



URhulumente
weNtshona Koloni



IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
INGXELO YONYAKA 2022/23

IBHODI YONGCAKAZO
NEMIDYARHO
YENTSHONA KOLONI

INGXELO YONYAKA

2022/23

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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/izishunqulelo ezisetyenziswa kule ngxelo xa iyonke, nokuba zibhekise kweliphi icandelo lale ngxelo yonyaka:

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	Broad-Based Black Economic Empowerment (UXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho)
Capex	Capital Expenditure (iNkcitho yezinto eziNkulu)
CATHSSETA	ICulture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
CEO	Chief Executive Officer (uMphathi oyiNtloko)
CFO	Chief Financial Officer (IGosa eliyiNtloko lezeMali)
COE	Cost of Employment (iiNdleko zokuQesha)
COVID-19 (ikhovidi-19)	Coronavirus Disease 2019 (Isifo seKhorona sika2019)
CPI	Consumer Price Index (Inggikelelo yoTshintshomaxabiso)
CSI	Corporate Social Investment (uTyalomali kuPhuhliso loQoqosho)
DoL	Department of Labour (ISebe lezaBasebenzi)
DoI	Department of Infrastructure (Isebe leziSeko zoPhuhliso)
DRP	Disaster Recovery Plan (isiCwangciso soHlangulo ngeThuba leNtlekele)
DTIC	Department of Trade, Industry and Competition (Isebe loShishino, amaShishini noKhuphiswano)
EE	Employment Equity (UkuLingana ngokobuNgakanani bamaNani kwiNgqesho)
EEA	Employment Equity Act (uMthetho woLingano ngokobuNgakanani bamanani kwiNgqesho)
ERM	Enterprise Risk Management (uLawulo oluNdindeneyo lwemiNgcipheko yeZiko)
EWP	Employee Well-being Programme (Inkqubo yoNtlalontle yabaSebenzi)
EXCO	Executive Committee (IsiGqeba esiLawulayo)
FIC	Financial Intelligence Centre (iZiko lobuNtloka kwezeMali)
FICA	Financial Intelligence Centre Act, 2001 (uMthetho wokuHlaziywa kweZiko lobuNtloka kwezeMali, ka2001)
FIT	Finance, Information Technology Committee (Ikomiti yezeMali nobuChwepheshe bezoLwazi)
GDP	Gross Domestic Product (ixabiso leemveliso ezenziwa kule ndawo)
GGR	Gross Gambling Revenue (ingeniso yemali efumaneka ngokungawini kwabangcakazi)
GLC	Gambling Liaison Committee (Ikomiti yoNxulumaniso lokuNgcakaza)
GRAP	Generally Recognised Accounting Practice (iNdlela yoCwangcisomali esele Yamkelekile)
HCC	Human Capital Committee (Ikomiti yokuXhotyiswa kwabaNtu)
HOD	Head of Department (iNtloko yeSebe)
HR	Human Resources (iCandelo lezaBasebenzi)
HRM	Human Resource Management (uLawulo lwezaBasebenzi)
IBhodi	IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
ibhodi	Inggokelela yamalungu eBhodi angekho kwisiGqeba esiLawulayo
ICAS	Independent Counselling and Advisory Services (iiNkonzo eziziMeleyo zeeNgcebiso zeeNgcali)
ICE	International Casinos Exhibition (uMboniso weeKhasino wamaZwe ngamazwe)
ICT	Information and Communication Technology (ITeknoloji yezoLwazi noNxibelelwano)
IT	Information Technology (UbuChwepheshe bezoLwazi)
IYM	In Year Monitoring (Ukubekwa esweni kwaphakathi enyakeni)
LPM	Limited Pay-out Machines (ooMatshini abamda uqingqiweyo)
LRA	Labour Relations Act (Umthetho wobudlelwane phakathi kwabasebenzi nabaqeshi)
LSA	Long Service Award (iMbaso yoMbulelo weNkonzo eNde)
MEC	Member of the Provincial Executive Council (uMphathiswa wePhondo)
Minister	Western Cape Minister of Finance and Economic Opportunities (uMphathiswa wezeMali namaThuba ezoQoqosho eNtshona Koloni)

Isifinyezo/ Isishunqulelo	Ingcaciso
MTBPS	Medium Term Budget Policy Statement (uXwebhu lweNgxelo yoMgaqonkqubo weBhajethi yombindi wonyakamali)
MTEF	Medium Term Expenditure Framework (uMgaqosikhokelo weNkcitho yombindi wonyakamali)
NGB	National Gambling Board (iBhodi yoNgcakazo kaZwelonke)
NPC	Not for Profit Company (iNkampani engajonge kwenza Nzuzo)
NTR	National Treasury Regulations (imiMiselo yeOfisi kaNondyebo weLizwe)
OD	Organisational Development (uPhuhliso lweZiko)
OHASA	Occupational Health and Safety Act, 1993 (UMthetho ka1993 weMpilo noKhuseleko eMsebenzini)
Opex	Operational Expenditure (iNkcitho yokuSebenza)
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 eBekiweyo)
PFMA	Public Finance Management Act, 1999 (uMthetho ka1999 wokuLawulwa kweMali kaMasipala)
PGWC	Provincial Government of the Western Cape (uRhulumente wePhondo leNtshona Koloni)
PI	Performance Indicator (ISalathintsebenzo)
PLA	Provincial Licensing Authority (uGunyaziwe weeLayisenisi wePhondo)
POPI	Protection of Personal Information Act, 2013 (uMthetho ka2013 wokuKhuselwa kweNkcukacha zoMntu)
PRMA	Post-Retirement Medical Aid (inkxaso yezonyango yasemva kokuthathwa komhlalaphantsi)
PTR	National Treasury Regulations (imiMiselo yeOfisi kaNondyebo wePhondo)
RGC	Responsible Gambling Committee (iKomiti yoNgcakazo ngeNkathalo)
SAPS	South African Police Services (iNkonzo yesiPolisa yoMzantsi Afrika)
SARGF	South African Responsible Gambling Foundation (iNgxowa yokuNgcakaza ngeNyameko yaseMzantsi Afrika)
SC	Senior Counsel (iGqwetha eliPhezulu)
SCA	Supreme Court of Appeal (iNkundla ePhakamileyo yeziBheno)
SCFEOT	Western Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism (iKomiti esisiGxina yezeMali, amaThuba ezoQoqosho nezoKhenketho kwiPalamente yePhondo leNtshona Koloni)
SCM	Supply Chain Management (ULawulo lweNkqubo yokuthengwa kwempahla nokufunwa kweenkonzo)
SOP	Standard Operating Procedure (Inkqubo zokuSebenza zesiQhelo)
SR	Strategic Risk (umNgcipheko onokuChaphazela uMsebenzi)
TR	Treasury Regulations (imiMiselo yeOfisi kaNondyebo)
Type A LPM Site (Isiza seLPM yoHlobo A)	LPM Sites with up to 5 LPMs (Iziza zeeLPM eziya kutsho kwiiLPM ezi5)
Type B LPM Site (Isiza seLPM yoHlobo B)	LPM Sites with 6 to 20 LPMs (Iziza ezineeLPM ezi6 ukuya kwezingama20)
Type C LPM Site (Isiza seLPM yoHlobo C)	LPM Sites with 21 to 40 LPMs (Iziza ezineeLPM ezingama21 ukuya kwezingama40)
Type D LPM Site (Isiza seLPM yoHlobo D)	Independent LPM Site Operator (Umqhubishishini weZiko leLPM elizimeleyo)
UMgaqosiseko	UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996
uMthetho	Western Cape Gambling and Racing Act, 1996 (uMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni)
UPS	Uninterrupted Power Supply (Uniko loMbane olungaPhazamisekiyo)
WC	Western Cape (iPhondo leNtshona Koloni)
WCDoI	Western Cape Department of Infrastructure (iSebe leziSeko zoPhuhliso zeNtshona Koloni)
WCGRB	Western Cape Gambling and Racing Board (iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni)
WCPT	Western Cape Provincial Treasury (iOfisi kaNondyebo wePhondo leNtshona Koloni)
Western Cape (iNtshona Koloni)	The Province of the Western Cape (iPhondo leNtshona Koloni)
WFH	Work From Home (ukuSebenzela eKhaya)
WSP	Work Skills Plan (isiCwangciso seZakhono zoMsebenzi)

3. IMBULAMBETHE KASIBHLALO

Ndiyakuvuyela ukuba ndibe ndinikezela ngale Ngxelo yoNyaka yethuba lengxelo lika2022/23 yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

I-WCGRB yasekwa emva kokubhengezwa komthetho iWestern Cape Gambling and Racing Act, uMthetho wesi4 ka1996. NgokweShedyuli 3C yePFMA, iWCGRB liqumrhu elincedisana norhulumente wephondo kwiinkonzo zoluntu nelisebe lalo lilelikanoNdyebo wePhondo leNtshona Koloni yaye uMphathiswa ojongene nalo nguMphathiswa wezeMali namaThuba ezoQoqosho.

Oloni xanduva lweWCGRB kukulawula ishishini lokungcakaza eNtshona Koloni. Omnye umsebenzi onxulumene nayo uquka ukuba negalelo kuqoqosho lweNtshona Koloni ngohlobo oluza nezinto ezintsha nolunenkathalo eluntwini.

Amalungu eBhodi

I-WCGRB inoxanduva olusemthethweni lokuba namalungu asixhenxe angekho kwisigqeba esilawulayo, athi asebenze kunye njengoGunyaziwe woPhicotho lweencwadi weWCGRB. Kwithuba elininzi lalo nyaka uphononongwayo, iWCGRB ibinala malungu ebhodi mahlanu okwenza ikhoram.

UMnu. Nicholls, ilungu eliqhubayo lebhodi, uphinde wanyulwa ngomhla wesi5 Disemba 2022, enyulelwa ithuba leminyaka emi4 emva kokuba ithuba lakhe liphele ngowe13 Disemba 2022. UMnu. Burton noNkosk Mvandaba banyulwe ukususela ngowoku1 kuEpreli 2023, benyulelwa ithuba leminyaka emine.

Ithuba labanu. Bassuday noArendse liphele ngomama31 Matshi 2023. Kodwa ithuba labo landiselwe ithuba leenyanga ezili12, eliqala ngowoku1 kuEpreli 2023. Ithuba likaNkosk. Venter liphele ngowesi5 Novemba 2023. Kodwa ithuba lakhe liye landiswa ngeenyanga ezi5 eziqala ngowesi6 kuNovemba 2023. Olu nyulo lugqibela lunika iWCGRB amaLungu eBhodi asixhenxe de kube ngowama31 Matshi 2024.

UkuCaciswa okuPhangaleleyo kweZenzo

Kuqokelelwe isixa seR 1 076 758 695 kwirhafu neentlawulo zokungcakaza. Eli xabiso libonisa ukunyuka okukhulu kwirhafu neentlawulo zokungcakaza ebeziqokelelwe ngonyakamali ka2020/21, ebeziyiR 780 262 439.

Noko kunjalo, oku kukhula kubeka uxinzelelo olukhulu lokuba iOfisi yeBhodi ifezekise okulindelwe ngabaninilayisenisi ize iqiniseke kangangoko ngokujongana nomsebenzi weBhodi wokulawula. I-WCGRB ithathe isigqibo sokuqesha inkampani yokuphanda iindlela zokuphuhlisa kwequmrhu loququzelelo lweWCGRB elisebenza ngokufanelekileyo. Lo msebenzi ujonge ukukusebenzisa kangangoko ukukwazi kweWCGRB ukufezekisa uxanduva lwayo lokunikwa kweenkonzo ngempumelelo nokuzinziswa kwayo ngenjongo yokunika iqumrhu elinabasebenzi abafikelekayo, abanezakhono nababekwe ngokokufaneleka kwezakhono zabo.

Okuhamba kunye noku kukuba ibhodi iqaphela ukuba amathuba okungcakaza nemidyarho eza nemingcipheko neengozi ezithile kubantu ababuthathaka. Ngoko ke, iWCGRB igqibe ekubeni iqhube nendlela yayo yokukhuthaza ukungcakaza okunenkathalo. Ukufezekisa oku, kuye kwafakwa iQumrhu lokuNgcakaz okuneNkathalo eNtshona Koloni eliza kungena endaweni yeKomiti yokuNgcakaza okuneNkathalo eNtshona Koloni (iKomiti yeBhodi). Indlela yokwenza itshintshile yasuswa kuleyo yokuphendula kwiingxaki ezivelayo yaya ekuzilungiseleleni zingekaveli yaye ijonga kakhulu kungcakazo olunenkathalo ngendlela ekhabanayo naleyo yokungcakaza okuyingxaki.

IBhodi igqibe ekubeni iqhube uphando malunga nendlela oluqhuba ngayo ungcakazo kunye nezehlo zongcakazo oluyingxaki apha ePhondweni, phando olo luya kuqhutywa ngonyakamali ka2023/24. I-WCGRB ikwaqalise inkqubo yayo yokuthethana noshishino olu ngokunxulumene neendlela ezihlaziyiweyo okanye ezongezelelweyo zokuqinisekisa ngokungcakaza okunenkathalo.

I-WCGRB ivuyiswa kukunika ingxelo yokuba olu shishino luncedise ngeR29 249 596 kwiinkqubo zeCSI kweli thuba kunikwa ingxelo yalo.

Ngaphezulu, iWCGRB iye yaqhuba nenkqubo yokufumana isakhiwo esifanelekileyo eziza kuba kuso iiofisi zayo yaye ngethuba kubhalwa le ngxelo besele ziqalile iinkqubo zokudlulisela.



*Mnu C Bassuday,
USihlalo weBhodi*

IBhodi ithathe isigqibo sokuba kufuneka iyenze ibe sesikweni indlela yayo yokuziphatha eyamkelekileyo yaye ngoku sele iyifake kwiiNdelela zokuziPhatha eziFanelekileyo.

Ekuqinisekiseni ngempumelelo yoxanduva lwayo, iWCGRB ifezekise iithagethi zonyaka ezilishumi elinesihlanu (15) kwezo zilishumi elinesithandathu (16), ngelixa kwangaxeshanye izama ukwenza umsebenzi wayo ngeyona ndlela ingabizi mali ininzi. IBhodi ifezekise yaza yagcina isiphumo sophicothozincwadi olungenachaphaza kokubini kwezemali kunye neenjongo ezibekiweyo zoFY2023.

UXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho

I-WCGRB, njengequmrhu likarhulumente, kufuneka inyanzelise imithethosiseko yeB-BBEE kolu shishino. Oku kufezekiswa ngokunyanzeliswa kwemiqathango yeelayisenisi. IBhodi ithathe isigqibo sokuhlaziya iinkqubo zayo zangoku zokukhutshwa kweelayisenisi ukwenzela ukuqinisekisa ukuba ziyahambelana nesigwebo seSCA (Tsogo Sun Caledon (Pty) Ltd and Others v Western Cape Gambling and Racing Board and Another (89/2021) [2022] ZASCA 102 (24 Juni 2022) kunye nangokukodwa nenkqubo emanyathelo ma4 xa kuphononongwa imiqathango yeBBEE enyanzeliswa kubaninilayisenisi kulandelwa iCandelo lama53 leNGA.

IiNjongo zeXesha eliPhakathi

Ngokoxanduva lwayo olusemthethweni, iBhodi iza kuqhubeka nokulawula ukungcakaza ize isebenzele ukufezekisa ezi njongo zilandelayo:

- Ukukhuselwa koluntu kungcakazo oluhlupheza ngokugqithisileyo;
- Ukukhusela abadlali, isidima, nokufaneleka kosishishino ngolawulo olungqingqwa nokubekwa esweni kolu shishino;
- Ukuqokelelwa kweerhafu neentlawulo ezincedisa kwiingeniso zikarhulumente;
- Uxhotyiso lwezoqoqosho kwabo babesakudlelwa indlela ngaphambili; kunye
- Nokukhuthazwa kohlumo lwezoqoqosho, uphuhliso nengqesho.

Umbulelo

Okokugqibela, ndingathanda ukubulela ndang' ingalo kuMphathiswa wePHondo uMireille Wenger, iWCPT, amalungu ethu ebhodi, iKomiti yophicothozincwadi yeWCGRB, isiGqeba esiLawulayo kunye nabasebenzi beWCGRB, iSCFEOT nePAC ngomsebenzi wabo ogqwesileyo, inkxaso nentsebenziswano.



Mnu. C Bassuday
USihlalo weBhodi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2023

4. IMBULAMBETHE YOMPHATHI OYINTLOKO

Ndingathanda ukudlulisa esi sishwankathelo senkqubo yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kulo Nyakamali uphele ngowama31 kuMatshi 2023.

I-WCGRB ayikakwazi ukufezekisa ukuzimela kwayo ngokwemali yaye ixhomekeke kwiigranti zoRhulumente weNtshona Koloni ukuba ayixhase ngemali kwibhajethi yayo. Umthetho ojonge ukuncedisa iWCGRB ekufezekiseni ukuzimela ngokwemali uye wabhangiswa, kwabe kungabekwa ndlela yimbi yakubuyekeza ukulahlekelwa yinzuzo okuze nokuphelelwa kweminye yemithombo yeWCGRB. Masiyiphinde eyokuba iWCGRB ayixhobisekanga ukuba izifumanele ingeniso yayo engaveliyo kwimithetho ekhoyo yaye alukaqaliswa uhlawulelo lokungcakaza olunemithetho, olunokuba nemithombo yengeniso eyongezelelweyo.

Ibhajethi evunyiweyo yeWCGRB ibiyiR71 527 196, nalapho iR67 306 196 ibiyabelwe ibhajethi yeeNdleko zokuqhuba umsebenzi, yaza iR4 221 000 yabelwa ibhajethi yeNkcitho yezinto ezinkulu. Njengokuba iintlawulo zeWCGRB zihlaziyiwe nje ukulungiselela ukunyuka kwamaxabiso okufikelela kwiR1 924 000, ngranti karhulumente exhomekeke kuyo ibhajethi iye yacuthwa kwangeli xabiso linye.

I-WCGRB isaqhuba nokukhangela iindlela zokuqhubeka nokwenza umsebenzi oluxanduva lwayo ngeyona ndlela ingabiziyo ikhangele neendlela zokonga kwibhajethi yayo njengokuba iqhuba nalo nyaka. Oku konga akuphazamisananga noxanduva lweWCGRB. Ibhodi iqinisekise ukuba uxanduva lwayo lwenziwa ngempumelelo ngendlela eyeyona ingabizi kakhulu. Ukuza kuthi ga ngoku, iWCGRB inesixa esiyintsalela xa kuthelakiswa nebhajethi ngokothelakiso lweR12 161 149. Ingeniso esele yenziwe yiWCGRB yiR15 971 260. Izizathu zoku konga zidweliswe kwiphepha 123 lale ngxelo yonyaka.

Nazi ezona zinto zancedise kakhulu kule ntsalela:

- Ukugxalathelana kwezicelo zeelayisenisi, ngakumbi uhlawuliselo lokungcakaza kwilintanethi kunye neendlela zengeniso ehamba nako ekukhutshweni kwelayisenisi;
- Inzala efunyenwe ngokudiphozitha iR32 miliyoni kwiBhanki enguVimba;
- Izithuba zengqesho ezingagcwaliswanga nanjengoko iWCGRB iqhube iphulo lokumiselwa kweziseko zeziko yaye ilinde ukugqitywa kwalo phambi kokugcwalisa ezi zithuba zengqesho; yaye
- IBhodi icwangcisele ezinye iinkqubo zokuzenzekelayo apha kwiBhodi, kodwa ke kusaqhuba ukulungiselelwa koku.

I-WCGRB ibiqala ukuqokelela iirhafu neentlawulo zezeMali zePhondo leNtshona Koloni zibe ngaphezu kweR1 bhiliyoni kunyakamali ophele nge31 Matshi 2023.

I-WCGRB ayikaziqalisi ezinye iintlawulelo zokungcakaza ezilawulwa ngumthetho yaye isaqhuba nokukhangela iindlela zokusingatha olu libaziseko. Iintlawulelo zokungcakaza ezilawulwa ngumthetho ziquka iintlawulelo zeeLPM zoHlobo B, uHlobo C noHlobo D, iBingo noDidi oluPhezulu lwabaNgcakazi. Kulindeleke ukuba oku kuza kuvumela ingeniso enyukileyo eza kwiWCGRB ngelixa kwangaxeshanye kukwanyusa ingeniso yerhafu eya kwezeMali zePhondo leNtshona Koloni.

I-WCGRB izenze zonke iziphakamiso zeOfisi yoMphicothizincwadi yoMzantsi Afrika yaye isaqhuba nokuqinisekisa ngokuqhutywa kokufezekiswa kwezi ziphakamiso. I-WCGRB iye yazinyenyisa iindlela zeKhovidi-19 zempilo nokhuseleko emva kokunyenyiswa kwemimiselo yeKhovidi-19 eMzantsi Afrika. I-WCGRB isasebenzisa indlela yokusebenzela ekhaya umana usiya kuvela emsebenzini yaye isayinika ingqwalasela yokuba ingayindlela yokusebenza esisigxina na ngokuya kuhamba ixesha.

Isivumelwano sokuqeshiswa kwendawo yeeofisi zeWCGRB siphela nge31 Okthobha 2023. ISebe leziSeko zoPhuhliso leNtshona Koloni (iDoI) lilo elinoxanduva lwesi sivumelwano sokuqeshiswa kwale ndawo. I-WCGRB ixelwe ukuba amaSebe kaRhulumente ayilelwe ukunceda amasebe karhulumente hayi amaqumrhu azimeleyo karhulumente.



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Ngenxa yoko, esi sivumelwano sokuqeshisa asiya kuhlaziywa yiDol. Ukuza kuthi ga ngoku, iWCGRB ikhangele isakhiwo esifezekisa iimfuno zayo. Sikufutshane kwesi sakhiwo isisebenzisayo ngoku, ngokwenjenjalo kuqinisekiswa ukuba akuyi kubakho mfuneko yokuba abasebenzi beWCGRB batshintshe iindawo zokuhlala kunye neendlela zokuya emsebenzini. Ngaphezulu, inawo namalungiselelo axa kumke umbane. Malunga nasekupheleni kwalo nyaka, iWCGRB ifumene imvume yoMphathiswa yokuba iWCGRB isifune eso sakhiwo. Ngethuba lokubhalwa kwale ngxelo, iWCGRB ibilinde ukugqityezelwa kwamaxwebhu odluliselo lobunini ukwenzela ukufezekisa ukudluliselwa kwale propati kwiWCGRB.

I-WCGRB igunyaziswe ukuba igcine iintsalela zango2020/201 nango2021/22 ezixabisa iR31.5 miliyoni nezibekelwe bucala ukuze zisetyenziselwe ukuhlawulela iiofisi zeWCGRB. Eli xabiso belityalwe kwiBhanki enguVimba yaye liza kusetyenziselwa ukuthenga umhlaba nezakhiwo, ukulungisa eso sakhiwo, ukusekwa kweziseko zophuhliso zeICT, iindleko zokuthutha ngokunjalo neentlawulo zikamasipala zaloo nyaka wokuthutha.

I-WCGRB ayinazo iiprojekthi ezibhajethelweyo ezingagqitywanga ngaphandle kwaleyo yokufunyanwa kwesakhiwo seeofisi zayo. Iimali ezibhajethelweyo zibekelwe iindawo zeeofisi yaye ziya kugcinwa side eso sakhiwo sibe siyafumaneka size silungiselelwe ukusetyenziselwa iiofisi.

I-WCGRB isaqhuba nokuzibona njengenxalabo eqhubekayo nanjengoko uRhulumente weNtshona Koloni ebhajethele iigranti zokuxhasa ibhajethi yeemali zeWCGRB. Owona mngeni umandla ejamelene nawo iWCGRB kukugqitywa kodluliselo kwesi sakhiwo sithengiweyo ekujongwe ukuba sibe neeofisi zeWCGRB. Njengokuba isivumelwano sokuqeshisa sale ndawo zikuyo ngoku ezi ofisi siphela nge31 Okthobha 2023, ixesha libonakala liyeyona nto iyingxaki.

Ukuqaliswa kwezinye iindlela zokungcakaza kusaqhubeka nokuba ngumngeni nanjengoko olu shishino lunomdla omkhulu yaye lukwalinde ngomonde ukugqithwa kwale nkqubo, neyaqalwa ngo2017. I-WCGRB izifezekise ngokupheleleyo zonke iithagethi ebizibekela zona, ngaphandle kwethagethi enye. Isizathu sokungafezekiswa kwayo kukuxhomekeka kwayo kwisenzo somntu wangaphandle, nesingakhange senziwe kwangethuba.

Umbulelo

I-WCGRB yanga ingalo ngoncedo elufumene kuMphathiswa uM Wenger, iKomiti esisiGxina yezeMali, uPhuhliso loQoqosho nezokhenketho, iKomiti yeeAkhawunti zikaRhulumente, iOfisi kaNondyabo wePhondo leNtshona Koloni, iOfisi yoMphicothizincwadi yoMzantsi Afrika, iOfisi yeNkulubaphathiswa yeNtshona Koloni kunye nabaPhicothizincwadi bangaPhakathi beBhodi, iSizweNtsalubaGobodo Grant Thornton and MNB Chartered, abathe bancedisa ekuqinisekiseni ukuba iWCGRB iyalufezekisa uxanduva lwayo.

I-WCGRB ibamba ngazibini ngeenzame nomonde ongagungqiyo wamaLungu ayo eBhodi, iKomiti yoPhicothozincwadi kunye nabasebenzi beWCGRB nabathe bangunobangela wempumelelo yonyakamali ka2022/23.



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31 Julayi 2023

5. INKCAZO YEMISEBENZI NENGGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA YALO NYAKAMALI

Ngokolwazi nenkolo yethu, siqinisekisa oku kulandelayo:

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

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

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

Ngokokubona kwethu, le ngxelo yonyaka ikubonisa kakuhle ukwenziwa kwemisebenzi, iinkukacha zentsebenzo, iinkukacha zabasebenzi kunye nemicimbi yezemali yeBhodi ngalo nyakamali uphele ngomhla wama31 kuMatshi ka2023.



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uMphathi oyiNtloko
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2023



Mnu. CA Bassuday
USihlalo weBhodi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2023

6. AMAGQABANTSHINTSHI NGOKUBANZI

6.1 Umbono

Ukuqatshelwa njengogunyaziwe wolawulo longcakazo ophambili wezenzo zoshishino ezineendlela ezintsha, ezizinzileyo nezandisa amathuba oqoqosho ngendlela ebonisa inkathalo yoluntu.

6.2 Umgomo

Ukulawula nokubeka esweni ukulandelwa kwemigaqo yokungcakaza kwiPhondo leNtshona Koloni iya:

- Kudala imeko ezinzileyo yokubekwa esweni kokulandelwa komthetho ngendlela enobulungisa, engenama-gingxingxi kunye nesebenzayo;
- Ikhuthaze ukuzithemba nentembeko kwimeko engenabuqhophololo nakungangcakaza kwanokubheja okungekho mthethweni; yaye
- Ibe negalelo kuqoqosho lweNtshona Koloni ngohlobo oluza neendlela ezintsha nolunenkathalo eluntwini.

6.3 Iimfundiso ezisisiseko

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

- **Isidima**
Umgangatho wokubambeleva ngokuluqilima kwindlela yokuziphatha eyiyo okanye intsulungeko nowona mgangatho uphezulu wokuqeqesheka.
- **Ukuba selubala nokuba noXanduva**
Umthethosiseko wokuba iBhodi iya kuwuqhuba umsebenzi wayo ngendlela efundekayo, ecacileyo nebonakalayo nalapho izenzo zayo ziya kuvuleleka ukuba zijongwe zicaciselwe amaqela achaphazelekayo kunye noluntu ngokubanzi.
- **Ukwazi ukwenza**
Ukuba nogunyaziwe olawulayo okwaziyo ukwenza.
- **Ukuza nezinto ezintsha**
Ukudala ukusebenza ngempumelelo ngokusebenzisa izisombululo neengcinga ezintsha.

7. IMITHETHO NEZINYE IZIGUNYAZISO

7.1 Ugunyaziso lomgaqosiseko

Ugunyaziso lomgaqosiseko lweBhodi luthathwe kwiShedyuli yesi4 yoMgaqosiseko. Lumisela ukuba ulawulo lweekhasino, imidyarho, ungcakazo nokubheja (ngaphandle kweelotho namaqula ezezemidlalo) kukukwazi ukwenza ngokomthetho okuhambiselanayo kwendlu yowisomthetho yephondo nekazwelonke. Kufuneka iBhodi ilandele amalungelo angundoqo abo bonke abantu njengoko ebekwe kwiSahluko sesi2 soMgaqosiseko xa isebenzisa amagunya ayo naxa isenza umsebenzi oluxanduva lwayo. ISahluko sesi6 soMgaqosiseko siyalela, phakathi kwezinye izinto, ngokukwazi ukwenza ngokomthetho kwezindlu zowisomthetho ezahlukeyo. Siphinde sijongane nokusonjululwa kweembambano kwiindawo zokukwazi ukwenza ngokomthetho okuhambelanayo phakathi kwemithetho yesizwe neyephondo. ISahluko sesi6 siyasebenza ekusebenzeni kweBhodi malunga nokuba iBhodi inika izimvo ngokunxulumene nokuhlaziywa koMthetho iWestern Cape Gambling and Racing Act, uMthetho wesi4 ka1996.

