Western Cape Liquor Authority On Demand Investments CC, Parel Vallei Advanced Education Trust, Somerset West Country Club NPC, Furtherance of Golf Nomads Foundation, Artisan Biomed	IKomiti yoPhicothozincwadi	[6]	5 kwezi5



Igama	Isikhundla (ngokwecandelo leBhodi yamaGumrhu kaRhulumente)	Umhla wokugeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iKomiti (umz.: iKomiti yoPhicotho-zincwadi)	Inani leentlanganiso ezibizileyo	Inani leentlanganiso azizimasi-leyo
UMnu. L Nene	iKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	17 ku-Februwari 2021	16 ku-Februwari 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) FIASA (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 lwamashishini, Uphicothozincwadi (lwangaphakathi nolwangaphandle), ULawulo lwemi-Ngcipheko, IsiCwangciso sokuQhubeka koMsebenzi, ICandelo lokulandelela kwemithetho, UkuziPhatha ngeNdlela eyiyo, Uphuculo lwenkqubo yeshishini, I-IT	Umphathi ongaLawuliyowePetroSA Ghana SOC Ltd, Umphathi ongaLawuliyowePetroSA Equatorial Guinea SOC Ltd	iKomiti yoPhicotho-zincwadi	[6]	1 kwe1
UNkosk. J Williams	iKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	21 kuJuni 2019	20 kuJuni 2022	B.Com Hons CA(SA), B Sc Hons H Dip Ed.	Uphicothozincwadi noCwangcिसomali	Ilungu leBhodi: Medical Research Council of South Africa, Ilungu lebhungu: Boland TVET College	iKomiti yoPhicotho-zincwadi	6	6

Ubulungu kwiBhodi nakwiiKomiti

libhodi neekomiti	Inani leentlanganiso ezibizwe yiBhodi	Inani lamalungu	Amagama amalungu
IBhodi	19	6	<p>Mnu. DT Lakay (uSihlalo) [Ithuba elandisiweyo lobulungu kwiBhodi kunye nelokuba nguSihlalo liphele ngowe-10 kuDisemba 2018] [Uphinde wanyulwa njengelungu noSihlalo weBhodi de kube ngumhla we-10 kuDisemba 2020.] [Ithuba lakhe njengelungu noSihlalo linyenyiselwe ukuya kutsho kumhla we15 kuDisemba 2021.]</p> <p>Mnu. TC Arendse [Unyulelwe kwiBhodi ukususela ngomhla woku1 kuEpreli 2020 ukuya kowama31 kuMatshi 2023]</p> <p>Mnu. CA Bassuday (iLungu) [Ithuba lobulungu kwiBhodi liphele ngomhla wama31 kuMatshi 2019] [Ithuba landiselwe ukuya kuthi xhaxhe ngowama31 kuMatshi 2020] [Uphinde wonyulwa njengelungu leBhodi de kube ngowama31 kuMatshi 2023.]</p> <p>Nkosk. C Fani (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla we17 kuMeyi 2017 ukuya kowe16 kuMatshi 2020.] [Ithuba lakhe landiselwe ukuya kuthi xhaxhe ngowe16 kuMeyi 2021.] [Unyulwe njengoSekelaSihlalo ukususela ngowe14 kuDesemba 2020 de kwaphela ithuba lakhe ngomhla we16 kuMeyi 2020.]</p> <p>Nkosk. N Magazi (iLungu) [Unyulelwe kubulungu beBhodi ngomhla we15 kuJuni 2018 de kube ngowe15 kuJuni 2019] [Ithuba lakhe landiselwe ukuya kuthi xhaxhe ngowe16 kuMeyi 2020.] [Ithuba lakhe kwiBhodi liphele ngomhla we10 kuJuni 2020.]</p> <p>Nkosk. L Nyati (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla we14 kuDisemba 2019 ukuya kowe13 kuDisemba 2022.] [Urhoxile kwiBhodi ukususela ngowama31 kuJanyuwari 2021.]</p> <p>Mnu. RG Nicholls (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla we14 kuDisemba 2019 ukuya kowe13 kuDisemba 2022.]</p> <p>Nkosk. L Venter (iLungu) [Unyulelwe kwiBhodi ukususela ngomhla wesi6 kuNovemba 2020 ukuya kowesi5 kuNovemba 2023.]</p>
IKomiti yoPhicothozincwadi	5	3	<p>Mnu. M Burton (Usihlalo) [Unyulwe njengelungu leKomiti yoPhicothozincwadi kunye noSihlalo wale komiti ukususela ngomhla woku1 kuMatshi 2019 de kube ngowama28 kuFebruwari 2022]</p> <p>Mnu. R Kingwill (iLungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti ngowe17 kuFebruwari 2018 de kube ngowe16 kuFebruwari 2021]</p> <p>Mnu. L Nene (iLungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti ngowe17 kuFebruwari 2021 de kube ngowe16 kuFebruwari 2024]</p> <p>Nkosk. J Williams (iLungu langaphandle elingekho kwisigqeba esilawulayo) [Unyulelwe kwiKomiti ngowe17 kuFebruwari 2019 de kube ngowe16 kuFebruwari 2022]</p> <p>Mnu. D Lakay (iLungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicothozincwadi.] [Ithuba lakhe lobulungu kwiBhodi liphele ngomhla we10 kuDisemba 2020.] [Ithuba lakhe njengelungu noSihlalo linyenyiselwe ukuya kutsho kumhla we15 kuDisemba 2021.]</p>
IKomiti yezeeKhasino	4	3	<p>Mnu. D Lakay (uSihlalo)</p> <p>Mnu. CA Bassuday (iLungu)</p> <p>Nkosk. N Magazi (iLungu) [Ithuba lakhe kwiBhodi liphele ngomhla we10 kuJuni 2020.]</p>

ULAWULO

Ibhodi neekomiti	Inani leentlanganiso ezibizwe yiBhodi	Inani lamalungu	Amagama amalungu
IKomiti yezeMali, iT neeNdlela zokuZiphatha	6	3	<p>Mnu. RG Nicholls (uSihlalo) [Unyulwe njengoSihlalo ngomhla wama28 kuJanyuwari 2020]</p> <p>Mnu. T Arendse (iLungu) [Unyulwe njengeLungu leKomiti ukususela ngomhla wama30 kuJuni 2020]</p> <p>Mnu. D Lakay (iLungu)</p> <p>Nkosk. N Magazi (iLungu) [Ithuba lakhe kwiBhodi liphele ngomhla we10 kuJuni 2020.]</p>
IKomiti yemiDyarho yamashe nokuBheja	4	3	<p>Mnu. T Arendse (uSihlalo) [Unyulwe njengoSihlalo ngomhla wama30 kuJanyuwari 2020]</p> <p>Mnu. RG Nicholls (iLungu) [Unyulwe njengeLungu lekomiti ngomhla wama28 kuJanyuwari 2020]</p> <p>Nkosk. L Nyati (iLungu) [Urhoxe kwiikomiti zeBhodi ukususela ngomhla wama31 kuJanyuwari 2021]</p> <p>Nkszn L Venter (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla wama26 kuJanyuwari 2021]</p>
IKomiti yokuXhotyiswa kwa-baNtu	4	3	<p>Nkosk. C Fani (uSihlalo) [Unyulwe njengoSihlalo ngomhla wama26 kuJanyuwari 2021]</p> <p>Mnu. T Arendse (iLungu)</p> <p>Nkszn L Venter (iLungu) [Unyulwe njengelungu leKomiti ukususela ngomhla wama26 kuJanyuwari 2021]</p> <p>Nkszn L Nyati (iLungu) [Unyulwe njengelungu leKomiti ukusuela ngomhla wama28 kuJanyuwari 2020] [Urhoxe kwiikomiti zeBhodi ukususela ngomhla wama31 kuJanyuwari 2021]</p>
IKomiti yokuKhutshwa kweeLayisenisi	5	3	<p>Nkszn L Venter (uSihlalo) [Unyulwe njengoSihlalo ngomhla wama26 kuJanyuwari 2021]</p> <p>Mnu. CA Bassuday (iLungu) [Unyulwe njengelungu leKomiti ngomhla wesi8 kuJulayi 2019]</p> <p>Nkosk. C Fani (iLungu)</p> <p>Nkszn L Nyati (iLungu) [Unyulwe njengelungu leKomiti ukusuela ngomhla wama28 kuJanyuwari 2020] [Urhoxe kwiikomiti zeBhodi ukususela ngomhla wama31 kuJanyuwari 2021]</p>
Ikomiti yeLPM	4	3	<p>Nkosk. C Bassuday [Unyulwe njengoSihlalo weKomiti ngomhla wama26 kuJuni 2020]</p> <p>Mnu. D Lakay [Unyulwe njengeLungu leKomiti ngomhla wama30 kuJuni 2020]</p> <p>Nkosk. N Magazi (iLungu) [Ithuba lakhe kwiBhodi liphele ngomhla we10 kuJuni 2020.]</p> <p>Mnu. RG Nicholls (iLungu) [Unyulwe njengeLungu lekomiti ngomhla wama28 kuJanyuwari 2020]</p>

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 lamaR4 999.36, nokuba iye yande kangakanani intlanganiso yaye iquka nexesha lokulungiselela, elokuhamba kunye neekhilomitha ezihanjweyo. Imbuyekezo yeekhilomitha ezihanjweyo.

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

USIHLALO

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

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

USekelaSihlalo

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

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

IBambelaSihlalo

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

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

liKomiti zeBhodi neminye imiCimbi

- Intlawulo yezinye iintlanganiso neminye imicimbi, efana neentlanganiso zeekomiti kunye neentlanganiso zomamelozimvo zoluntu, umzekelo, ibalwa ngokweyure, ze ngaphezu kwexesha elizinyasiweyo, ibe lixesha elihanjweyo, ixesha lokulungiselela intlanganiso kunye nembuyekezo yeekhilomitha ezihanjweyo.
- Ixabiso leyure ngama**R624.92** ngeyure.
- Le mbuyekezo ihlawulwa ukuya kutsho kwelona xesha liphezulu lihambelana neeyure ezisi8, kunye neekhilomitha ezihanjweyo.
- Le nto yenzelwa ukuba amalungu axelele uNobhala ekuqaleni kwentlanganiso nganye ukuba lingakanani ithuba alisebenzisileyo ukulungiselela loo ntlanganiso.
- Iikhilomitha ezihanjweyo kwiimeko apho iindlela zohlukileyo kwindlela yesiqhelo iya eofisini yeBhodi, nazo zininzi uNobhala weBhodi ngumntu ngamnye

IMBUYEKEZO YAMALUNGU EBHODI

	Imbuyekezo - yeentlanganiso zeBhodi	Imbuyekezo - yeentlanganiso zeekomiti Nezinye*	Imbuyekezo - yokuya kwiiNkomfa	Ezinye iimali ezibuyiswayo	Imbuyekezo epheleleyo yamalungu
Igama	R	R	R	R	R
Mnu. D Lakay (uSihlalo)	122 244.48	148 717.38	-	274.86	271 236.72
Mnu. TC Arendse	94 987.84	88 322.03	-	-	183 309.87
Mnu. CA Bassuday	94 987.84	61 815.01	4 999.36	166.26	161 968.47
Nkosk. C Fani	79 989.76	64 627.16	-	-	144 616.92
Nkosk. N Magazi	9 998.72	12 081.79	-	-	22 080.51
Mnu. R Nicholls	89 988.48	77 073.47	-	-	167 061.95
Nkszn L Venter	34 995.52	35 568.37	-	380.89	70 944.78
Nkszn L Nyati**	-	-	-	350.95	350.95
Zizonke	527 192.64	488 205.21	4 999.36	1 172.96	1 021 570.17

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

**Abafanelanga kufumana mbuyekezo yongezelelweyo abasebenzi bakaRhulumente kaZwelonke, wePhondo noweNdawo okanye amaZiko, iiArhente namaShishini kaRhulumente abasebenza njengamalungu esigqeba esilawulayo kumaShishini/amaZiko kaRhulumente. UNkosk Nyati uqeshwe sisiXeko seKapa, ngoko ke akafumani mbuyekezo kwiBhodi..

UTYELELO LWAPHESHEYA LWAMALUNGU EBHODI

Khange kubekho tyelelo lwaphesheya kweli thubamali.

IZIGQIBO ZEKOMITI ESISIGXINA EZISUKA KWINGXELO YONYAKA KA2019/2020

IKOMITI ESISIGXINA YEEAKHAWUNTI ZIKARHULUMENTE		
Umhla wokuthathwa kwesigqibo	Ingcombolo	Inkqubela ekufezekisweni kwaso
23 kuEpreli 2021	Amanye amasebe namashishini, kuquka iOfisi yomPhicothizincwadi yoMzantsi Afrika (iAGSA), acele ukuxoxa ngelazisa iKomiti ngemeko yokulandelwa kwemithetho yeB-BBEE yoRhulumente weNtshona Koloni kule minyakamali ka2019/20 no2020/21.	IBhodi isalinde olunye unxibelelwano olunxulumene noku.