7.2 UGunyaziso lwemithetho

Kusebenza le mithetho ilandelayo yesizwe neyephondo kwimisebenzi eyenziwa yiBhodi:

UMthetho ohlaziyiweyo iBasic Conditions of Employment Act, ka1997 (uMthetho wama75 ka1997)

Lo mthetho ubeka imiqathango engundoqo yokuqeshelwa iindawo zasemsebenzini eMzantsi Afrika yaye ungqamene ngqo nabasebenzi beBhodi yokuNgcakaza nemiDyarho yeNtshona Koloni.

UMthetho iBroad-Based Black Economic Empowerment Act, ka2003 (uMthetho wama53 ka2003) nemiMiselo ehlaziyiweyo

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

Umthetho ohlaziyiweyo iCompensation for Occupational Injuries and Diseases Act, 1993 (Umthetho we130 ka1993)

Lo Mthetho waseka isakhelo somthetho sokubuyekeza ngokukruneka kokusebenza okubangelwe ngumenzakalo emsebenzini okanye isifo esifunyenwe okanye abosuleleke siso abasebenzi ekuqhubeni kwabo umsebenzi wabo okanye ukusweleka okubangelwe nguloo menzakalo okanye ezo zifo nokulungiselela imiba enxulumene noko.

UMthetho iDisaster Management Act, 2002 (uMthetho wama57 ka2002) ohlaziyiweyo kunye nemiMiselo

Lo Mthetho ubeka isakhelo somthetho somgaqosiseko somgaqonkqubo osebenzisanayo nolulungiseleleneyo lolawulo lwentlekele olugxile ekuthinteleni okanye ekucutheni umngcipheko weentlekele, ukuthomalalisa ubunzulu bentlekele, ukulungiselela ixesha likaxakeka, ukuphendula ngokukhawuleza nangokuyimpumelelo kwiintlekele nasebuyiseni kwimeko eyiyo emva kwentlekele. Ulungiselela ukusekwa kwamaziko olawulo lwentlekele kumasipala, ephondweni nasesizweni okugxile kwimigaqonkqubo yokubuyisela kwimeko yakuqala nokusebenza kwala maziko. Uphinde ulungiselelo lolungelelwaniso lwemisebenzi yeNational Disaster Management Advisor Forum eliqumrhu leengcebiso zolawulo lweentlekele yeSizwe ukwenzela ukulungiselela iSouth African Natiaon Platform for Disaster and Risk Reduction eliqonga lesizwe loMzantsi Afrika elijongene nokuncitshiswa kwemingcipheko yentlekele. ImiMiselo ngemimiselo iye yapapashwa ngo2020 kusenzelwa ukusingatha, ukukhusela nokulwa nokunwenwa kweKhoronavayirasi iKhowidi-19. Kuye kwakhutshwa iziKhokelo nemiMiselo phantsi koMthetho iDisaster Management Act kusenzelwa ukulawula ukuziphatha kukwanyanzeliswa nezithintelo ebantwini, kubasebenzi nakumashishini ukuze kulawulwe yaye kuthintelwe umngcipheko wokuba sesichengeni nokusasazeka kwekhoronavayirasi.

UMthetho ohlaziyiweyo iEmployment Equity Act, ka1998 (uMthetho wama55 ka1998)

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

UMthetho ohlaziyiweyo weFinancial Intelligence Centre, ka2001 (uMthetho wama38 ka2001) ("uMthetho weFIC")

Lo Mthetho weFIC waseka iBhunga eliCebisayo leZiko lobuNtlole bezeMali kunye noThutyeleziso lweMali ukuba lilwe nokuthutyeleziswa kwemali kunye nokuxhaswa kwabanqolobi kunye nezenzo ezinxulumene noko. Ngokohlaziyo lwalo mthetho, iBhodi, ikunye nezinye iiBhodo zoNgcakazo zePhondo, ayiseloqumrhu elibeka esweni, ngaphandle kwalo mba wokuba abaninilayisenisi zeBhodi bengamaziko anoxanduva.

UMthetho iIntergovernmental Relations Framework Act, ka2005 (uMthetho we13 ka2005)

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

UMthetho ohlaziyiweyo Labour Relations Act (i"LR"), ka1995 (uMthetho wama66 ka1995)

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

UMthetho iNational Gambling Act, ka2004 (uMthetho wesi7 ka2004) kunye nemiMiselo yawo

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

UMthetho ohlaziyiweyo iOccupational Health and Safety Act, ka1993 (uMthetho wama85 ka1993)

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

UMthetho iPreferential Procurement Policy Framework Act, ka2000 (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 Promotion of Access to Information Act, ka2000 (uMthetho wesi2 ka2000) (i"PAIA")

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 iPromotion of Administrative Justice Act, ka2000 (uMthetho wesi3 ka2000) (i"PAJA")

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 ohlaziyiweyo iProtection of Personal Information Act, ka2013 (uMthetho wesi4 ka2013) (iPOPI)

Iinjongo zePOPI, phakathi kwezinye izinto, kukuphakamisa ukukhuselwa kweenkcukacha zobuqu ekusetyenzwa ngazo ngamaqumrhu karhulumente nawabucala; ukwazisa imiqathango ethile eyenzelwe ukumisela iimfuno ezingundoqo zokusebenza ngeenkukacha zobuqu kunye nokulungiselela ukumiselwa komLawuli weNkcukacha ukuba asebenzise amagunya athile enze nemisebenzi ethile ngokwalo Mthetho. Imimiselo ethile yePOPI iqale ukusebenza ngowe11 kuEpreli 2014. Icandelo lesi2 ukuya kwelama38; elama55 ukuya kwele109; ele111; no114(1), (2) no(3) aqale ukusebenza ngomhla woku01 kuJulayi 2020 laza icandelo le110 no114(4) aqala ukusebenza ngowama30 kuJuni 2021. Isiphumo soku kukuba ngowoku1 kuJulayi 2021, onke amaziko bekufuneka elandele iPOPIA.

UMthetho ohlaziyiweyo iPublic Finance Management, ka1999 (uMthetho woku1 ka1999) (i"PFMA")

Le Bhodi liQumrhu loNcedisoQoqosho loRhulumente wePhondo elikuShedyuli 3C yaye ibotshelelwa yimigaqo yokulawulwa kwemali nebhajethi ngokwemigaqo ebekwe kulo Mthetho. Eyona njongo iphambili yePFMA kukuqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi noxanduva lwamaziko namasebe karhulumente alawulwa ngokufanelekileyo nangokusebenzayo. I-PFMA inika umkhombandlela malunga noxanduva lwabantu abanikwe ulawulo lwemali kurhulumente kunye nemiba enxulumene noko.

UMthetho iSkills Development Act, ka1999 (uMthetho wama97 ka1998)

Lo Mthetho unika umgaqosikhokelo weziko wokusungula nokuqhuba izicwangcisonkqubo zikazwelonke, ezezandelo kunye nezasebenzini eziyilelwa ukuphuhlisa nokuphucula izakhono zabasebenzi baseMzantsi Afrika; ukunxibelelanisa ezo zicwangcisonkqubo ziphantsi koMgaqosikhokelo wesizwe weziqinisekiso zoqeqesho, iNational Qualifications Framework ocaciswa kuMthetho waseMzantsi Afrika wogunyaziso lweziqinisekiso zoqeqesho, iSouth African Qualifications Authority Act, ka1995; 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 iSkills Levy Act, ka1999 (uMthetho we9 ka1999)

Lo Mthetho ulungiselela ukunyanzeliswa kwerhafu yokuphuhliswa kwezakhono kunye nemiba enxulumene noko.

UMgaqosiseko weRiphabliki yoMzantsi Afrika (uMthetho we108 ka1996)

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

UMthetho ohlaziyiweyo wongcakazo nemidyarho yeNtshona Koloni, iWestern Cape Gambling and Racing Act, ka1996 (uMthetho wesi4 ka1996) kunye nemiMiselo yawo

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

7.3 Igunya lemigaqonkqubo

Imiqathango yeWestern Cape Gambling and Racing Determinations, ka1999

Imiqathango yoMngaqonkqubo ephunyezwe yiBhunga eliLawulayo inika imiba ethathelwa ingqalelo ukukhutshwa kwezintu ezahlukileyo zeelayisenisi, imiba ekufuneka ijongwe kwizicelo kunye nemimiselo enyanzelekileyo yeebhidi zeelayisenisi zabaqhubimashishini eekhasino. Ngomhla wesi2 kuJulayi ka2021, iNkundla ePhakamileyo ibhengeze igatya 1.1(b) lemiQathango ka1999 yemiGaqonkqubo elize nokukhetheka kwemimango kweekhasino ezine ezikweli Phondo njengezifanelekileyo nezingadingi kunyanzeliswa ngokomthetho. INkundla iphinde yabhengeza ukuba iGatya 1.1(c) no(d), abeka ithuba lokukhetheka leminyaka eli10 elisebenza kumashishini eekhasino aneelayisenisi, yaye la magatya aphelelwe ngenxa yokuphelelwa lixesha yaye akasasebenzi. INkundla iphinde yaqinisekisa ukuba iBhodi inegunya lokuthathela ingqalelo izicelo zokuthutha kweekhasino ngokuhambelana nalo Mthetho.

8. UKUMA KWESTRAKSHA SEZIKO ELI

IBhodi



UMphathi oyiNtloko



AbaLawuli abaPhezulu



**ICANDELO B:
IINKCUKACHA MALUNGA
NENTSEBENZO**

1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EZICACISWE

I-Auditor-General of South Africa yenza iinkqubo eziyimfuneko zokuphicothwa kweencwadi zengcaciso yentsebenzo ukunika ingqinisekiso efanelekileyo eya kuba ziingxelo zophicothozincwadi. Isiphumo sophicothozincwadi malunga nentsebenzo ngokubhekiselele kwiinjongo ezibekiweyo sifakwe kwingxelo eya kubalawuli. Iziphumo zeenjongo ezibekiweyo zixelwa phantsi kwecandelo “leNgxelo yentsebenzo yonyaka” yengxelo yomPhicothizincwadi.

Jonga kwiphepha 66 lale Ngxelo ufumane iNgxelo yoMphicothizincwadi, epapashwe njengenxalenye yeCandelo E: INgcaciso yezeMali.

2. AMAGQABANTSHINTSHI ENTSEBENZO

2.1 IMEKO ENGGONGE UKWENZIWA KWEENKONZO

2.1.1 UKUJONGWA KOKUSEBENZA KWEBHODI

iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni (iWCGRB) liqumrhu elisemthethweni elisekwe ngokoMthetho iWestern Cape Gambling and Racing Act. Mabini amanqanaba okujongwa kokwenziwa kwemicimbi yeBhodi. Kwinqanaba lesizwe, iNGB iqhuba izenzo zophononongo lokujongwa kokusebenza kuze kwinqanaba lephondo iBhodi inike ingxelo kwiOfisi kaNondyebo wePhondo kunye noMphathiswa wePhondo leNtshona Koloni ojongene nezeMali kunye namaThuba ezoQoqosho. Ikomiti zokuJonga ukuSebenza kwePalamente yePhondo ziyiKomiti esisiGxdina yezeMali, amaThuba ezoQoqosho nezoKhenketho, kunye neKomiti yeeAkhawutni zikaRhulumente.

I-WCGRB liqumrhu loNcedisoQoqosho loRhulumente lamaqumrhu karhulumente wePhondo ePFMA, inethuba elilodwa lokuba phantsi kweOfisi kaNondyebo wePhondo leNtshona Koloni okanye libe lisebe elinoxanduva ngayo. Abalawulo bongcakazo kula maphondo asibhozo aseleyo banika ingxeko kwiSebe loPhuhliso loQoqosho, elinolona xanduva lwalo ikukuqhubela phambili uphuhliso loqoqosho ukwenzela ukuba kuzuze uluntu gabalala ngokwenjenjalo lidala amathuba ezoqoqosho.

2.1.2 AMAQHELA ACHAPHAZELEKAYO

IBhodi, njengequmrhu lephondo elincedisana norhulumente kwiinkonzo zoluntu, linoluhlu olubanzi lwamaqela achaphazelekayo. Ona aquka uRhulumente weNtshona Koloni, uMphathiswa weNtshona Koloni wezeMali namaThuba ezoQoqosho, iOfisi kaNondyebo yePhondo yeNtshona Koloni, abaSebenzi beWCGRB, amaQumrhu amaShishini aneeLayisenisi okuNgcakaza nokuBheja, uluntu lwaseNtshona Koloni, iiNkampani ezinika iinkonzo, iNdalo esiNgqongileyo kunye namaJelo osasazo. UMphathiswa uMireille Wenger uchongwe njengoMphathiswa wePhodno wezeMali namaThuba ezoQoqosho ukususela ngowe15 Meyi 2022. Umgakonkqubo wamaqela achaphazelekayo eWCGRB nguwo olawula iindlela neenkqubo zokuxhasa uthethathethwano olwakhayo namaqela achaphazelekayo ayo.

IBhodi yoNgcakazo kaZwelonke iqhuba uphononongo lokujonga indlela ekuqhutywa ngayo kwiiPLA ngokubhekiselele kwimiba yolawulo ecaciswe kwiCandelo lama33 lifundwa kunye necandelo lama34 oMthetho iNational Gambling Act. Ngokweeseshoni zokwabelana ngolwazi, iBhodi kufuneka ifake iinkcukacha ngokubhekiselele kwimiba eyahlukileyo efumaneka phantsi kweCandelo lama35 loMthetho iNational Gambling Act ngokubhekiselele neBhodi yoNgcakazo kaZwelonke.

Abanini beelayisenisi beBhodi banikwa ithuba lokuya kwezi ntlanganiso zeeKomiti, kunye nakwiintlanganiso zeBhodi zesikhawu kumaxa athile, ukwenzela ukuba babeke imiba yabo kwiBhodi ngokunxulumene necandelo lokungcakaza elifanelekileyo. Uluntu gabalala lwamkelekile ukuba luye kwezi ntlanganiso zivumelekileyo zebhodi zeWCGRB lubuze nemibuzo okanye luze neenkxalabo zalo kwezi ntlanganiso.

Amanye amaqela achaphazelekayo eBhodi aquka iBhodi yoNgcakazo kaZwelonke, iBhodi zoNgcakazo zamaPhondo, iOfisi kaNondyebo wePhondo, iOfisi kaNondyebo yeSizwe, iSebe lezoRhwebo, uShishino noKhuphiswano, oogunyaziwe borhulumente bendawo (oomasipala) ngokunjalo namaqumrhu onyanzelisomthetho.

IBhodi iphinda isebenze isondelelene neSouth African Responsible Gambling Foundation (iNgxowa yokuNgcakaza ngeNyameko yaseMzantsi Afrika) (iSARGF) ngokubhekiselele kumaphulo oqeqesho, ungenelelo lolungiso longcakazo oluyingxaki, amaphulo ophando eSARGF, ugembulo oluyingcakazo, ngokunjalo neenkukacha zeenkukachamanani ngokunxulumene neenkqubo zokuzivala (kungcakazo ithuba elithile).

2.1.3 IMEKO YOQOQOSHO

Ukushokoxeka kombane sekuneminyaka kulutsalisa nzima uhlumo loMzantsi Afrika. Ucimicimi wombane omana etshintshatshintsha amaxesha uqale ngo2007 yaye uye enyukela ngokunyukela, ukuya kufikelela phantse kwiiyure ezili9 ngemini ku2022. Oku kushokoxeka kombane kuphazamisene nezenzo zoqoqosho kwaza kwanyusa iindleko zokusebenza zamashishini, nalapho uninzi lwawo aye axhomekeka kwijjenereyitha ezisebenzisa idizili ebizayo. Kuphinde kwachaphazela nezinye iziseko ezingundoqo ezifana namanzi, iT nokuhanjiswa kweenkonzo (kwezempilo nemfundo). Uhlumo oluhexayo kunye nobhubhane weKhovidi-19 ziye zongeza nangakumbi kwimingeni yoqoqosho lwentlalo. UMzantsi Afrika ukwazile ukubuyela kwiGDP yangaphambi kobhubhane, kodwa khange kube njalo kwinqanabana lengqesho. Ekupheleni kuka2022 imisebenzi ibiyehle ngokumalunga nesiqingatha sesigidi xa ithelekiswa nasekupheleni kuka2019, nalapho amabhinqa nolutsha bebecaphazeleke kakhulu. Ukungalingani kusephakathi kwawona mazinga aphezulu ehlabathini, yaye ubuhlwempu bebuqikelelwa kwi63% ngo2022, ngokusekelwe kwizinga lobuhlwempu belizwe ngokwengenizo ephezulu-nephakathi, nalapho bebungezantsi kancinane kwelona qondo liphezulu elalifunyenwe ngethuba lobhubhane. Le meko ikhuthaze ukukhula kokufunwa kwenkxaso karhulumente luluntu, nto leyo inokubeka uzinzo lweemali zikarhulumente emngciphekweni xa kufuneka ifezekisiwe le nkxaso yoluntu.

Imeko yehlabathi iqhubeka nokunika inkxaso, kodwa iingxaki ezikhula ngokumandla zeli lizwe zikhokelele ekubeni ukukhula kweGDP kusuke kwi4.9% yango2021 kwehle kuye kwi2% ngo2022. Iimveliso zemigodi ziwe bhum ngelixa iimveliso zemizimveliso zimi ndawonye, nanjengoko ucimicimi wombane nemiqobo yezothutho ziye zaba luqilima. Amacandelo eenkonzo (elezemali, ezothutho nezobuqu) kunye norhwebo lwakweli lizwe ziye zaba zezona zinto zikhokela uhlumo. Icandelo lezabasebenzi liqhubekile nokuba buthathaka. Izinga engqesho lunyuke kancinci ukuya ku39.4% ekupheleni kuka2022 lisuka kwelona zinga liphantsi elingu35.9% langexesha lobhubhane ngoSeptemba 2021. Ngenxa yale meko, isiBonelelo sokunceda kwimeko kaxakela yeKhovidi-19, ebesiqaliswe ngoMeyi 2020 siye sandiswa ngomnye unyaka ukuya kutsho kuMatshi ka2024. Imingeni enxulumene noqoqosho lwentlalo iphinde yandiswa nangakumbi kukunyuka kwamaxabiso amafutha ezithuthi kunye nokutya (isonka neesiriyeli), nto leyo iye yabachaphazeka kakhulu abantu abahluphekayo. Ukunyuka kwamaxabiso ezinto okubekwa kwi6.9% ngo2022 kodwa kube ngu8.2% kwabo bakwi20% esemazantsi okunatyiswa kwengeniso.

UMzantsi Afrika usaqhuba nokuba noqoqosho oluntlantumbini nolunawona mazinga okungalingani azinze ngeyona ndlela ehlabathini, unenani lenkcitho yokusetyenziswa kwemali, iconsumption expenditure Gini coefficient elingu0.67 ngo2018. Izinga eliphezulu lokungalingani lihlutshezwa yimbali yokungavunyelwa kwabantu abathile kwizinto ezithile kunye nohlobo lohlumo loqoqosho, olungabajongiyo abahluphekayo nolungezi namisebenzi yaneleyo. Ukungalingani ngokobutyebi kuphezulu nangakumbi, yaye liphantsi izinga lokunyukela komnye umgangatho kwezizukulwana ezahlukileyo, nto leyo ithi oku kungalingani kudluliselwa kwizizukulwana ngezizukulwana yaye utshintsho luncinane ngokuhamba kwexesha.

Ngaphandle kwezimeko zoqoqosho zinkenenkene eMzantsi Afrika, ushishino longcakazo luye lwanohlumo olukhulu kwingeniso yemali efumaneke ngokungawini kwabangcakazi kunyakamali ka2022.

Ngokweenkcukachamanani zeBhodi yoNgcakazo yeSizwe, ngonyakamali ka2021/22:

- Unyakamali ka2021/22 obingunyaka wesibini wobhubhane weKhovidi-19, ubonise ukubuyela koshishino longcakazo. Ngelixa imiqathango yokuthintela ikhoronavayirasi iye yehlisa ingeniso yemali efumaneke ngokungawini kwabangcakazi (igross gambling revenue - iGGR) ngomyinge omalunga ne30%, ukunyenyiswa kwemiqathango kunye nobuyiselo lwemeko yoqoqosho gabalala kukhokelele kuhlumo olupheleleyo oluyi48% kunyakamali ka2021/22.
- Xa kukonke, iGGR yonyakamali ka2021/22 iye kufikeella kwiR34.4 bhiliyoni, ixabiso elingaphezu kweR23.4 bhiliyoni yonyaka obungaphambili kunye neR32.7 bhiliyoni yonyaka obusandulela ubhubhane.
- Ushishino luqokelele iR3.2 bhiliyoni kwiirhafu okanye iintlawulo kunyakamali ka2021/22, nelingana neR3.2 bhiliyoni kunyakamali ka2019/20. Eli xabiso libonakalisa ukunyuka nge53.8% xa lithelekiswa nelonyakamali ka2020/21 ebeliyiR2.0 bhiliyoni.
- Ngelixa ushishino lokubheja lunelona xabiso liphezulu lengeniso, icandelo leekhasino (44.5%) liyaqhuba nokungenisa isixa esiphezudlwana kwiirhafu/iintlawulo xa lithelekiswa nelokubheja (37.1%), eleeLPM (14%) kunye neleBingo (4.4%).
- Xa kungoku ushishino lokubheja lenza i44.9% yeGGR epheleleyo yoshishino, lilandelwa licandelo leekhasino (39.9%), eleeLPM (10.7%) kunye neleBingo (4.4%). Lo ngumfanekiso owahluke mpela kulowo weminyaka nje eli10 edlulileyo, apho iikhasino bezinezabelo zoshishino eziyi80% yomyinge opheleleyo woshishino longcakazo.

Ushishino longcakazo eNtshona Koloni uze nengeniso yemali efumaneke ngokungawini kwabangcakazi efikelela kwixabiso leR8.5 bhiliyoni kunyakamali ka2022. Oku kubonisa i24.9% yengeniso yemali efumaneke ngokungawini kwabangcakazi eyenziwe eMzantsi Afrika ngonyakamali ka2022.

Ibinqala ngqa ibhodi ukuqokelela iirhafu neentlawulo zongcakazo ezingaphezu kweR1 bhiliyoni kunyakamali ka2023. Jonga kule theyibhile ingezantsi:

Iirhafu neentlawulo eziqokelelweyo	31 Matshi 2023	31 Matshi 2022
IiRhafu zePhondo	1 072 707 983	776 730 501
IiNtlawulo zeeLayisenisi zoNyaka	3 891 309	3 445 987
Inzala, imidliwo nezohlwayo	159 403	85 951
Isixa esipheleleyo esiqokelelweyo	1 076 758 695	780 262 439

Njengoko sele kutshiwo, kucacisa ukuba ingeniso yemali efumaneke ngokungawini kwabangcakazi inyuke kakhulu ukususela kunyaka ongaphambili.

2.1.4 UXHOTYISO OLUNATYISIWEYO LWABANTSUNDU KWEZOQOQOSHO

Uxanduva lweBhodi kukulawula ushishino longcakazo ngokukhutshwa kweelayisenisi ezifanelekileyo zikhutshelwa abantu namaqumru afanelekileyo nalungele ukuqhuba ushishino lokungcakaza kweli phondo kwanokuqinisekisa ngokuba ishishini liyayilandela imithetho yokungcakaza yesizwe neyephondo. Ngale nkqubo yokukhutshwa kweelayisenisi, iBhodi ivula amathuba oqoqosho ngelixa ikwaphumeza nenguqu kwezoqoqosho kunye nokuxhotyiswa okunatyisiweyo, zinto ezo zizizinto eziphambili kurhulumente wesizwe nowephondo.

NjengoMlawuli nogunyaziwe wokukhutshwa kweelayisenisi, iBhodi inoxanduva elubekelwe ngumthetho lokuba inyanzelise imithethosiseko yeB-BBEE kolu shishino ilulawulayo ize ibeke iimeko zokufaneleka kwiilayisenisi neminye imiba yeemvume. ICandelo le10 loMthetho weB-BBEE lixhobisa iBhodi ukuba ibeke imiba yokufaneleka yokunikwa iilayisenisi kunye nezinye iimvume zoshishino longcakazo. Ibhodi iqhuba ukujonga ukusebenza nkalo zonke kwamaphulo abaninilayisenisi beB-BBEE, iimpumelelo zabo zeB-BBEE kunye namanqanaba okulandela kwabo umthetho. Iikomiti zamacandelo eBhodi zisebenza njengeekomiti zokuphonononga nokucebisa zeBhodi yaye zibeka esweni amacandelo ahlukileyo malunga nokulandela kolu shishino imiqathango yeelayisenisi ekhutshwa yiBhodi. Ngaphezulu, iWCGRB ibeka amanqanaba eethagethi zeB-BBEE zeshishini ngalinye elinelayisenisi yokungcakaza kumacandelo ahlukileyo olu shishino longcakazo. Iimpumelelo zamashishini anelayisenisi zeB-BBEE ziphononongwa rhoqo ngonyaka yaye kubekwa imiqathango oyahlukileyo ngokwemfuneko nokufaneleka kwayo. Oku kwenziwa kuba kujongwe ukwandisa uxhotyiso, inguqu nokukhuliswa kwabantu ekujongwe ukuba bazuze kwiinjongo zenguqu zikarhulumente.

Abanini beelayisenisi abangafumananga xolelo kwisicelo semiGaqo elawula iB-BBEE kufuneka baphononongwe rhoqo ngonyaka yiarhente yojongozinga ize inike iBhodi ezo zatifiketi zamazika. Apho iithagethi zeB-BBEE okanye imiqathango yabaninilayisenisi ingafezekiswanga, abo baninilayisenisi mabangenise iinkcukacha ezicacisa oko kungaphumeleli baze bquke neendlela eziza kwenziwa ukufezekisa loo mnanqanaba okanye ezo thagethi ziyimfuneko. Ngaphezukweenjongo zeB-BBEE zokulungiselela inguqu, abaninilayisenisi benze izibophelelo ezininzi ezilungiselela uTyalomali kuPhuhliso lweNtalo kwimimandla eyahlukileyo kusenzelwa izenzo ezahlukileyo ezinxulumene neelayisenisi abazinikiweyo. Ezi zibophelelo zihamba nemiqathango yeelayisenisi yaye iphicothwa rhoqo ngonyaka ukwenzela ukujonga ukulandelwa kwemithetho njengenxalenye yeenkqubo zokuhlaziywa kweelayisenisi zeBhodi. Abaqhubi boshishino longcakazo abaneelayisenisi, abaqhubimashishini eeKhasino kunye namaShishini abaqaqajiselizinombolo aneeprojekthi zotyalomali olukhulu kuphuhliso lwentlalo, projekthi ezo zinezicwangciso neenjongo ezinokukwazi ukulinganiswa. La maqumru akwasebenza kakuhle ngokwezatifiketi zamanqanaba eB-BBEE akhutshwe ziirhente zoqinisekiso ezivunyiweyo.

Kwinqanaba lesizwe, iBhodi yoNgcakazo yeSizwe yoMzantsi Afrika iqwalasela ize ipapashe iinkcukacha zophando malunga nobume benguqu nohlumo kushishino lokungcakaza elizweni. Ezi nkcukacha zophando zibonisa ukuba kokubini, kwinqanaba lelizwe nakwiPhondo leNtshona Koloni, umdla wezemali yaye ubuninizabelo kushishino bugxile kumaqela aphambili ambalwa amakhulu anomdla kuwo onke amacandelo oshishino longcakazo. Oku kuseka ulawulo oluphantsi kondlunkulu kunye nokwenziwa kwemigaqonkqubo efanayo kuwo onke amacandelo oshishino longcakazo kuneendlela zemimandla. Oku kungena kwimidla yamashishini eekhasino nabaqhubi bamashishini ongcakazo abaneelayisenisi, ngokunjalo nokuthathwa kwenxaxheba kuqoqosho oluphangaleleyo kumaziko eeLPM kunye noshishino lokuqashiselwa kweenombolo. Ekukhutshelweni kwezinye iindlela zongcakazo, zakuthi zakuvunywa, iBhodi idale imeko evumela ungcakazo olunika umfutho wokuxhotyiswa kwabo basafikayo kule makethi kwanokunika indlela entsha yokuxhotyiswa okunatyisiweyo.

INkundla ePhakamileyo yeziBheno ibeke inkqubo emanyathelo mane ekufuneka ilandelwe yiBhodi ekuphononogeni izibophelelo zeB-BBEE zabaninilayisenisi rhoqo ngonyaka. Ikhokelwa kokuqwalaselwe yiNkundla, iBhodi iye yagqibezela uMgaqonkqubo oyilwayo weB-BBEE. Oku kudinga uthethwathethwano noshishino olu phambi kokuvunywa kwawo

kokugqibela ekuhambeni konyakamali ka2023/24 ukwenzela ukukhokela indlela iBhodi eyifezekisa ngayo iB-BBEE kolu shishino. Injongo yalo Mgaqonkqubo kukubeka iinjongo zeB-BBEE zeBhodi ngokunxulumene noshishino longcakazo nemidyarho eNtshona Koloni. Ngaphezulu, kukubeka iinqubo eziza kulandelwa rhoqo ngekota nangonyaka, zijonge ekufezekiseni iinjongo zeB-BBEE ngendlela elandela umthetho nenobulungisa obulandela inkqubo ephathekayo.