5. ULAWULO LWEMINGCIPHEKO

IBhodi izimisele ekusekeni iziko eliqinisekisa ngokuba ulawulo lwemingcipheko luyinxalenye ephambili yazo zonke izezo zalo kunye nokukwazi ukwenza okungundoqo. ULawulo oluNdindenyayo 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 nokunokuchaphazela kakhulu ukukwazi kweBhodi ukufezekisa iziphumo zayo eziphambili okanye ukugcina imisebenzi yayo nokuba ezo zinto ziyichaphazela kakuhle na okanye kakubi. Ezi ke zibizwa ngokuba yimingcipheko. Ngenkqubo yeERM, imingcipheko eqatshelweyo iyahlolwa ithelekiswa nengqanaba lokukwazi kweBhodi ukumelana nomngcipheko lowo, ukwenzela ukunika isiqinisekiso esifanelekileyo ngokunxulumene nokufezekiswa neenjongo zeBhodi.

Nazi iinjongo zeBhodi zokulawula imingcipheko:

- Ukudibanisa ulawulo lwemingcipheko nesiqhelo kunye nezizigqibo eziphambili zeWCGRB;
- Ukuqikelela nokujongana neemeko eziguquguqukayo zentlalo, zendalo nezomthetho;
- Ukulawulwa kwemingcipheko ngokwezona ndlela zisebenzayo nokubonisa ukuthathwa kwezizigqibo 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 kuqinisekisiwe ukuba yonke imingcipheko eqatshelweyo ilawulwa ngokwamazinga 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, izezo 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.

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

Imingcipheko enokuchaphazela umsebenzi	Iindlela zokuyithomalalisa
<p>IBhodi iye yangaqhubi kakuhle ngenxa:</p> <ul style="list-style-type: none"> • Yemithetho nemigaqonkqubo ephelileweyo nengacacanga • Ukulibaziseka kwenkqubo yokulungiswa kwemithetho 	<ul style="list-style-type: none"> • Inkqubo yokuthumelela amalungu. • Ukungeniswa kwiPT noMphathiswa, kuphakanyiswa izilungiso xa zithe zafuneka
<p>IBhodi iye yangaqhubi kakuhle ngexa yolibaziseko efufezekiseni ukunyulwa kwangethuba kwamalungu amatsha eBhodi.</p>	<ul style="list-style-type: none"> • IBhodi ikhawuleza imazise uMphathiswa malunga nezithuba ezikhoyo kwiBhodi. • Iintlanganiso zeBhodi ezibekwa kwangethuba ukwenzela ukuqinisekisa ukuba amaLungu eBhodi aziswa kwangoko malunga nazo. • Amalungu eBhodi athunyelelwa kwangoko imiyalezo ewakhumbuza malunga neentlanganiso. • UMphathiswa wandisa amathuba amaLungu eBhodi. • Inkqubo yokuthumelela amalungu. • Iimbalelwano izingxamisekileyo ezithunyelwe kuMphathiswa zicela ukunyeneyiswa kwamathuba ala malungu akhoyo ngoku xa ingekagqitywa inkqubo yokunyulwa kwamalungu amatsha. • IBhodi iyazihlehlisa iintlanganiso ze le nkqubo iyithumele kuwo onke amalungu ukwenzela ukuqinisekisa ukuba iyaqhuba nokusebenza ngokukuko.
<p>Ukungasetyenziswa ngokukuko nangokwaneleyo kwamacandelo eBhodi kubangelwa yile miba ilandelayo:</p> <ul style="list-style-type: none"> • Ukungabi nazakhono • Ubume beziko • Iingxaki zezixhobo • Impembelelo engafanelekanga esuka kumaqela achaphazelekayo • Umoya ophantsi wabasebenzi nokungahambelani kwabo notshintsho 	<ul style="list-style-type: none"> • Amaqonga eWSP, uqeqesho, iinkomfa nakazwelonke • Uphononongo lwamacandelo eziko • Ucwangciso nolwabiwo lwebhajethi olululo • Inkqubo yokuxela ukuchaphazeleka ngokomdla • Iintlanganiso noMEC, iintlanganiso zeGLC, njalo njalo • Ungenelelo kulawulo lotshintsho • Iingxoxo zabasebenzi ezenziwa rhoqo
<p>Izigqibo ezingachanekanga ezibangelwa yiBhodi njengesiphumo solwazi olunganelanga kunye/okanye nolungachanekanga.</p>	<ul style="list-style-type: none"> • Inkqubo yophononongo enamanyathelo amane • Uphuhliso oluqhubekayo lwabasebenzi • Iisistim neenkqubo ezinzima zoqinisekiso. • Ukuqwalaselwa nokuphononongwa kweenkcukacha okwenziwa ziiKomitana ezahlukileyo zeBhodi. • Iintlanganiso nezenzo zodliwanondlebe ezenziwa namaqela achaphazelekayo, xa kuyimfuneko. • Iingxoxo zesiGqeba esiLawulayo ezenziwa rhoqo ngeeveki ezimbini. • Ukuya kwiinkomfa namaqonga ogunyaziso kazwelonke nawamazwe ngamazwe.
<p>Ukulahlekelwa kukuthembeka kumaqela achaphazelekayo ngenxa yempembelelo engafanelekanga ethi ifakwe ekwuthathweni kwezigqibo zeBhodi</p>	<ul style="list-style-type: none"> • USihlalo uyaqhuba nokuxoxa noMphathiswa malunga noxanduva lweBhodi kunye negunya layo lokuzimela, kulandelwa ukwahlulwa kwamagunya, njengoko kubekiwe kwiWCGRA. • Iinkqubo zamaphulo okwazisa izinto kunye neengxoxo eziqhutywa noluntu.

Imingcipheko enokuchaphazela umsebenzi	Iindlela zokuyithomalalisa
Uphazamiseko olukhulu kowona msebenzi ubalulekileyo ngenxa yalo bhubhane weKhowidi-19.	<ul style="list-style-type: none"> • Isicwangciso solawulo lokuqhubeka komsebenzi esikhoyo esenzelwe ukugcina ukusebenza kweenkonzo zomsebenzi ongundoqo emva kwesehlo sentlekele okanye esibi. • Isicwangciso sokuqhubeka komsebenzi siye saphononongelwa zonke izenzo zomsebenzi owenziwa yiWCGRB ngokunxulumene novalelekondlwini lukazwelonke.
<p>Kuye kucephakanyiswe ukuvunywa kokukhutshelwa iilayisenisi kwabantu abafanganelekanga ngenxa:</p> <ul style="list-style-type: none"> • Ukungabi nazakhono ngokunxulumene neendlela zokuqhuba uphando • Ukunganeli kwezixhobo • Impembelelo engafanelekanga esuka kumaqela achaphazekayo 	<ul style="list-style-type: none"> • Inkqubo yokuxela ukuchaphazeleka ngokomdla • IsiCwangciso seZakhono zokuSebenza siqaphela iimfuno zoqeqesho zabasebenzi • Ukusetyenziswa kwemithombo yangaphakathi neyangaphandle (Ukwakha ubudlelwane noSARS kunye noSAPS) • Iinkqubo ezilandelwayo zokusebenza okuqhelekileyo • Umgaoqonkqubo wokutshintshisana • Inkqubo yodluliselo kwisithuba olungesosigxina • Inkqubo yokuvunywa kwesicelo emanyathelo ma4. • Iingxoxo zeeKomitana
<p>Abaninilayisenisi abangaqhubi zenzo zongcakazo nokubheja ngokwemigaqo yomthetho kunye neemfuno zemimiselo, oko bekwenza ngenxa:</p> <ul style="list-style-type: none"> • Yokungabi nazakhono zaneleyo kwiindlela nezenzo zophicothozincwadi • Impembelelo engafanelekanga evela kubaninilayisenisi • Ukunganeli kwezixhobo 	<ul style="list-style-type: none"> • Ukuya kwiinkomfa, iiwekshophu namaqonga oqeqesho anxulumene nolu shishino, kuzwelonke nakumazwe ngamazwe • Ukutshintshana kwabasebenzi kumacandelo esebe • Ukuzixela kwabasebenzi xa bechaphazeleka kumba othile • I-SOP yeSebe • Iintlanganiso ezichotshelwa neeNtloko rhoqo emva kophicothozincwadi • Inkqubo yokuvunywa kwesicelo emanyathelo ma3
Ukwanda kwezenzo zongcakazo olungekho mthethweni okuchaphazela uqoqosho lwephondo.	<ul style="list-style-type: none"> • Iingxoxo eziqhutywa rhoqo kunye neearhente zonyanzelisomthetho • Ukuya kweentlanganiso zeQonga loNyanzelisomthetho (iEnforcement Forum) • Uqeqesho olunikwa amagosa oNyanzelisomthetho xa kuyimfuneko • Umnatha wabaXelizenzo abafihliweyo • Iwekshophu yoNyanzelisomthetho yaminyaka le
<p>Iisistim nezisombululo zeICT azisebenzi kakuhle, azithembekanga, azizi nezinto ezintsha yaye azikhuselekanga ngenxa:</p> <ul style="list-style-type: none"> • Yeengxaki zezixhobo, ukukhutshwa okungekho mthethweni kweenkcukacha, isoftwe etshabalalisayo, ukumka kombane okanye kwenethiwekhi 	<ul style="list-style-type: none"> • Ukwenziwa ngokufanelekileyo kocwangciso, ukwabiwa kwebhajethi, ukwanela kwabasebenzi (kwenani labasebenzi) kunye nabasebenzi abanezakhono, • Iindlela zokhuselo zokunqanda okungekehli zifezekisiwe, • Imigaqonkqubo neenkqubo ezilandelwayo zifezekisiwe, • Uqwalaselo, ulungiselelo lwaseofisini nolawulo oluqhubekayo lwemeko yeICT, • I-DRP neUPS zeICT ezifezekisiweyo, • Ukuqhubeka kokuya kuqeqesho, iisemina, iintlanganiso zophuhliso lweetalente, • Ukusoloko kusaziwa okuqhubekayo malunga nezinto zakutshanje kwiICT kunye • Nokunika ingxelo kwiiKomiti eziqwalasela uphuhliseko lweICT.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

IBhodi ayinayo inkampani yangaphakathi yokwenza iCandelo loLawulo lwangaPhakathi kodwa imisebenzi yeli candelo yenziwa ziinkampani zangaphandle ezinamava afanelekileyo nezingamalungu eInstitute of Internal Auditors okanye iSouth African Institute of Chartered Accountants Kulo nyaka uphononongwayo, iBhodi iqeshe iSNG Grant Thornton njengabaPhicothozincwadi 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.

Nanga amalungu eKomiti yoPhicothozincwadi abezimasa iintlanganiso:

Igama lelungu	Inani leentlanganiso azizimasileyo
1. Mnu. M Burton [USihlalo weKomiti yoPhicothozincwadi] [Unyulwe ukususela ngomhla woku-1 kuMatshi 2019 de kube ngowama-28 kuFebruwari 2022]	6 kwezi6
2. Mnu.R Kingwill [Unyulwe ukususela ngowe17 kuFebruwari 2018 de kwangowe16 kuFebruwari 2021]	5 kwezi5
3. Mnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 de kube ngowe16 kuFebruwari 2024]	1 kwe1
4. Nkosk. J Williams [Unyulwe ngomhla wama21 kuJuni 2021 de kube ngowama20 kuJuni 2022]	6 kwezi6

Igama	IziQinisekiso zeMfundo	Ngowa-ngaphakathi okanye ngowa-ngaphandle	Ukuba ngowa-ngaphakathi, isikhundla sakhe apha kwiBhodi	Umhla wokuqeshwa	Umhla wokurhoxa	Inani leentlanganiso azizimasileyo
Mnu M Burton	B. Compt. Hons CA(SA)	Ngowan-gaphandle	Awuchapha-zeleki lo mba	1 kuMatshi 2019	Awuchapha-zeleki lo mba	6
Mnu .R Kingwill	B.Com CTA CA(SA)	Ngowan-gaphandle	Awuchapha-zeleki lo mba	17 ku-Februwari 2018	Ithuba eli-phele ngowe16 kuFebruwari 2021	5
Mnu. L Nene	Bachelor of Commerce – BCom (Accounting)	Ngowan-gaphandle	Awuchapha-zeleki lo mba	17 ku-Februwari 2018	Awuchapha-zeleki lo mba	1
Nkosk J Williams	B. Com Hons CA(SA), B Sc Hons, H Dip Ed.	Ngowan-gaphandle	Awuchapha-zeleki lo mba	21 kuJuni 2019	Awuchapha-zeleki lo mba	6

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

IBhodi iyayifezekisa imigaqonkqubo kunye neenkqubo zokuqinisekisa malunga nokulandelwa kwayo yonke imithetho nemimisele emele ukulandelwa leli qumrhu.