2.1.5 UKWANDISWA KOSHISHINO LONGCAKAZO

IBhodi ithathe isigqibo sokwandisa amathuba ongcakazo eye yaqhutywa ukuza kuthi ga ngoku, ngokuba kufakwe ezinye iindlela zongcakazo njengoko zibekwe kwiCandelo lama27 lalo Mthetho. Ezi ndlela ziqhuka ukukhutshelwa iilayisenisi kwamashishini abaNgcakazi abakudidi oluphezulu, iBingo neeLPM zoHlobo B, C noD. IBhodi isoloko iwuqonda umsebenzi wayo wokugada ukungahlutshezwa ngokugqithisileyo kokungcakaza, umsebenzi wayo wokulungelelanisa imingcipheko neenzuzo zokungcakaza lize lithathele ingqalelo yonke imidla ekhuphisanayo yoluntu kunye nomceli welayisenisi. Kungoko iBhodi ithathe inkqubo yokuthatha inxaxheba koluntu ngokumema uluntu namaqehla anomdla ukuba anike izimvo malunga nokufuneka kokwandiswa kweendlela zokungcakaza. IBhodi iza kuqhubeka nokukhokelwa kukulandela umthetho nophando.

Xa kungoku kukho iLPM ezingama3000 ezineelayisenisi zokuqhutywa kweli Phondo. Ukuza kuthi ga namhlanje, iBhodi ikhuphe iilayisenisi zeziza zeeLPM zoHlobo A, nezivumela amashishini amaziko ukuba abonise ukuya kuthso kwiiLPM ezi5 ekuya kudlalwa kuzo ngabangcakazi kwizakhiwo zabo zeziza zeeLPM ezineelayisenisi. Iilayisenisi zeziza zeeLPM zoHlobo B zivumela ukuqhutywa kweeLPM ezingama20 neziza zeeLPM zoHlobo C. Ilayisenisi yeLPM yoHlobo D ivumela usomashishini wesiza esizimeleyo ukuba abonise ukuya kuthso kwiiLPM ezingama40 emakudlalwe kuzo. Ezi zintlu zelayisenisi zeziza zeeLPM zinika zitsala ukuvunywa kweminye imithetho notyalomali olwahlukileyo yaye kumiselwa iimfuno zomthetho ukuze bakwazi ukusebenza. IBhodi isabeka iindlela eziyimfuneko zokuncedisana nokuqhutywa kweziza zeeLPM zoHlobo B noC.

Ngaphandle kwezi nzuzo zoqoqosho kumninilayisenisi kunye neerhafu zongcakazo ezifunyanwa liPhondo, ukwanda kwamathuba ongcakazo kudala imisebenzi yaye lunika amathuba okuba abo basafikayo kwimakethi bangene kushishino longcakazo. Ngaphezulu, lukwanceda uluntu ngabalala ngotyalomali lophuhliso loluntu, iziseko ezingundoqo, uphuhliso noqeqesho lwabasebenzi, ukukhutshwa kweelenashiphu kunye nokufumana amava omsebenzi.

2.1.6 UPHUHLISO LOSHISHINO

Ukubheja kwezemidlalo

Ngethuba lezithintelo zeKhowidi-19, abantu namashishini aye alandela urhwebo lweIntanethi nokudijithayizwa kwamacandelo amaninzi. Oku kunyuse ngokumandla urhwebo lweIntanethi, oluye nalo lwabonisa ukukhula okumandla kwizenzo zokubheja kwiIntanethi, kwiselfowuni nangokutsala umnxeba. Abangcakazi ngoku banakho ukubheja bekuyo nayiphi indawo bengakhange baye kwindawo yokungcakaza okanye indawo yokubheja. Njengalo mba, iBhodi iye yabona uqokelelo oluphezulu lwerhafu ngokunxulumene nokubheja kwezemidlalo okwenziwa ngokutsala umnxeba, ukusebenzisa iselfowuni nakwiIntanethi. Kuye kwakho ukukhula okukhulu kwiimeko ezintsha zokubheja kunye nemidlalo yeemveliso zokubheja, nto leyo iza noluhlu olubanzi lweendlela ezintsha zokubheja ezinikwa ngabaqaqajiseli beenombolo.

Imidyarho yamahashe

Imidyarho yamahashe njengomdlalo ibisoloko isokola, ngokwasezimalini nasekutsaleni umdla kwimidlalo ebhejelwayo. IBhodi iqaphele ukuhla okukhulu kwiirhafu zokubheja kolu hlobo longcakazo kule minyaka imbalwa idlulileyo, kokubini, ngokubhejela ixabiso eliqokeleleneyo (ukubheja okuvulelekileyo) kunye nokubhejela amanani abekiweyo.

UMBhejisi ujonge uluhlu lweeprohowuzali ezingaziukubuyisela nje iimveliso zokubheja, koko eziza kuya nakwinkangeleko nemvakalelo yeendawo zemidyarho. Oku kumele ukuba kube nefuthe elihle kwimidlalo yemidyarho yamahashe yaye kunike umdla ngokokude abaxumi babuyele kwiindawo zemidyarho njengendawo abakhetha ukuba kuzo.

Imidlalo edlalwa kwiIntanethi

Ukwanda korhwebo lweIntanethi okukumazwe ngamazwe nakweli lethu kuxhasa ikhwelo lokwenziwa emthethweni nokulawulwa kongcakazo kwiIntanethi. UMzantsi Afrika usaqhuba nokugcina ukubhangiswa kongcakazo lwakwiIntanethi. Oku kuthetha ukuba akukho ndlela zizezinye zisemthethweni ezilungiselelwe uluntu olunokuthatha inxaxheba kungcakazo olungekho mthethweni ngamashishini angenazilayisenisi nanganyanisekanga. AmaShishini angenazilayisenisi awahlawuli zirhafu, awabotshelwa ziimfuno zokungcakaza ngenkathalo yaye awezi nangqesho yenza utshintsho entlalweni. Baphinde basebenzise iindlela ezingaqondakaliyo ukukhuphisana namaShishini anelayisenisi; yaye kubonakala kunzima kakhulu ukuwavala umphelo amaShishini akwiIntanethi angekho mthethweni. Urhulumente unoxanduva lokubamba uze uvale amashishini angcakaza ngokungekho mthethweni, umnqantsa ethe yanemitsi ebalulekileyo eyenzileyo ngakuwo iBhodi.

Amashishini aneelayisenisi ajongwa ukufaneleka ngenkqubo eluqilima yokufakwa kwezicelo zeelayisenisi ukwenzela ukuqinisekisa ukuba olu shishino alunazenzo zabuqhophololo nezingekho mthethweni. IBhodi ingenise izimvo zayo kubaqulunqi bemigaqonkqubo kwinqanaba lesizwe, ikhankasela ukuba kubekho iindlela ezibekwayo zokukhupha iilayisenisi kulawulwe nokungcakaza kwiIntanethi. ISaziso seNjongo yokuFaka iBhili yamaLungu aziMeleyo kwiNdlu yoWisomthetho yePalamente kunye nesiMemo sokuhlomla malunga neBhili esaYilwayo yokuNgcakaza ngelIntanethi zipapashwe kwiGazethi kaRhulumente ngomhla wesi2 kuSeptemba 2022. IBhodi ikubeke esweni ukuqhubeka kwezi zinto nanjengoko kungcono ukukulawula ukungcakaza kwiIntanethi kunokuba kugcinwe kubhangiswe ngale ndlela ingalawulekiyo yangoku.

ImiQathango yeeBhili/imiGaqonkqubo eziHlaziwayo eyilwayo

IiBhili eziHlaziwayo eziYilwayo ezilungiselelwa ukuthuthwa kweekhasino ezikwiindawo ezingaphandle zingeniswe kwiidolophu ezinkulu zipapashelwe ukuba uluntu luhlomle malunga nazo. Olu hlaziyo lusaqwalaselwa yiWCPT. URhulumente wePhondo uqhuba uphononongo loMgaqonkqubo, nolunokuba nokuvunywa kohlobo olutsha loMgaqonkqubo wokukhokela ukukhutshwa kweelayisenisi kunye nokunye ukuqhutywa kweendlela zongcakazo kweli Phondo.

Ubume bongcakazo buyatshintsha yaye kukho ukutshintsha kwezinto ezenzekayo kolu shishino, kuquka ukuthuthwa okunokwenzeka kweekhasino ziye kwiidolophu ezinkulu, ukutshintsha kwabahlawuli berhafu yongcakazo olukhulu kunye nokuqhutywa kwezinye iindlela zongcakazo. INkundla ePhakamileyo ibhengeze amacandelo athile emiQathango yemiGaqonkqubo njengangasebenziyo nangenakunyanzeliswa ngelixa amanye ephelwe ngokokuhamba kwexesha. Esi sigwebo sivula indlela yokuba amashishini eekhasino afake kwiBhodi isicelo sokuthutha esuka kwezi ndawo aneelayisenisi ekuzo ukuya kwezinye iindawo, nanjengoko sele iphelisiwe imfuneko yokuba ikhasino enye ibekwe kuwo ngamnye kule mimandla mihlanu yePhondo. INkundla iphinde yayalela iBhodi ukuba ithathele ingqalelo izicelo zokuthuthwa kweekhasino.

Amaphulo ophando

I-WCGRB igqibe ekubeni ichonge abaphandi abaza kwenza uphando malunga nezinga eliphezulu longcakazo kweli Phondo, izehlo zongcakazo oluyingxaki baze baqwalasele neesistim ezisetyenziswa ngabaninilayisenisi ukulawula ukudala.

Nazi iziphumo zophando:

- i. Ifuthe longcakazo kuqoqosho lwentlalo eNtshona Koloni;
- ii. Izinga lokusetyenziswa ngokugqithisileyo, ukunzula kongcakazo nefuthe lamathuba ongcakazo oluneelayisenisi.
- iii. Ukubeka okanye ukuhlola izixhobo ngezixhobo zokunciphisa ubungozi kunye neesistim zokulawulwa kokudlala kwabaninilayisenisi; kunye
- iv. Ifuthe lezixhobo zokuncitshiswa kobungozi bokungcakaza ngokungenankathalo kungcakazo olunenkathalo.

Ungcakazo olunenkathalo

IBhodi yamkele ugxiliso olunzulisiweyo kungcakazo olunenkathalo phantsi kweliso leKomiti yoNgcakazo oluneNkathalo. IBhodi ikwathethana nabaninilayisenisi malunga neendlela ezinokusetyenziswa lushishino ukuncedisa abangcakazi abajamelene nobunzima ekulawuleni iziqhelo zabo zokungcakaza okanye ukuchitha imali, bakhulise ukungcakaza ngokunenkathalo kunye nokuqaphela abantu ababekelwe bucala ekuthatheni inxaxebha kungcakazo. IBhodi ikwinqubo yokuhlaziya imiGaqo Gabalala ukwenzela ukubeka uxanduva kuminilayisenisi ngamney ukuba aqulunqe imiGangatho yoLawulo lwangaPhakathi ngokukodwa ejongene nokusingatha ungcakazo olunenkathalo.

2.1.7 IINKQUBO ZOKWAZISA MALUNGA NEENKQUBO ZEBHODI

Ngokwesindululo soMthetho, kuthathwa ngokuba amathuba okungcakaza nemidyarho eza nomngcipheko owoda yaye abeka esichengeni abahlali bePhondo leNtshona Koloni, nto leyo ibonisa ukufaneleka kokubekwa kwezithintelo nolawulo olufanelekileyo. Ngoko ke kubalulekile ukuba iBhodi ifundise uluntu malunga nobungozi bongcakazo ize ifune abaninilayisenisi bavume iindlela zongcakazo olunenkathalo.

IBhodi isaqhuba nokwazisa malunga nenjongo kunye noxanduva lwayo, iindlela ezisemthethweni zokungcakaza, ungcakazo oluyingxaki kunye neenkonzo ezikhoyo zokuxhasa abantu abajamelene nobungozi bokungcakaza, ngokunjalo nokungcakaza okungekho mthethweni kwakunye nokuxelwa kwako.

Kulo nyaka uphantsi kophononongo, iBhodi iqhube iinkqubo ezisibhozo (8) zokuzazisa. Iinkqubo zamaphulo okuzazisa beziquka amaphulo akumaqonga onxibelelwano, amaphulo akunomathotholo, ukwabelana ngolwazi kusetyenziswa amaphephandaba ngokunjalo nothethwano ubuso ngobuso, nezithe zaqhutywa kusetyenziswana neNkqubo yeThusong.

2.1.8 UKUSITSHULWA KONGCAKAZO OLUNGEKHO MTHETHWENI

Kulo nyaka uphonoongwayo kuye kwaxelwa kwiBhodi izityholo ezingama55 zongcakazo olungekho mthethweni. Iinkcukacha malunga nezityholo zicaciswe apha ngezantsi:

- Ezingama55 ziphandwe ngokupheleleyo kwiintsuku ezingama30;
- Izityholo ezingama36 ziqinisekise njengeendawo zokungcakaza okungekho mthethweni; zaza
- Izityholo ezili19 zafumaneka zingenasihlahla.

IBhodi ingathanda ukubulela ngokungazenzisiyo kwiNkonzo yesiPolisa yoMzantsi Afrika ngoncedo lwayo kulo nyaka uphonoongwayo. Ngaphandle koncedo lweSAPS, iBhodi ibingayi kukwazi ukuluphelisa ngempumelelo ungcakazo olungekho mthethweni kwiindawo zoluntu.

2.1.9 UTYALOMALI KUPHUHLISO LWENTLALO

I-WCGRB liziko (3C) loNcedisoQoqosho loRhulumente ngokwePFMA, nelingakwaziyo ukuzimela ngokwezemali kuba lixhomekeke kwiigranti zikarhulumente ukuba zixhase ibhajethi yalo.

I-WCGRB inikezela ngentsalela yemali yayo kwiSebe lezeMali lePhondo iWC yaye ngenxa yoko, ayizingcini iintsalela zemali yazo, ngaphandle kokuba iBhodi ifake isicelo sokugcina imali ezinkozo eyintsalela kuba iza kuyisebenzisa kwinto ethile. Ngoko ke, iWCGRB ayikwazi kusebenzisa ibhajethi yayo ukuxhasa ngemali nawaphi amaphulo otyalomali lophuhliso lwentlalo.

Noko kunjalo, iWCGRB iyafuna ukuba ushishino longcakazo luxhase ngemali amaphulo otyalomali lophuhliso lwentlalo kwiindawo ezingqongwe amashishini ayo. Ukuza kuthi ga ngoku iWCGRB ithethana nabaninilayisenisi bayo malunga namaphulo abo otyalomali lophuhliso lwentlalo (iCSI), iphonoonga inkcitho nabo bafumene izibonelelo, ityelela ababonelelwa abo ukuhlola ukusebenza kweeprojecti ezo zeCSI ize ikhuthaze iiprojekthi ezizinzileyo kwabo bafumene izibonelelo.

2.1.10 IFUTHE LOBHUBHANE WEKHOVIDI-19

I-WCGRB iyinyenyisile imiqathango yayo yeKhowidi-19 ngokuhambelana nokunyenyiswa kwemigaqo yeKhowidi-19 eMzantsi Afrika. I-WCGRB isanika iimveliso zococeko kwiindawo zayo, idinga abasebenzi neendwendwe zayo ukuba zicoce izandla yaye isazigcinile iibhodi zemiyalezo malunga neengozi zeKhowidi-19 kunye nokusasazeka kwayo.

Amacandelo amaninzi kolu shishino longcakazo awakabuyeli ngokupheleleyo kwiimeko zokushishina zaphambi kwekhowidi, kodwa aya esondela kumanani angaphambi kwekhowidi. Ifuthe leKhowidi-19 linesiphumo esibonakalayo kwimiba ephezulu yoshishino longcakazo.

Icandelo leeKhasino belikade lilelona lincedisela kakhulu kwiirhafu zongcakazo phambi kobhubhane weKhowidi-19. Emva kweKhowidi-19, icandelo labaqaqajiseli beenombolo ngoku lelona linengeniso ephezulu kwiirhafu zongcakazo. Oku kwenzeka ngelixa amazinga eerhafu zeekhasino ephezulu kakhulu kunamazinga eerhafu zabaqaqajiseli beenombolo. Icandelwana loqaqajiselo lweenombolo kwilintanethi lithe labonakalisa ukunyuka okukhulu ngesiqophe kushishino longcakazo lweNtshona Koloni.

2.1.11 ITEKNOLOJI NOLWAZI

Izinto ezintsha zetoknoloji, ngakumbi ngokubhekiselele kwiICT, zithathwa njengezona ziqhuba utshintsho lweteknoloji, lwentlalo, loqoqosho nolwenkcubeko. Izinto ezintsha zeICT ziye zafuthela olona tshintsho lukhawulezayo yaye zaphangalalisa indlela amaziko anokujongana nayo nezenzo zesiqhelo zoshishino.

Le mingeni ikhethekileyo ijamelene namaziko kwihlabathi jikelele isafuna ukuphonoongwa ngokutsha lwezi ndlela zokwenza zikhoyo ngokuthathela ingqalelo ezinye iindlela zokuvumela ukuqhubeka koshishino. Ukuxhomekeka okukhulu kwitekoloji yedijithali, ingugqu noqhagamshelo kwilintanethi ziye zaneziphumo ekwenzeni kakuhle, ukungakwazi ukumelana, amathuba nemingcipheko yamaziko. Ukwanda kwengxinano yeIntanethi, izixhobo eziqhagamshelwe kuyo kunye nezinto eziqhagamshelene kwilintanethi zandisa umngcipheko wofikelelo olungagunyaziswanga kwiinkcukacha ezikwilintanethi. Ngoko ke, kudingeka ukunyuka kokufuneka kweemveliso, isoftwe, iinkonzo namava okhuselo lweIT.

I-Ofisi yeBhodi khange isinde kwezi ziphumo zibi yaye kuye kwafuneka ihlalele ukukwazi kwayo ukuqhubeka nokusebenza. I-WCGRB iqhubile nokomeleza ukukwazi ukusebenza kwenethiwekhi yayo ukulungiselela abasebenzi abasebenzela kwiindawo ngeendawo, yandisa iindlela zokukhusela kokhuselo lwayo, yaxhobisa abasebenzi bayo ngezixhobo eziyimfuneko zokusebenzela ekhaya, yavulela ufikelelo kwintethiwekhi yeWCGRB nokuba umntu uphi, iisistim zokuvelisa, izixhobo zokusebenzisana kunye namaqonga edijithali. Bonke abasebenzi beWCGRB bayixelelwe

imiGaqonkqubo yoKhuseleko yeWCGRB kunye nesiFungo sobuMfihlo, iNdlela yokuziPhatha eYamkelekileyo kunye neCandelo le17 nele19A leWCGRBA, ukwenzela ukuba iinkcukacha nedatha ziyakhuselwa.

Ngaphandle kokuba abasebenzi beWCGRB bekwazi ukwenza imisebenzi ngokufikelela emsebenzini ngeIntanethi, iintlanganiso zeWCGRB eziqhutywa ngeevidiyo, ukusebenzisana kunye nokukwazi ukunxibelelana kusaqhuba nokwenza iimeko zomsebenzi owabiweyo wenzeke. Oku kuvumele ukuba kuqhutyekwe neentlanganiso zeBhodi, ezeeKomiti nezamasebe, ukwabelana ngolwazi, inkxaso noqeqesho lwabasebenzi olwenziwa kwiIntanethi. Unxibelelwano namaqela achaphazelekayo kuye kwaqhubeka ngonxibelelwano lwefowuni, lweimeyile ngokunjalo nokuqhutywa kokudibana kwiividiyo.

IKomiti yezeMali neIT ngokunjalo neKomiti yoPhicothozincwadi zinoxanduva lokubeka esweni okuqhubekayo ukwenzela ukusetyenziswa ngokukuko nangempumelelo kwelCT yeBhodi. Iingxelo yekota yeCT nophicotho lwangaphakathi ziye zathiwa thaca kwiikomiti ukwenzela ukuqinisekisa ngokugcina ukulawulwa okusebenzayo kolawulo nokhuselo lwangaphakathi lweICT. Imingcipheko kunye nolawulo olunxulunyaniswa nokusebenza kweIT zibandakanywe kuLuhlu lwemiNgcipheko yeBhodi zaza zalawulwa ngokufanelekileyo. Izenzo zeICT ziye zalungiswa kusetyenziswa isistim yoLawulo lweDesika yeeNkonzo zeWCGRB, ngelixa isebe leICT liye lenza ulungiso lwesiqhelo lisebenzisa indlela yokucakacwa komsebenzi.

Inkalo ekugxilise kuyo ngokuqhubekayo yiBhodi ibikukusebenzela ukwenziwa kweenkqubo zoshishino ngokuzenzekelayo. Kuye kwaphuhliswa kwaza kwasetyenziswa isistim ezenzekelayo esebenza ngedijithali, ebizwa ngokuba yiGenesisi, yaye iyaqhubeka nokunika iindlela zokuba ushishino neOfisi yeBhunga zisebenzise iIntanethi ukulungiselela izicelo zokukhutshwa kweelayisenisi. IGenesisi ikwaphuculwa ngokuqhubekayo ngokokufika kwemfuneko yokunika indlela yokulungiselelwa kweelayisenisi kwiOfisi yeBhodi nakuShishino. Oku kukhula kweteknoloji kuqhubile nokuza neendlela ezintsha neziza notshintsha kungcakazo nokubhejeza imidlalo kwiIntanethi. Ukubheja kwiIntanethi kunyuke kakhulu kule minyaka mithathu idlulileyo xa kuthelekiswa nezinye iindlela zokungcakaza ezifana neKhasino, iLPM nabaBhejisi. IBhodi iqinisekisa ukuba abasebenzi bayo baqeqeshwe ngokwaneleyo yaye banezixhobo ezaneleyo zokusingatha ukutshintsha okunabileyo nokuqhubekayo kweteknoloji.

2.1.12 UKUHANJWA KWEENKOMFA

Ukuhanjwa kweenkomfa kuyigcina iWCGRB inolwazi malunga nokuqhubekayo kushishino longcakazo kunye nakwicala lolawulo. Ngaphezulu, iindlela nezenzo ezitsha ezinxulumene nokungcakaza ngenkathalo kunye nokuthintelwa okanye ukucuthwa kongcakazo oluyingxaki zizihloko ezixoxwa phantse kuzo zonke iinkomfa zongcakazo.

Amathuba okukhuhla amagxa nabanye abantu kwiinkomfa kunika iqonga lokwabelana ngolwazi nokufunda kwiingcali zoshishino. Ukudibana nabantu abahlukileyo kwenza abo baye kwiinkomfa bakhe ubudlelwane obuluqilima nobuluncedo macala, nto leyo inokukhokelela kubambiswano nobuhlakani.

Kulo nyaka uphononongwayo, iWCGRB ithumele abathunywa kwezi nkomfa zilandelayo:

- International Association of Gaming Regulators – eMelbourne; eAustralia
- G2E Gambling Exposition eLas Vegas; eUnited States of America
- International Casinos Exhibition (ICE) – eLondon; eGreat Britain

IBhodi ifumene ezi nzuzo zilandleayo ngokuhanjwa kweenkomfa kulo nyaka uphononongwayo:

- Isistim ezichongiweyo ezinokusetyenziswa yiBhodi ngelixa iBhodi ikwinkqubo yokungena ekwenzeni okuzenzekelayo kwazo zonke iinkqubo ezenziwa ngabantu, ngenxa yokuhluma nokukhula koshishino.
- Imfuneko yokuqhubeka nokwandisa ulwazi nemfundo yoluntu ngokunxulumene nongcakazo olungekho mthethweni kunye nongcakazo oluyingxaki ayinakulinganiswa nanto nanjengoko ingamaphulo akumila kunje athe aqaphele ukwehla kuyo yomibini le miba, nangona ingekokwehla kutheni.
- Isizapheli sezinga lokubheja ngumba onika umdla nothi ufune ukuba abangcakazi bafumane amanqaku (isikoro) athile phambi kokuba avule iikhawunti zokungcakaza yaye ukusebenza kwalo mba kuza kubekwa esweni yiBhodi.
- Iinkcukachamanani ezinikiweyo ngabangcakazi beIntanethi zibonisa ukuba basemngciphekweni ophezulu wokuba neengxaki zokungcakaza xa bethlekiswa nabangcakazi abangekho kwiIntanethi. Ngenxa yoku, kufuneka kuphuculwe iindlela zokukhuthaza ungcakazo olunenkathalo kubangcakazi beIntanethi.
- Ngokweengxoxo zephaneli kunye neentetho ezenziweyo, kufuneka iBhodi iphinde ihlole iinkqubo zangoku zokuvalwa kwabangcakazi ekungcakazeni ize yenze iziphakamiso malunga notshintsho olunokwenziwa ukwenzela ukwandisa ukuguquka ngokweemeko kunye nokuthathela ingqalelo izicelo zokuvalwa kungcakazo

ezijongene nabantu abathile ngokweemeko zabo, nto leyo ijonge ekukhuthazeni abantu abaninzi ukuba bayithathele ingqalelo le nkqubo, njengethuba lokuvalwa kungcakazo, imida yokuvalwa kungcakazo, njalo njalo.

- Kufuneka iOfisi yeBhodi ithethane nengxowa yokungcakaza ngenkathalo yaseMzantsi Afrika, iSouth African Responsible Gambling Foundation (iSARGF) malunga nokusebenza kwalo mnxeba woncedo kunye nokuba kuthathelwe ingqalelo na:
 - o Ukuyidibanisa neminye iminxeba yoncedo;
 - o Ithuba elikhawulezayo noko lokuphendula yonke iminxeba etsalwayo;
 - o Ukuxelwa kwalowo ufowunayo nokuba loo mntu uwuqhawule ungekaphendulwa loo mnxeba. Oku kwenzeka kwiimeko zaxa umntu ethatha isigqibo sokuba afowunele ukucela uncedo kodwa awuqhawule umnxeba ungekaphendulwa yingcali engumcebisi. Oku kuza kwenza iSARGF ibe nenombolo yomnxeba ukuze mhlawumbi lo mntu afowunelwe, kunye
 - o Nokuqeshwa kwabasebenzi abongezelelweyo.
- Kubaluleke kakhulu ukuba abamiseli bemithetho bangapheleli nje ekubandakanyekeni kwiindlela zokuthintela ngokunxulumene nongcakazo oluyingxaki (nto leyo iluxanduva lweBhodi), kodwa babandakanyeke nasekuncedweni kwalo. Ngelixa iingcali zokucebisa ngoncedo zinokujongana ngokucacileyo nemiba engqamene ngqo nabanyangwa ngokunxulumene nabantu abacela uncedo, abamiseli bokulandelwa kwemithetho kunye noshishino bangeza neenkukacha ezincedisa ekufumaneni eyona ngxam yengxaki. Nazo iingcali ezicebisayo zinokuncedisa ekuyilweni kwemithetho nemigaqonkqubo yongcakazo olunenkathalo, nanjengoko ziya kuba zinoluve olungqamene nabo bachaphazelekayo kulo mba.
- Emva kokuba kuqwalaselwe ifuthe longcakazo olungekho mthethweni nezibhengezontengiso ezingalandeli mthetho, iOfisi iza kwenza izindululo eziya kwiBhodi malunga nalo mba wokugqibela. Akukho nto itheni inokwenziwa yiBhodi malunga nezibhengezontengiso ezingekho mthethweni; noko kunjalo, zombini iintlobo zezibhengezontengiso yimiba eqhubela phambili ungcakazo oluyingxaki.

2.1.13 IINGXELO EZIXELWAYO ZOLAWULO LWAMAZIKO EZIFUNWA YIMIGAQO YE-KING IV:

NgokweMigaqo yeKing IV, iBhodi ifanele ukuxela izinto ezithile ngokunxulumene nolawulo lwamaziko. INgxelo yeBhodi ngokweKing IV iyafumaneka kwiwebhusayithi yeBhodi apha www.wcgrb.co.za.

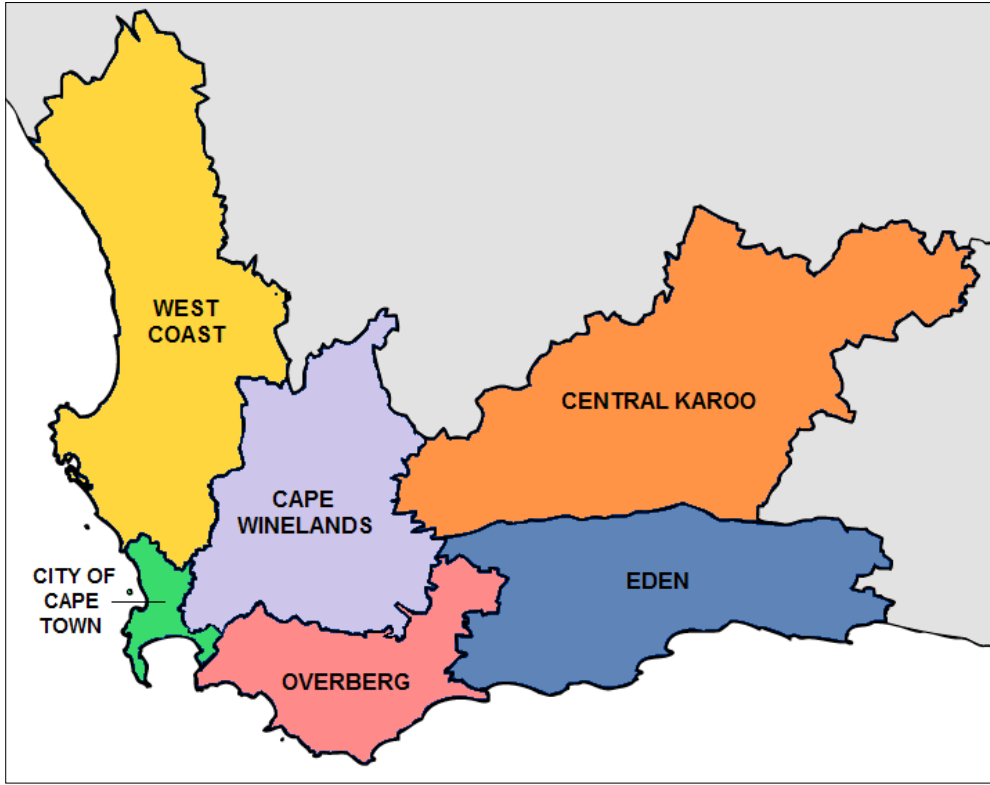
2.1.14 IMEKO ENGGONGE UKWENZIWA KWEENKONZO

Ngokwangowama31 Matshi 2023, ushishino longcakazo nemidyarho esemthethweni kwiNtshona Koloni, oluchaphazela indawo ephelileyo yeNtshona Koloni, luquka:

Ukusetyenziswa kweelayisenisi	31 Matshi 2023	31 Matshi 2022
Iikhasino ezineelayisenisi	5	5
Amashishini aneelayisenisi oomatshini abamda uqingqiweyo	2	2
Abaqashiselizinombolo abaneelayisenisi	58	53
Umatshini wokubheja onelayisenisi	1	1
Iindawo ezineelayisenisi	702 (IiLPM ezingama488 Abaphejisi abali160 Oomatshini bokubheja abangama54)	665 (IiLPM ezingama462 Abaphejisi abali147, Oomatshini bokubheja abangama56)
Izixhobo zokungcakaza ezineelayisenisi	6 798	6 717
Iilayisenisi zabasebenzi*	6 265	6 392

* IBhodi iphendula izicelo ezifunyenwe kweli shishini kuphela.