IBhodi ichonge imithetho nemimisele enyanzelekileyo ukuba iyithobele yaza yaqhuba umgaqosikhokelo wokuqinisekisa ukuba bonke abasebenzi bayo bayayilandela le mithetho nemimisele.

ISebe leeNkonzo zemiThetho lale Bhodi lirhuma kumaZiko ahlukeneyo eeNkonzo zoMthetho, maziko lawo akwi-intanethi, nathi ayazise malunga nemithetho emitsha okanye ehlaziyiweyo athso anike iqonga lokuqwalasela izigwebo malunga namatyala ahlukeneyo enkundla. ISebe lezoMthetho lichonga lize lenze utshintsho lisebenzisa le mirhumo litsho lazise abasebenzi malunga notshintsho kwanohlalutyo olo.

Kulo nyaka-mali ka-2020/21, iBhodi khange yohlwayelwe nakuphi ukophulwa kwemiThetho okanye imimisele.

9. URHWAPHILIZO NOBUQHOPHOLOLO

IBhodi ifezekise umgaqonkqubo wokulwa noRhwaphilizo nobuQhophololo, nophononongwa minyaka le. Le nkqubo iquka umnxeba wasimahla kazwelonke kuney 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.

IBhodi isaqhuba neenzame zayo zokungapheleli nje ekuqinisekiseni ngokuzimela, koko ibonakale ukuba izimele. Zonke izenzomali zenziwa ngendlela engalawulwa ngqo yiBhodi, nangona ushishino luyiqonda kakuhle indlela eyenza ngayo iBhodi, ukuba ayamkeli zipho, ngoko ke ayisaziphiwa izipho iBhodi. Ekuqaleni konyaka ngamnye amalungu eBhodi abhengeza ukuchaphazeleka kwawo kwezemali kuze kuphinde kwenziwe isibhengezo sokungachaphazeleki kwimiba yentlanganiso nganye yeBhodi. UMphicothizincwadi 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.

Bonke abasebenzi kunye namalungu eBhodi bayakwazi ukuyifumana le Ndlela yokuziPhatha Yamkelekileyo 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.

Ukulandelwa kweNdlela yokuziPhatha eYamkelekileyo inyanzeliswa ize ibekwe esweni ngawo; ngoko ke nakuphi ukuphulwa kwayo kujongwa ngokweNdlela neeNkqubo zoLuleko zeBhodi.

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 uNobhala weNkampani. Kodwa ke, ineyunithi enabasebenzi abathathu abakwiSebe labaLawuli, nabasebenza njengooNobhala 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 ikwaseke iForam yokuNgcakaza ngeNkathalo yeNtshona Koloni eza kujongana neengxaki ezinokubangelwa lungcakazo.

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 2021.

Amalungu eKomiti yoPhicothozincwadi kunye nokuzimasa kwawo iintlanganiso

Amalungu ophicothozincwadi anala malungu adweliswe apha ngezantsi yaye adibana ubuncinane ka4 ngonyaka, ngokwemigaqo azibekele yona.

Igama lelungu	Inani leentlanganiso azizimasileyo
1. UMnu. M Burton [USihlalo weKomiti yoPhicothozincwadi] [Unyulwe ukususela ngomhla woku-1 kuMatshi 2019 de kube ngowama-28 kuFebruwari 2022]	6 kwezi6
2. UMnu.R Kingwill [Unyulwe ukususela ngowe17 kuFebruwari 2018 de kwangowe16 kuFebruwari 2021]	5 kwezi5
3. UMnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 de kube ngowe16 kuFebruwari 2024]	1 kwe1
4. UNkosk. J Williams [Unyulwe ngomhla wama21 kuJuni 2021 de kube ngowama20 kuJuni 2022]	6 kwezi6



*UMnu. M Burton
USihlalo weKomiti
yoPhicothozincwadi*

Kunyakamali ka2020/21 kuye kwachotshelwa iintlanganiso ezi6 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 ngokukulandela 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 ezintandathu kulo nyaka yaye ubukho bamalungu bucaciswe kule theyibhile ingezantsi. Abaphicothozincwadi bangaphandle nabangaphakathi bachophela iintlanganiso zeKomiti yaye abanamida ekufikeleleni kwiKomiti noSihlalo wayo, yaye baye banethuba lokuthetha neKomiti bengekho abalawuli ukwenzela ukuba ikhululeke iKomiti.

IKomiti iye yaphonononga iingxelo 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

Uphonononongo lwethu leziphumo zomsebenzi woPhicothozincwadi lwangaPhakathi, obelusekelwe kuvavanyo lwemingcipheko olwenziwe kwiBhodi, luye lwabonisa ubuthathaka obuthile, obuye baxelwa kubaLawuli kwaze kwathathwa okanye kuza kuthathwa amanyathelo okulungisa ezo meko ukwenzela ukucutha imingcipheko leyo.

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

Ngokuhambelana neemfuno zoMthetho woLawulo lweMali kaRhulumente kunye neemfuno zeKing IV Report yoLawulo lwaMaziko, 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.

Kwiingxelo ezohlukileyo zabaPhicothizincwadi baNgaphakathi neNgxelo yoPhicothozincwadi emalunga namaXwebhu eNgxelomali yoNyaka, kuquka ingxelo yolawulo yoMphicothizincwadi Jikelele, kuye kwafumaniseka ukuba akukho kuqhuba kakubi kwisistim yolawulo lwangaphakathi.

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
- 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 likaNkosk. Z Siwa CA(SA). IKomiti iye yaphonononga yaza yaneliswa kukuba zifanelekile izakhono namava kaNkosk. Siwa, iGosa eliyiNtloko kwezeMali. IKomiti iphinde yaphonononga yaza yaneliswa kukuba zifanelekile yaye ziyasebenza izakhono nezixhobo (kuquka nabasebenzi) ezikwicandelo lokusebenza kwezemali.

UQinisekiso loKhuseleko lwankalo zonke

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

Isicwangciso sophicothozincwadi lwangaphakathi siqulunqwa kusetyenziswa uhlobo olusekelwe kuphando, kusetyenziswana nabalawuli. Ngaphezulu, abaphicothizincwadi bangaphakathi bayasebenzisana nabangaphandle. Kulo nyakamali ka2021, iKomiti iye yayithathela ingqalelo imingcipheko ebibekwa ngabalawuli, 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; saza
- 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 u2021; yaye iye yaneliseka emva kwezibhengezo ezenziwe ngabaphicothizincwadi bangaphakathi zokuba uqinisekiso olunikwa yiKomiti luyahambelana neNdlela yokuziphatha eYamkelekileyo zeZiko labaPhicothizincwadi bangaPhakathi.

ICandelo loPhicothozincwadi lwangaPhakathi lufaka iingxelo kwintlango nganye yeKomiti, yaye ezi ngxelo zinika iKomiti umfanekiso wembonakalo yolawulo lwangaphakathi. Yanelisekile iKomiti yimpumelelo yoPhicothozincwadi lwangaPhakathi.

AbaPhicothizincwadi bangaPhandle

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

IKomiti iphakamise ukuvunywa kwesicwangcisonkqubo sophicothozincwadi esenziwe yiBhodi isenzela uphicothozincwadi luka2021. 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.



UMervyn Burton
USihlalo weKomiti yoPhicothozincwadi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
Umhla: 31 kuJulayi ka2021

16. IINKCUKACHA MALUNGA NENTSEBENZO YOKULANDELWA KWE-B-BBEE

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

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 sezozoqosho ngokokwawo nawuphi umthetho?	Ewe	IBhodi ibeka imiqathango yokukhutshwa kweelayisenisi kumacandelo ahlukileyo olu shishino, inika elona nqanaba liphantsi malifezekiswe ekulandelweni kweB-BBEE. Ngaphezulu,elo zinga maliqinisekiswe ngesatifiketi soqinisekiso esikhutshwa yiarhente yoqinisekiso ebhalisiweyo.
Ukusungula nokufezekisa umgaqonkqubo wokukhangelwa kweenkonzo zeenkampani zababesakululwa?	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 ngeenkono. 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**

ULAWULO LWEZABASEBENZI

1. INTSHAYELELO

IBhodi inezithuba zabasebenzi abangamashumi asixhenxe anesine, nalapho izithuba ezingamashumi amathandathu enesithandathu zinabasebenzi abaqeshiweyo, ngelixa ngomhla wama31 kuMatshi 2021 ezisibhozo bezingekaqeshelwa bantu.

ICandelo lezabaSebenzi (uHR) linika inkonzo nenkxaso kwiBhodi neofisi yayo kwimiba ephathelelene nokukhangelwa kwabasebenzi abatsha kunye nokugcinwa kwabo, kunye nolawulo lwentsebenzo, ubudlelwane bamashishini, uphuhliso lwabasebenzi, intlalontle yabasebenzi kunye nemiba yezabaSebenzi nokuqulunqwa kwemigaqonkqubo efanelekileyo.

Umsebenzi wokulungiselelwa kokuhlawulwa kwabasebenzi luxanduva lweSebe: ULungiselelo lweOfisi nezeMali.

AMAGQABANTSHINTSHI EMIBA YEZABASEBENZI KWIBHODI

- Ukubeka imiba ephambili yezabasebenzi kunye nefuthe layo kulo nyaka uphononongwayo
- Ukukhangelwa 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
- 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 nokukhangelwa abasebenzi abanezakhono nabakwaziyo ukwenza umsebenzi

Iimfuno zengqesho zeBhodi zifezekiswa ngokukhangelwa nokuchonga abalingwa abaqeshwa ngokokwazi kwabo umsebenzi, amava neziqinisekiso zemfundo, ukuze bafezekise iimfuno zomsebenzi.

Zonke izibhengezo zomsebenzi mazilandele imigaqo yoMthetho wokuFaneleka kwamanani eNgqesho (iEmployment Equity - iEEA) kunye nenjongo yokukhuthaza ukumelwa ngokufanelekileyo ngokuhambelana nesiCwangciso esivunyiweyo seEE, kungadanga kufakwe miqobo ithile

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

Umgaqosikhokelo wolawulo lwentsebenzo yabasebenzi

IBhodi izamela ukuseka isiqhelo sokuqhutywa yintsebenzo, ngokuthi ikhuthaze ukugqwesa kwintsebenzo ngokunika imbuyekezo nokuwongwa.

Abasebenzi banikwa ingxelo eqhubekayo malunga nentsebenzo, ngelixa uphononongontsebenzo olusesikweni lusenziwa kabini ngenyaka, rhoqo ngeenyanga ezintandathu. Limeko apho iithagethi okanye intsebenzo ebilindelekile ithe ayafezekiswa, unobangela usingathwa ngokulawulwa kwentsebenzo engekho mgangathweni.

IKhabhinethi ivume isigqibo sabaLawuli abaPhezulu bePhondo (iProvincial Top Management - PTM) soRhulumente weNtshona Koloni sokuba iibhonasi zentsebenzo zomjikelo wentsebenzo ka2019/2020 zingahlawulwa kubasebenzi abakuRhulumente weNtshona Koloni.

Esi sigqibo sithathwe ngabalawuli malunga nawo onke amashishini karhulumente ephondo. Kodwa abasebenzi bakufumene ukunyuselwa kweenotshi zabo, okusekwe ekubeni baye bafumana izinga lentsebenzo eyanelisayo njengoko lekwe kuMgaqonkqubo weziBonelelo zeNtsebenzo.

INkqubo yeNkuthazo yokuba seMpilweni kwabaSebenzi

IBhodi iyaluqonda uxanduva lwayo lokuthintela kunye/nokuthomalalisa uxinzelelo lwengqondo kunye nemingeni yobuqu kubasebenzi bayo (kuquka nakwiintsapho zabo), ngoko ke izibophelele ekukhuthazeni nasekugcineni indlela yokuphila esempilweni. Iyayiqonda imingcipheko yabasebenzi 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, eli ziko likwazibophelela ekudaleni imeko yasemsebenzini ekhathalayo nexhasayo negxiliswe ebantwini ikwaqhutywa ngabantu.

Le nkqubo inika iinkonzo ezingundoqo (inkonzo yeengcebiso zeengcali efumaneka efowunini 24/7/365, inkonzo yoKhathalelo nokunikwa kwengxelo kwi-intanethi (iingcebiso zeengcali ezenziwa kujongenwe ngqo, iingcebiso zeengcali emva kokwehlelwa sisehlo komntu neqela, uqeqesho kunye nongenelelo olubhekiselele kokuthile).

Le nkqubo iqwalaselwa ngokunikwa kweengxelo zekota ezinika uhlalutyo lwendlela ekuqhubeka ngayo ukusetyenziswa kwayo, ukuqatshelwa kwemingcipheko kunye nefuthe layo kwimveliso. Le ngxelo inikwa yiICAS, inkampani enika iinkonzo zenkqubo yeNkuthazo yokuba seMpilweni.

Uphuhliso lwemigaqonkqubo

Ngokwemiyalelo esuka kwiOfisi kaNondyebo yePhondo lePhondo leNtshona Koloni (iWCPT), iBhodi igqibe ekubeni imigaqonkqubo yabasebenzi yeWCGRB mayihanjelaniswe naleyo yorhulumente weNtshona Koloni ngokukodwa leyo yeOfisi kaNongxowa wePhondo leNtshona Koloni.

Ngenxa yoko, iBhodi iyaqhubeka nokujonga imigaqonkqubo yeWCPT ukuze ibone ukuba akukho lutshintsho kufuenka lwenziwe na, kuze kwenziwe uhlaziyo lwemigaqonkqubo efanelekileyo yeWCGRB.

Kulo nyaka uphononongwayo, icandelo liye lancedisa ngokuphononga umgaqonkqubo wokuKhangelwa nokuChongwa kwabaSebenzi.

Iimpumelelo

Kulo nyaka uphononongwayo, eli candelo liye lancedisa ngoku kulandelayo:

- Ukulungelelaniswa kwemigaqonkqubo yeBhodi enxulumene nezabaSebenzi kunye naleyo yeWCPT;
- Ukukhangelwa kwabasebenzi abatsha ababini;
- Ukwenziwa nokungeniswa kwesiCwangciso seZakhono zaseMsebenzini sonyaka ka2021/22
- Ukulungiselelwa kunye nokufakwa kweengxelo zoBulungisa kwiNgqesho kwiDoL;
- Imfunalwazi malunga nokusebenzela ekhaya, kukhangelwa ifuthe layo ekuphumeleleni kokuxoxa kwabasebenzi kunye nokuba sempilweni kwabo;
- Uphando nophuhliso lweziKhokelo zekhovidi-19 zaxa kubuyelwa emsebenzini.
- Ukukhangelwa nokuqeshwa kwenkampani yenkqubo yokuba sempilweni kwabasebenzi.

Imingeni

Olu shishino isebenza kulo iBhodi lwanda minyaka le, kodwa amacandelo akhoyo eli ziko akatshintshi.

Kusengumngeni ukungakwazi ukubeka kumazinga amatsha abo basebenzi baseofisini abaye bandisa imisebenzi yabo yaye ukulibaziseka kokuqhutywa kophononongo lomsebenzi kuye kwanefuthe kumoya wabasebenzi.

Ngaphezulu koku, iziko kufuneka lisebenze kule meko inyanzelisa ukuba abalawuli benze okungcono kodwa benokuncinane.

Nangona iindlela neemfuno ezitshintshayo zichaphazela indawo yasemsebenzini yala maxesha, iBhodi ikwazile ukulufezekisa ngempumelelo uxanduva neethagethi zayo. Le mpumelelo idalwe kukuzimisela nokuzinikela kweBhodi, abalawuli kunye nabasebenzi beBhodi.

ULAWULO LWEZABASEBENZI

Izicwangciso/ iinjongo zexesha elizayo zeHR

IBhodi izibophelele kwinkqubela eyakhayo nokwandiswa kwezakhono zabasebenzi kunye nasekufezekisweni kweenjongo zayo zokuFaneleka kwamaNani eNgqesho nokunikwa ithuba kwabo banokudleleleleka.

IBhodi isaqhuba neenzame zayo zokuphakamisa umoya wabasebenzi kwanokulandela isithethe sayo sokuququzelela imicimbi yolonwabo ehlawulelwa ngabasebenzi, njengendlela yokudibana kwabasebenzi bamasebe ngamasebe ukwenzela ukuqinisa ubudlelwane nokuthembana.

Izenzo zeHR zenzelwe ukuqinisekisa ukulungelelana kobomi basemsebenzini nobasekhaya kubasebenzi abasebenza ngamaxesha abazikhethela wona kwakunye neenkqubo zentlalo-ntle yabasebenzi neentsapho, loo nto isenziwa ngelCAS.

IBhodi ikwakhuthaza imeko ekhuthaza intsebenzi yaye izama ukudala nokugcina kangangoko imeko yokusebenza ekhuselekielyo nengenamingcipheko kwimpilo nokhuseleko lwabasebenzi bayo.

2. IINKCUKACHAMANANI ZOKUQWALASELWA KWABASEBENZI

liNdleko zabaSebenzi ngokweNkqubo

INkqutyana	#Inkcitho ePheleleyo yeli qumrhu (R' 000)	Inkcitho yezabasebenzi (R' 000)	Inkcitho yezabasebenzi njenge% yenkitho epheleleyo	Inani labasebenzi	lindleko eziphakathi zomsebenzi ngamnye (R' 000)
ULungiselelo*	17 280	13 446	78%	37	363
ICandelo lokuKhutshwa kweeLayisenisi	12 718	12 546	99%	20	627
UkuLandelwa kwemiThetho	16 024	15 791	99%	24	657
ICT	7 138	2 755	39%	5	551
IYONKE	53 162	44 538	84%	86	518

*INkqubo yolungiselelo lweofisi ibandakanya iBhodi, iSebe loLawulo lweOfisi nezeMali, uLawulo lweZiko kunye nabasebenzi bethutyana abasixhenxe (7)

#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.

lindleko zabasebenzi ngokwezinga lomvuzo

Inqanaba	**Inkcitho yezabasebenzi (R' 000)	I% yenkitho yabasebenzi xa ithelekiswa neendleko ezipheleleyo zezabasebenzi	Inani labasebenzi	lindleko eziphakathi zomsebenzi ngamnye (R' 000)
AbaLawuli abayiNtloko	1 530	4%	1	1 530
AbaLawuli abaPhezulu	6 916	16%	6	1 153
Abanoqeqesho kumakhono athile	9 303	22%	11	846
Abanezakhono	19 484	46%	32	609
Abanezakhono ezingephi	4 973	12%	16	311
Abangenazakhono	-	0%	-	-
IYONKE	42 205		66	639

** Ayiyibandakanyi imbuyekezo yamalungu eBhodi esisiR1021571, isibonelelo sezindlu samaR927944, imbuyekezo yabasebenzi bethutyana engamaR400 182 kunye namaR748 561 engqikelelo/ ulungiselelo lwemivuzo esele itsalwe okutsalwayo.

ULAWULO LWEZABASEBENZI

AmaBhaso okuKhuthaza iNtsebenzo

Akukho ziBhonasi zeNtsebenzo ziye zahlawulwa ku2020/2021.

Inqanaba	Amabhaso okuKhuthaza iNtsebenzo (R'000)	Inkcitho yezabasebenzi (R' 000)	I% yenkcitho yamabhaso okukhuthaza intsebenzo xa ithelekiswa neendleko ezipheleleyo zezabasebenzi
AbaLawuli abayiNtloko	-	-	-
AbaLawuli abaPhezulu	-	-	-
Abanoqeqesho kumakhono athile	-	-	-
Abanezakhono	-	-	-
Abanezakhono ezingephi	-	-	-
Abangenazakhono	-	-	-
IYONKE	-	-	-

IiNdleko zoQeqesho

INkqutyana	Inkcitho yeza-basebenzi (R' 000)	Inkcitho yezabasebenzi (R' 000)	INkcitho yoQeqesho njenge% yeeNdleko zabaSebenzi	Inani labasebenzi abaqeqeshiweyo	Umyinge ophakathi weendleko zeqeqesho zomsebenzi ngamnye
IBhodi	1 095	19	1.74%	7	3
Abaphathi	7 042	24	0.34%	8	3
ULungiselelo lweOfisi nezeMali	6 903	40	0.58%	7	6
UkuLandelwa kwemiThetho	15 791	130	0.82%	11	12
ICandelo lokuKhutshwa kweeLayisenisi	12 546	15	0.12%	8	2
ICT	2 755	10	0.36%	5	2
IYONKE	46 132	238	0.52%	46	5

**Inkcitho yezabaSebenzi eboniswe kwiNqaku 19 lamaxwebhu engxelomali.

Inkcitho yoqeqesho iquka inkxasomali yezifundo zabucala.

Ingqesho neZithuba zomsebenzi

INkqutyana	2019/20 Inani labasebenzi	2020/21 Izithuba ezivunyiweyo	2020/21 Inani labasebenzi	2020/21 Izithuba	I% yezithuba
ULungiselelo	7	9	7	2	29%
Abaphathi	7	7	7	-	-
Ulawulo	7	7	7	-	-
UkuLandelwa kwemiThetho	22	25	22	3	14%
ICandelo lokuKhutshwa kweeLayisenisi	19	22	19	3	16%
ICT	4	4	4	-	-
IYONKE	66	74	66	8	12%

Inqanaba	2019/20 Inani labasebenzi	2020/21 Izithuba ezivunyiweyo	2020/21 Inani labasebenzi	2020/21 Izithuba	I% yezithuba
AbaLawuli abayiNtloko	1	1	1	-	-
AbaLawuli abaPhezulu	6	6	6	-	-
Abanoqeqesho kumakhono athile	12	13	11	2	18%
Abanezakhono	32	36	32	4	13%
Abanezakhono ezingephi	15	18	16	2	13%
Abangenazakhono	-	-	-	-	-
IYONKE	66	74	66	8	12%

Iye yanqunqanyiswa inkqubo yokukhangela nokuqeshelwa kwazo zonke izithuba ezingenamntu ngenxa yalo bhubhane wehlabathi weyiKhowidi-19. Zonke ezi zithuba zikwinkqubo yokuqeshelwa.

Utshintsho kwezengqesho

Icandelo lomvuzo	Ingqesho ekuqaleni kwethuba	Abaqeshiweyo	UkuYekiswa kwesiVumelwano	Abaqeshwe ekupheleni kwethuba
AbaLawuli abayiNtloko	1	-	-	1
AbaLawuli abaPhezulu	6	-	-	6
Abanoqeqesho kumakhono athile	12	-	1	11
Abanezakhono	32	1	1	32
Abanezakhono ezingephi	15	1	-	16
Abangenazakhono	-	-	-	-
IYONKE	66	2	2	66

ULAWULO LWEZABASEBENZI

Izizathu zokumka kwabasebenzi

Isizathu	Inani	I% yenani elipheleleyo labasebenzi abemkileyo
Ukusweleka	1	50%
Ukurhoxa	-	
Ukugxothwa	-	
Ukuthatha umhlalaphantsi	1	50%
Ukugula	-	
Ukuphelelwa kwesivumelwano	-	
Ezinye	-	
Zizonke	2	100%

Umsebenzi omnye uye wathatha umhlalaphantsi kulo nyaka uphononongwayo. Kuye kwarhoxiswa isivumelwano esinye ngenxa yokusweleka kweli thuba liphononongwayo. Njengoko esi ibisisithuba esibaluleke kakhulu sezemali, esi sithuba siye sabhengezwa ngoko nangoko yaye sele kuqeshiwe kuso.

Nangona uhlobo lwengqesho yobume obunabileyo beziko buvalela ukunyukela ngokwekhono, khange kubekho msebenzi urhoxayo kulo nyaka uphononongwayo.

UbuDlelwane phakathi koMqeshi nabaSebenzi Ukungaziphathi kakuhle noluleko

Uhlobo loLuleko	Inani
IsiLumkiso soMlomo	-
IsiLumkiso esiBhaliweyo	-
IsiLumkiso sokuGqibela esiBhaliweyo	-
Ukugxothwa	-
IYONKE	-

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	2	2	1	-	4	1
Abanezakhono	4	7	10	10	-	-	2	3
Abanezakhono ezingephi	1	3	2	4	-	-	1	1
Abangenazakhono	-	-	-	-	-	-	-	-
IYONKE	7	13	17	18	1	0	7	5

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	11	12	-	1	-	3
Abanezakhono ezingephi	2	3	7	4	1	-	2	2
Abangenazakhono	-	-	-	-	-	-	-	-
IYONKE	7	11	22	20	1	2	4	5

ULAWULO LWEZABASEBENZI

AmaNqanaba	Abasebenzi abanenkubazeko			
	Amadoda		Amabhinqa	
	Elangoku	Ithagethi	Elangoku	Ithagethi
AbaLawuli abayiNtloko	-	-	-	-
AbaLawuli abaPhezulu	-	-	-	-
Abanoqeqesho kumakhono athile	-	-	-	-
Abanezakhono	-	-	-	-
Abanezakhono ezingephi	-	-	1	1
Abangenazakhono	-	-	-	-
IYONKE	-	-	1	1

Utshintsho olukhulu phakathi kweethagethi neprofayile yaba basebenzi bakhoyo ibangelwa kukunqaba kwabalingwa abaqeqeshiweyo bokwenza ufaneleko lwamanani kwizinga lembuyekezo enikelwa ukugcwalisa eso sithuba sengqesho sikhoyo. Zonke izithub zemiisebenzi zibhengezwa ngaphakathi nangaphandle ukuze kufikelelwe kubantu abaninzi kangangoko kula maqela afunekayo yaye iziqinisekiso zokufaneleka azipheleli nje kwezemfundo, zikwaquka nezezakhono kunye namava afanelekileyo.