Imida yooMasipala beNtshona Koloni



Ukunaba kweeNdawo zamaShishini okuNgcakaza aneeLayisenisi

Iindawo	1 IsiXeko saseKapa	2 Eden	3 Cape Winelands	4 Overberg	5 West Coast	6 Central Karoo
Iikhasino - 5	1	1	1	1	1	0
IiNdawo zeLPM - 488	344	56	14	25	48	1
Abaqaqajiseli beenombolo - 160	144	4	11	1	0	0
Oomatshini bokubheja - 54	45	5	4	0	0	0

2.2 IMEKO NOBUME BEZIKO

Ngokwangowama31 Matshi 2023, uMphathiswa wezeMali namaThuba ezoQoqosho uchongele kwiBhodi amalungu amahlanu (5). Kugcwaliswe izithuba ezingamashumi amathandathu anethoba (60) kwizithuba ezivunyiweyo ezingamashumi asixhenxe anesine (74) xa zizonke.

Ubume bangoku beziko buphantse bufane nangoku kwakusekwa iBhodi nangona ushishino longcakazo lusanda minyaka le. IBhodi ithathe isigqibo sokuba ubume beziko makuphononongwe ukwenzela ukuqinisekisa ngobume beziko obububo. Ukufezekisa le njongo, ibhodi ichonge inkampani yokuyincedisa ngolu ngenelelo.

Inkqubo yokukhangelwa kwabantu bokuvala ezi zithuba zihlanu isanqunyanyisiwe ukwenzela ukuvumela abacebisi beOD bayile baze bagqibe uphononongo lobume beziko leWCGRB. Kujongwe ukuba lo msebenzi weOD ugqitywe ngethuba lentsebenzo lika2023/24, nalapho kuza kufunwa imvume yokuwufezekisa.

IBhodi isaqhuba nokufezekisa ungenelelo oluchongwe kwisicwangciso sokufezekiswa kokutshintshwa lwesiQhelo seZiko nobuNkokheli. Esi sicwangciso sinemiba yezenzo ezigqamileyo ezilishumi elinesibini (12) ezidinga ukusingathwa ngabasebenzi nabalawuli kulandelwa amaxesha abekiweyo. Eminye yale miba yezenzo iquka ukukhuthazwa kweenkcubeko ezahlukileyo kunye nesiqhelo esiluhlalima sokutshintsha.

Ubume beziko buza kufuthela isigqibo seBhodi sokwandisa uhlawulelo lokungcakaza (okungenziwayo okwangoku eNtshona Koloni). Abasebenzi abakhoyo ngoku abanakwanela ukuba basingathe iimfuno zokusebenza okanye ukwanda kwezicelo zeelayisenisi. Ngokunxulumene nezixhobo ezinokongezwa ezinokufuneka, iBhodi iqhuba uphononongo loBume beZiko ukwenzela ukuqonda iimfuno zokusebenza zeBhodi zexesha elizayo.

2.2.1 INDAWO YEEOFISI

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni okwangoku isebenzisa indawo eyirente kwiSebe leziSeko ezinguNdoqo leNtshona Koloni. Isivumelwano serenti sipheliswa ngowama31 Okthobha 2023.

I-WCGRB yaziswe ukuba iliqumrhu elizimeleyo elincedisana norhulumente kwiinkonzo zoluntu nelingekho phantsi kolawulo lukarhulumente, ngoko ke ayikwazi kuxhomekeka kwiinkonzo okanye amacandelo amasebe karhulumente yaye kufuneka izikhangelele ngokwayo iimfuno zayo zendawo yeeofisi. Ngoko ke, iBhodi igqibe ekubeni kungangcono ukuba iWCGRB ithenge isakhiwo esiza kuba neeofisi zayo endaweni yokuba isirente, nanjengoko isakhiwo esithengiweyo sinokuba lulo notyalomali.

Ngethuba lokubhalwa, iWCGRB ibisele ibone indawo efanelekileyo enokuba neeofisi zayo emva kowama31 Okthobha 2023. IBhodi ifumene imvume yeBhodi neyoMphathiswa ukuba ithenge esi sakhiwo yaye ngoku le propati ikwinkqubo yokuba idluliselwe ubunini. IBhodi ifake isicelo sokugcina iimali eyintsalela eyiR14 951 588 ngokunxulumene nonyakamali ka2022, sicelo eso siye savunywa yiOfisi kaNondyebo wePhondo. Isixa esipheleleyo esivunyiweyo seentsalela ezimana zibekwa, ebisibekelwe injongo yokuthenga indawo yeeofisi, siquka nentsalela evunyiweyo eyiR16 573 207 ngokunxulumene nonyakamali ka2021, ngoko ke siyiR31 524 795. Esi sixa siza konela ukuhlawulela ukuthengwa nokulungiswa kwesakhiwo ukuze sisetyenziselwe iimfuno zeWCGRB.

2.2.2 IINDLELA ZEMPILO NOKUBA SEMPILWENI EMSEBENZINI

UMthetho iOccupational Health and Safety Act (iOHASA) inyanzelisa uxanduva kumqeshi ukuba anike aze agcine, kangangoko anakho, imeko yokusebenza esempilweni nekhuselekileyo kunjalonje engenamingcipheko kwimpilo yabasebenzi bayo. IBhodi isebenzisa inxenye yesakhiwo esisetyenziwa ngamaziko ahlukileyo, kodwa iqinisekisa ukuba iyayilandela iOHASA.

Ngenxa yobhubhane weKhowidi-19, kugxilwa kakhulu ekuthinteleni. Oku kuquka ukufezekiswa kweendlela zokulawula imingcipheko yococeko, ukungena komoya okwaneleyo kunye nokunikwa kwesithuba ukwenzela ukuthintela ukunwenwa kwezifo ezosulelayo. IBhodi iqhube ukuhlolwa kwemingcipheko ngokwendlela efanelekielyo yokulawula ukunwenwa kweKhowidi emsebenzini, iCode of Good Practice on Managing exposure to SARS-COV-2, neqalise ukusebenza ngowama24 kuJuni 2022. Ngokokuhlolwa kwemingcipheko, iBhodi ibekwe kuluhlu lwemingcipheko ephantsi. Olu luhlu luquka imisebenzi engadingi kusondelelana kwabantu, apho abasebenzi banokusoloko beqelelene kangangesithuba seemitha ezi2 kwabanye abasebenzi, iiklayenti kunye noluntu ngokubanzi.

IBhodi iyilawula ngokupheleleyo imeko yayo yangaphakathi. Iindawo ekuxinanwa kuzo ekunokosulelwana kuzo, izenzo nemisebezi, ngokunjalo neenkqubo ezenza inxalenye yokuhlola kunye neendlela zolawulo zangoku ziye zafunyaniswa zanele ukuthomalalisa ukusulelana ngeKhowidi-19.

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

2.2.3 UQEQESHO NOPHUHLISO

Ukuqeqeshwa kwakhoan kwizakhono nokuqeqeshwa kwizakhono ezingcono kwabasebenzi kusengowona mba uphambili weBhodi. Oku kuza kuqhuba nokuqinisekisa ukuba iBhodi isebenzisa ize iphuhlise abasebenzi bayo kangangoko.

Kulo nyaka uphononongwayo, iBhodi ityale iR529 097 ukuqeqesha nokuphuhlisa abasebenzi bayo, nto leyo imele i1.06% yexabiso elipheleleyo lengqesho. Uqeqesho olunike kulo nyaka uphononongwayo belujonge onke amanqanaba eabasebenzi abakweli ziko. Uluhlu olubanzi lwamathuba oqeqesho lujonge ukwakha izakhono zokukwazi ukwenza zabasebenzi, kwandiswe ulwazi lwabo, kwaye kuphuculwe izakhono zabo ezibekelwe ukuncedisa ukufezekiswa kweenjongo eziphambili zeziko.

Njengokuba itshintsha imeko yokungcakaza, akunakulindelwa ukuba amaLungu eBhodi aza kuzifumaneka iulwazi olufunekayo ekuthatheni izigqibo malunga nale meko itshintshayo. Ngoko ke kubalulekile ukuba amalungu eBhodi akhuliswe ngokwezakhono ukwenzela ukuba akwazi ukufezekisa uxanduva lwawo. Ukuza kuthi ga ngoku, amalungu eBhodi abhaliswe neInstitute of Directors South Africa (iIODSA) ukwenzela ukuqinisekisa ukuba amalungu eBhodi anamathuba okukhuhla amagxa neengcali ezicinga ngokufanayo nawo. I-IODSA inika iinkonzo ezenziwayo kumaLungu eBhodi ngenjongo yokuqinisekisa ngophuhliso, ukuqonda nokusetyenziswa kweendlela zolawulo olululo. Ukuhanjwa kweenkomfa kunye nemicimbi yoshishino zisetyenziselwa ukuzigcina benolwazi ngezinto ezintsha kushishino longcakazo.

2.3 UPHUHLISO LWEMIGAQONKQUBO EPHAMBILI NEENGUQU KWIMITHETHO

Ushishino longcakazo lushishino olusebenza ngeteknoloji nokufuna utshintsho olukhawulezayo lweteknoloji kunye namaxesha okungeniselwa ukuvunywa ngabamiseli. IBhodi iyaqhuba nokuphonononga iinkqubo zayo zemithetho nokusebenzela ukusebenzisa ukuzenzekela kwazo zonke iinkqubo ezikwimeko yayo yokunika iinkonzo.

URhulumente wePhondo leNtshona Koloni uqeshe inkampani ukuba uwenzele uphando malunga nemigaqo yoqoqosho nemigaqonkqubo esebenza kushishino longcakazo eNtshona Koloni. Inkampani yangaphandle iqhuba olu phando yaye iziphumo zophando nezindululo zinokuvula kumba woXwebhu lweNgcaciso yoMgaqonkqubo kunye/okanye noXwebhu lweNgcaciso yoMthetho omalunga nemiMiselo yoNgcakazo. Iziphumo zolu phando zinokukhokelela kuMgaqonkqubo omtsha omalunga nemimiselo yongcakazo.

2.3.1 UKUMANGALELANA EZINKUNDLENI

Ushishino longcakazo lubonakala lunokumangalelana okuninzi okukhokelela ekubeni izigqibo nezenzo zeBhodi zisoloko zicelwa umngeni ngokusekelwe kumdlala wezoqoqosho wabanini beelayisenisi kunye nabanye abathathinxaxheba. Eminye imiba yeyomdlala woluntu nje okanye kwiimeko ezithile, izigqibo ezikhutshwe ziiNkundla zinika uqinisekiso lomthetho kwimiba apho iBhodi kunye nomnini layisenisi baneembono ezahlukileyo ngokomthetho. Kwiimeko ezinjalo, loo maqela adla ngokuvumelana ukuba eyona ndlela ifanelekileyo kufumana isigwebo esiqhawula imbambano ngokomthetho. Njengomlawuli, iBhodi ithathela ingqalelo imiba ephangaleleyo enika umdlala eluntwini ingajonganga umdlala opeleleyo wezorhwebo. Ngoko ke iBhodi ayithathi nxaxheba kwimiba enokumangala phakathi apho iza kubhengezwa njengeqela elinomdlala, kodwa izigqibo zayo zokuba iyithathe na inxaxheba kwisimangalo zixhomekeka kuhlobo loncedo olufunekayo nangokweziphumo zomthetho kuxanduva lweBhodi kunye noshishino elulawulayo.

Umqhubishishini lekhasino ufake isicelo sesiGqibo esiQhawula iMbambano ngokoMthetho, kwimiba efana nokuba iikhredithi zokungcakaza ezingenakutshintshelwa malini azikuquki “okutshintshelwa kwiitshiphu zongcakazo” ngenjongo yokukhompuyuthwa kwengeniso elungisiweyo yongcakazo oluquka konke kodwa ayiyonxalenye yengeniso ebalelwa irhafu ngokweCandelo lama64 lalo Mthetho lifundwa neShedyuli III, kubekwa iBhodi kunye noMphathiswa wezeMali wePhondo, iNtshona Koloni njengabaMangalelwa. Ngaphezulu, ukuba xa iNkundla inokuthatha isigqibo sokuba abafaki besicelo nyani bazihlawula irhafu ebezingafuni kuhlawulwa ngokwengxoxo yezomthetho eyenziwe eNkundleni, nakuphi ukuhlawula ngokugqithisileyo kweerhafu kuya kubuyiselwa okanye kubekelwe ukuhlawula uxanduva lwerhafu lwexesha elizayo kubaFaki besiCelo. Isigwebo siwiswe ngomhla wama29 kuEpreli 2020 sigwebela umFaki wesiCelo, apho iNkundla ivakalise ukuba ukuNgcakaza ekungenakutshintshelwa Malini akukuquki “okutshintshelwa kwiitshiphu zongcakazo” ngenjongo yokukhompuyuthwa kwengeniso elungisiweyo yongcakazo oluquka konke aluyonxalenye yengeniso ebalelwa irhafu ngokweCandelo lama64 lalo Mthetho lifundwa neShedyuli III. IBhodi iye yayalelwa ukuba izibeke ezo rhafu zihlawulwe ngokugqithisileyo ukuze zisetyenziselwe uxanduva lwexesha elizayo lweerhafu zabaFaki beziCelo ezifuneka ngokweCandelo lama64 lalo Mthetho. IBhodi noMphathiswa banikwe imvume yokubhena kwiSCA, apho lo mba waxoxwa saza isigwebo sankonywa.

Obandakanyeka kushishino lokungcakaza uye wafaka kwiNkundla ePhakamileyo isicelo sophononongo, sikhathshwa sisithintelo, sicela ukuba iNkundla iyalele iBhodi ukuba ingasifezekisi isigqibo sayo sokunika iLPM ezili1000 eziseleyo kubaqhubi boshishino longcakazo abaneelayisenisi, ngokokufaneleka kwabo, kude kuphume isiphumo sesiCelo sokuQwalaselwa ngokutsha kwesiGwebo. Ngaphezulu, njengoko bekutshiwo apha ngasentla, isigqibo seBhodi siye saqwalaselwa ngokutsha saza sakhatywa. Isigwebo siwiswe ngokwe-elektronikha ngowama20 kuEpreli 2023. Isicelo sokuqwalaselwa ngokutsha kwesigwebo siye sayimpumelelo saza sagwebela abafaki besicelo. Emva kokufakwa kwesibheni, iQoqo leeJaji ezili11 zeNkundla ePhakamileyo zigwebe ngokuba isigwebo sokuqwalaselwa ngokutsha kokuqala sinqunyanyisiwe, kude kuphume isiphumo seziBheni ezifakwe kwiSCA. Lo mba usaqhutya yaye ubekelwe ukuxoxwa kwiSCA yowe15 kuAgasti 2023.

Umqhubishishini lekhasino ufake isicelo sesiGqibo esiQhawula iMbambano ngokoMthetho, ebeka iNkulubaphathiswa yeNtshona Koloni, uMphathiswa wezeMali kunye neBhodi njenga njengabaMangalelwa, eqinisekisa ukuba imihlathi ethile yemiMiselo yoMgaqonkqubo woNgcakazo nemiDyarho yeNtshona Koloni njengengaphaya kwamanda, engekho mthethweni nenyanzeliswa ngokomthetho, kwanokuba iBhodi iyakwazi ukusingatha ize iqwalasele uhlaziyo lweelayisenisi yekhasino ngokwalo Mthetho. Inkundla ePhakamileyo iwise isigwebo ngowesi2 kuJulayi 2021, igwebela umFaki wesiCelo, apho iNkundla ithile le miMiselo yoMgaqonkqubo icelwa umngeni nedala ukukhetheka kwabathile ayikho mthethweni yaye ayinyanzelekanga ngokomthetho, iBhodi iyakwazi ukusingatha ize iqwalasele isiCelo esenziwa nguMfaki wesiCelo sokuthuthela kwikhasino engaphandle koMbindi wesiXeko saseKapa ngokweCandelo 41(2) lalo Mthetho, kwanokuba ukubhengezwa kokungabikho mthethweni kunqunyanyiselwe ithuba lonyaka, ukwenzela ukuvumela ukusekwa komgaqonkqubo omtsha olawula ungcakazo. INkulubaphathiswa nomphathiswa wezeMali bafake isicelo sokwandiselwa ithuba elinqunyanyisiweyo leenyanga ezili12 eziyalalelwe yiNkundla ePhakamileyo.. Isicelo siye sacinywa kuLuhlu lwamatyala neentlawulo, nanjengoko iNkundla icacise ukuba isiCelo eso besingangxamisekanga. Isigqibo seNkundla ePhakamileyo siqale ukusebenza ngomhla woku1 kuJulayi 2022.

INkundla ePhakamileyo yeziBheni ikhuphe isigwebo ngowama24 kuJuni 2022, iyikhaba imiqathango yeelayisenisi ezinxulumene neB-BBEE eyanyanzeliswa kubaninilayisenisi abathathu ngo1999. INkundla iqinisekise ukuba iBhodi iyakwazi ukunyanzelisa imiqathango yelayisenisi enxulumene neB-BBEE ngokweCandelo lama54 loMthetho iNational Gambling Act, ka2004. Kodwa iNkundla ivakalise ukuba iBhodi ayikwanelisanga okwaphambi kokunyanzeliswa kwemiqathango ngumgaqo oxhobisayo ngokuba ibe inyanzelise loo miqathango. Endaweni yemigaqo ka2017 kungena imiqathango enyanzeliswa rhoqo ngonyaka yiBhodi.

2.3.2 IMITHETHO YANGOKU ETHATHELWA INGQALELO

Ibhili iNational Gambling Amendment Bill [B27B-2018] ipapashwe ngo2018. Le Bhili ijonge ukuhlaziya uMthetho iNational Gambling Act (2006) ukwenzela ukutshintsha ulungelelwaniso lweBhodi yoNgcakazo yeSizwe ibe liqumru elisebenzayo elinika ingxelo kwiDTIC, neliphethwe nguMphathi oyiNtloko. Phakathi kwezinto ezifunwa yile Bhili ikwakukuzane neentlawulo ezithile zomthetho ezihlawulelwa uqwalaselo olulawulwa ngundlunkulu wabaqhubi mashishini ongcakazo aneelayisenisi zephondo kwanokujongana nemiba yolawulo enxulumene neBhunga lemiGaqonkqubo yoNgcakazo yeSizwe. Le Bhili iye yathathelwa ingqalelo zizo zombini izindlu zePalamente yaza yakhatywa iBhunga lamaPhondo likaZwelonke ngomhla we14 kuDisemba 2021, yaza yathunyelwa kwiKomiti yokuLamla ngokoLawulo lweQela 186(1)(a).

Umthetho iWestern Cape Nineteenth Gambling and Racing Amendment Act (2021) upapashwe kwiGazethi yePhondo ngowama23 kuJuni 2023. Ubonisa ukuba uMthetho wohlaziyo uya kuqala ukusebenza ngomhla oya kubhengezwa yiNkulubaphathiswa kwiGazethi. Lo Mthetho woHlaziyo we19 ubeke iintlawulo ezintsha zabanini bamashishini eeKhasino kunye neentlawulo zabaqhubi bamashishini ongcakazo abaneelayisenisi. Ukuqalisa kokusebenza kwalo Mthetho woHlaziyo we19 ngekube ngumqobo omkhulu kwinjongo yeBhodi yokuzimela ngokweemfuno zayo zebhajethi. IBhili eyilwayo iDraft Western Cape Nineteenth Gambling and Racing Amendment Act Repeat Bill (“uMthetho wokuBhangisa”) upapashwe ngomhla wesi2 kuDisemba 2022 ukuba kuhlonyulwe malunga nayo yaye ijonge ukubhangisa uMthetho iNineteenth Amendment Act. Le Bhili yokuBhangisa ibeka inkqubo yokuyilwa komthetho efanelekileyo kuMthetho iNineteenth Amendment Act, iqinisekisa ukuba injongo ezifanayo ibikukukhuthaza nokuqhubela phambili ukuzimela ngokwemali kweBhodi, ukuze iintlawulo ezithile zihlawulwe kwiBhodi, ukuhlawulwa kweentlawulo zamashishini eekhasino, ukuhlaziya kwemigaqo enxulumene neentlawulo zamashishini oomatshini bongcakazo olunemida kunye nemiba eziziphumo zoko. Noko kunjalo, uMthetho iNineteenth Amendment Act awuzange usetyenziswe. IBhili yokuBhangisa icacisa ukuba, ngenxa yeziphumo ezinabileyo zobhubhane weKhovidi-19 kushishino longcakazo, iOfisi kaNoyebo wePhondo ukwinqubo yokuqhuba uphononongo oluphangaleleyo lwemeko yongcakazo nemidyarho eNtshona Koloni, ngelixa kuqhutywa iNkqubo yoPHononongo loMgaqonkqubo. Ngaphezulu, ukukhuthazwa nokuqhutyelwa phambili kokuzimela ngokwemali kweBhodi kuseyinjongo ebalulekileyo yoRhulumente weNtshona Koloni. I-WCGRB ixhomekeke kwiWCPT ukuba iphakamise uhlaziyo lomthetho ukwenzela ukuvumela ukutshintsha kwendlela efumana ngayo ingeniso.

IBhili yamaShumi amabini neyamaShumi amaBini ananye, zika2022, zipapashwe ngowe10 kuJuni 2023 ukuze kuhlonyulwe malunga nazo. Ilungiselela ukuthuthwa kwekhasino iye kuMbindi wesiXeko nokulungiselela iintlawulo nemithetho enxulumene noko ukuba zithathelwe ingqalelo yiBhodi, phakathi kweminye imicimbi. Ukuhlaziya okukwiBhili iDraft Western Cape Twentieth Gambling and Racing Amendment Bill kujonge kakhulu ukulungiselela ukuthuthwa kwekhasino, kuyekisa ukukhetheka kwabangcakazi yaye kusingatha imba ebalulekileyo enxulumene nokuhlaziya kweelayisenisi. Ukuhlaziya kweBhili iDraft Western Cape Twenty-First Gambling and Racing Amendment Bill kujonge kakhulu ukuza nerhafu yamathuba oqoqosho ngokunxulumene nokuthuthwa kwekhasino. Ezi Bhili zisasingethwe yiWCPT.

Isaziso esiyiNotice of Intention to Introduce a Private Member's Bill kwiNdlu yoWisomthetho yePalamente yeSizwe kunye neBhili iinvitation for Comments on the Draft Remote Gambling Bill, ka2022 zipapashwe kwiGazethi kaRhulumente ngomhla wesi2 kuSeptemba 2022. Utshintsho olukhulu kule Bhili kukuba ijonge ukuba iBhodi zoNgcakazo zamaPhondo, hayi ezeSizwe, zibe zizo ezilawula ukukhuthwa kweelayisenisi nokuqokelelwa kweentlawulo ezimiselayo kumaPhondo azo; kwanokuba uluntu lucelwa ukuba luze neziphakamiso, imihlomlo nezindululo ngokunxulumene neyona ndlela ilungileyo yokulawula ukungcakaza kwilintanethi.

ImiMiselo yeWestern Cape Gambling and Racing Regulations, ka1996. UHlaziyo oluYilwayo, luka2022 lupapashwe ngowe10 kuJuni 2022 ukuba hlonyulwe malunga nalo. Lubeka imiMiselo efanelekileyo yokuhlaziya ilayisenisi, elona nani liphezulu leelayisenisi zamashishini eekhasino kwisiXeko saseKapa kunye nereyidiyasi ephakathi kweekhasino, iinkcukacha ezinxulumene nokuthuthwa kwekhasino kunye nokuHlawulwa kwerhafu yamathuba ezoqoqosho rhoqo ngenyanga.

ImiMiselo yeWestern Cape Gambling and Racing Regulations (Fees and Costs, 2016) kunye neDraft Second Amendment (2022) zipapashwe ngowe10 kuJuni 2022 ukuze kuhlonyulwe malunga nazo yaye zicacisa ukuba nayiphi intlanganisano okanye uphando olunxulumene nokuthuthwa kweshishini okanye isenzo okuchathszelwe kwiCandelo 41B (1) lalo Mthetho.

ImiMiselo yeWestern Cape Gambling and Racing Regulations (Fees and Cost 2016): Ehlaziyiweyo, ka2023 ihlaziyiwe yaza yapapashwa kwiGazethi ngowama31 kuMatshi 2023 ukwenzela ukuba la maxabiso ahambelane nokunyuka kwamaxabiso ezinto okuchaphazela iintlawulo zezicelo, iilayisenisi nophando. Ezi ntlawulo zilungiswa rhoqo ngonyaka ukulungiselel aukunyuka kwamaxabiso kunye neentlawulo ezinyukileyo eziqale ukusebenza ngomhla woku1 kuEpreli 2023.

3. INKQUBELA NGOKUNXULUMENE NOKUFEZEKISWA KWEFUTHE NEZIPHUMO ZEZIKO

Ingcaciso yeFuthe Ushishino longcakazo olulawulwa ngokuyimpumelelo.

IziPhumo:

- Amacandelo, izixhobo neenkqubo zeBhodi zisetyenziselwa ukwenziwa koxanduva lwayo ngokukukho, ngokuyimpumelelo nangeyona ndlela ingcono Le nkqubo ifezekise iimvelisozenzo ezisixhenxe (7) kwezisibhozo (8) ebezicetyelwe lo nyaka uphononongwayo, nalapho imvelisozenzo enye iye yafezekiswa ngokungagqitywanga.
- Abantu abaqhuba amashishini kushishino longcakazo bafanelekile. Le nkqubo, nangona iqhuba ukufezekiswa kwephothali ye-elektronikhi ukufumana nokulungiselela izicelo zielelayisenisi ezijonge ukuncedisana nenkqubo, igcina ugxiliso olungundoqo lophando lokufaneleka kwabantu (abantu namaqumrhu anokumangalelwa) ukuba babe neelayisenisi zongcakazo. Ngelixa kuqinisekiswa ukuba abantu abafuna iilayisenisi zokuqhuba ushishino longcakazo bafanelekile, le nkqubo iyaqhuba nokulungiselela zonke iilayisenisi ezintsha nezihlaziwayo ngokunxulumene neethagethi zonywaka, ngokwenjenjalo kufezekiswa nethagethi yeminyaka emi5.
- Izenzo zokungcakaza nokubheja eNtshona Koloni ziyayilandela imigaqo yemithetho kunye neemfuno zemimiselo. Le nkqubo inoxanduva lokunyanzelisa ukulandelwa kwemithetho yongcakazo kunye nokunxulumene nako ngokubhekiselele kwimigaqo yemithetho kunye neemfuno zemimiselo kubo bonke abanini beelayisenisi abanika uluntu izenzo zongcakazo nokubheja ezihlawulelwayo ngokunjalo nophando olwenziwa ngethuba ngokunxulumene nezityholo zezenzo zongcakazo olungekho mthethweni kweli Phondo. Le nkqubo ifezekise zonke iimvelisozenzo zalo nyaka uphononongwayo, nto leyo incedisa kwiinjongo eziphambili zeBhodi kwithuba leminyaka emi5.
- UkunikwakwezisombululoneesistimzeICT ezizantshintsho, ezisebenzayo, ezithembekileyo nezikhuselekileyo. Le nkqubo isebenzise ukwanela kokusebenza okwaneleyo, ulawulo olungcono, ukukhawuleza, ukuphatha okukuko, iisistim ezithembekileyo nezikhuselekileyo ukuba iWGRB ikwazi ukuvumela iimpumelelo zeICT eyimfuneko yaye ihambelana nefuthe kunye neziphumo ezicwangcisiweyo.

4. IINKCUKACHA MALUNGA NENTSEBENZO YEENKQUTYANA

4.1 INkqutyana yoku1: IBhodi noLungiselelo lweeOfisi

INjongo yenkqubo

Kukuncedisa uMphathiswa afezekise uxanduva lomthetho elinikwe iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

IziPhumo

Amacandelo, izixhobo neenkqubo zeBhodi zisetyenziselwa intsebenzo eyimpumelelo, esebenzayo neyona ilungileyo yoxanduva lwayo.

Ubume beNkqubo

Le nkqubo ivunyiweyo inaMalungu eBhodi asixhenxe, uMphathi oyiNtloko, uMlawuli wezoMthetho, uMcebisi oyiNtlok kwezoMthetho: kwiiNkonzo zezoMthetho, iGosa eliyiNtloko kwezeMali, iGosa eliPhezulu lezeMali, iGosa eliPhezulu kulungiselelo lwezeOfisi, uMlawuli wezaBasebenzi, uMlungiseleli wezaBasebenzi, uNobhala weBhodi kunye nabasebenzi abali10 benkxaso abavunyiweyo.

Le nkqubo yakhiwe ngolu hlobo lulandelayo:

- IBhodi
- Abaphathi
- IiNkonzo zezoMthetho
- ICandelo lezaBasebenzi
- ULungiselelo nezeMali.

Iziphumo, iMvelisozenzo, iZalathisiphumo, iiThagethi neeMpumelelo ezizizo
Akukho tshintsho lwaphakathi enyakeni luye lwenziwa kulo nyakamali ka2022/23.

INkqutyana 1: IBhodi noLungiselelo lweeOfisi								
IziPhumo	Imvelisozenzo	Isalathisiphumo	Impumelelo eyiyo ephicothiweyo 2020/21	Impumelelo eyiyo ephicothiweyo 2021/22	Ithagethi eCetywayo yonyaka 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Izizathu zotshintsho
Amacandelo, izixhobo neenkqubo zeBhodi zisetyenziselwa intsebenzo eyimpumelelo, esebenzayo neyona ilungileyo yoxanduva lwayo.	Intlanganiso zeBhodi apho kuvunywe izigqibo zaza zaphunyezwa ngelo thuba libekiweyo.	1.1 Inani leentlanganiso ezenza ikhoram zamalungu ebhodi ngonyaka ka2022/23	19	19	13	18	+5	<ul style="list-style-type: none"> 22 Epreli 2022 intlanganiso yesikhawu (Intlanganiso yeMbambano yabaNgcakazi) 14 Julayi 2022 intlanganiso yesikhawu [Ukuzihlola kwebhodi + Ujkuqhutywa kokwandiswa kwamathuba oNgcakazo + uMgaqosikhokhelo wokuNgcakaza ngeNkathalo (iRG Framework)] 18 Julayi 2022 intlanganiso yesikhawu [Iseshini yeBhodi ebanjwe ngevidiyokhamera]. 16 Septemba 2022 intlanganiso yesikhawu [Imiba ekunokukhethwa kuyo liCandelo eliKhulu ebekwa yiNkampani enika iinkonzo zeOD] 12 Disemba 2022 intlanganiso yesikhawu (Intlanganiso yeMbambano yabaNgcakazi)
	Intlanganiso zeBhodi apho kuvunywe izigqibo zaza zaphunyezwa ngelo thuba libekiweyo.	1.2 Izigqibo zeBhodi eziqaliswe yintlanganiso elandelayo yeBhodi	94%	95%	95%	94%	-1%	I-Ofisi ibixhomekeke kwisenzo selinye iqela (uLuvo lweGqwetha eliPhezulu) esingakhange sifunyanwe kwangehtuba.
	IziBophelelo zeCSI zabanini beelayisenisi ezilandelweyo.	1.3 Inani leenkqubo zeCSI zabanini bamashishini eziqinisekiswa ziiKomiti zeBhodi	5	6	6	6	-	Awuzichaphazeli lo mba
	Iphulo lokwazisa uluntu malunga nendima kunye nemisebenzi yeBhodi.	1.4 Inani leenkqubo zamaphulo ekuthathwe inxaxheba kuwo.	4	6	8	8	-	Awuzichapha-zeli lo mba

INkqutyana 1: IBhodi noLungiselelo lweeOfisi

IziPhumo	Imvelisosenzo	Isalathisiphumo	Impu- melelo eyiyo ephico- thiweyo	Impu- melelo eyiyo ephico- thiweyo	Ithagethi eCety- wayo yonyaka	Ukutshintsha kusukwe kwithagethi ecwangci- selweyo ukuya kwiMpume- lelo eYiyo	Ukutshi- ntsha kusukwe kwithagethi ecwangci- lweyo ukuya kwiMpume- lelo eYiyo	Izizathu zotshintsho
			2020/21	2021/22	2022/23	2022/23	2022/23	
Amacandelo, izixhobo neenkqubo zeBhodi zisetyenziselwa intsebenzo eyimpumelelo, esebenzayo neyona ilungileyo yoxanduva lwayo.	Uluvo lwezomthetho olu yilelwe ukukhokhela iBhodi neOfisi malunga neziphumo zomthetho zezigqibo ezithathiweyo.	1.5 Inani leengcebiso zomthetho eziye zaqulunqwa zaza zangeniswa	36	43	36	40	+4	Intsebenzo eyinyani ingaphezu kwethagethi ebekiweyo nanjengoko izimvo zezomthetho bezifuneka nangaphezu kokuba bekulindelwe. Le thagethi isekelwe kwimfuneko, yaye ngenxa yoko, iOfisi ayikwazi kuyicwangcisa ngokuchanekileyo le thagethi.
	Ukulandelwa kweemfuno zokunikwa kwengxelo ngokwemimiselo yeCandelo leza-Basebenzi.	1.6 Inani leengxelo ezifuneka ngokuseMthethweni ezifakwe kwangethuba kwiSebe leza-Basebenzi.	1	1	1	1	-	Awuzichapha-zeli lo mba
	Abasebenzi abanezakhono, abakhuthazekileyo nabazimiseleyo.	1.7 Inani leengxelo malunga nokufezekiswa kwesiCwangciso seza-Basebenzi	4	4	4	4	-	Awuzichapha-zeli lo mba
	Ulungiselelo lwezemali olusebenzayo nolungileyo.	1.8 Inani leengxelo zonyaka ezifakwe ngamaqela achaphazelekayo	33	33	33	33	-	Awuzichapha-zeli lo mba

Ukuhlalutywa kwentsebenzo

Le Nkqubo inikwe uxanduva lokuqinisekisa ukuba imiyalelo nezigqibo zeBhodi ziyenziwa. Le Nkqubo ifezekise iithagethi ezisixhenxe (7) kwezo zisibhozo (8) bezibekiwe yaye ngokwenjalo, izifezekisile izigqibo zeBhodi, nethe yaphinda yathatha ezo zigqibo kuba ifuna ukufezekisa uxanduva lwayo lwezomthetho. Xa iyonke iBhodi ilufezekise ngempumelelo uxanduva lwayo.

Ekuqesheni abasebenzi bayo, iBhodi iye yafezekisa iithagethi zayo ezivunyiweyo zobulungisa kwezengqesho yaza yahamba indima ende ekuqinisekiseni ukuba iithagethi zobulungisa kwezengqesho ziza kufezekiswa. Kolu shishino, iBhodi ibeke iithagethi zeB-BBEE eziquka iingongoma zobulungisa. Ngaphezulu, iBhodi iye yayalela ukuba iiprojekthi zeCSI ziquke iiprojekthi zokuphakamisa abantwana nezizinzileyo.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Kwisalathisi 1.2 Izigqibo zeBhodi emazibe sezenziwe xa kufika intlanganiso elandelayo yeBhodi - akukho ndlela zicacileyo zokulungisa ngaphandle kolandelelo oluqhubekayo nanjengoko iWCGRB ilawulwa ziimpiculo zamaqela angaphandle. Oku kuphambuka akuluchaphazeli uxanduva okanye amaxesha abekiweyo ezenzo ezithile ezinxulumene nengcebiso leyo.

Ukuxulumanisa intsebenzo neebhajethi

INkqutyana	2022/2023			2021/2022		
	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisi-leyo)/ eNga-phantsi	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisi-leyo)/ eNga-phantsi
	R	R	R	R	R	R
IBhodi noLungiselelo lweeOfisi	27 404 810	27 131 737	273 073	27 057 558	22 677 410	4 380 148

Kunyakamali ka2023, akukho tshintsho lubalulekileyo phakathi kwenkcitho eyiyo nebibhajethelwe.

4.2 INKQUTYANA 2: ICANDELO LOKUKHUTSHWA KWEELAYISENISI

INjongo yenkqubo

ISebe lokuKhutshwa kweelayisenisi lijongene nokulungelelaniswa kwenkqubo efanelekileyo yokufakwa kwezicelo zeelayisenisi. Lifumana izicelo zeelayisenisi ezigcwaliswe kakuhle yaye liqhuba uphando olunxulumene nezicelo ezifunyenweyo. Ngokweziphumo eziye zavela, iingxelo ezinezindululo zokuvunywa okanye ukukhatywa zifakwa kuMphathi oyiNtloko kunye/okanye neBhodi ukuze zizithathele ingqalelo. Ngokweethagethi ezibekwe apha ngasezantsi, iSebe lizama ukuba nabasebenzi abasandula kuqeshwa, kumashishini aneelayisenisi, afumene iilayisenisi kwangethuba yaye ngokwenjenjalo bakwazi ukuyiqhuba ngokufanelekileyo imisebenzi yabo. Ukwenzela ukuqinisekisa ngozinzelo eluqhubekayo lwaba baninilayisenisi bakhoyo, izicelo zokuhlaziywa zazo zonke iintlobo zeelayisenisi ezifunyenweyo zithi zilungiselelwe ngaphambi kokuphelelwa kwelayisenisi. Akukho layisenisi ifaneleka ithuba elingaphezu kweenyanga ezili12, yaye zonke iilayisenisi mazihlaziywe rhoqo ngonyaka.

IziPhumo

Abantu abaqhuba amashishini kushishino longcakazo bafanelekile.

Iziphumo, iMvelisozenzo, iZalathisiphumo, iiThagethi neMpumelelo ezizizo

Akukho tshintsho lwaphakathi enyakeni luye lwenziwa kulo nyakamali ka2022/23.

INkqutyana 2: Ukukhutshwa kweelayisenisi								
IziPhumo	Imvelisozenzo	Isalathisiphumo	Impumelelo eyiyo ephicothiweyo 2020/21	Impumelelo eyiyo ephicothiweyo 2021/22	Ithagethi eCety-wayo yonyaka 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Izizathu zotshintsho
Abantu abaqhuba amashishini kushishino longcakazo bafanelekile.	Izicelo ezitsha ezilungiselelweyo	2.1 Ipesenti yezicelo ezitsha zeelayisenisi zabasebenzi (ezingundoqo nezokungcakaza) ezinxulunyaniswa namashishini okungcakaza ezifunyenwe zaza zalungiswa zingedlulanga iintsuku ezingama30 zokufakwa kwazo.	91%	89%	91%	92%*	+1%	• Iofisi ikwazile ukudlulisa kwithagethi yayo ngenxa yeezicelo ezenziwe lula, nebezingafuni zicelo zezinye iinkcukacha ezongezelelweyo.
Abantu abaqhuba amashishini kushishino longcakazo bafanelekile.	Izicelo zokuhlaziywa ezifunyenweyo zaza zalungiselelwa	2.2 Ipesenti yezicelo zohlaziywa ezifunyenwe zaza zalungiselelwa ngomhla okanye phambi komhla wokuphelelwa kwelayisenisi.	99%	99%	99%	99%**	-	Awuzichaphazeli lo mba

* Impumelelo eyiyo ibalwe ngolu hlobo: Izicelo ezitsha (ezingundoqo nezokungcakaza) ezilungiselelwe zingedlulanga iintsuku ezingama30 emva kokufakwa kwazo zahlulwe ngenani elipheleleyo lezicelo ezitsha ezilungiselelweyo ziphindwe ngo100.

** Impumelelo eyiyo ibalwe ngolu hlobo: Inani elipheleleyo lezicelo zohlaziywa ezilungiselelwe ngomhla okanye phambi komhla wokuphelelwa kwethuba lohaziywa lwelayisenisi lahlulwe ngenani elipheleleyo lezicelo zohlaziywa ezilungiselelweyo liphindwe ngo100.

Uhlatutyo lwentsebenzo

ISebe liyaqhuba neenzame zalo zokuphendula kwangethuba nangokukuko kwizicelo zeelayisenisi ezimanani azo asoloko enyuka ngokunyuka. Izicelo ezitsha nezohlaziyo ezifunyenweyo zilungiselelwa kwangethuba ukwenzela ukuvumela abaQhubi bamashishini ukuba baqhube izenzo zongcakazo olugunyazisiweyo. Nangona iSebe lihlaziya iilayisenisi unyaka wonke, liyaqhuba nokufumana izicelo zamashishini amatsha kunye nabasebenzi abangena kushishino lokungcakaza. Ezi zicelo ziyayaqhutywa zize zikhutshelwe iilayisenisi, ngokwenjenjalo zisandisa kwingeniso yezeMali.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Akukho zindawo ziqhube kakubi

INkqutyana	2022/2023			2021/2022		
	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNga-phantsi	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNga-phantsi
	R	R	R	R	R	R
ICandelo lokuKhutshwa kweeLayisenisi	15 383 035	14 356 202	1 026 833	14 506 095	13 959 272	546 823

Inkcitho enganeno ekuKhutshweni kweeLayisenini kunxulumene nendleko yengqesho. Ngokwangowama31 kuMatshi 2023, isebe belinesithuba sengqesho esinye (1) esikwinqanaba lolawulo oluphakathi.

4.3 INKQUTYANA 3: UKULANDELWA KWEMITHETHO

INjongo yenkqubo

UkuLandelwa kwemiThetho kujongene nokunyanzelisa ukulandelwa kweemfuno zemigaqo yemithetho yongcakazo neminye enxulumene nako kubo bonke abanini beelayisenisi abahlawulisa uluntu ngezenzo zongcakazo nokubheja ngokunjalo nokuphandwa kwangethuba kwezityholo zezenzo zongcakazo kweli Phondo.

IziPhumo

Izenzo zokungcakaza nokubheja eNtshona Koloni ziyayilandela imigaqo yemithetho kunye neemfuno zemimiselo.

Iziphumo, iMvelisozenzo, iZalathisiphumo, iiThagethi neeMpumelelo ezizizo

Akukho tshintsho lwaphakathi enyakeni luye lwenziwa kulo nyakamali ka2022/2023.

INkqutyana 3: UkuLandelwa kwemiThetho								
IziPhumo	Imvelisozenzo	Isalathisiphumo	Impumelelo eyiyo ephicothiweyo 2020/21	Impumelelo eyiyo ephicothiweyo 2021/22	Ithagethi eCety-wayo yonyaka 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Izizathu zotshintsho
Izenzo zokungcakaza nokubheja eNtshona Koloni ziyayilandela imigaqo yemithetho kunye neemfuno zemimiselo. (eziHlaziyiweyo)	Amashishini anelayisenisi aqhuba izenzo zongcakazo nokubheja ezilandela umthetho.	3.1 Inani lezenzo zokulandelwa komthetho eziqhutyiweyo	29	1 368	1 350	1 421	+71	<ul style="list-style-type: none"> Ukuhlolwa kweeLPM kudlulisile kwiithagethi ngenxa yezizathu ezibini: IOfisi ayikwazi kuza nenani elichanekileyo leziza zeeLPM ezinokuvula okaney zivale ngonyaka othile. Ukuhlolwa kweeLPM kwenziwe nabanye oogunyaziwe, nalapho ibe yiNtsebenzo ngoBambiswano, khange zithathelwe ngqalelo ngethuba lokucwangcisa, kodwa ziza kuthathelwa ingqalelo ukubheka phambili.

INKqutyana 3: UkuLandelwa kwemiThetho								
IziPhumo	Imvelisosenzo	Isalathisiphumo	Impumelelo eyiyo ephicothiweyo 2020/21	Impumelelo eyiyo ephicothiweyo 2021/22	Ithagethi eCety-wayo yonyaka 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Izizathu zotshintsho
	Izenzo zongcakazo olungekho mthethweni ezaziwayo ziyavalwa.	3.2 Ipesenti yezenzo zophando eziqhutywe zingaphelanga iintsuku ezingama30 iBhodi ifumene izityholo zongcakazo olungekho mthethweni.	40%	100%	100%	100%	-	Awuzichaphazeli lo mba
	Uphuculo oluqatshlweyo lwee-Nkqubo zokuLandelwa kwemiThetho ngama-Shishini	3.3. Ingxelo yophando kwimiba namathuba ngokunxulumene neenkqubo ezizenzekelayo kwisebe lokuLandelwa kwemiThetho.	Isalathisiphumo esitsha	Isalathisiphumo esitsha	1	1	-	Awuzichaphazeli lo mba

Ukuhlalutywa kwentsebenzo

Le Nkqutyana iye yaqhuba ukuhlola kwiindawo zabaninizilayisenisi ngokunjalo nokuhlola okwenziwa kwiIntanethi. Kule minyaka kuye kwavalwa okanye kwavulwa iziza ezininzi zeeLPM, yaye ke eli nani alinakukwazi ukubekwa ukuba lithini ngethuba lokucwangcisa. Le Nkqutyana ikwaqhuba iintsebenziswano zamaqela kunye neearhente zonyanzeliso lomthetho, apho kucelwe khona.

Ekuqinisekiseni ukuba ukuhlola okucwangciselweyo kwenziwe, le Nkqubo iyazaneza iimfuno zeBhodi zokuba ungcakazo kunye nezenzo ezinxulumene nazo zenziwe ngendlela elandela imigaqo, esemthethweni nenganxaxhiyo kumgaqosikhokhelo olawulayo. Zonke izityholo zongcakazo olungekho mthethweni ziye zaphandwa ngokupheleleyo lingaphelanga ithuba leentsuku ezingama30. Ngenxa yokunyuka okukhulu kwezenzo zecandelo lokubheja, kuye kwaqatshelwa imfuneko yesistim ezenzekelayo. IOfisi yeBhodi igqibe inxenye yokuqala yale nkqubo, ngokuqulunqa ingxelo malunga neningeni kunye namathuba anxulumene nalo nkqubo izenzekelayo.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukunxulumanisa intsebenzo neebhajethi

INKqutyana	2022/2023			2021/2022		
	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNgaphantsi	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNgaphantsi
	R	R	R	R	R	R
UkuLandelwa kwemiThetho	18 039 341	17 615 636	423 705	18 013 892	17 230 334	783 558

Inkcitho enganeno ekuKhutshweni kweeLayisenini kunxulumene nendleko yengqesho. Ngokwangowama31 kuMatshi 2023, isebe belinesithuba sengqesho esinye (1).

4.4 INKQUTYANA 4: UBUCHWEPHESHE BOKUGQITHISWA KOLWAZI NONXIBELELWANO

INjongo yeNkqutyana

Le nkqutyana inika ize ilungise iimveliso, izisombululo neenkonzelo zeICT zeOfisi yeBhodi. Le Nkqutyana iseke iziseko ezingundoqo zeICT ezihambelanayo, zeshishini gabalala ukwenzela ukuxhasa iinjongo eziphambili zeBhodi. Imeko yeICT ikhulile yaye iyatshintsha njengendlela exhasa isigaba sesine soguquko lweteknoloji (i4IR) ngokudijithayizwa nokwenziwa ngokuzenzekelayo kweenkqubo zoshishono zeBhodi.

IziPhumo

Ukunikwa kwezisombululo neesistim zeICT eziza notshintsho, ezisebenzayo, ezithembekileyo nezikhuselekileyo.

Iziphumo, iMvelisozenzo, iZalathisiphumo, iiThagethi neeMpumelelo ezizizo

Akukho tshintsho lwaphakathi enyakeni luye lwenziwa kulo nyakamali ka2022/23.

INkqutyana 4: UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano								
IziPhumo	Imvelisozenzo	Isalathisiphumo	Impumelelo eyiyo ephicothiweyo 2020/21	Impumelelo eyiyo ephicothiweyo 2021/22	Ithagethi eCety-wayo yonyaka 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Ukutshintsha kusukwe kwithagethi ecwangciselweyo ukuya kwiMpumelelo eYiyo 2022/23	Izizathu zotshintsho
Ukunikwa kwezi-sombululo neesistim zeICT eziza notshintsho, ezisebenzayo, ezithembekileyo nezikhuselekileyo.	Ulawulo oluqhubekayo lweesistim zeICT zeziko.	4.1 Ipesenti yezenzo zolungiso lweICT ezenzelwe ukugcina ukusebenza nokuphucula ezi ziseko zingundoqo zeteknoloji yeenkcukacha zangoku	98.5%	98%	97%	98%	+1%	• Ingeniso engaphezu kwethagethi ngenxa yentsebenzo nolawulo oluthembekileyo lweesistim zeekhompyutha, iisofware, iiaplikheyishini neziseko ezingudnoqo zeWCGRB.
	Uphuculo oluqhubekayo lolwazi nezakhono.	4.2 Inani lezenzo ezifizekisiweyo zokuxhobisa italente kwiICT	99	78	80	94	+14	ISebe lithathe inxaxheba kwizenzo ezongezelelweyo zoqeqesho, uphuhliso nokucebisa ukwenzela ukuphucula ulwazi nezakhono zobuqu zeICT.
	Ukufumaneka okuqhubekayo kweesistim zeICT.	4.3 Ipesenti ephakathi yokufumaneka/ ukusebenza kweesistim zeICT	99.92%	99.96%	98%	99.9%	+1.9%	Ingeniso engaphezu kwethagethi ngenxa yentsebenzo nolawulo oluthembekileyo lweesistim zeekhompyutha, iisofware, iiaplikheyishini neziseko ezingudnoqo zeWCGRB.

Ukuhlalutywa kwentsebenzo

Ukuxhomekeka kwiICT kuye kwanemingeni yayo emikhulu - umbane. Nangona unikezelo lombane lungumngcipheko kuzinzo lokusebenza, iSebe leICT lizifizekisiwe iziphumo zalo. Oku kufizekisiwe ngokuqinisekisa ngolawulo oluphikele ukwenza into efanayo noluchubekileyo, ukunikwa kwezixhobo ezisebenzisa ibhetri elaneleyo kwiOfisi yeBhodi, ulawulo oluphikele ukwenza into efanayo kunye nokuqinisekisa ngokufumaneka kweziseko ezingundoqo noqhagamshelo lwenethiwekhi yeWCGRB nangona kukhona ukungaphumeleli kunye/okanye nofikelelo olungagunyaziswa kwiinkcukacha ezikwiIntanethi, umbane ongaphazamisekiyo nosebenzayo, kuquka ukwenza kufumaneka iisistim ezibalulekiye zeICT kwiOfisi yeBhodi.

Le ntsebenzo yenziwe yinkxaso neziseko ezingundoqo zeSebe leICT incedisile ekufezekisweni kweenjongo noxanduva lwebhodi. Imodeli yokusebenza ngelIntanethi kweWCGRB iqhube ngempumelelo njengokusebenza okuphumelelayo kwemeko yokusebenzela ekhaya umana usiya emsebenzini yaye oku kuye kwafezekiswa ngenxa yokusebenza, iziseko ezingundoqo nokuzinza kwenethiwekhi yeICT.

ISebe leICT liye laqhuba nezenzo zolwazi nokufundisa (ezisesikweni, ezingekho sikweni, ukuzifundela) ukwenzela ukuphucula amandla ayo okwenza umsebenzi ochubekileyo. Oku kufezekiswe ngokuthatha inxaxheba nokuchophela imicimbi yophuhliso, uqeqesho neengcebiso ebezisenziwa kwilIntanethi nangobuso ngobuso. Oku kuye kwaqinisekisa ukuba kufunyanwa ulwazi olwaneleyo, udluliselo lwezakhono zasemsebenzi okanye ukufumana amava angundoqo kunye nokuqondwa kwexabiso leICT yeOfisi zeBhodi.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukunxulumanisa intsebenzo neebhajethi

INkqutyana	2022/2023			2021/2022		
	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNgaphantsi	IBhajethi	Elona xabiso Inkcitho	Inkcitho (eDlulisileyo)/ eNgaphantsi
	R	R	R	R	R	R
UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano	10 700 010	9 591 582	1 108 428	10 225 338	5 933 845	4 291 493

Inkcitho engaphantsi kwethagethi kwiTeknoloji yoLwazi noNxibelelwano ibangelwa kakhulu ziindleko zophuhliso lweesoftware. IBhodi ibicwangcisele ezinye iinkqubo ezizenzekelayo kwalapha kwiBhodi; kodwa inkqubo yokucwangcisa ngokunxulumene noku isaqhuba.

Ukunikwa kwengxelo yokuPhendula kweZiko kuBhubhane weKhovidi-19

Inkqubela kukuPhendula kweZiko kuBhubhane weKhovidi-19

Khange kubekho lungenelelo lweKhovidi-19 kulo nyakamali ka2022/23.

5. UKUQOKELELWA KWENGENISO

Imithombo yengeniso		2022/23			2021/2022		
		Uqikelelo R	Elona xabiso Ixabiso eliqokelelweyo R	Ukuqokelela (okudlulisi- leyo)/ okungaphantsi R	Uqikelelo R	Elona xabiso Ixabiso eliqokelelweyo R	Ukuqokelela (okudlulisi- leyo)/ okungaphantsi R
a)	Iimali zokufaka isicelo	2 406 081	4 663 948	(2 257 867)	1 459 939	3 448 815	(1 988 876)
b)	Iimali zophando	34 412 273	35 545 254	(1 132 981)	33 317 053	33 008 197	308 856
c)	Inzala	1 008 000	3 464 133	(2 456 133)	1 056 000	1 465 060	(409 060)
d)	Iintlawulo zokuhlola okwenziwa ngaphandle	5 332 342	8 909 075	(3 576 733)	4 713 890	7 948 369	(3 234 479)
e)	Iintlawulo zabaQhubima-shishini booMatshini abamda uQingqiweyo	3 292 500	3 232 500	60 000	3 000 000	3 000 000	-
f)	Iimali eziya kwizibonelelo	25 076 000	25 076 000	-	26 256 000	26 256 000	-
g)	Ukuhlawulwa ngeenkonzo (endaweni yemali)	-	5 817 204	(5 817 204)	-	4 332 399	(4 332 399)
h)	Ezinye izinto	-	197 439	(197 439)	-	237 235	(237 235)
i)	Ukugcinwa kweemali eziyintsalela	-	-	-	-	-	-
Inani elipheleleyo		71 527 196	86 905 553	(15 378 357)	69 802 883	79 696 075	(9 893 192)

- IBhodi ivunyelwe kuphela ukuba iqokelele ingeniso kunye nezinye iintlawulo kwabanye abaninilayisenisi ngokwendlela ebekwe ngumthetho. Ngaphandle kokuba kukho ukunyuka kwizicelo zeelayisenisi zongcakazo, ayikho indlela enokwenza iBhodi inyuse ingeniso yayo. Ngoko ke, xa kuqulunqwa ibhajethi, iBhodi ixhomekeke kwizinto ezenzeke kumaxa adlulileyo ukuze iqikelele ingeniso elindele ukuyiqokelela kulo nyakamali.
- Ukuhlawulwa ngeenkonzo (endaweni yemali) kumele inzuzo efunyenwe ngokuhlala kwisakhiwo kungahlawulwanga, sakhiwo eso silawulwa liSebe leziSeko ezinguNdoqo..

ICANDELO C:

ULAWULO



1. INTSHAYELELO

Isikhokelo solawulo lweBhodi sikhokelwa nguMthetho wongcakazo nemidyarho yeNtshona Koloni, iWestern Cape Gambling and Racing Act ngokunjalo noMthetho wolawulo lweemali zikarhulumente, iPublic Finance Management Act (iPFMA) yaye sikwahambelana neProthokholi yolawulo lwamaqumrhu iProtocol on Corporate Governance efumaneka kwiKing IV Reports emalunga noLawulo lwamaQumrhu.

2. IIKOMITI ZEEPOTFOLIYO

Ikomiti esisiGxina yezeMali, amaThuba ezoQoqosho noKhenketho ijongene nokugcina ukujongwa kokusebenza kweBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Kulo nyaka uphononongwayo iBhodi iye yadibana neeKomiti malunga nale miba ilandelayo:

- 1 kuNovemba 2022: Ingcaciso malunga nale Ngxelo yeBhodi yoNyaka ka2021/22;

Izigqibo eziphuma kwezo ntlanganiso zicaciswe kwiphepha 46 lale ngxelo yonyaka.

3. UGUNYAZIWE OLAWULAYO

UMphathiswa wezeMali namaThuba oQoqosho nguye uGunyaziwe oLawulayo weBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. IBhodi eLawulayo ityumba amalungu eBhodi, ngelixa iBhodi inike ingxelo kuMphathiswa. Zonke iingxelo ekufuneka iBhodi izenze zingeniswa kuMphathiswa. Ngaphezu koko, iBhodi ibotshelelwe yimiMiselo yoMgaqonkqubo yooGunyaziwe abaLawulayo.

4. UGUNYAZIWE OTHATHA UXANDUVA - IBHODI

INTSHAYELELO

IBhodi, emalungu asixhenxe angengomalungu esigqeba atyunjwe nguGunyaziwe oLawulayo yiyo enguGunyaziwe onoXanduva. IBhodi yenza iikomitana kumalungu ayo, ukwenzela ukuba zibeke esweni imisebenzi ethile yale Ofisi. Ngaphezulu, le Bhodi ityumba amalungu amathathu angaphandle aza kuba ngamalungu eKomiti yoPhicothozincwadi yayo.

INDIMA YEBHODI

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni yamiselwa ngenjongo ephambili yokulawula ungcakazo nemidyarho kunye nezenzo ezihambelana noko eNtshona Koloni.

Imisebenzi namagunya ayo adandalaziswe kwiCandelo le12 loMthetho iWestern Cape Gambling and Racing Act. Nantsi indima eshwankathelweyo edlalwa yiBhodi:

- Kukuqinisekisa ngokulandelwa okuqhubelekayo 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;
- 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
- Ukuzimasa iiforam neenkomfa ezilawulayo ukuze iBhodi ihlale inolwazi ngotshintsho olutsha kweli shishini;
- Nokusebenzisa onke amagunya kunye nokwenza yonke imisebenzi echazwe kulo Mthetho kunye nayo nayiphi eminye enikwe nguwo nawuphi omnye uMthetho.