ICANDELO E:

**INGCACISO
YEZEMALI**



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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

1. I have audited the financial statements of the Western Cape Gambling and Racing Board set out on pages 90 to 149, which comprise the statement of financial position as at 31 March 2021, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts 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 2021, 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 entity in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my 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 37 to the financial statements, the corresponding figures for 31 March 2020 were restated as a result of errors in the financial statements of the entity at, and for the year ended, 31 March 2021.

Underspending of the budget

8. As disclosed in the statement of comparison of budget and actual amounts, the entity materially underspent the budget by R16 808 876. The underspending was mainly due to the effect of covid-19 on the operations of the entity.

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

Report of the Auditor General

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 selected programmes 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 2021:

Programme	Pages in the annual performance report
Programme 3: regulatory compliance	42

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 3: regulatory compliance

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. Refer to the annual performance report on page 42 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, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
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 programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
25. If based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.
26. I have nothing to report in this regard.

INTERNAL CONTROL DEFICIENCIES

27. 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.

Century City
31 July 2021

Auditor-General



Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Regulating gaming industry
Board members	Mr DT Lakay Mr CA Bassuday Ms C Fani Ms N Magazi (Term Expired: 10 Jun 2020) Mr RG Nicholls Ms L Nyati (Resigned: 31 Jan 2021) Mr TC Arendse (Appointed: 1 Apr 2020) Ms L Venter (Appointed: 6 Nov 2020)
Business address	100 Fairway Close Parow Cape Town Republic of South Africa 7500
Postal address	PO Box 8175 Roggebaai 8012
Bankers	Nedbank
Auditors	Auditor General (SA)
Secretary	Heinrich Brink

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

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The annual financial statements set out on pages 90 to 149 which have been prepared on the going concern basis, were approved by the Board on 31 May 2021 and were signed on its behalf by:



PA Abrahams
Chief Executive Officer

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Position as at 31 March 2021

Figures in Rand	Note(s)	2021	2020 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	26 997 794	21 762 762
Inventories	4	60 896	61 769
Prepayments	5	804 478	1 244 031
Trade and other receivables	6	37 362 685	27 162 949
Cash and cash equivalents - Trust funds (securities)	7	15 901 272	12 512 968
Cash and cash equivalents - Trust funds (trust)	7	12 720 791	11 408 649
Cash and cash equivalents - ILSF Housing Fund	8	426 343	375 738
		94 274 259	74 528 866
Non-Current Assets			
Property, plant and equipment	9	3 551 690	4 849 032
Intangible assets	10	4 688 680	3 804 290
Prepayments	5	247 102	135 610
		8 487 472	8 788 932
Total Assets		102 761 731	83 317 798
Liabilities			
Current Liabilities			
Trust creditors (securities)	7	15 901 272	12 512 968
Trust creditors (probity costs)	7	10 222 891	10 027 285
Trade and other payables	11	62 117 339	46 116 581
Provisions	12	300 000	-
Employee Benefits	13	4 867 383	3 318 939
		93 408 885	71 975 773
Non-Current Liabilities			
Employee Benefits	13	4 268 000	3 771 452
Total Liabilities		97 676 885	75 747 225
Net Assets		5 084 846	7 570 573

* See note 37

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2021

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Statement of Financial Performance for the year ended 31 March 2021

Figures in Rand	Note(s)	2021	2020 Restated*
Revenue			
Revenue from exchange transactions			
Interest income	14	1 126 946	1 718 836
Operating revenue	15	42 004 774	39 855 972
Sundry income	16	101 009	195 900
Total revenue from exchange transactions		43 232 729	41 770 708
Revenue from non-exchange transactions			
Transfer revenue			
Government grants	17	27 744 000	37 663 142
Services in-kind	18	5 067 522	4 355 623
Total revenue from non-exchange transactions		32 811 522	42 018 765
Total revenue		76 044 251	83 789 473
Expenditure			
Amortisation: Intangible assets	10	291 715	146 484
Depreciation: Property, plant and equipment	9	1 349 384	1 025 960
Elimination of illegal gambling operations		2 800	123 462
Employee related costs	19	46 131 519	46 563 473
Finance costs	13	255 312	360 000
Legal fees		772 771	1 095 656
Other expenses	20	12 653 297	14 221 940
Rental expenses		264 880	472 995
Travel and subsistence		51 409	2 130 886
Total expenditure		(61 773 087)	(66 140 856)
Operating surplus		14 271 164	17 648 617
(Gain)/Loss on disposal of assets		(14 889)	15 427
Actuarial (gains)/losses	13	198 574	(531 771)
		(183 685)	516 344
Surplus for the year		14 087 480	18 164 961

* 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 2021

Figures in Rand

	Accumulated surplus	Total net assets
Balance at 01 April 2019	2 819 144	2 819 144
Surplus for the year	18 380 674	18 380 674
Surplus paid to the Provincial Revenue Fund	(13 413 532)	(13 413 532)
Total changes	4 967 142	4 967 142
Balance at 31 March 2020 as previously reported	7 786 286	7 786 286
Adjustments		
Correction of errors (see note 37)	(215 713)	(215 713)
Restated Balance at 31 March 2020	7 570 573	7 570 573
Surplus for the year	14 087 480	14 087 480
Surplus payable to the Provincial Revenue Fund	(16 573 207)	(16 573 207)
Total changes	(2 485 727)	(2 485 727)
Balance at 31 March 2021	5 084 846	5 084 846

Cash Flow Statement for the year ended 31 March 2021

Figures in Rand

	Note(s)	2021	2020 Restated*
Cash flows from operating activities			
Receipts			
Taxes and levies collected		484 480 218	693 462 277
Operating revenue		43 967 519	40 465 159
Government grant		27 744 000	37 663 142
Interest income		1 126 946	1 718 836
Sundry Income		101 009	195 900
		557 419 692	773 505 314
Payments			
Employee costs		(44 537 853)	(45 708 010)
Suppliers		(10 027 139)	(17 213 159)
Finance costs		(2 560)	-
Taxes and levies distributed		(481 823 178)	(690 853 056)
		(536 390 730)	(753 774 225)
Net cash flows from operating activities	25	21 028 962	19 731 089
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(75 044)	(3 050 162)
Proceeds from sale of property, plant and equipment		37 892	53 894
Capitalised development IT costs	10	(1 176 105)	(3 545 344)
Net cash flows from investing activities		(1 213 257)	(6 541 612)
Cash flows from financing activities			
Net receipt and payments for trust funds		3 583 910	1 820 267
Cash surplus paid to the Provincial Revenue Fund	23	(13 413 532)	(1 337 451)
Net cash flows from financing activities		(9 829 622)	482 816
Net increase in cash and cash equivalents		9 986 083	13 672 294
Cash and cash equivalents at the beginning of the year		46 060 117	32 387 823
Cash and cash equivalents at the end of the year	3	56 046 200	46 060 117

* See note 37

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	41 106 537	-	41 106 537	43 967 519	2 860 982	(1)
Entity revenue other than sales	1 120 000	-	1 120 000	1 227 955	107 955	
Transfers received Departmental transfers	27 744 000	-	27 744 000	27 744 000	-	
Total revenue	69 970 537	-	69 970 537	72 939 474	2 968 937	

Expenses

Compensation of employees	(51 338 803)	-	(51 338 803)	(44 537 853)	6 800 950	(2)
Goods and services	(16 695 224)	-	(16 695 224)	(7 372 659)	9 322 565	(3)
Payments for capital assets	(1 936 510)	-	(1 936 510)	(1 251 149)	685 361	(4)
Total expenditure	(69 970 537)	-	(69 970 537)	(53 161 661)	16 808 876	
Surplus / (Deficit)	-	-	-	19 777 813	19 777 813	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	19 777 813	19 777 813	

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 2020 to 31 March 2021.

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

Refer to note 34 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 projected figures. Board inspector charge out fees as well as investigation fees are based on the number of new applications as well as licence renewals in a particular year. Provision is made for an annual inflationary adjustment which comes into effect on April, 1st of each year.
2. The underspending in compensation of employees is due to vacancies during the year. During the COVID 19 pandemic, to assist with the Western Cape Provincial Recovery Plan, the Board was requested to put a moratorium on non critical positions. Processes to fill vacant positions have been started towards the end of the financial year.
3. The underspending in goods and services is due to the following: During the COVID 19 pandemic, Provincial Treasury has requested the Board to identify savings in the Board's expenditure budget to assist the Province with the Western Cape Recovery Plan. Savings were identified in respect of the following line items: Travel, transport and subsistence, entertainment, conference fees, capital assets, board awareness programmes and training. Even though the Board's budget was not adjusted during the Adjustment Budget Process, the Board continued to incur expenditure within the cost cutting parameters.
4. As part of the cost cutting measures disclosed in number 4 above, the Board has identified savings in its capital expenditure budget. The Board continued to incur expenditure within the cost cutting parameters.

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:

Trade receivables

The entity assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the surplus makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. 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 trade receivables and payables are assumed to approximate their fair values due to the short term nature of these assets and liabilities.

Provisions

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

Property, plant and equipment and intangible assets

The Board assesses the useful life and residual values of these assets based on the condition of the assets and the replacement policy of the Board. 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 are based on current market conditions. Additional information is disclosed in Note 13.

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures and impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit. In estimating the future cash flows, the entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

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

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.

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.

Accounting Policies

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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

Item	Depreciation method	Average useful life
Motor vehicles	Straight line	4 - 10 Years
Equipment and furniture	Straight line	2 - 25 Years
Computers	Straight line	3 - 25 Years
Computer accessories	Straight line	2 - 15 Years

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 de-recognition 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 de-recognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 29).

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 in accordance with GRAP 3.

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 10).

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 de-recognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.6 Financial instruments

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

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
Trade and other receivables	Financial asset measured at amortised cost
Trust funds (securities)	Financial asset measured at amortised cost
Trust funds (trust)	Financial asset measured at amortised cost
ILSF Housing Fund	Financial asset measured at amortised cost

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

Class	Category
Trade and other payables	Financial liability measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained/incurred and takes place at initial recognition. Classification is re assessed on an annual basis, except for derivatives and financial assets designated as at fair value through surplus and deficit, which shall not be classified out of the fair value through surplus or deficit category.

Initial recognition and measurement

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

Impairment of financial assets

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

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

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 derecognises 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 de-recognition 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.

The Board shall remove a financial liability (or part of a financial liability) from its statement of financial position when, and only when, it is extinguished i.e., when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of financial liability) extinguished or transferred to another party and the consideration paid, including any non cash assets transferred or liabilities assumed, shall be recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non exchange transaction, are accounted from in accordance with GRAP 23.

Trade and other receivables

Trade and other receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in surplus or deficit when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the trade receivable is impaired.

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

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

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

Trade and other payables

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

Cash and cash equivalents

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

1.7 Statutory receivables

Identification

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

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

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

any accumulated impairment losses and any amounts derecognised.

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

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

Recognition

The 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.

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.

Finance leases - lessee

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

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

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

Operating leases - lessee

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

1.10 Inventories

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

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

Inventories are initially measured at cost.

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

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

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

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

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.

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

Re-designation

The re-designation 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 re-designation 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 cell phones) 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.

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 32.

1.14 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.15 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets.

Revenue from exchange transactions refer to revenue that accrued to the Board directly in return for services rendered, the value of which approximates the consideration received or receivable.

Measurement

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

The amount of revenue arising on a transaction which is statutory (non contractual) in nature is usually measured

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

Operating revenue consists of:

Board Inspectors' Charge Out Fees

This represents the hourly charge out rate for board inspectors performing probities and application investigations.

The revenue is recognised on invoice for the hours the inspectors performed the duties of probity and investigations.

Investigation fees

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

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

Licence application fees

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

The revenue is recognised on invoice at time of application.

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

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

1.17 Interest income

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

1.18 Accounting by principals and agents

Identification

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 2020/04/01 to 2021/03/31.

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 33.

Comparative information is not required.

1.25 Related parties

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

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

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when

the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

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

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

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

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

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

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

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 24 and Note 36 to the financial statements.

FINANCIAL INFORMATION

Accounting Policies

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2021

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FINANCIAL INFORMATION

Accounting Policies

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2021

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

Standard/Interpretation	Effective date: Years beginning on or after	Impact
IGRAP 20: Accounting for Adjustments to Revenue	1 April 2020	Not material.

2.2 Standards and interpretations issued, but not yet effective

Standards of GRAP approved which are not yet effective, or for which the Minister of Finance has not yet determined an effective date, that entities may consider in formulating an accounting policy.