ITSHATHA YEBHODI

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

IiNkcukacha zamaLungu eBhodi ngokwangowama31 kuMatshi 2023

Igama	Isikhundla (ngokwesitratsha seBhodi yamaQumrhu aNcedisana noRhulumente kwiiNkonzo zoLuntu)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganiso zeBhodi azihambileyo	Inani leentlanganiso zeBhodi azizimasileyo	Ezinye iikomiti (umz.: IKomiti yoPhicothozincwadi)	Inani leentlanganiso zeeKomiti ezibiziweyo	No. of Committee meetings attended	Inani leentlanganiso azizimasileyo	
Mnu. T Arendse	Ilungu leBhodi	1 kuEpreli 2020	31 Matshi 2023	<ul style="list-style-type: none"> CTA CA(SA) 	<ul style="list-style-type: none"> Uphicothozincwadi noCwangciso mali 	<ul style="list-style-type: none"> Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni 	18	18	IKomiti yezeKhasino [*Ukumelwa lelinye ilungu]	[4]	1 kwe 1	43 ka 44	
	Ithuba elandiswe ngonyaka om1 lelungu leBhodi	1 kuEpreli 2023	31 Matshi 2024						IKomiti yezeMali nelT	6	6		
Mnu. CA Bassuday	Ilungu leBhodi	1 kuEpreli 2016	31 Matshi 2019	<ul style="list-style-type: none"> B.Proc. LLB LLM PG Diploma in Criminal Justice & Forensic Auditing 	<ul style="list-style-type: none"> EzoMthetho 	<ul style="list-style-type: none"> Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Umphathi: weCandelo leeNkonzo zezoMthetho, kwiYunivesithi yaseKapa UMphathi ongekho kulawulo: Johannesburg City Parks and Zoo 	18	18	IKomiti yoNgcakazo ngeNkathalo	4	4	37 kwezi-37	
	Ithuba elandiswe ngonyaka lelungu leBhodi	1 kuEpreli 2019	31 Matshi 2020						IKomiti yezeMali nelT	6	6		
	Ilungu leBhodi eliphinde lanyulelwa iminyaka emi3	1 kuEpreli 2020	31 Matshi 2023						IKomiti yemiDyarho yamaHashe nokuBheja	4	4		
	Ukuchongwa njengoSihlalo kude kuphele ikhontrakthi yelungu leBhodi	16 December 2021	31 Matshi 2023						IKomiti yeLPM [*Ukumelwa lelinye ilungu]	[4]	1 kwe11		
	USihlalo weBhodi nelungu elinethuba lobulungu elandiswe ngonyaka om1	1 kuEpreli 2023	31 Matshi 2024						IKomiti yoNgcakazo ngeNkathalo	4	4		

Igama	Isikhundla (ngokwesitratsha seBhodi yamaQumrhu aNcedisana noRhulumente kwiiNkonzo zoLuntu)	Umhla wokuqeshwa	Umhla wokurhoxa / Ukuphela kwethuba	IziQinisekiso zeMfundo	Into ayincaleni kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Inani leentlanganisano zeBhodi azihambileyo	Inani leentlanganisano zeBhodi azizimasileyo	Ezinye iikomiti (umz.: IKomiti yoPhicothozinwadi)	Inani leentlanganisano zeeKomiti ezibizileyo	No. of Committee meetings attended	Inani leentlanganisano azizimasileyo
Nkos. Venter	Ilungu leBhodi	6 Nov 2020	5 Nov 2023	<ul style="list-style-type: none"> B. Comm (Law) LL.B. 	<ul style="list-style-type: none"> Law 	<ul style="list-style-type: none"> Board member: Western Cape Gambling and Racing Board External College Council Member: False Bay TVET College 	18	18	Casino Committee Human Capital Committee Licensing Committee LPM Committee Responsible Gambling Committee	4 4 5 4 4	4 3 kwezi-4 5 4 4	38 of 39
Gqr P Voges	Ilungu leBhodi Ukurhoxa	27 Ock 2021	26 Ock 2024 18 Agasti 2022	<ul style="list-style-type: none"> B Comm, Intloko yeSebe Honours Economics M Comm Doctorate Economic and Planning 	<ul style="list-style-type: none"> Uphuhliso loGoqosho IsiCwangciso sonkqubo UCwangciso selo lweeDolophu ULawulo lweeProjekthi Ukukhuthazwa kotyalo- 	<ul style="list-style-type: none"> Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni 	[18]	4 kwezi 7			4 kwezi7	

U[Amanani] akwizibiyeli* Umele inani leentlanganisano ezichotshelweyo, kodwa lamalungu enganyanzelekanga ukuba aye kuzo, ngenxa yokuba ithuba lamalungu liqala okanye liphela kunyaka-mali.

AmaLungu eKomiti yoPhicothozimali lwangaPhandle

Igama	Isikhundla (ngo- kwestraktsha seBhodi yamaQumrhu aNcedisana noRhulumente kwiNkonzo zoLuntu)	Umhla wokuq- shwa	Umhla wokurhoxa / Ukuphela kwethuba	IziGinisekiso zeMfundo	Into ayingcali kuyo	IBhodi Ubulawuli (Dwelisa onke amaqumrhu)	Ezinye iKomiti (umz.: iKomiti yoPhicotho- zincwadi)	Inani lee- ntlanga- niso ezibizi- weyo	Inani lee- ntlanga- niso azizima- sileyo
Mnu Burton	iKomiti yoPhicotho- zincwadi: Ilungu elizimeleyo elingekho kwisigqeba noSihlalo Ukuchongwa kwa-khona njengelungu elingalawuliyo noSihlalo	1 kuMatshi 2019	28 ku- Februwari 2022	<ul style="list-style-type: none"> B. Compt. Hons CA(SA) 	<ul style="list-style-type: none"> Uphicotho-zincwadi noCwangcis-omali ULawulo ULawulo lweNdlela yokuFezekisa iNjongo eziBekiweyo EzeMali INdlela yokuLawula ukwenziwa koMsebenzi 	<ul style="list-style-type: none"> IBhodi yeCape Nature Cullinan Holdings Ltd Burvyn Importers and Traders CC Rebosis Property Fund Ltd L&C Messaris (Pty) Ltd 	iKomiti yo- Phicotho- zincwadi	7	6
Mnu. L Nene	iKomiti yoPhicotho- zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	17 ku- Februwari 2021	16 ku- Februwari 2024	<ul style="list-style-type: none"> Bachelor of Commerce - BCom (Acc. 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 	<ul style="list-style-type: none"> Ulawulo lwamaziko Uphicotho-zincwadi (lwanga-phakathi nolwanga-handle Ulawulo lwemingci- pheko Ulawulo lokuqhubeka kweSishini ICandelo lokulandela kwemithetho lindlela zokuziphatha Uphuculo lwenkqubo yeshishini IT 	<ul style="list-style-type: none"> UMphathi ongekho kuLawulo wePetroSA Ghana SOC Ltd UMphathiongekho kuLawulo wePetroSA Equatorial Guinea SOC Ltd iKomiti yoPhicothozincwadi yeSixeko saseKapa ETDP Seta iKomiti yoPhicothozincwadi Coega Development Corporation (PTY) LTD, iKomiti yoPhicothozincwadi iKomiti yoPhicothozincwadi yeCCMA (yeCommission for Conciliation, Mediation & Arbitration) 	iKomiti yo- Phicotho- zincwadi	7	7
Mnu. A Seymour	iKomiti yoPhicotho- zincwadi: Ilungu elizimeleyo elingekho kwisigqeba	1 kuMatshi 2022	28 ku- Februwari 2025	<ul style="list-style-type: none"> B.Commm (Accounting) Hons B Compt Chartered Accountant (South Africa) Banking Board Leadership development Programme 	<ul style="list-style-type: none"> ULawulo: UCwangci- selo noLawulo lokuSebenza Ukunikwa kwengxelo yeMali noNondyebo IziSombululo zamaShishini ULawulo UkuGcinwa kweeKlayenti 	<ul style="list-style-type: none"> Umphathi: Boland 90 Interclub Hiking Competition NPC Umphathi: InnesFree Capital (Pty) Ltd Umphathi: Caban Capital Partners PVL 	iKomiti yo- Phicotho- zincwadi	7	7

Ubulungu beBhodi neeKomiti ngokwangowama31 kuMatshi 2023

IKomiti	Inani leentlanganiso ezibizwe yiBhodi	Inani lamalungu	Amagama amalungu
IBhodi	18	5	UMnu. CA Bassuday (uSihlalo) UNkosk. C Fani (uSekelaSihlalo) UMnu. T Arendse (Ilungu) UMnu. RG Nicholls (Ilungu) UNkosk. L Venter (Ilungu) UGqr P Voges (Ilungu) [Ukurhoxa okuqala ngowe18 Agasti 2022.]
IKomiti yoPhicothozincwadi	7	3	UMnu. M Burton (Usihlalo) UMnu. L Nene (Ilungu langaphandle elingabanakanyekiyo kulawulo) UMnu. AC Seymour (Ilungu langaphandle elingabanakanyekiyo kulawul) UMnu. T (Ilungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicothozincwadi]
IKomiti yezeeKhasino	4	3	UMnu. C Bassuday (uSihlalo) UNkosk. C Fani (iLungu) UNkosk. L Venter (iLungu)
IKomiti yezeMali neIT	6	3	UMnu. RG Nicholls (Usihlalo) UMnu. T Arendse (iLungu) UMnu. CA Bassuday (iLungu)
Ikomiti yemiDyarho yamaHashe nokuBheja	4	3	UMnu. T Arendse (Usihlalo) UMnu. RG Nicholls (iLungu) UMnu. CA Bassuday (iLungu)
IKomiti yokuXhotyiswa kwabaNtu	4	3	UNkosk. C Fani (Usihlalo) UMnu. T Arendse (iLungu) Nkosk L Venter (iLungu)
IKomiti yokuKhutshwa kweeLayisenisi	5	3	UNkosk L Venter (Usihlalo) UNkosk. C Fani (iLungu) UMnu. RG Nicholls (iLungu)
Ikomiti yeLPM	4	3	Nkosk L Venter (Usihlalo) UNkosk. C Fani (iLungu) UMnu. RG Nicholls (iLungu)
IKomiti yoNgcakazo oluneNkathalo (iRGC)	4	3	UMnu. T Arendse (Usihlalo) UMnu. CA Bassuday (iLungu) Nkosk L Venter (iLungu)

AMALUNGISELELO OKUHLAWULWA KWEBHODI

lintlanganiso 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 ezihanjiweyo. Amalungu eBhodi ayabuyekwezwa ngeekhilomitha zomsebenzi azihambileyo.

Le mbuyekezo ihlawulelwa ukuya kwiintlanganiso zeBhodi kukaSihlalo, uSekelaSihlalo kunye noSihlalo oBambeleyo ngale ndlela icaciswe apha ngezantsi:

Usihlalo:

lintlanganiso zeBhodi: **NgamaR6 433.92** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: **NgamaR804.24** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi.

Usekelasihlalo:

Iintlanganiso zeBhodi: **NgamaR4 999.36** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: **NgamaR624.92** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi.

Ukubambela njengosihlalo:

Iintlanganiso zeBhodi: **NgamaR5 601.52** ngentlanganiso nganye.

IiKomiti zeBhodi neminye imiCimbi: **NgamaR700.19** ngeyure ukuya kutsho kwiiyure ezisi8 ezizezona zininzi.

IiKomiti zeBhodi neminye imiCimbi:

- Imbuyekezo yezinye iintlanganiso neminye imicimbi, efana neentlanganiso zeeKomiti neentlanganiso zeengxoxo zoluntu, zisekelwe kwizinga leyure. Ngaphezu kweli xesha lokuchophela loo mcimbi, kuphinde kujongwe nexesha elisetyenziswelle ukuya nokubuya, ithuba lokulungiselela kuze kubuyekwezwe neekhilomitha ezihanjiweyo.
- Ixabiso leyure **ngamaR624.92** ngeyure.
- Le mbuyekezo ihlawulwa ukuya kutsho kwelona xesha liphezulu lihambelana neeyure ezisi8, kunye neekhilomitha ezihanjiweyo.
- Kufuneka amalungu axelele uNobhala ekuqaleni kwentlanganiso nganye ukuba lingakanani ithuba alisebenzisileyo ukulungiselela loo ntlanganiso.
- Iikhilomitha ezihanjiweyo kwiimeko apho iindlela zohlukileyo kwindlela yesiqhelo iya eofisini yeBhodi, nazo zixelelwa uNobhala weBhodi ngumntu ngamnye. .

Imbuyekezo yamalungu eBhodi

Igama	Imbuyekezo - yeentlanganiso zeBhodi	Imbuyekezo - yeentlanganiso zeeKomiti Nezinye*	Imbuyekezo - yokuya kwiiNkomfa	Isibonelelo sohambo	Ezinye iimali ezibuyiswayo	Imbuyekezo ephelelyo yamalungu
	R	R	R	R	R	R
Mnu. TC Arendse	89 988.48	108 788.17	4 374.44	-	1 982.68	205 133.77
Mnu. CA Bassuday (USihlalo weBhodi)	115 810.56	124 654.52	57 905.28	21 625.63	4 629.84	324 625.83
Nkosk C Fani (uSekelaSihlalo weBhodi)	84 989.12	66 866.45	54 992.96	15 377.84	3 368.27	225 594.64
Mnu. RG Nicholls	94 987.84	102 903.50	4 999.36	-	1 693.23	204 583.93
Nkosk. L Venter	89 988.48	87 176.35	64 991.68	30 160.44	6 149.77	278 466.72
Ixabiso elipheleleyo	475 764.48	490 388.99	187 263.72	67 163.91	17 823.79	1 238 404.89

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

IZIGQIBO ZEKOMITI ESISIGXINA EZISUKA KWINGXELO YONYAKA KA2021/22

Khange kubekho zigqibo zivela kwiKomiti yeeAkhawunti zikaRhulumente (iPAC) kwintlanganiso ebichotshelwe ngowoku1 kuNovemba 2022.

IZIGQIBO ZEKOMITI ESISIGXINA YEZEMALI, AMATHUBA EZOQOQOSHO NOKHENKETHO EZISUKELA KWINGXELO YONYAKA KA2021/22

Khange kubekho zigqibo kwiKomiti esiisiGxina kwintlanganiso ebichotshelwe ngowoku1 kuNovemba 2022.

5. ULAWULO LWEMINGCIPHEKO

IBhodi izibophelele ekusekeni iziko eliqinisekisa ngokuthintelwa kwemingcipheko njengexenye engundoqo yazo zonke izenzo zayo kunye namandla ayo angundoqo. Ulawulo lwemiNgcipheko yeZiko (iERM) lijonge ekuqinisekiseni ngohlumo nempumelelo eqhubekayo yeBhodi. Umsebenzi weERM uncedisa onke amanqanaba olungiselelo ekufezekiseni iziphumo eziphambili zeBhodi ngokuthi kuziswe indlela esebenza ngesistim ukuphonononga nokuphucula ukusebenza kokuthintelwa nokulawulwa kwemingcipheko.

I-ERM iyilelwe ukuchonga izehlo ezinokwehla necala eziya ngakulo (ezicaciswa njengemingcipheko) ezinokuchaphazela kakhulu ukukwazi kweBhodi ukufezekisa iziphumo zayo ezingundoqo okanye ukugcina ukusebenza kwayo nokuba ngendlela eyakhayo na okanye echithayo. Ngeenkqubo zeERM, imingcipheko eqatshelweyo iyahlolwa ithelekiswa nenqanaba leBhodi lokukwazi ukumelana nemingcipheko, ukwenzela ukunika uqinisekiso olufanelekileyo ngokunxulumene nokufezekiswa kweenjongo zeBhodi.

Iinjongo zeBhodi ekuthinteleni imingcipheko ziquka:

- Ukubondela uthintelo lwemingcipheko kwisiqhelo nokuthathwa kwezigqibo ezibalulekileyo zeWCGRB;
- Ukulindela nokuphendula kwiimeko ezithsintshayo zentlalo, ezendalo nezomthetho;
- Ukuthintela imingcipheko ngokwezona ndlela zingcono zokwenza, nokubonisa ubunono ekuthatheni izigqibo.
- Ukuthathwa kokulandelwa komthetho njengowona mgangatho usezantsi unokufezekiswa;
- Ukulungelelanisa iindleko zokuthintela imingcipheko kunye neenzuzo ezilindelekileyo; kunye
- Ukwazisa malunga nolwazi lwemfuneko yokuthintela imingcipheko.

IBhodi kunye nesiGqeba esiLawulayo banoxanduva lokujonga ukuthintelwa kwemingcipheko kwiBhodi, ngelixa isiGqeba esiLawulayo sinika inkxaso yolawulo, sicebise malunga size sifezekise imigaqonkqubo evunywe yiBhodi. Rhoqo ngonyaka, iBhodi iphonononga imingcipheko yayo ephambili, isiCwangiso seNtsebenzo yoNyaka kunye neethagethi, ikunye nesiGqeba esiLawulayo, njengexalenye yeseshoni ephambili yonyaka yeBhodi. Le mingcipheko ithi iphononongwe rhoqo ngekota ukwenzela ukuba kufezekiswe ngempumelelo ulawulo lokuthomalalisa kunye nokuqinisekisa ukuba yonke imingcipheko eqatshelweyo kumazinga amkelekileyo onyamezelo.

Igosa lokuthintela imingcipheko eliqeshwe yiBhodi lixhomekeke kwigosa eliphezulu lolungiselelo elijongene nobhaliso lwemingcipheko kunye neengxelo zekota zemingcipheko. IKomiti yokuThintelwa kwemiNgcipheko inesiGqeba esiLawulayo esipheleleyo. IKomiti yokuThintelwa kwemiNgcipheko idibana rhoqo ngekota ukuxoxa malunga nemingcipheko enokuchaphazela umsebenzi yeBhodi kunye nayo nayiphi imingcipheko eqatshelweyo ngokunjalo nobume bezicwangciso zokusebenza okuthomalalisayo. Imingcipheko enokuchaphazela umsebenzi, izenzo ezithomalalisayo, ngokunjalo nemingcipheko evelayo eziqatshelweyo zixelwa kwiKomiti yoPhicothozincwadi kunye neKomiti yeFIT rhoqo ngekota. Zonke iintlanganiso zeKomiti yeFIT neKomiti yoPhicothozincwadi zichotshelwa liGosa eliyiNtloko, iGosa eliyiNtloko lezeMali kunye negosa lemingcipheko, nabathi banike ingxelo esesikweni kwikomiti kwintlanganiso nganye.

IKomitana yeBhodi neKomiti yezeMali neTeknoloji yezoLwazi (yeFIT) ziphonononga imingcipheko kunye nobhaliso lwemingcipheko nalapho kugxilwa kakhulu kwimingcipheko enokuvela. IKomiti yoPhicothozincwadi yiyo esebenza njengeKomiti ejongene nemiNgcipheko, nejongene nokubeka esweni imingcipheko yeBhodi, phakathi kweminye enokujongwa. IKomiti yemiNgcipheko incediswa nguMsebenzi woPhicothozincwadi lwangaPhakathi kunye neengxelo ezinikwa iBhodi.

Kulo nyakamali uphonongwayo iOfisi yeBhodi iqhube oku kulandelayo:

- Ukuphonononga uMgaqonkqubo wemiNgcipheko yeERM kunye nokuKhula kwemiNgcipheko
- Uphononongo lwarhoqo ngekota loBhaliso lwemiNgcipheko olwenziwa yiEXCO
- Ukunikwa kwengxelo rhoqo ngekota kwiKomiti yoPhicothozincwadi kunye neKomiti yeFIT

Apha ngezantsi kubekwe imingcipheko enokuchaphazela umsebenzi ejamelene nayo iBhodi, ngokunjalo neendlela zolawulo oluthomalalisayo, nezithe zafezekiswa:

Umngcipheko onokuChaphazela uMsebenzi (iSR)	Iindlela zokuLawula ukuThomalalisa
I-SR1: Ukungakwazi kweQumrhu ukwenza uuxanduva lwalo	<ol style="list-style-type: none"> 1. Inkxasomali ngokwePFMA 2. Inkqubo yebhajethi eyaneleyo (ucwangciso lwemithombo) 3. USihlalo uyaqhuba nouxoxa noMphathiswa malunga noxanduva lweBhodi kunye negunya layo elizimeleyo nejingoko libekwe kwiWCGRA, kulandelwa ukwahlulwa kwamagunya. 4. Ukucela izimvo zeGqwetha eliPhezulu. 5. Imeko yokuqeshwa kwamalungue bhodi ixhoxwa yiKomiti yoBambiswano kuNgcakazo (iGLC) 6. IBhodi isebenzisa ukuhlehliswa kweentlanganiso ize kwiimeko zikaxakeka iinkqubo zokuvunywa kwamawebhu ngamalungu ngeemeyile ukwenzela ukuqinisekisa ukuba iBhodi iqhubeka nokuphumelela. 7. AmaLungu eBhodi apheleleyo kunye namalungu awo achongwe ukuya kutsho kowama31 kuMatshi 2024
I-SR2: IQumrhu elingaSebenzi nelingena-Mpumelelo yaneleyo	<ol style="list-style-type: none"> 1. Ukungeniswa kwezimvo kuPT noMphathiswa kuphakanyiswa ukuhlaziywa koMthetho ngokwemfuneko yoko. 2. Iingxoxo nabanini beelayisenisi ukwenzela ukucacisa ukutolikwa kwemithetho 3. Iingcebiso/ izimvo zezoMthetho apho kuyimfuneko 4. Imeko yokuqeshwa kwamalungue bhodi ixhoxwa yiKomiti yoBambiswano kuNgcakazo (iGLC) 5. Inkxasomali ngokwePFMA 6. Inkqubo yebhajethi eyaneleyo (ucwangciso lwemithombo) 7. Inkqubo yokuphonononga emanyathelo mane 8. Ukufezekiswa kwesicwangciso sendawo yokusebenza 9. Ukutyungulwa nokuphononongwa kweenkcukacha ziiKomitana ngeeKomitana zeBhodi 10. Iintlanganiso nodliwanondlebe namaqela achaphazelekayo, apho kuyimfuneko 11. I-WSP, uqeqesho, iinkomfa, amaqonga esizwe 12. Iintlanganiso ephakathi koMphathiswa noSihlalo weWCGRB 13. Ukuqhubeka nokuphonononga uMthetho ukwenzela ukujonga ukufaneleka kwawo nokuqwalasela izikhewu/ imiba edinga ukukhutshwa
I-SR3: Ukungase-tyenziswa nokungaphumeleli ngokwaneleyo kwequmrhu nemithombo	<ol style="list-style-type: none"> 1. I-WSP, uqeqesho, iinkomfa, amaqonga esizwe 2. Ucwangciso olululo neenkqubo zokuqulunqwa kweBhajethi 3. Amalungiselelo athanda ukwenziwa ngabasebenzi 4. Abasebenzi bethutyana abaqeshelwe ukuncedisa 5. Ukubekelwa komsebenzi ukuze kuphungulwe amathuba agqithisayo
I-SR4: Ukuphelelwa yintembo kwamaqela achaphazelekayo	<ol style="list-style-type: none"> 1. Iingxoxo ezifanelekileyo eziqhubekayo namaQela aChaphazelekayo 2. Iinkqubo zokwazisa kunye neengxoxo noluntu 3. Ukucela iingcebiso zeGqwetha eliPhezulu
I-SR5: Ukuphazanyiswa kokusebenza okubalulekileyo	<ol style="list-style-type: none"> 1. Isicwangciso solawulo lokuqhubeka kokusebenza sikhona ukuze sigcine ukwenziwa kweenkonzo zoshishino ezingundoqo emva kweshelelo sentlekele okanye esingalunganga 2. Isicwangciso sokuqhubeka kokusebenza sisoloko siphononongwa kuzo zonke izenzo zeWCGRB ukuphendula kolo phazamiseko 3. Ukufezekiswa kwezikhokelo zemigaqonkqubo emalunga nentlekele, apho kuyimfuneko
I-SR6: Ukungalandelwa kwemiyalelo yomthetho	<ol style="list-style-type: none"> 1. Ukusoloko kuphononongwa imiGaqonkqubo neenkqubo ezilandelwayo 2. Isebe lezomthetho lirhuma kwiincwadana zezomthetho 3. UNondyabo wePhondo unxibelelana malunga neenowuthsi kunye neesetyhula zokusebenza 4. Ukuphononongwa nokuvunywa kwayo yonke imigaqonkqubo neendlela zokusebenza ezifanelekileyo 5. Ukuphonononga, ukucebisa nokuvunywa okukhokelwa ngamaqela achaphazelekayo kunye nokuqulunqwa kwemigaqonkqubo emitsha 6. Ukungeniswa emsebenzini kwabasebenzi namalungu ebhodi amatsha 7. Ukuhanjiswa konxibelelwano malunga notshintsho lwemigaqonkqubo 8. Ukupapasha imigaqonkqubo kwiintranethi
I-SR7: Ukungakwazi ukufumana indawo yeeofisi	<ol style="list-style-type: none"> 1. Isicwangciso sokuvunywa (seBhodi) kokukhangela indawo yeeofisi. 2. Ikhona imali 3. Ukhetho lokuba iSebe lemiSebenzi kaRhulumente landise esi sivumelwano serenti sangoku

Umngcipheko onokuChaphazela uMsebenzi (iSR)	Iindlela zokuLawula ukuThomalalisa
I-SR8 Kuphakanyiswa ukuba abantu abangafanelekanga ukuba bafumane iilayisenisi	<ol style="list-style-type: none"> 1. Inkqubo yokuxelwa kokuchaphazeleka ngokomdla 2. Isicwangciso seZakhono zokuSebenza iqaphela iimfuno zabasebenzi 3. Ukusetyenziswa kwemithombo yokuqinisekisa yangaphakathi nangaphandle 4. Iinkqubo ezimiselweyo zokwenza umsebenzi 5. Inkqubo yophononongo velela iinkalo ezininzi
I-SR9: Ukungakwazi ukuqaphela ukungalandelwa kwemigaqo yomthetho neemfuno zemimiselo yomthetho	<ol style="list-style-type: none"> 1. Ukuya kwiinkomfa, iivekshophu namaqumrhu oqeqesho anxulumene noshishino, elizweni nakumazwe ngamazwe. 2. Ukuxela ukuchaphazeleka ngokomdla kwabasebenzi 3. Ukulandela imigaqonkqubo yeSebe leSOP neHR 4. Iintlanganiso ezimana ukuqhutywa nabaPhathi emva kophicothozincwadi 5. Inkqubo yophononongo velela iinkalo ezininzi
I-SR10: Ukungakwazi ukuqaphela izenzo zongcakazo olungekho mthethweni	<ol style="list-style-type: none"> 1. Ukuxoxa okuqhubekayo neqhubeke zonyanzeliso lomthetho 2. Ukuchophela iintlanganiso zeQumrhu loNyanzelisomthetho 3. Uqeqesho olunikwa amagosa oNyanzelisomthetho, apho kuyimfuneko 4. Inethiwekhi yabanikilwazi abayimfihlo 5. Iwekshophu yoNyanzelisomthetho yaminyaka le 6. Ulandelelo lwezityholo zongcakazo olungekho mthethweni 7. Iinkqubo zokwazisa uluntu
I-SR11: Iisistim nezisombululo zeICT azisebenzi, azithembekanga, azizi nezinto ezintsha yaze azikhuselekanga.	<ol style="list-style-type: none"> 1. Ucwangciso olululo, ibhajethi, abantu abanokukwazi ukusebenza (inani labasebenzi) kunye nabasebenzi abanezakhono 2. Ukufezekiswa kolawulo loKhuseleko 3. Ukufezekiswa kwemigaqonkqubo neenkqubo ezilandelwayo 4. Ukubekwa esweni okuqhubekayo, ulungiselelo kunye nolawulo lwemeko yeICT 5. Ukufezekiswa kweICT DRP, ukukwazi ukusebenza kweJenereyitha neUPS. 6. Ukusoloko kusiyiwa kuqeqesho, iisemina, iintlanganiso zophuhliso lweetalente 7. Ukusoloko kusaziwa malunga nezinto ezintsha zeICT 8. Ukuxelwa kwiiKomiti ezibeka esweni malunga nezinto ezintsha kwiiICT 9. Uphicothozincwadi lwangaphakathi nolwangaphandle (uphononongo lokhuseleko kwiiIntanethi)

6. ICANDELO LOLAWULO LWANGAPHAKATHI

IBhodi ayinalo icandelo layo loPhicothozincwadi lwangaPhakathi kodwa imisebenzi yeli candelo yenziwa ziinkampani zangaphandle ezinamava afanelekileyo nezingamalungu eInstitute of Internal Auditors okanye iThe Independent Regulatory Board of Auditors. Ikhontrakthi yabaphicothozincwadi bangaphakathi bangaphambili, iSizweNtsalubaGobodo Grant Thornton, iphelelwe ngowama31 kuJulayi 2022. IBhodi ichonge iMNB Chartered Accountants njengabaPhicothozincwadi bangaPhakathi, ukususela ngowoku1 kuAgasti 2022.

7. UPHICOTHOZINCWADI LWANGAPHAKATHI KUNYE NEKOMITI YOPHICOTHOZINCWADI

Ukubekwa esweni kolawulo lwemngcipheko 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.

I-International Standards for the Professional Practice of Internal Auditing (IIA) 1312 ifuna ukuhlola kwangaphandle kuqhutywe ubuncinane kanye ngeminyaka emihlanu, kuqhutywa ngumhloli oqeqeshiweyo, ozimeleyo okanye iqela lokuhlola elisuka ngaphandle kweziko. Umsebenzi wophicothozincwadi lwangaphakathi lweBhodi uhloliwe ngokweStandard 1312 ngonyakamali wama31 kuMatshi 2022. Izindululo ezisisiphumo soku kuhlola sele ziza kufezekiswa.

Ukuzinyaswa kweentlanganiso ngamalungu eKomiti yoPhicothozincwadi kucaciswe apha ngezantsi:

Igama lelungu	Inani leentlanganiso azizimasileyo
1. UMnu. M Burton [uSihlalo weKomiti yoPhicothozincwadi] [Uchongwe ukususela ngowoku1 kuMatshi 2019 ukuya ngowama28 kuFebruwari 2022, waphinda wachongwa ngowoku01 kuMatshi 2022 kulandela ukurhoxa ukususela ngowama31 kuMatshi 2023]	6 kwezi7
2. UMnu. L Nene [Uchongwe ukususela ngowe17 kuFebruwari 2021 ukuya ngowe16 kuFebruwari 2024]	7 kwezi7
3.UMnu. A Seymour [Uchongwe ukususela ngowoku1 kuMatshi 2022 kude kube ngowama28 kuFebruwari 2025]	7 kwezi7

Igama	IziQinisekiso zeMfundo	Ngowanga-phakathi okanye ngowanga-phandle	Ukuba ngowanga-phakathi, isikhundla sakhe apha kwiBhodi	Umhla wokuqeshwa	Umhla wokurhoxa	Inani leentlanganiso azizimasileyo
M Burton	B. Compt. Hons	Ngowanga phandle	Awuchapha-zeleki lo mba	Umhla woku-chongwa ngo-kutsha: 1 ku-Matshi 2022	31 kuMatshi 2023	6
L Nene	Bachelor of Commerce – BCom (Acc.)	Ngowanga phandle	Awuchapha-zeleki lo mba	17 kuFebruwari 2018	Awuchapha-zeleki lo mba	7
A Seymour	B. Compt. Hons CA(SA)	Ngowanga phandle	Awuchapha-zeleki lo mba	1 kuMatshi 2022	Awuchapha-zeleki lo mba	7

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 umgaqo-sikhokelo 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 emitshe 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 nyakamali ka2022/23, iBhodi khange yohlwayelwe nakuphi ukophulwa kwemiThetho okanye imiMisele.

9. URHWAPHILIZO NOBUQHOPHOLOLO

IBhodi ifezekise umgaqonkqubo wokulwa noRhwaphilizo nobuQhophololo, nophononongwa ngokwemfuneko. Le nkqubo iquka umnxeba wasimahla kazwelonke kuney nebhokisi yokunika ingxelo engenagama. IKomiti yeBhodi ejongene nokuLwa noRhwaphilizo nobuQhophololo ibekelwe ukuphonononga naziphi izehlo zorhwaphilizo ezixeliweyo iOfisi yebhodi inike ingxelo kwiKomiti yezeMali neIT kwakunye neKomiti yoPhicothozincwadi nemiNgcipheko malunga nazo naziphi izehlo ezithe zaxelwa.

Kulo nyaka uphononongwayo, izityholo zokuqeshana, urhwaphilizo nezinye izenzo zokutenxa kwimimisele ekuchongweni okwenziwe kumalungu esiGqeba esiLawulayo seBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. Oku kuxelwe ngoMnxeba wokuxela ubuQhophololo ngowe9 kuJulayi 2022. Ezi zityholo ziye zaxelwe uNondyebo wePhondo leNtshona Koloni kunye namaLungu eBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. IBhodi yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni ithathe isigqibo sokuba kuya kubaluleka ukuba iCandelo leeNkonzo zoPhando malunga nemiCimbi yeMali yeNtshona Koloni iphande ezi zityholo kunokuba kusetyenziswe imigaqonkqubo neenkqubo ezilandelwayo zangaphakathi.

ICandelo leeNkonzo zoPhando malunga nemiCimbi yeMali yeNtshona Koloni liqhube uphando lwalo kwithuba leenyanga ezintlanu yaza iBhodi yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni yanikwa ingxelo egqityiweyo ngoDisemba 2022. Le ngxelo igqibe ukuba akukho bungqina bufumanekileyo ukuxhasa ezi zityholo zokuqeshana ngokuzalana, urhwaphilizo nokungalandelwa kwemimiselo kwingqesho kwanokuba ezi zityholo bezingaenasihlahla.

10. UKUCUTHA KOKUNGQUBANA KOMSEBENZI NOMSEBENZI WABUCALA

Amalungu eBhodi yeWCGRB athi ekuqaleni konyakamali ngamnye agcwalise aze anike uluhlu lwazo zonke izinto anemidla kuzo nezinokuthi zingqubane nomsebenzi wawo njengamalungu eBhodi. Kufuneka amalungu eBhodi axele nakuphi ukuchaphazeleka kwakhe kwabucala kuyo nawuphi umba okwajenda phambi kwentlanganiso nganye yebhodi okanye yekomiti.

Xa kuthe kwakho nakuphi ukuchaphazeleka kwabucala kumcimbi oza kuxoxwa, 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 nakuphi ukuchaphazeleka kwabo kwabucala kwimiba yeBhodi kwiintlanganiso zeBhodi okanye zeeKomiti, nakuzo naziphi iingxoxo, udliwanondlebe kunye nezigqibo ezithathwayo yiOfisi.

IBhodi iyaqhuba neenzame zayo zokuqinisekisa ngokuzimela ngokunjalo nokuthathwa njengezimeleyo. Zonke izenzo zoshishono zenziwa ngaphandle kokubandakanyeka okungqalileyo, ngeli xa olu shishino luyiqonda kakuhle indlela yokwenza yeBhodi yokungamkeli zipho yaye bengesayiniki izipho iBhodi ke ngoko. UMphicothizincwadi Gabalala ukwahlola nakuphi ukuchaphazeleka kwabucala kokwenzeka emsebenzini esebenzisa uphicothozincwadi lonyaka.

11. INDLELA YOKUZIPHATHA EYAMKELEKILEYO

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

Bonke abasebenzi kunye namalungu eBhodi bayakwazi ukuyifumana le Ndlela yokuziphatha Yamkelekileyo kwiIntanethi ngokuba bangene kwiIntranethi yeBhodi, nalapho wonke umntu akwaziyo ukufikelela kuyo. Xa umsebenzi omtsha okanye amalungu eBhodi egqiba kunyulwa, le Ndlela yokuziphatha iba yinxalenye yoMqulu wokubamkela emsebenzini, nalapho kufuneka aba bantu basayine ukuba bayifumene.

12. UKHUSELEKO KWEZEMPILO NEMIBA YENDAWO ESINGQONGILEYO

IBhodi imisele iKomiti yempilo nokhuseleko emsebenzini, iOccupational Health and Safety Committee (iKomiti yeOHASA) eyasekwa ngokoMthetho wempilo nokhuseleko emsebenzini, iOccupational Health and Safety Act wama85 ka1993. 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, uMnu. Brink uqeshwe njengoNobhala weBhodi.

14. UKUKHATHALELA ULUNTU

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

IBhodi igqibe ekubeni iguqule iQumrhu loNgcakazo oluneNkathalo leNtshona Koloni libe yiKomiti yoNgcakazo oluneNkathalo. Le Komiti ijongene nokusingatha izenzo ezingalunganga ezinokubangelwa lungcakazo eluntwini.

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 ophele ngowama31 kuMatshi ka2023.

AMALUNGU EKOMITI YOPHICOTHOZINCWADI KUNYE NOKUZIMASA KWAWO IINTLANGANISO

Amalungu ophicotohozincwadi anala malungu adweliswe apha ngezantsi yaye adibana ubuncinane ka4 ngonyaka, ngokweendlela zokusebenza zayo ezivunyiweyo.

Igama lelungu	Inani leentlanganiso azizimasileyo
UMnu. M Burton [uSihlalo weKomiti yoPhicotohozincwadi] [Uchongwe ukusuela ngowoku1 kuMatshi 2019 ukuya kowama28 kuFebruwari 2022, waphinda wachongwa ngowoku01 kuMatshi 2022 emva kokurhoxa kwangowama31 kuMatshi 2023.]	6 of 7
UMnu. L Nene [Uchongwe ukususela ngowe17 kuFebruwari 2021 ukuya ngowe16 kuFebruwari 2024]	7 of 7
UMnu. A Seymour [Uchongwe ukususela ngowoku1 kuMatshi 2022 kude kube ngowama28 kuFebruwari 2025]	7 of 7



Linda Nene
USihlalo weKomiti yoPhicotohozincwadi

Ngonyakamali ka2022/23, kuye kwazinyaswa iintlanganiso ezisi7 yaye ubukho bamalungu bucaciswe apha ngentla.

UXANDUVA LWEKOMITI YOPHICOTHOZINCWADI

IKomiti yoPhicotohozincwadi iye yathobela imisebenzi eluxanduva lwayo esusela kwiCandelo 38(51(i)(a)(ii) loMthetho iPublic Finance Management Act noMmiselo 27.1.10 weOfisi kaNondyebo. Iye yamkela imiqathango yokusebenza njengeTshatha yayo yeKomiti yoPhicotohozincwadi, yenza umsebenzi ewubekelweyo ngokuhambelana nale tshatha yaza yalwenza uxanduva lwayo olubhalwe kule tshatha.

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

IINTLANGANISO

Abaphicotohozincwadi bangaphandle nabangaphakathi bachophela iintlanganiso zeKomiti yaye abanamida ekufikeleleni kwiKomiti noSihlalo wayo kunjalonje baye banethuba lokuthetha neKomiti bengekho abalawuli ukwenzela ukuba ikhululeke iKomiti.

IKomiti iye yaphonononga iingxelo ezisuka kubaphicotohozincwadi bangaphandle kunye nabangaphakathi, neziziphumo zazo ziye zanikwa iBhodi rhoqo ngummeli oliLungu langaphandle okwiKomiti yoPhicotohozincwadi zaza zanikwa nanguSihlalo weKomiti yoPhicotohozincwadi rhoqo ngonyaka.

UKUSEBENZA NGEMPUMELELO KOLAWULO LWANGAPHAKATHI

Ukuphonononga kwethu iziphumo zomsebenzi woPhicotohozincwadi lwangaPhakathi, obelusekelwe ekuhlolweni kwemingcipheko okwenziweyo, kuye kwaveza ubuthathaka obuthile. Oku kuye kwadluliselwa kubaLawuli yaye amanyathelo okulungisa enziwe okanye aza kwenziwa ukwenzela ukunciphisa loo mingcipheko.

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.

Akukho zimpazamo zibonakalayo kwisistim yolawulo lwangaphakathi ezithe zaqatshelwa kwezi ngxelo zabaPhicothozincwadi bangaPhakathi, iNgxelo yoPhicothozincwadi emalunga namaXwebhu eNgxelomali yoNyaka, kunye nengxelo yolawulo yeAuditor-General of South Africa.

IKomiti yoPhicothozincwadi yanelisekile kukuba umsebenzi woPhicothozincwadi lwaNgaphakathi, okhutshelwa kwinkampani yangaphandle, uhamba kakuhle yaye uye wazilungisa iingxaki okanye 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 ilandelayo:

- Uphononongo lwamaXwebhu asayilwayo eNgxelomali yoNyaka ka2021/2022
- Uphononongo lweeNkcukacha zeNtsebenzo neeNjongo eSele ziBekiwe (iiPredetermined Objectives - iiPDO);
- Ukulandelela iziphumo zophicothozincwadi lwangaphakathi nolwangaphandle lwangaphambili;
- ULawulo lokuQhubeka kweShishini;
- Uphononongo lwemiNgcipheko yoKhuseleko kwilntanethi;
- Uphononongo loLawulo lweeNkqubo zokuChonga nokuSebenzisa abaNiki beeNkonzo;
- Uphicothozincwadi lweNgeniso;
- Uphononongo lweSebe leIT;
- Uphononongo lweSebe lokuLandelwa kwemiThetho;
- Uphononongo lwemisebenzi yeBhodi;
- Uphononongo lweofisi yoMphathi oyiNtloko;
- Uphononongo lweSebe lokuKhutshwa kweLayisenisi;
- Uphononongo lweSebe loLawulo lwezeMali;
- Uphononongo lweCandelo lezoMthetho; kunye
- Nophononongo lweCandelo lezaBasebenzi.

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 eengxelo mali 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, abaphicothozincwadi bangaphakathi bayasebenzisana nabangaphandle. Kulo nyakamali ka2022/2023, iKomiti iye yathathela ingqalelo imingcipheko eziswe ngaphambili ngabalawuli. IKomiti iye yaphonononga yaza yavuma izicwangciso zokusebenza kophicothozincwadi

Iwangaphakathi kunye nabaphicothizincwadi bangaphandle, ngokunjalo nesiphumo somsebenzi wophicothozincwadi owenziweyo.

IKomiti yaneliswe kukuba wenziwe umsebenzi womqinisekisi ozimeleyo kwanokuba lwanele ulawulo lwangaphakathi oluqulunqwe ngabalawuli.

UKUHLOLWA KWAMAXWEBHU ENGXELOMALI

Senze oku:

- Siphonononge saza saxoxa malunga namaXwebhu eNgxelomali yoNyaka alungiswe yibhodi ukuba afakwe 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 u2023; yaye iye yaneliseka emva kwezibhengezo ezenziwe ngabaphicothizincwadi bangaphakathi zokuba uqinisekiso olunikwa yiKomiti luyahambelana neNdlela yokuziPhatha eYamkelekileyo zeZiko labaPhicothizincwadi bangaPhakathi.

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

ABAPHICOTHIZINCWADI BANGAPHANDLE

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

IKomiti ifake isindululo sokuba iBhodi ivume umgaqosikhokhelo wophicothozincwadi kuphicothozincwadi luka2023. 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.



Linda Nene
USihlalo weKomiti yoPhicothozincwadi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
Umhla: 31 Julayi 2023

16. IINKCUKACHA MALUNGA NENTSEBENZO YOKULANDELA IMIGAQO YEB-BBEE

Le theyibhile ilandelayo igcwaliswe ngokokulandelwa kweemfuno zeB-BBEE zoMthetho weB-BBEE ka2013 nangokubekwe kwizikhokelo zeSebe loRhwebo, uShishino noKhuphiswano.

Eli Qumrhu liNcedisana noRhulumente kwiiNkonzo zoLuntu liyisebenzisile nayiphi imiGaqo yokuSebenza Kakuhle (iSatifiketi seB-BBEE iNqanaba 1 – 8) ngokunxulumene noku kulandelayo:		
Umba ojongwayo	Impendulo Ewe / Hayi	Ingxoxo
Ukuthathela ingqalelo imiba yeziqinisekiso zoqeqesho xa kukhutshwa iilayisenisi, ukunikwa ngenxa yezizathu ezithile okanye okunye ukugunyaziswa ngokunxulumene nokusebenza koqoqosho ngokwawo nawuphi umthetho?	Ewe	IBhodi inyanzelisa imiqathango yelayisenisi kumacandelo ahlukileyo olu shishino, ibonisa elona zinga liphantsi linokufezekiswa ekulandelweni kweB-BBEE. Ngaphezulu, ngokuba elo zinga liqinisekiswa ngesatifiketi esiqinisekiso esikhutshwe yiarhente yoqinisekiso ebhalisiweyo.
Ukuqulunqa nokufezekisa umgaqonkqubo wokusetyenziswa kweenkonzo zeenkampani zababesakululwa?	Ewe	IBhodi iwufezekisile uMgaqonkqubo weSCM wayo, itathela ingqalelo iimfuno njengoko zibekwe kwimiMiselo yeOfisi kaNondyebo, imiYalelo yeOfisi kaNondyebo, imiMiselo yokuSetyenziswa kweenkonzo zeeNkampani zababesakuCalulwa kunye nayo yonke imithetho efanelekileyo enxulumene nokulawulwa kwenkqubo yokuthengwa kwempahla nokufunwa kweenkonzo.
Ukubekwa kwekhrayitheriya yeziqinisekiso zoqeqesho ukwenzela ukuthengiswa kwamashishini karhulumente?	Hayi	IBhodi ayiloShishini likaRhulumente.
Ukuqulunqa ikhrayitheriya yokungena kubambiswano necandelo labucala?	Hayi	IBhodi ayiloqumrhu elinika iinkonzo. Ngugunyaziwe olawulayo nokhupha iilayisenisi.
Ikhayitheriya yokuthatha isigqibo sokukhutshwa kwezibonelelo, iigranti nezikim zotyalomali oluxhasa uXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho?	Hayi	Ibhodi iza kubeka loo khrayitheriya ngokokukhutshwa kwezibonelelo, iigranti nezikim zotyalomali oluxhasa uXhotyiso loQoqosho lwabaNtsundu.

ICANDELO D:

**ULAWULO
LWEZABASEBENZI**



1. INTSHAYELELO

Ibhodi ivume ubume bezithuba zabasebenzi obunabasebenzi abangamashumi asixhenxe anesine (74), nalapho sele kugcwaliswe izithuba ezingamashumi amathandathu anethoba (69) yaye bekusasele izithuba ezihlanu (5) ebezingekagcwaliswa ngowama31 Matshi 2023.

ICandelo lezaBasebenzi (uHR) linika inkonzo nenkxaso kwiBhodi neofisi yayo kwimiba ephathelelene nokukhangelwa kwabasebenzi abatsha kunye nokugcinwa kwabo, ulawulo lwentsebenzo, ubudlelwane bamashishini, uphuhliso lwabasebenzi, intlalontle yabasebenzi kunye nokuqulunzwa kwemigaqonkqubo enxulumene nezaBasebenzi. Umsebenzi wokulungiselelwa kokuhlawulwa kwabasebenzi luxanduva lweSebe loLungiselelo nezeMali.

AMAGQABANTSHINTSHI MALUNGA NEMIBA YEZABASEBENZI EKWIBHODI

Kulo nyaka uphononongwayo kubekwe le ilandelayo njengeyona miba iphambili yezaBasebenzi:

- Ukukhangelwa abasebenzi abakwazi ukusebenzisa izakhono eziyimfuneko, ngokwenjenjalo iziko liza kukwazi ukwenza izinto nomsebenzi wayo ophambili;
- Abasebenzi abakwaziyo ukusebenzisa izakhono nabahlukileyo ukuqinisekisa ngokumelwa ngokobungakanani bamaqela akhethekileyo kuzo zonke iintlelo zemisebenzi zabasebenzi ngokunjalo nokuphathwa ngobulungisa kwingqesho;
- Uphuhliso noqeqesho lomsebenzi oluqhubekayo ukwenzela ukuxhobisa abasebenzi ngolwazi lwezakhono eziyimfuneko ngokomsebenzi ukuze bakwazi ukwenza imisebenzi yabo ngokweziCwangciso loPhuhliso loBuqu;
- Ukudala nokugcina imeko yomsebenzi ekhuselekileyo;
- Ukudala imeko esekelwe kwiNtsebenzo
- Ukudala imeko yomsebenzi ekhathalayo nexhasayo negxile ebantwini nekwahutywa ngabantu;
- Uphononongo oluqhubekayo lwemigaqonkqubo yeHR;
- Uphononongo lwemisebenzi ukwenzela ukuba iingcaciso zemisebenzi nezikhundla zihlali zifanelekile yaye zichanekile; kunye
- Nobume beziko obungqameneyo nobulungelelanisiweyo.

Umgaqosikhokhelo wokucwangciselwa kwabasebenzi kunye nezicwangcisonkqubo zokutsala umdla nokukhankasa abasebenzi abanezakhono nabawaziyo umsebenzi

ICandlelo lezaBasebenzi liyaqhuba nokuqhubela phambili iindlela zokwenza zalo njengendlela yokusingatha imingeni yabasebenzi eqatshelweyo. Iimfuno zengqesho zeBhunga zifezekiswa ngokukhangelwa nokuchonga abalingwa bokuqeshwa ngokokukwazi kwabo umsebenzi, amava kunye neziqinisekiso zabo zoqeqesho ezifezekisa iimfuno zomsebenzi.

Zonke izithuba zomsebenzi zibhengezwa ngaphakathi nangaphandle ukwenzela ukufikelela kubantu abaninzi kangangoko kula maqela akhethiweyo. Ijelo elifanelekileyo lokubhengeza (kuquka neIntanethi) lichongwa ngokokuxhomekeke kukufikeleleka kwalo, ngenjongo yokutsala umdla wabantu abathile elizweni lonke.

Iindlela eselubala nengathathi cala yokuqesha iyalandelwa xa kungoku, apho ummeli weKomiti yobuLungisa kwiNgqesho ivulelekile kwinkqubo yokuhluzwa kwabalingwa bodliwanondlebe yaye uyamenywa nakudliwanondlebe ukuba aze kuba ngumakhimkhanyo. Isebe lezabasebenzi liphinde liqinisekise ngokuba udliwanondlebe lunobulungisa, aluthathi cala, luyafana kumntu wonke, luselubala yaye aludleleli.

Umgaqosikhokhelo wokulawula intsebenzo yabasebenzi

IBhodi inesistim yolawulo lwentsebenzo kunye nomgaqonkqubo wolawulo lwentsebenzo ovunyiweyo, nonika izikhokhelo zeenkqubo zolawulo ekufuneka zijoliswe ekulinganiseni nasekuphuculeni intsebenzo yabasebenzi neyeziko.

Inkqubo yolawulo lwentsebenzo ifuna uphononongo lwaphakathi eyakeni yaye kuza kuqhutywa ukuhlola konyaka, kwanokuba iithagethi zokusebenza ezinxulumene nezivumelwano zentsebenzo ziyaqwalaselwa ngokuqhubekayo. Kwimeko apho zingafezekiswanga iimpumelelo ebezilindelwe kwintsebenzo, izikhewu zisingathwa ngolawulo lwentsebenzo engaphantsi komgangatho, noluhambelana neenkqubo ezibekwe kuMthetho iLabour Relations Act.

linkqubo zempilo yabasebenzi emsebenzini

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni iyaluvuma uxanduva lwayo lokuthintela kunye/okanye

nokuthomalalisa isitresi esidalwa ziimeko zentlalo kunye nemingeni yobuqu yabasebenzi bayo (kuquka neentsapho zabo) ngoko ke izibophelele ekukhuthazeni nasekugcineni indlela yokuphila esempilweni. Ithathela ingqalelo imingcipheko enxulunyaniswa neengxaki zabasebenzi zobuqu nezinxulumene nomsebenzi kokubini kubasebenzi nakwiziko. Iziphumo zeziko kwezo ngxaki zithathwa njengeziquka iqondo elinyukileyo lokuphutha emsebenzini, ukuhla kwemveliso nomoya wabasebenzi, ukushiya okuphezulu kwabasebenzi kunye nomngcipheko wokungakwazi ukusebenza ngenxa yempilo.

Ngokusekwa kweNkqubo yeNtlalontle yabaSebenzi (iEWP) eli ziko likwazibophelele ekudaleni imeko yokusebenza enenkathalo nenkxaso negxilise ebantwini nekwaqhutywa ngabantu. Le nkqubo ijonge ekuncedeni abasebenzi ukuba bakwazi ukujamelana neminye yemingeni yabo yobuqu, yeemvakalelo neyentlalo enokuba ngumqobo kwinkqubo yokusebenza nentlalontle yabo. Le Nkqubo ibekwe esweni ngeengxelo zekota nezonyaka ezinika uhlalutyo lwezenzo ezilandelelanayo zokusetyenziswa kweenkonzo (okt. Inkonzo yeengcebiso zeengcali yasemnxebeni efumaneka 24/7/365, ukhathalelo lwe-elektroniki, iingcebiso zeengcali ezenziwa ubuso ngobuso, izehlo zokungxwelerheka ngokwasemoyeni kunye nezimandundu, njalo njalo), ukuqatshelwa kwemingcipheko kunye nefuthe layo kwimveliso kunye nezindululo malunga nongenelelo olujongene nayo.

Uqulunqo lwemigaqonkqubo

Ngokomyalelo osuka kwiSebe likaNondyebo lePhondo leNtshona Koloni (iWCPT), iBhodi igqibe ekubeni imigaqonkqubo yabasebenzi beWCGRB ilungelelaniswe naleyo yoRhulumente weNtshona Koloni ngokukodwa leyo yeSebe likaNondyebo lePhondo leNtshona Koloni. Ngenxa yoko, iBhodi isoloko ijonga imigaqonkqubo yeWCPT ukujonga nakuphi ukutshintsha ekufuneka kwenziwe luze uhlaziyo olunxulumene noko lulungiselelwe kwimigaqonkqubo efanelekileyo yeWCGRB.

Imigaqonkqubo yezabasebenzi iqulunqwa nenkqubo yeengxoxo namaqela achaphazelekayo ukwenzela ukuqinisekisa ngokuthathwa kwengxaxheba okubanzi kwanenkxaso ekwanjalo.

Iimpumelelo

Kulo nyaka uphononongwayo, eli candelo liye lancedisa ngoku kulandelayo:

- Ukuphononongwa kwemiGaqonkqubo yezaBasebenzi;
- Ukukhangelwa nokuKhethwa kwabasebenzi abanolwazi ngomsebenzi ukwenzela ukuba iziko likwazi ukufezekisa iinjongo eziphambili kunye nemiba yokusebenza ephambili;
- Ukungeniswa kweNgxelo yokuFezekiswa kweWSP noQeqesho ngokweemfuno zeCATHSSETA;
- Ukulungelelanisa ukufezekiswa kwamaphulo oqeqesho nophuhliso olukwiWSP;
- Ungeniso lwangethuba lwengxelo yenkqubela kubuLungisa kwiNgqesho ingeniswa kwiDoL ngokweEEA;
- Ulawulo lweenkcukacha zabasebenzi okuqinisekisa ukwanela okuphucukileyo kwiinkqubo zeHRM;
- Imfunalwazi yotshintsho kwisiqhelo seziko nobunkokheli;
- Ukwaziswa okuqhubekayo kweNkqubo zokuNcedswa kwabaSebenzi ukwenzela ukuqinisekisa ngolwaziso oluzinzileyo neengxoxo zale nkqubo; kunye
- Ukugcina imeko ekhuselekielyo yasemsebenzini.

Imingeni

Ubume obungatshintshiyo beBhodi abuniki thuba laphuhliso lwamakhono. Emva kweenzame, ixesha nezixhobo ezininzi ezichithwe kuqeqesho lokuphuhlisa abasebenzi, abasebenzi bayayishiya ingqesho yeBhodi besiya kukhangelwa amathuba angcono. Oku kuphelela ekubeni abantu abanezakhono bayishiye iBhodi.

Izicwangciso/iinjongo zexesha elizayo zeCandelo lezaBasebenzi

IsiCwangciso sezaBasebenzi siphononongwa ngokuhambelana nesiCwangciso sokuSebenza nesiCwangciso seNtsebenzo yoNyaka zeWCGRB. Nantsi eyona miba iphambili yezaBasebenzi:

- Uphuhliso noqeqesho oluqhubekayo lomsebenzi ukwenzela ukuxhobisa abasebenzi ngezakhono zomsebenzi eziyimfuneko ukuba benze imisebenzi yabo;
- Ukutsala umdla nokugcina abantu abanezakhono eziyimfuneko ukongeza ixabiso kweli ziko;
- Ngokuhambelana nesi siCwangciso seEE sitsha, kusingathwe ukumelwa okungaphantsi kokufanelekileyo kwamaqela akhethekileyo;
- Ukudala nokugcina imeko yomsebenzi ekhuselekileyo;
- Ukudala imeko esekelwe kwintsebenzo;
- Ukudala imeko yomsebenzi ekhathalayo nexhasayo negxile ebantwini nekwaqhutywa ngabantu;
- Ukwanela kokuphuculwa kweenkqubo zezaBasebenzi;
- Ukufezekiswa kwesicwangciso sokutshintshwa kwesiqhelo seziko nobunkokheli; kunye
- Nokuphononongwa okuqhubekayo kwemigaqonkqubo yezaBasebenzi.

2. IINKCUKACHAMANANI ZOKUQWALASELWA KWABASEBENZI

2.1 Inkcitho enxulumene nabasebenzi

liNdleko zaBasebenzi ngokweNkqubo

INkqutyana	Inkcitho ePheleleyo yeli qumru	Inkcitho yezabasebenzi	Inkcitho yezabasebenzi njenge% yencitho epheleleyo	Inani labasebenzi	Iindleko eziphakathi zomsebenzi ngamnye
	(R' 000)**	(R' 000)	%		(R' 000)
ULungiselelo*	27 132	16 218	60%	33	491
ICandelo lokuKhutshwa kweeLayisenisi	14 356	13 953	97%	22	634
UkuLandelwa kwemiThetho	17 616	16 334	93%	24	681
ICT	9 592	3 022	32%	5	604
IYONKE	68 695	49 527	72%	84	590

** Inkcitho ePheleleyo ayikubandakanyi ukubekwa ixabiso kwezinto eziphathekayo zeshishini nokwehla kwamatyala asahlawulwayo, ukuhlawulwa ngeenkonzelo (endaweni yemali) kunye nezinye izinto ezingeyomali, kodwa kuquka inkcitho yezinto ezinkulu.

*Inkqubo yolungiselelo lweofisi ibandakanya iBhodi, iSebe loLawulo lweOfisi neeMali, uLawulo lweZiko kunye nabasebenzi bethutyana abane (4).