Standard/Interpretation	Expected Impact
Guideline: Accounting for Landfill Sites	No such transactions are expected in the foreseeable future.

FINANCIAL INFORMATION

Notes to the Annual Financial Statements

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2021

Figures in Rand

2021

2020

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	-	6 000
Bank balances	26 997 794	11 756 762
Short-term deposits	-	10 000 000
	26 997 794	21 762 762

The Board's bank balances are held at Nedbank. The interest rate for funds held in the primary bank account is 2.9% as at 31 March 2021.

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

Trust funds (securities) - (Refer to Note 7)	15 901 272	12 512 968
Trust funds (trusts) - (Refer to Note 7)	12 720 791	11 408 649
ILSF Housing Fund - (Refer to Note 8)	426 343	375 738
Cash and cash equivalents (as per above)	26 997 794	21 762 762
	56 046 200	46 060 117

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 or 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	60 896	61 769
Inventories recognised as an expense during the year	72 717	128 216

Inventory comprise of stationery and computer consumables consumed within a short term period in the normal course of business and are not held for resale.

There were no write downs or reversal of write down of inventories to net realisable value for the year under review.

Notes to the Annual Financial Statements

Figures in Rand

	2021	2020
5. Prepayments		
Membership fees	5 831	5 508
Training costs	-	2 473
Software upgrade fees	1 020 250	1 349 517
Subscription fees	25 279	21 988
TV Licence fees	220	155
	1 051 580	1 379 641
As disclosed in the statement of financial position		
Prepayments: current assets	804 478	1 244 031
Prepayments: non-current assets	247 102	135 610
	1 051 580	1 379 641
<p>Prepayments represent, mainly, the payments made in respect of software licencing fees which are paid upfront and expensed over a longer period of time and relate mainly to the licence fees for the Licencing Automation Project.</p>		
6. Trade and other receivables		
Amounts due in respect of trading operations	37 293 093	27 110 637
Amounts due in respect of other activities	69 592	52 312
	37 362 685	27 162 949
<p>Statutory receivables included in trade and other receivables are as follows:</p>		
Licence application fees	84 138	7 666
Board Inspector's Charge out fees	148 945	457 530
Investigation fees	355 347	421 487
Annual Licence Fees	120 061	135 412
Gambling Taxes	36 580 561	24 418 108
Penalties	-	2 500
	37 289 052	25 442 703
Financial asset receivables included in receivables from exchange transactions above	73 633	1 720 246
Total receivables	37 362 685	27 162 949

Figures in Rand

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6. Trade and other receivables (continued)

Statutory receivables general information**Transaction(s) arising from statute**

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

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

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

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

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

Determination of transaction amount

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

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

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

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

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

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 (2020: Rnil).

Other impairment losses recognised or reversed

There were no other impairment losses recognised or reversed for the year under review (2020: Rnil).

Notes to the Annual Financial Statements

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6. Trade and other receivables (continued)

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 2021, statutory receivables of R 122 732 (2020: R 289 289) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All the amounts were subsequently recovered.

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

31 - 60 days past due	122 732	279 852
61 - 90 days past due	-	-
91 and over past due	-	9 437
	122 732	289 289

Disaggregation of trade and other receivables

Trade and other receivable from exchange transactions	782 124	2 742 341
Trade and other receivable from non-exchange transactions	36 580 561	24 420 608
	37 362 685	27 162 949

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

Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor 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	73 633	1 720 246
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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.

At 31 March 2021, the amount of trade and other receivables which falls in the above category amounts to R73 633 (2020: R1 720 246).

Recoverability of trade and other receivables

The Board holds R12 720 791 (2020: R11 408 649) in trust funds from debtors and is able to withdraw funds from the trust accounts for amount due to the Board.

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

Notes to the Annual Financial Statements

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	2021	2020
7. Trust Funds		
Trust funds (securities)	15 901 272	12 512 968
Trust funds (trusts)	11 567 873	11 592 496
Total	27 469 145	24 105 464
Add: Amount (payable) / receivable to/from current account		
Trusts	1 152 918	(183 847)
	28 622 063	23 921 617
Currently disclosed in the financial statements		
Current assets		
Trust funds (securities) - Refer to Note 3	15 901 272	12 512 968
Trust funds (trust) - Refer to Note 3	12 720 791	11 408 649
Total	28 622 063	23 921 617
Current liabilities		
Trust creditors (securities)	15 901 272	12 512 968
Trust creditors (probity costs)	10 222 891	10 027 285
Total	26 124 163	22 540 253
8. Cash and cash equivalents - Individual-Linked Savings Facility		
ILSF Housing Fund	426 343	375 738

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 in the cash flow statement.

Notes to the Annual Financial Statements

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9. Property, plant and equipment

	2021			2020		
	Cost	Accumulated depreciation and accumulated impairment	Carrying value	Cost	Accumulated depreciation and accumulated impairment	Carrying value
Motor vehicles	1 772 406	(835 406)	937 000	1 772 406	(522 779)	1 249 627
Equipment & furniture	3 512 816	(1 693 811)	1 819 005	3 492 008	(1 288 894)	2 203 114
Computers	3 806 021	(3 092 910)	713 111	3 825 654	(2 545 269)	1 280 385
Computer accessories	840 683	(758 109)	82 574	841 208	(725 302)	115 906
Total	9 931 926	(6 380 236)	3 551 690	9 931 276	(5 082 244)	4 849 032

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
	4 849 032	75 044	(23 003)	(1 349 384)	3 551 690

Reconciliation of property, plant and equipment- 2020

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	854 030	601 762	-	(206 165)	1 249 627
Equipment & furniture	370 198	2 081 565	(47 104)	(201 545)	2 203 114
Computers	1 535 754	351 677	(20 697)	(586 349)	1 280 385
Computer accessories	133 260	15 158	(1 774)	(30 738)	115 906
Leased assets	1 747	-	(583)	(1 164)	-
	2 894 989	3 050 162	(70 158)	(1 025 960)	4 849 032

Pledged as security

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

Other information

Refer to Note 28 for capital commitments in respect of property, plant and equipment.

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to maintain property, plant and equipment is disclosed in note 29 to the financial statements.

Notes to the Annual Financial Statements

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10. Intangible assets

	2021			2020		
	Cost	Accumulated amortisation and accumulated impairment	Carrying value	Cost	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	111 437	(73 608)	37 829	111 437	(62 326)	49 111
Internally generated computer software	4 896 824	(415 599)	4 481 226	3 005 254	(135 165)	2 870 089
Intangible assets under development	169 625	-	169 625	885 090	-	885 090
Total	5 177 886	(489 207)	4 688 680	4 001 781	(197 491)	3 804 290

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
Total	3 804 290	1 176 105	-	(291 715)	4 688 680

Reconciliation of intangible assets - 2020

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

2021

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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	885 091
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Notes to the Annual Financial Statements

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10. Intangible assets (continued)

Included in the carrying value of intangible assets is an amount related to the development of a new licensing automation project. The development cost of R885 091 for the prior year relates to Phase II of the Automation Project. Phase II of the Project has been completed at the end of July 2020 and therefore the Board capitalised Phase II of the Project as an internally generated intangible asset in August 2020.

The development cost of R169 625 relates to the development of Phase III of the Automation Project. At year end Phase III was still in development.

No delays have been encountered during the year under review.

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

Other information

Refer to Note 28 for capital commitments in respect of intangible assets.

Material individual intangible asset

The Licensing Automation Project is an individual intangible 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 4 481 226 as at 31 March 2021.

The remaining amortisation period of the Licensing Automation Project is 13 years.

11. Trade and other payables

Trade payables	1 207 777	3 186 216
Provincial Revenue Fund (see note 23)	60 031 134	41 979 471
Kenilworth Racing (Betting Levy)	878 428	939 249
South African Responsible Gambling Foundation	-	11 645
	62 117 339	46 116 581

12. Provisions

Reconciliation of provisions - 31 March 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 costs 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.

Notes to the Annual Financial Statements

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13. Employee benefit obligations

Employee Benefits

	2021	2020
Current Liabilities	4 867 383	3 318 939
Non-Current Liabilities	4 268 000	3 771 452
	9 135 383	7 090 391
Current Liabilities - Employee Benefits		
Accrual for leave pay	3 670 226	2 241 014
Accrual for bonus	580 814	580 511
Subtotal	4 251 040	2 821 525
Current portion of Post Retirement Medical Aid	37 000	35 526
Current portion of Long Service Awards	153 000	86 150
ILSF: Housing allowance	426 343	375 738
	4 867 383	3 318 939

The accrual for leave pay increased significantly since the prior year. As most employees take leave in December, the lockdown delayed the taking of leave and accordingly, due to the covid induced position of not taking leave in the normal course, the increase occurred. Employees will however have to take their leave in due course or forfeit their leave.

Non-Current Employee Benefits

Long Service Awards	823 000	784 282
Post-Retirement Medical Aid	3 635 000	3 108 846
Subtotal	4 458 000	3 893 128
Less: Current Liability	(190 000)	(121 676)
	4 268 000	3 771 452

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

Notes to the Annual Financial Statements

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13. 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 2021 was R3 052 per month (R2 812 per month on 1 April 2020) and is expected to increase by 10.9% on 1 January 2022.

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

Opening balance	3 893 128	3 758 000
Net expense recognised in the statement of financial performance	564 872	135 128
The amounts recognised in the statement of financial position	4 458 000	3 893 128
Accrued Liability		
Long Service Award		
Current liability	153 000	86 150
Non-current liability	670 000	698 132
Post-Retirement Medical Aid		
Current liability	37 000	35 526
Non-current liability	3 598 000	3 073 320
	4 458 000	3 893 128
Net expense recognised in the statement of financial performance		
Current service cost: Long Service Awards*	15 617	85 000
Current service cost: Medical Aid Benefit*	97 929	264 000
DPSA cash award inflation*	-	(42 101)
Interest cost: Long Service Awards	66 793	47 000
Interest cost: Medical Aid Benefit	185 959	313 000
Actuarial loss/(gain): Long Service Awards	(43 692)	135 383
Actuarial loss/(gain): Medical Aid Benefit	242 266	(667 154)
	564 872	135 128

*These items are included in the information disclosed in Note 19 to the financial statements.

Notes to the Annual Financial Statements

13. Employee benefit obligations (continued)

Key assumptions used

Assumptions used at the reporting date:

Long Service Awards	31 March 2021	31 March 2020
Discount rate	6.83%	9.00%
CPI (Consumer Price Inflation)	4.26%	4.36%
Normal Salary Increase Rate	5.26%	5.36%
Net Effective Discount Rate	1.49%	3.45%
Pre retirement mortality	SA 85-90 (light)	SA 85-90 (light)
Pre retirement mortality	SA 85-90 (light)	SA 85-90 (light)

Post-Retirement Medical Aid	31 March 2021	31 March 2020
Discount rate	14.36%	12.03%
Medical CPI (Consumer Price Inflation)	9.90%	6.17% (0.5% risk premium adjustments)
Medical Aid Contribution Inflation	10.90%	7.67%
Net Effective Discount Rate	3.12%	4.05%

Demographic Assumptions	31 March 2021	31 March 2020
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	63
Proportion with spouse dependent at retirement	85%	85%
Continuation of membership at retirement	80%	80%

Notes to the Annual Financial Statements

13. 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. In the previous valuation conducted by Arch Actuarial consulting it was however assumed that medical aid contributions will increase by CPI + 1.5%. However, this was applied with a risk premium adjustment of 0.5%, effectively setting the medical aid inflation at medical CPI + 1%.
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%

Notes to the Annual Financial Statements

13. 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 2021 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

Notes to the Annual Financial Statements

13. 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 3 967 000	R 3 635 000	R 3 358 000
Interest Cost	R 600 000	R 549 000	R 506 000
Service Cost	R 247 000	R 224 000	R 204 000

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 3 425 000	R 3 635 000	R 3 809 000
Interest Cost	R 517 000	R 549 000	R 576 000
Service Cost	R 208 000	R 224 000	R 235 000

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% Mortality Rate	Valuation Assumption	+20% Mortality Rate
Total Accrued Liability	R 854 000	R 823 000	R 794 000
Current Service Cost	R 109 000	R 104 000	R 99 000
Interest Cost	R 60 000	R 57 000	R 55 000

Notes to the Annual Financial Statements

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13. 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:

	-20% Mortality Rate	Valuation Assumption	+20% Mortality Rate
Total Accrued Liability	R 810 000	R 823 000	R 836 000
Current Service Cost	R 101 000	R 104 000	R 107 000
Interest Cost	R 56 000	R 57 000	R 58 000

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 327 395 (2020: R4 364 709) represents contributions payable to the fund as specified in the rules of the fund (as disclosed Note 19 to the financial statements).

Other disclosures

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

	2021	2020	2019	2018	2017
Defined benefit obligation	4 458 000	3 893 128	3 758 000	3 783 000	654 884
Actuarial (gains)/losses	198 574	(531 771)	(559 000)	120 000	229 406
Experience adjustments on plan liabilities (gains)/losses	(250 426)	1 530 521	(8 000)	25 000	(38 664)

14. Interest income

Interest revenue

	2021	2020
Bank	846 878	1 633 425
Other Financial Institutions	280 068	85 411
	1 126 946	1 718 836

15. Operating Revenue

Board Inspectors Charge Out fees	6 109 255	6 913 406
Investigation fees	32 850 389	30 014 347
Licence application fees	3 045 130	2 928 219
	42 004 774	39 855 972

Notes to the Annual Financial Statements

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	2021	2020
16. Sundry Income		
Parking income	-	2 250
Other miscellaneous income	101 009	193 650
	101 009	195 900

Miscellaneous income

The Board retired of some of its assets as at 31 March 2020. These assets could not be sold until the lockdown has been lifted and as such, miscellaneous income represents mostly proceeds from the sale of property, plant and equipment.

17. Government Grant

Provincial Revenue Fund	27 744 000	37 663 142
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The grant is to assist in funding the loss of the Casino Exclusivity Fee as well as the Limited Pay out Machine Operator Fees and had no conditions attached to it. The grant is recognised in surplus/deficit on receipt thereof.

17. Services in-kind

Services in-kind benefit revenue	5 067 522	4 355 623
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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 20 to the financial statements.

18. Employee related costs

Basic salary	33 530 419	34 590 870
Bonus	2 412 647	2 775 238
Medical aid - company contributions	2 605 987	2 692 503
UIF	122 519	127 011
Leave pay	2 019 036	814 766
Defined contribution plans	4 327 395	4 364 709
Car allowances	25 770	105 880
Overtime payments	-	61 968
Long service awards	98 281	42 899
Acting allowances	61 521	35 609
Housing benefits and allowances	927 944	952 020
	46 131 519	46 563 473

Remuneration of executive management

The emoluments of executive management, as disclosed in Note 21 to the financial statements, are included in the employee related costs as disclosed in this note.

Remuneration of Board Members

Fees paid to the Board Members, as disclosed in Note 21 to the financial statements, are included in the employee related costs as disclosed in this note.

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20. Other expenses		
Advertising	250	15 751
Auditors remuneration	1 758 820	2 237 663
Bank charges	13 050	15 783
Cleaning	323 328	251 605
Computer software annual licences	2 142 874	2 600 806
Conferences and membership fees	98 370	333 461
Consulting and professional fees	498 888	488 966
Consumables	70 818	93 901
Entertainment	1 201	72 047
Insurance	325 741	294 954
Levies	273 681	406 162
Postage	1 965	2 455
Printing and stationery	217 826	267 228
Publications	-	8 407
Recruitment costs	126 679	176 526
Rental of equipment	243 357	271 751
Repairs and maintenance (see note 29)	286 495	346 041
Responsible Gambling Awareness	2 022	102 698
Security services	211 962	201 431
Services in-kind (see note 18)	5 067 522	4 355 623
Services: Translations/Subscriptions/Transcriptions	101 603	135 225
Staff welfare	69 413	305 963
Telephone and communications	579 789	654 056
Refund of taxes paid	-	350 000
Staff development and training	237 643	113 913
Transportation costs	-	119 524
	12 653 297	14 221 940

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21. Member's emoluments

Executive

2021	Emoluments	Retirement Fund	Bonus	Other	Total
Chief Executive Officer	1 295 086	70 391	78 795	83 747	1 528 019
Manager: Legal services	1 117 533	60 377	67 585	33 475	1 278 970
HOD: Admin & Finance	992 048	53 597	60 218	23 131	1 128 994
HOD: Licensing	1 118 883	61 727	67 585	-	1 248 195
HOD: Compliance	1 117 084	60 827	56 321	172	1 234 404
HOD: Information Technology	1 022 031	55 217	61 809	1 074	1 140 131
Manager: Human Resources	788 343	42 758	47 864	-	878 965
	7 451 008	404 894	440 177	141 599	8 437 678

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

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 (see note 1 below)	22 081	-	22 081
Mr RG Nicholls	167 062	-	167 062
Ms L Nyati (see note 1 below)	-	351	351
Mr TC Arendse (see note 1 below)	183 310	-	183 310
Ms L Venter (see note 1 below)	70 564	381	70 945
	1 020 398	1 173	1 021 571

Note 1

Ms Magazi: Term expired 10 June 2020

Ms L Nyati: Resignation from Board effective 31 January 2021

Mr TC Arendse: Appointed to the Board from 1 April 2020 until 31 March 2023

Ms L Venter: Appointed to Board from 6 November 2020 until 5 November 2023

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21. Member’s emoluments (continued)

Board members

2020

	Members’ fees	Other fees	Total
Mr DT Lakay	337 781	16 076	353 857
Mr CA Bassuday	163 781	6 853	170 634
Mr S Faku	170 343	15 679	186 022
Ms C Fani	181 331	18 121	199 452
Ms J Gantana	-	372	372
Ms N Magazi	212 681	12 620	225 301
Ms A Lapoorta	26 038	1 112	27 150
Mr TC Arendse	-	809	809
	1 091 955	71 642	1 163 597

22. Operating leases

Minimum lease payments due

- within one year

- in second to fifth year inclusive

Present value of minimum lease payments

	2021	2020
- within one year	99 716	106 757
- in second to fifth year inclusive	71 235	49 433
Present value of minimum lease payments	170 951	156 190

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

23. Related parties

Relationships

Western Cape Provincial MEC for Finance and Economic Opportunities: Mr D Maynier	No direct transactions
Western Cape Provincial Head Official: Mr D Savage	No direct transactions
Provincial Revenue Fund	Government grant as disclosed in Note 17.
Western Cape Provincial Treasury	Taxes and levies as disclosed in Note 24.
Non-Executive Members of the Board	Fees for attendance of meetings as disclosed in Note 21.
Executive Management of the Board	Remuneration of Executive Management as disclosed in Note 21.
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 18.
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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23. Related parties (continued)

Related party balances

Amounts payable to related parties

Western Cape Provincial Treasury (see note 11)	43 457 927	28 566 327
Provincial Revenue Fund - Cash Surplus (see note 11)	16 573 207	13 413 532

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

Amounts included in Trade receivables regarding related parties

Western Cape Provincial Treasury	36 301 338	24 090 468
Provincial Revenue Fund	-	1 562 000

Amounts due to the Board on 31 March 2021 included Annual Licence Fees and Gambling Taxes, 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 2021.
Executive management	The Executive Committee consist of the Chief Executive Officer, the Head of Departments of the following departments: Regulatory Compliance, Licensing, Administration and Finance and ICT as well as the Legal and Human Resources Managers.	Seven (7) Members were appointed to the Executive Committee as at 31 March 2021.

24. Taxes and levies collected during the year

Provincial taxes

Casino	173 574 965	427 712 477
Horse Racing and Betting	230 127 374	121 366 458
Limited Pay Out Machines	77 463 014	140 909 377
	481 165 353	689 988 312

Levies

Casino	2 075 742	2 161 555
Horse Racing and Betting	336 172	359 254
Limited Pay Out Machines	885 138	845 527
	3 297 052	3 366 336

Interest, fines and penalties

Casino	-	538
Horse Racing and Betting	17 813	57 479
Limited Pay Out Machines	-	49 225
	17 813	107 242

Total collected

	484 480 218	693 462 277
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24. Taxes and levies collected during the year (continued)

Distributable to:

Provincial Revenue Fund	461 847 287	670 865 974
South African Responsible Gambling Foundation	61 350	115 969
Kenilworth Racing	22 571 581	22 480 334
	484 480 218	693 462 277

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 36 to the financial statements.

25. Cash generated from operations

Surplus	14 087 480	18 164 961
Adjustments for:		
Depreciation - tangible assets	1 349 384	1 025 960
Amortisation - intangible assets	291 715	146 484
Movements in provisions	300 000	-
Loss/(Gain) on sale of assets	(14 889)	15 427
Changes in working capital:		
Inventories	873	(8 088)
Trade and other receivables	1 962 745	609 187
Prepayments	328 061	93 818
Trade and other payables	678 601	(1 000 352)
Employee benefits	2 044 992	683 692
	21 028 962	19 731 089

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26. 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.

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 2021, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

The Board's maximum exposure to liquidity risk at reporting date is disclosed below:

Trade and other payables	1 193 899	1 235 328
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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 trade debtors. The Board only deposits cash with major banks with high quality credit standing and limits exposure to any one counter party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board.

The amount presented in the statement of financial position is net of allowances for doubtful debt receivables, estimated by management based on prior experience and the current economic environment.

The amount outstanding in respect of trade and other receivables, which do not represent statutory receivables, amounts to R73 633 at year end. The Board holds no specific collateral for this balance. Management considers the amount of R73 633 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 2021, 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 year end were as follows:

Cash and cash equivalents	26 997 794	21 762 762
Trade and other receivables	73 633	1 720 246
Trust funds (securities)	15 901 272	12 512 968
Trust funds (trust)	12 720 791	11 408 649
ILSF Housing Fund	426 343	375 738

Notes to the Annual Financial Statements

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26. 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 trade and other receivables, cash and cash equivalents, trade and other payables and other financial liabilities approximate fair value.

27. Financial instruments

Categories of financial instruments

2021

Financial assets	At amortised cost	Total
Cash and cash equivalents	26 997 794	26 997 794
Trade and other receivables	73 633	73 633
Trust funds (securities)	15 901 272	15 901 272
Trust funds (trust)	12 720 791	12 720 791
ILSF Housing Fund	426 343	426 343
	56 119 833	56 119 833
Financial liabilities		
Trade and other payables	1 193 899	1 193 899

2020

Financial assets	At amortised cost	Total
Cash and cash equivalents	21 762 762	21 762 762
Trade and other receivables	1 720 246	1 720 246
Trust funds (securities)	12 512 968	12 512 968
Trust funds (trust)	11 408 649	11 408 649
ILSF Housing Fund	375 738	375 738
	47 780 363	47 780 363
Financial liabilities		
Trade and other payables	1 235 328	1 235 328

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	2021	2020
28. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
Property, plant and equipment	29 999	-
Intangible assets	668 444	1 844 549
	698 443	1 844 549
Total capital commitments		
Already contracted for but not provided for	698 443	1 844 549
Authorised operational expenditure		
Already contracted for but not provided for		
ICT	2 528 243	3 818 295
Pest Control Services	3 298	6 596
Cleaning services	117 748	212 800
Internal audit services	555 673	745 840
Employee wellness	110 800	22 317
Security services	5 039	3 516
Training services	60 400	51 750
Professional services	17 250	-
	3 398 451	4 861 114
Total commitments		
Total commitments		
Authorised capital expenditure	698 443	1 844 549
Authorised operational expenditure	3 398 451	4 861 114
	4 096 894	6 705 663

Contractual intangible assets commitments represent the Licensing Automation Project.

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

28. Repairs and maintenance

Repairs and maintenance: Building	143 597	173 780
Repairs and maintenance: Equipment	128 337	164 765
Repairs and maintenance: Vehicles	14 561	7 496
	286 495	346 041

Refer to Note 20 to the financial statements where repairs and maintenance has been disclosed.

30. Segment information

General information

Identification of segments

It is the view of management that the programmes of the WCGRB are not segments in terms of the definition in GRAP 18 and therefore segment reporting is not required. Management’s considerations whether segments exist are the following: GRAP 18, paragraph 5 defines a segment as follows: “A segment is an activity of an entity:

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

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

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

The entity is organised and reports to management on the basis of three major functional areas: primary, secondary and tertiary educational services. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

Information reported about these segments is used by management as a basis for evaluating the segments’ performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

31. Events after the reporting date

The national state of disaster has been extended until 15 June 2021. Other than the COVID 19 pandemic, the Board had no other significant events after the reporting date. 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 2021 have not been adjusted to reflect the impact of COVID 19.

Notes to the Annual Financial Statements

32. Contingencies

Three licence holders commenced review proceedings on 22 November 2017. The Applicants applied to the Western Cape High Court, Cape Town for the review, setting aside and declaring unlawful and invalid the Board's decision to impose BBBEE conditions of licence on the Applicants as licence holders. Further, that the Court award costs against any party opposing the Application. 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 Applicants filed their Notice of Appeal to the Supreme Court of Appeal on 1 February 2021, wherein they are appealing against the whole of the judgement and order, including the cost order. Should the Board not be successful in these proceedings, and the Court award costs against the Board, the likely estimate for the applicant's legal cost is R300 000.

On 8 February 2018, two licence holders applied for a declaratory order in the Western Cape High Court, for an order in the following terms:

- a. Declaring that Freeplay credits do not constitute a "drop" for the purpose of the computation of adjusted gross revenue and does not form part of the taxable revenue per Section 64 of the Act read with Schedule III;
- b. Ordering that the Minister For Finance, in his capacity as the custodian of the provincial revenue fund, refund the Applicants R44 570 465 and R1 763 983, respectively in relation to taxes paid;
- c. Alternatively that the Board offset the referenced amounts against the Applicants' future liability to pay gambling tax.

Judgement was delivered on 29 April 2020 in favour of the Applicants. The Board resolved to appeal the judgement, after having obtained legal advice on the prospects of success on appeal. Judgement on the applicant for leave to appeal is still awaited. 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 Application for Leave to Appeal has been filed on 11 May 2021. The Applicant also launched a cross appeal against certain aspects of the High Court judgement. The Board will be opposing the application and relief sought in the cross appeal. Should the Board not be successful in these proceedings, the likely estimate for the applicant's legal costs is R300 000.

Employees of the Board had previously received yearly cost of living increases in accordance with the DPSA's authorised compensation levels; however, owing to an ongoing disagreement between the National Treasury and labour unions, the pay increases for the 2020/21 fiscal year were not implemented. If the decision is against the employer, the entity may be obliged to pay back-pay to employees. The total amount cannot be established because the case is still being heard.

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33. 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	14 087 480	18 164 961
Adjusted for:		
Depreciation: tangible assets	1 349 384	1 025 960
Amortisation: intangible assets	291 715	146 484
Services in-kind revenue	(5 067 522)	(4 355 623)
Services in-kind expense	5 067 522	4 355 623
Loss/(Gain) on the sale of assets	(14 889)	15 427
Movement in inventories	873	(8 088)
Movement in receivables	1 962 745	609 187
Movement in prepayments	328 061	93 818
Movement in payables	678 601	(1 000 351)
Movement in employee benefits	2 044 992	683 692
Movement in provisions	300 000	-
Net surplus per approved budget	21 028 962	19 731 090

Notes to the Annual Financial Statements

34. Budget differences

Differences between budget and actual amounts basis of preparation and presentation

The amounts in the annual financial statements were recast from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget. Adjustments to amounts in the annual financial statements were made to express the actual amounts on a comparable basis to the final approved budget. The amounts of these adjustments are identified in the following table.

	Actual (accrual basis)	Adjustments	Adjusted to comparable basis (cash)	Notes on adjustments
Interest income	1 126 946	-	1 126 946	
Operating revenue	42 004 774	1 962 745	43 967 519	Movement in accounts receivable
Sundry income	101 009	-	101 009	
Government grants	27 744 000	-	27 744 000	
Services in-kind	5 067 522	(5 067 522)	-	Non-cash item
Total revenue	76 044 251	(3 104 777)	72 939 474	
Employee related costs	(46 131 519)	1 593 666	(44 537 853)	Movement in employee benefits and non-cash items
Finance Costs	(255 312)	252 752	-2 560	Non-cash item
Operating expenses	(15 386 256)	8 016 157	(7 370 099)	Accruals, movement in inventories and prepayments, non- cash items
Total expenditure	(61 773 087)	9 862 575	(51 910 512)	
Net operating receipts/ (payments)	14 271 164	6 757 798	21 028 962	
Acquisition of property, plant and equipment	(1 251 149)	-	(1 251 149)	
Net receipts/(payments)	13 020 015	6 757 798	19 777 813	

Changes from the approved budget to the final budget

There were no changes (adjustments/virements) to the approved budget for the year under review.

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35. Comparative figures

The comparative figures for commitments have been reclassified.

An amount of R1.6 million has been reclassified from operating commitments to capital commitments. This relates to the commitment for the Licensing Automation Project. At the inception of the project, the determination of capital and operational commitment was made based on management's best estimate. This estimate has been revisited and is the result of the reclassification.

The effect of the reclassification is disclosed in the table below:

Disclosure items	As previously reported	Reclassification	Restated
Capital commitments	216 149	1 628 400	1 844 549
Operating commitments	6 489 514	(1 628 400)	4 861 114

36. Accounting by principals and agents

The entity is a party to a principal agent arrangement.

Details of the arrangement is as follows:

In terms of section 12(13) of the Western Cape Gambling and Racing Act (The Act), the powers and functions of the Board shall be to collect and administer in accordance with the provisions of this Act, taxes, levies, duties and licence fees imposed by or under this Act.

In terms of section 3(1) of Part B of the Act, any amount of tax, licence fee, penalty or interest payable in terms of this Act shall, when it becomes due and payable, be a debt due to the Province and shall be recoverable for the benefit of the Provincial Revenue Fund by the Chief Executive Officer as hereinafter provided.

The Board is an agent as it collects taxes, licence fees, penalties and interest on behalf of the 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	120 061	135 412
Gambling Taxes	36 181 277	23 952 556
Penalties	-	2 500
	36 301 338	24 090 468

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36. Accounting by principals and agents (continued)

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 R27 744 000 for the year under review. The grant is to assist in funding the loss of the Casino Exclusivity Fee as well as the Limited Pay-out Machine Operator Fees and had no conditions attached to it.

Liabilities and corresponding rights of reimbursement recognised as assets

The Board has not incurred any liabilities on behalf of the principal and as a result has not recognised any corresponding right of reimbursement as assets.

Additional information

Revenue and expenses that relate to transactions with third parties undertaken in terms of the principal agent arrangement

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

Categories

Gambling Taxes

Annual Licence Fees

Interest, fines and penalties

Refer to Note 24 - Taxes and levies collected during the year for additional information regarding the revenue collected on behalf of the Provincial Revenue Fund.

Category of expenses paid or accrued on behalf of the principal is:

Categories

Refund of taxes paid.

The Board does not, in the normal course of business, incur expenditure on behalf of the Provincial Revenue Fund. In the prior year, the Board incurred expenditure in respect of the refund of overpayment of taxes to one of its operators. The amount was reimbursed in the form of an increased government grant.

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

Gambling Taxes	458 595 254	667 508 366
Annual Licence Fees	3 234 220	3 250 366
Interest, fines and penalties	17 813	107 242
	461 847 287	670 865 974

Amount of expenses paid on behalf of the principal during the reporting period

Refund of taxes paid	-	350 000
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Reconciliation of accounts payable as a result of collection of taxes and levies

Opening balance	28 566 327	53 212 029
Taxes and levies principal is entitled to	474 075 649	643 732 446
Taxes and levies paid to the principal	(459 184 049)	(668 378 148)
Amount payable to the principal at year-end	43 457 927	28 566 327

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36. Accounting by principals and agents (continued)

The reconciliation of accounts payables has been realigned to the disclosure requirements of GRAP 109 in the current year. In the prior year, the reconciliation of accounts receivables has been disclosed as follows:

Opening balance	53 212 029
Taxes and levies collected on behalf of the principal	618 998 349
Taxes and levies paid to the principal	(668 378 148)
Revenue principal is entitled to	24 734 097
Amount payable to the principal at year end	28 566 327

Refer to Note 23 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	24 090 468	51 135 358
Revenue that principal is entitled to	474 075 649	643 732 446
Taxes and levies received on behalf of the principal	(461 864 779)	(670 777 336)
	36 301 338	24 090 468

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.

The reconciliation of accounts receivables has been realigned to the disclosure requirements of GRAP 109 in the current year. In the prior year, the reconciliation of accounts receivables has been disclosed as follows:

Opening balance	51 135 358
Revenue that principal is entitled to	644 464 325
Taxes and levies paid to the principal	(668 378 148)
Taxes and levies received in cash but not distributed to principal at year-end	(3 029 749)
Other	(39 794)
	24 151 992

The difference of R 61 524 in the closing balance of accounts receivable as at 31 March 2020 is as a result of the settlement from the trust accounts as disclosed in Note 37 to the financial statements.

Refer to Note 23 where resources held on behalf of the principal is disclosed.

37. Prior period errors and adjustments**Property, plant and equipment**

The Board reassessed the useful lives of fully depreciated assets as at 31 March 2021. The reassessment was inadvertently calculated as a retrospective adjustment. On reversal of this error, an amount of R151 306 could not be reversed as the system recalculated a new depreciation rate for some of these assets and as a result, recalculated the net book value of assets as at 31 March 2020. This error been disclosed as a prior year error. Accumulated depreciation was understated with R151 306 as at 31 March 2020 and depreciation overstated with the same amount for the year ended 31 March 2020.

Trade and other receivables

- An amount of R367 019 was incorrectly invoiced to one of the Board's licenced operators in the prior year. Accounts receivables were therefore overstated by R367 019 as at 31 March 2020 and operating revenue for the year were overstated by the same amount.
- The Board recognised accounts receivables to the amount of R337 059 as at 31 March 2020. The Board held monies in trust funds from which the amount of R337 059 should have been recovered. This error resulted in trade and other receivables being overstated by R337 059 and trust creditors being overstated by the same amount.

The comparative figures in Note 6 to the financial statements were adjusted accordingly.

Trust creditors

The Board recognised accounts receivables to the amount of R337 087 as at 31 March 2020. The Board held monies in trust funds from which the amount of R337 059 should have been recovered. This error resulted in trade and other receivables being overstated by R337 059 and trust creditors being overstated by the same amount.

Financial Liabilities

In terms of GRAP 104 - Financial Instruments, a financial liability is any liability that is a contractual obligation. In terms of the application guideline of GRAP 104, assets and liabilities arising out of non contractual arrangements do not meet the definition of a financial asset or financial liability.

The cash surplus payable to the Provincial Revenue Fund is legislated in terms of section 53(3) of the Public Finance Management Act.

Taxes and levies are collected and paid based on the tax arrangements as set out in the Western Cape Gambling and Racing Act.

Trust accounts held in trust funds (trusts and securities) are held in terms of section 34 and section 39 of the Western Cape Gambling and Racing Act. The resulting liabilities (trust creditors) are therefore executed in terms of section 34 and section 39 of the Western Cape Gambling and Racing Act.

As such, the cash surplus payable to the Provincial Revenue Fund, taxes and levies payable to the Provincial Revenue Fund, Kenilworth Racing and the South African Responsible Gambling Forum as well as the trust creditors (securities and probity costs) are not financial liabilities since the transactions/balances are executed in terms of legislation as opposed to a contract.

An amount of R 1 950 887 was included in accounts payable at 31 March 2020 as a payment received in advance from a licence holder. In terms of paragraph 24 of the Application Guide of GRAP 104, the payment received in advance is not a financial liability because the outflow of economic benefits associated with it is the delivery of goods or services rather than a contractual obligation to pay cash or another financial asset. This amount was therefore incorrectly included in financial liabilities at 31 March 2020.

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.

Notes to the Annual Financial Statements

37. Prior period errors and adjustments (continued)

Statement of financial position	As previously reported	Adjustments	Restated
Accumulated surplus	(7 786 286)	215 713	(7 570 573)
Accumulated depreciation	(5 233 550)	151 306	(5 082 244)
Trade and other receivables	27 867 027	(704 078)	27 162 949
Trust creditors (probity costs)	(10 364 344)	337 059	(10 027 285)
Total	4 482 847	-	4 482 847

Statement of financial performance	As previously reported	Adjustments	Restated
Depreciation	1 177 266	(151 306)	1 025 960
Operating revenue	(40 222 991)	367 019	(39 855 972)
Total	(39 045 725)	215 713	(38 830 012)

Cash Flow Statement	As previously reported	Adjustments	Restated
Operating revenue	40 128 100	337 059	40 465 159
Net receipts and payments for trust funds	2 157 326	(337 059)	1 820 267
Total	42 285 426	-	42 285 426

Financial Liabilities (Note 26 and 27)	As previously reported	Adjustments	Restated
Trade and other payables	46 116 582	(44 881 254)	1 235 328
Trust creditors (securities)	12 512 968	(12 512 968)	-
Trust creditors (probity costs)	10 364 344	(10 364 344)	-
Total	68 993 894	(67 758 566)	1 235 328

38. Change in estimate

Property, plant and equipment

An assessment has been made of the useful lives of the Board's property, plant and equipment effective 31 March 2021.

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

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

The effect in the current year is an increase in net surplus of R 305 538, resulting in a future decrease in net surplus of R305 538 over the next years.

Notes to the Annual Financial Statements

Figures in Rand

	2021	2020
39. Irregular expenditure		
Opening balance as previously reported	2 017 351	462 457
Opening balance as restated	2 017 351	462 457
Add: Irregular Expenditure - current year	-	1 554 894
Less: Irregular expenditure condoned	(2 017 351)	-
Irregular Expenditure awaiting condonation	-	2 017 351
40. Fruitless and wasteful expenditure		
Add: Expenditure identified - current	2 560	-

Fruitless and wasteful expenditure relates to interest payable to the South African Revenue Services for failure to pay value added tax (VAT) on imported services.

41. BBBEE Performance

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

Ukuba ufuna ezinye iikopi zale ncwadana, qhagamshelana

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Le ncwadana iyafumaneka ngeAfrikansi nangesiNgesi xa uyicelile