Iindleko zabasebenzi ngokwezinga lomvuzo

Inqanaba	** Inkcitho yezabasebenzi	I% yencitho yabasebenzi xa ithelekiswa neendleko ezipheleleyo zezabasebenzi	Inani labasebenzi	Iindleko eziphakathi zomsebenzi ngamnye
	(R' 000)	%		(R' 000)
AbaLawuli abayiNtloko	1 609	3%	1	1 609
AbaLawuli abaPhezulu	7 637	17%	6	1 273
Abanoqeqesho kumakhono athile	9 515	21%	11	865
Abanezakhono	22 346	48%	35	638
Abanezakhono ezingephi	5 147	11%	16	322
Abangenazakhono	-	0%	0	-
IYONKE	46 253		69	670

** Ayiyibandakanyi imbuyekezo yamalungu eBhodi eyiR1 238 405, isibonelelo sezindlu seR931 297, imbuyekezo yabasebenzi bethutyana eyiR1 043 367 kunye neR64 201 engqikelelo/ ulungiselelo lwemivuzo esele itsalwe okutsalwayo.

AmaBhaso okuKhuthaza iNtsebenzo

Khange kuhlululwe zibhonasi zantsebenzo kulo nyakamali ka2022/23.

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

liNdleko zoQeqesho

INkqutyana	Inkcitho yezabasebenzi	Inkcitho yoqeqesho	Inkcitho yoQeqesho njenge% yeeNdleko zaBasebenzi	Inani labasebenzi abaqeqeshiweyo	Umyinge ophakathi weendleko zoqeqesho zomsebenzi ngamnye
	(R' 000)**	(R' 000)	%		(R' 000)
IBhodi	1 237	10	0%	2	5
Abaphathi	8 482	66	4.02%	9	7
ULungiselelo lweOfisi nezeMali	6 502	97	0.29%	10	10
UkuLandelwa kwemiThetho	16 334	158	0.55%	20	8
ICandelo lokuKhutshwa kweeLayisenisi	13 953	136	0%	19	7
ICT	3 022	62	2.61%	5	12
IYONKE	49 530	529	1.06%	65	8

** INkcitho yezaBasebenzi njengoko ixelwe kwiNote 20 yamaxwebhu engxelomali.

Inkcitho yoqeqesho iquka uncedo lwemali lwezifundo ezifundwa ngamaxesha athile.

Ingqesho neZithuba zomsebenzi

INkqutyana	2021/22 Inani labasebenzi	2022/23 Izithuba ezivunyiweyo	2022/23 Inani labasebenzi	2022/23 Izithuba	I% yezithuba
ULungiselelo	8	10	8	2	20%
Abaphathi	7	7	7	-	-
AbaLawuli	7	7	7	-	-
UkuLandelwa kwemiThetho	22	24	22	2	8%
ICandelo lokuKhutshwa kweeLayisenisi	20	22	21	1	5%
ICT	4	4	4	-	-
IYONKE	68	74	69	5	7%

INkqutyana	2021/22 Inani labasebenzi	2022/23 Izithuba ezivunyiweyo	2022/23 Inani labasebenzi	2022/23 Izithuba	I% yezithuba
AbaLawuli abayiNtloko	1	1	1	-	-
AbaLawuli abaPhezulu	6	6	6	-	-
Abanoqeqesho kumakhono athile	11	13	11	2	15%
Abanezakhono	34	36	35	1	3%
Abanezakhono ezingephi	16	18	16	2	11%
Abangenazakhono	-	-	-	-	-
IYONKE	68	74	69	5	7%

Utshintsho kwezengqesho

Icandelo lomvuzo	Inggqesho ekuqaleni kwethuba	Abaqeshiweyo	UkuYekiswa kwesiVumelwano:	Abaqeshwe ekupheleni kwethuba
AbaLawuli abayiNtloko	1	-	-	1
AbaLawuli abaPhezulu	6	-	-	6
Abanoqeqesho kumakhono athile	11	1	1	11
Abanezakhono	34	2	1	35
Abanezakhono ezingephi	16	1	1	16
Abangenazakhono	-	-	-	-
IYONKE	68			69

Izizathu zokumka kwabasebenzi

Isizathu	Inani	I% yenani elipheleleyo labasebenzi abemkileyo
Ukusweleka	-	-
Ukurhoxa	1	100%
Ukugxothwa	-	-
Ukuthatha umhlalaphantsi	-	-
Ukugula	-	-
Ukuphela kwekhontrakthi	-	-
Enye	-	-
Inani elipheleleyo	1	100%

Eli gosa liye lemka kweli ziko ngenxa yezizathu zobuqu. Kuye kwachongwa igosa emalibambele kwesi sithuba kude kugqitywe uyilo lobume beziko.

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	-	1	2	1	-	-	-	-
Abanoqeqesho kumakhono athile	2	3	-	3	-	-	4	1
Abanezakhono	5	8	12	9	1	-	3	3
Abanezakhono ezingephi	3	4	2	4	-	-	-	1
Abangenazakhono	-	-	-	-	-	-	-	-
IYONKE	10	16	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	3	1	-	-	-	-
Abanoqeqesho kumakhono athile	1	2	2	2	-	-	1	1
Abanezakhono	4	7	10	8	-	-	2	3
Abanezakhono ezingephi	2	3	8		-	-	1	1
Abangenazakhono	-	-	-	-	-	-	-	-
IYONKE	7	13	23	15	-	-	4	5

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

PART E: FINANCIAL INFORMATION



1. Report of the External Auditor

Report of the auditor-general to the Western Cape Provincial Legislature on vote no. 3: 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 75- 127, which comprise the statement of financial position as at 31 March 2023, 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 2023 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 responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the public 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 matter

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

Restatement of corresponding figures

7. As disclosed in note 38 to the financial statements, the comparative figures for 31 March 2022 were adjusted to enhance the relevance of the financial statements of the entity at, and for the year ended, 31 March 2023.

Other matter

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.

National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework

9. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in either the annual report or the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 37 and note 40 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Western Cape Gambling and Racing Board. The disclosure of these movements (e.g. condoned, recoverable,

1. Report of the External Auditor

removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting authority for the financial statements

10. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting authority is responsible for assessing the public 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 public entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

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

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
15. I selected the following material performance indicators related to Programme 2: Licencing and Programme 3: Regulatory compliance presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Percentage of new applications, in respect of employee licences (key and gambling) linked to licensed operators received, processed within 30 days of receipt
 - Percentage of renewal applications received processed on or before the date of expiry of the licence
 - Number of compliance assessments conducted
 - Percentage of investigations initiated within 30 days of allegations of illegal gambling received by the Board
16. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.
17. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives

1. Report of the External Auditor

- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures for the purpose of reporting material findings only.

19. I did not identify any material findings on the reported performance information for the selected material performance indicators.

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under achievements.

Report on compliance with legislation

22. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.

23. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

24. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

25. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

26. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

27. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

1. Report of the External Auditor

28. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. I have nothing to report in this regard.

Internal control deficiencies

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

Auditor-General

Cape Town
31 July 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

1. Report of the External Auditor

Annexure to the auditor's report

The annexure includes the following:

- the auditor-general's responsibility for the audit
- the selected legislative requirements for compliance testing.

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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 material performance indicators and on the public entity's compliance with selected requirements in key legislation.

Financial statements

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 public entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the 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 public 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 a public 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

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.

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.

1. Report of the External Auditor

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Section 53(4) Section 54(2)(c); 54(2)(d) Section 55(1)(a); 55(1)(b); 55(1)(c)(i) Section 56(1); 56(2) Section 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 8.2.1; 8.2.2 Treasury Regulation 16A 3.1; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A6.2(e);16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(d); 16A 6.4; 16A 6.5; 16A 6.6; TR 16A.7.1; 16A.7.3; 16A.7.6; 16A.7.7; 16A 8.2(1); 16A 8.2(2); 16A 8.3; 16A 8.3(d); 16A 8.4; 16A9.1(b)(ii); 16A9.1; 16A9; 16A9.1(c); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2; 16A 9.2(a)(ii); TR 16A 9.2(a)(iii) Treasury Regulation 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Treasury Regulation 31.1.2(c) Treasury Regulation 31.2.1 Treasury Regulation 31.3.3 Treasury Regulation 33.1.1; 33.1.3
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
CIDB Regulations	CIDB regulation 17; 25(1); 25 (5) & 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c) ; 3.3 (e) ; 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6 Paragraph 5.4 Paragraph 7.2; 7.6
NT SCM Instruction 4A of 2016/17	Paragraph 6
NT SCM Instruction Note 03 2019/20	Par 5.5.1(vi); Paragraph 5.5.1(x);
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1;6.2;6.7

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board

Annual Financial Statements
for the year ended 31 March 2023

1. Report of the External Auditor

Legislation	Sections or regulations
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2 Paragraph 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2 Par. 4.3.2; 4.3.3
Competition Act	Section 4(1)(b)(ii)
NT instruction note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1 Paragraph 3.1 (b)
NT instruction note 1 of 2021/22	Paragraph 4.1

2. Annual Financial Statements

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Regulating gambling industry
Board members	Mr CA Bassuday Ms C Fani Mr RG Nicholls Mr TC Arendse Ms L Venter
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

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board

Annual Financial Statements
for the year ended 31 March 2023

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

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PA Abrahams
for the Western Cape Gambling and Racing Board

Statement of Financial Position
 as at 31 March 2023

 Annual Financial Statements
 for the year ended 31 March 2023

Figures in Rand	Note(s)	2023	2022
Assets			
Current Assets			
Cash and cash equivalents	3	62 486 245	42 789 780
Inventories		55 318	67 987
Prepayments	4	1 068 132	698 611
Receivables from exchange transactions	5	1 605 472	1 291 508
Receivables from non-exchange transactions	6	44 464 729	42 498 618
Cash and cash equivalents - Trust funds (securities)	7	31 040 211	18 317 883
Cash and cash equivalents - Trust funds (trust)	7	13 645 263	11 440 412
Cash and cash equivalents - ILSF Housing Fund	8	519 612	531 451
		154 884 982	117 636 250
Non-Current Assets			
Property, plant and equipment	9	5 149 545	3 586 316
Intangible assets	10	4 598 593	4 969 282
Prepayments	4	183 107	136 792
		9 931 245	8 692 390
Total Assets		164 816 227	126 328 640
Liabilities			
Current Liabilities			
Trust creditors (securities)	7	31 040 211	18 317 883
Trust creditors (probity costs)	7	11 349 824	9 954 302
Payables from exchange transactions	11	669 322	2 165 964
Taxes and transfers payable	12	73 461 057	64 242 054
Provisions	13	600 000	900 000
Employee Benefits	14	4 641 198	4 716 242
		121 761 612	100 296 445
Non-Current Liabilities			
Employee Benefits	14	4 876 000	4 973 000
Total Liabilities		126 637 612	105 269 445
Net Assets		38 178 615	21 059 195

FINANCIAL INFORMATION

Statement of Financial Performance

Western Cape Gambling and Racing Board

Annual Financial Statements
for the year ended 31 March 2023

Figures in Rand	Note(s)	2023	2022
Revenue			
Revenue from exchange transactions			
Interest income	15	3 464 133	1 465 060
Operating revenue	16	52 350 777	47 405 381
Sundry income	17	197 439	237 235
Total revenue from exchange transactions		56 012 349	49 107 676
Revenue from non-exchange transactions			
Transfer revenue			
Government grants	18	25 076 000	26 256 000
Services in-kind	19	5 817 204	4 332 399
Total revenue from non-exchange transactions		30 893 204	30 588 399
Total revenue		86 905 553	79 696 075
Expenditure			
Amortisation: Intangible assets	10	392 539	391 522
Depreciation: Property, plant and equipment	9	1 292 414	1 200 790
Elimination of illegal gambling operations		28 600	19 200
Employee related costs	20	49 529 820	47 606 791
Finance costs	14	574 000	606 000
General expenses	21	16 377 374	13 368 133
Legal fees		1 302 392	1 359 160
Rental expenses		453 268	259 599
Travel and subsistence		1 721 994	633 963
Total expenditure		(71 672 401)	(65 445 158)
Operating surplus		15 233 152	14 250 917
(Gain)/Loss on disposal of assets		10 737	7 969
Actuarial (gains)/losses	14	(748 845)	(109 782)
		738 108	101 813
Surplus for the year		15 971 260	14 352 730

FINANCIAL INFORMATION

Statement of Changes in Net Assets

Western Cape Gambling and Racing Board
Annual Financial Statements
for the year ended 31 March 2023

Figures in Rand

	Accumulated surplus/deficit	Total net assets
Balance at 01 April 2021	5 084 846	5 084 846
Surplus for the year	14 352 730	14 352 730
Retention of surplus funds approved: 31 March 2021	16 573 207	16 573 207
Surplus payable to the Provincial Revenue Fund: 31 March 2022	(14 951 588)	(14 951 588)
Total changes	15 974 349	15 974 349
Balance at 1 April 2022	21 059 195	21 059 195
Surplus for the year	15 971 260	15 971 260
Retention of surplus funds approved: 31 March 2022	14 951 588	14 951 588
Surplus payable to the Provincial Revenue Fund: 31 March 2023	(13 803 428)	(13 803 428)
Total changes	17 119 420	17 119 420
Balance at 31 March 2023	38 178 615	38 178 615

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board

Cash Flow Statement

Annual Financial Statements
for the year ended 31 March 2023

Figures in Rand	Note(s)	2023	2022
Cash flows from operating activities			
Receipts			
Taxes and levies collected	25	1 076 758 695	780 262 439
Operating revenue		52 118 734	46 727 816
Government grant		25 076 000	26 256 000
Interest income		3 464 133	1 465 060
Sundry Income		197 439	237 235
		1 157 615 001	854 948 550
Payments			
Employee costs		(49 527 019)	(47 549 150)
Suppliers		(16 342 754)	(9 488 513)
Taxes and levies distributed		(1 068 363 043)	(781 110 074)
		(1 134 232 816)	(838 147 737)
Net cash flows from operating activities	26	23 382 185	16 800 813
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(2 872 382)	(1 243 439)
Proceeds from sale of property, plant and equipment		6 002	54
Capitalised development IT costs	10	-	(672 124)
Purchase of other intangible assets	10	(21 850)	-
Net cash flows from investing activities		(2 888 230)	(1 915 509)
Cash flows from financing activities			
Net receipts and payments for trust funds		14 117 850	2 148 023
Net increase in cash and cash equivalents		34 611 805	17 033 326
Cash and cash equivalents at the beginning of the year		73 079 526	56 046 200
Cash and cash equivalents at the end of the year	3	107 691 331	73 079 526

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Sale of goods and services other than capital assets	43 519 196	1 924 000	45 443 196	52 118 734	6 675 538	(1)
Entity revenue other than sales	1 008 000	-	1 008 000	3 661 572	2 653 572	(2)
Transfers received Departmental transfers	27 000 000	(1 924 000)	25 076 000	25 076 000	-	
Total revenue	71 527 196	-	71 527 196	80 856 306	9 329 110	
Expenses						
Compensation of employees	(50 868 074)	-	(50 868 074)	(49 527 019)	1 341 055	(3)
Goods and services	(16 438 122)	-	(16 438 122)	(16 273 906)	164 216	
Payments for capital assets	(4 221 000)	-	(4 221 000)	(2 894 232)	1 326 768	(4)
Total expenditure	(71 527 196)	-	(71 527 196)	(68 695 157)	2 832 039	
Surplus / (Deficit)	-	-	-	12 161 149	12 161 149	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	12 161 149	12 161 149	

FINANCIAL INFORMATION

Budget and Actual Comparative Statement

Western Cape Gambling and Racing Board

Annual Financial Statements
for the year ended 31 March 2023

The budget and the accounting basis differ. Refer to note 34 for the reconciliation between budget and statement of financial performance.

Refer to note 35 for the differences between budget and actual amounts of preparation and presentation as well as explanations regarding the changes between approved and final adjusted budget, where applicable.

In terms of paragraph 12(c) of GRAP 24, the comparison of budget and actual amounts shall be presented separately, by way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts. For this purpose, all differences exceeding 0.5% of total expenditure were deemed to be material and therefore explanations have only been provided for those differences exceeding the threshold.

Explanations for variances:

1. It is difficult to accurately budget for the Board's own revenue as applications are based on industry demands. New licence applications received and processed exceeded industry demands. Board inspector fees are based on the number of new applications as well as licence renewals in a particular year. Provision is made for an annual inflationary adjustment which comes into effect in April of each year.
2. The approved cash surplus of R31.5 million was deposited into the Board's primary bank account from 1 April 2022 until 19 December 2022. An amount of R32 million was then deposited into a CPD account at the Reserve Bank, earning interest of 7.15%. It was the Board's intention to finalise the procurement of the office accommodation during the 2022/23 financial year. Due to delays in the procurement process, the procurement of the office accommodation was not finalized at year end. At such, the cash surplus was not utilised at year end, resulting in the Board earning interest on the cash surplus for the full year under review. The interest received was not included in the Board's original budget.
3. The underspending in compensation of employees is due to vacancies during the period. The Board is currently conducting an Organisational Structure Review to ensure the best fit for the organization. This exercise includes the review of all job descriptions to ensure that they remain appropriate and accurate. For this reason, it was resolved that the recruitment process for the vacant positions be put on hold to enable the Organisation Design Consultants to develop appropriate Job Descriptions for the positions. This process is envisaged to be concluded early in the new financial year, upon which the procurement process to fill the vacant positions will commence.
4. The underspending in respect of payment for capital expenditure relates to software development costs. The Board planned further automation processes within the Board however, the planning process in respect of this is still ongoing.

1. Presentation of Annual Financial Statements

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

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

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

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

1.1 Presentation currency

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

1.2 Going concern assumption

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

1.3 Significant judgements and sources of estimation uncertainty

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

Receivables from exchange transactions

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

Fair value estimation

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

Provisions

Provisions were recognised based on management's best estimate based on the information available. Contingent liabilities are disclosed on the same principle. Provisions are discounted where the time value effect is material.

Property, plant and equipment and intangible assets

The Board assesses the useful life and residual values of these assets based on the condition of the assets and the replacement policy of the Board. Management also considers the impact of technology, availability of capital funding and service requirements to determine the optimum useful life expectation, where appropriate.

Accounting Policies

Post-retirement benefits

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

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

Other key assumptions for post retirement benefits, such as future salary increases, mortality rates and future pension increases, are based on current market conditions. Additional information is disclosed in Note 14. Due to the long term nature of the plans, there is significant uncertainty.

Other long term employee benefits

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

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

Other key assumptions for long service awards, such as future salary increase, mortality rates, etc. are based on current market conditions. Additional information is disclosed in Note 14. Due to the long term nature of long service awards, there is significant uncertainty.

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures and impairment loss.

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

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

Current employee benefits

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

1.4 Property, plant and equipment

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.

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.

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

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

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

Item	Depreciation method	Average useful life
Motor vehicles	Straight-line	4 - 20 Years
Equipment and furniture	Straight-line	2 - 30 Years
Computers	Straight-line	3 - 25 Years
Computer accessories	Straight-line	2 - 25 Years

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

The depreciation charge for each period is recognised in surplus or deficit.

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

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

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 30).

1.5 Intangible assets

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.

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.

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.

Accounting Policies

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

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

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

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

Item	Amortisation 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 derecognition of intangible assets is included in surplus or deficit when the asset is derecognised.

1.6 Financial instruments

Classification

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

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents: Trust funds (securities)	Financial asset measured at amortised cost
Cash and cash equivalents: Trust funds (trust)	Financial asset measured at amortised cost
Cash and cash equivalents: ILSF Housing Fund	Financial asset measured at amortised cost

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

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost

Initial recognition and measurement

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

- Financial assets at amortised cost, using the effective interest method, less accumulated impairment losses.
- Financial liabilities at amortised cost, using the effective interest method.

Impairment of financial assets

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

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

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

All impairment losses are recognised in surplus or deficit.

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

Reversals of impairment losses are recognised in surplus or deficit.

Derecognition

The Board derecognises a financial asset only when:

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

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

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

Receivables from exchange transactions

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

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

When receivables from exchange transactions are uncollectable, bad debts written off are recognised in operating expenses in surplus or deficit.

Cash and cash equivalents

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

Accounting Policies

1.7 Statutory receivables

Identification

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.

Impairment losses

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

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

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

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

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

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

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory

receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

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

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

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

1.8 Taxation

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

1.9 Leases

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

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

Operating leases - lessee

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

1.10 Inventories

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

Inventories are initially measured at cost.

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

Subsequently inventories are measured at the lower of cost and current replacement cost.

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.

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.

The carrying amounts of inventories are recognised as an expense in the period in which the inventory is distributed.

Accounting Policies

1.11 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return.

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

An impairment loss is recognised immediately in surplus or deficit.

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.

1.12 Employee benefits

Short-term employee benefits

Short-term employee benefits include items such as:

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

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

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

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

The entity recognises the expected cost of bonus 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: 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.

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 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.

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.

Long service awards

Long service awards are provided to employees who achieve certain pre determined milestones of service

Accounting Policies

within the Board. The expected costs of these benefits are accrued over the period of employment. The Board's obligation in respect of this benefit is valued by independent actuaries annually and the corresponding liability is raised.

The liability is recognised as the present value of the defined benefit obligation at the reporting date.

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

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

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

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

1.13 Provisions and contingencies

Provisions are recognised when:

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

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 33.

1.14 Capital commitments

Capital commitments disclosed in the annual financial statements represent the contractual balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date.

1.15 Revenue from exchange transactions

Measurement

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

Operating revenue consists of:

Board Inspectors' Charge Out Fees

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

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

Investigation fees

This represents fees paid by licensed operators in terms of section 44 of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended. The revenue is recognised on invoice at the granting or renewal of an operator licence.

Licence application fees

This represents a fee payable in terms of section 44 of the Western Cape Gambling and Racing Act (Act 4 of 1996) as amended. The Board also collects national application fees in terms of section 28(1)(a) - (b) of the National Gambling Regulations. The revenue is recognised on invoice at time of application.

LPM Operator fees

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

Interest income

Refer to section 1.17 for the accounting policy for Interest Income.

Other income

Other income is recognised when it is probable that future economic benefits will flow to the entity and when the amount can be measured reliably.

1.16 Revenue from non-exchange transactions

Government grants

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

Services-in-kind

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

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

1.17 Interest income

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

1.18 Accounting by principals and agents

Identification

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

Assessing which entity benefits from the transactions with third parties

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

Accounting Policies

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 2022/04/01 to 2023/03/31.

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 34.

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.

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

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity. A person is considered to be a close member of the family of another person if they:

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

Accounting Policies

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 25 and Note 36 to the financial statements.

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

2.2 Standards and interpretations issued, but not yet effective

The table below outlines the new pronouncements or amendments that are effective for financial periods commencing on or after 1 April 2023.

Standard/Interpretation	Expected impact
GRAP 25: Employee Benefits IGRAP 7: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	The expected impact on the financial statements is not significant.
GRAP 1: Presentation of Financial Statements	The expected impact on the financial statements is not significant.
Standards of GRAP: Improvements to the Standard of GRAP 2020	The expected impact on the financial statements is not significant.
IGRAP 21: The Past Effect of Decisions on Materiality	The expected impact on the financial statements is not significant.
Guideline: Accounting for Landfill Sites	No such transactions are expected in the foreseeable future.

2.3 Standards and interpretations not yet effective or relevant

The following standards of GRAP, or amendments to the Standards, are not yet effective or no effective date has been determined by the Minister:

Standard/Interpretation	Expected impact
GRAP 104: Financial Instruments	There could be a significant impact on the classification of financial instruments and the calculation of impairment losses.
GRAP 103: Heritage Assets	No such transactions are expected in the foreseeable future.

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board

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Annual Financial Statements
for the year ended 31 March 2023

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3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	30 486 245	42 789 780
Short-term deposits	32 000 000	-
	62 486 245	42 789 780

The Board's bank balances are held at Nedbank. The interest rate for funds held in the primary bank account is 7.15% as at 31 March 2023 (31 March 2022: 3.65%).

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

Trust funds (securities) - Refer to Note 7	31 040 211	18 317 883
Trust funds (trusts) - Refer to Note 7	13 645 263	11 440 412
ILSF Housing Fund - Refer to Note 8	519 612	531 451
Cash and cash equivalents (as per above)	62 486 245	42 789 780
	107 691 331	73 079 526

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

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

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

4. Prepayments

Annual licence fees: software	1 209 552	739 755
Membership fees	11 923	12 122
Subscription fees	29 543	22 064
Travel and accommodation	-	61 241
TV Licence Fees	221	221
	1 251 239	835 403

As disclosed in the statement of financial position

Current assets	1 068 132	698 611
Non-current assets	183 107	136 792
	1 251 239	835 403

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5. Receivables from exchange transactions

Amounts due in respect of regulation operations	1 426 209	1 258 931
Amounts due in respect of other activities	179 263	32 577
	1 605 472	1 291 508

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

Licence application fees	118 502	82 746
Board Inspector's Charge-out fees	368 200	583 717
Investigation fees	236 771	558 740
	723 473	1 225 203

Financial asset receivables included in receivables from exchange transactions above

	881 999	66 305
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Total receivables

	1 605 472	1 291 508
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Statutory receivables general information

Transaction(s) arising from statute

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

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

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

Determination of transaction amount

Licence application fees: New licence application fees are set out in "Annexure B: New Licence Application Fees" in the Western Cape Gambling and Racing Regulations (Fees and Costs), 2016: Amendment, 2022.

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

Annual investigation fees: Annual investigation and licence fees are set out in "Annexure C: Annual Licence and Investigation Fees" in the Western Cape Gambling and Racing Regulations (Fees and Costs), 2016: Amendment, 2022.

Interest or other charges levied/charged

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

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5. Receivables from exchange transactions (continued)

Discount rate applied to the estimated future cash flows

Statutory receivables are not discounted.

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

Significant impairment losses recognised or reversed

There were no impairment losses recognised or reversed for the year under review (31 March 2022: nil).

Other impairment losses recognised or reversed

There were no other impairment losses recognised or reversed for the year under review (31 March 2022: nil).

Receivables past due but not impaired

Relating specifically to Statutory Receivables

Statutory Receivables outstanding for more than 30 days are considered as past due but not impaired. At 31 March 2023, there were no statutory receivables outstanding for more than 30 days (31 March 2022: R59 031). For the prior year balance, these outstanding balances related to existing licence holders with no defaults in the past. All amounts were recovered during the current year.

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

Group 1: 31 - 60 days past due	-	38 926
Group 2: 61 - 90 days past due	-	18 805
Group 3: 91 and over past due	-	1 300
	-	59 031

Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

Counterparties without external credit rating

Group 1	881 999	66 305
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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 as at year end, were neither past due nor impaired (31 March 2022: Rnil).

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6. Receivables from non-exchange transactions

	2023	2022
Statutory Receivables from non-exchange transactions	44 464 729	42 498 618
Statutory receivables included in receivables from non-exchange transactions above are as follows:		
Annual Licence Fees	86 260	136 981
Gambling Taxes	44 378 469	42 330 437
Penalties	-	31 200
	44 464 729	42 498 618
Financial asset receivables included in receivables from non-exchange transactions above		
	-	-
Total receivables from non-exchange transactions	44 464 729	42 498 618
Statutory receivables general information		
Transaction(s) arising from statute		
Annual licence fees: In terms of section 44(2) of the Act, the prescribed annual licence fees shall be paid by a licence holder upon issue of the licence and thereafter annually upon renewal thereof.		
Gambling Taxes: In terms of section 64(1) of the Act, from time to time and in the manner prescribed there shall be paid to the Board gambling and betting taxes by the holders of licences as provided for in Schedules III and IV.		
Penalties: In terms of section 75A of the Act, if the Board is satisfied, on a balance of probabilities, from evidence adduced at any hearing conducted in terms of this Act or produced as a result of any investigation or enquiry pursuant to this Act, that a provision of the Act has been contravened or has not been complied with, the Board may hold any or all such licence holders liable for such contravention as the case may be, and impose a penalty contemplated in subsection (2).		
Determination of transaction amount		
Annual licence fees: Annual licence fees are set out in "Annexure C: Annual Licence and Investigation Fees" in the Western Cape Gambling and Racing Regulations (Fees and Costs), 2016: Amendment, 2022.		
Gambling Taxes: The determination of amounts payable for taxes on gambling activities is provided for in Schedules III and IV to the Western Cape Gambling and Racing Act.		
Penalties: The Board may impose penalties in terms of section 75(A)(2) of the Act.		
Interest or other charges levied/charged		
No interest was levied/charged for statutory receivables for the period under review.		
Discount rate applied to the estimated future cash flows		
Statutory receivables are not discounted.		
Statutory receivables past due but not impaired		
Statutory receivables outstanding for more than 30 days are considered as past due but not impaired. As at 31 March 2023, there were no statutory receivables outstanding for more than 30 days (31 March 2022: Rnil).		

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7. Cash and cash equivalents - Trust funds

Trust funds (securities)	30 929 898	18 317 883
Trust funds (trusts)	13 214 168	11 213 675
Total	44 144 066	29 531 558

Add: Amount (payable) / receivable to/from current account

Securities	110 313	-
Trusts	431 095	226 737
	44 685 474	29 758 295

Currently disclosed in the financial statements**Current assets**

Trust funds (securities) - Refer to Note 3	31 040 211	18 317 883
Trust funds (trust) - Refer to Note 3	13 645 263	11 440 412
Total	44 685 474	29 758 295

Current liabilities

Trust creditors (securities)	31 040 211	18 317 883
Trust creditors (probity costs)	11 349 824	9 954 302
Total	42 390 035	28 272 185

Variance: trust assets and trust liabilities	2 295 439	1 486 110
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The variance as indicated above is due to the settlement of outstanding amounts payable by licence holders from monies held in trust for respective licence holders as at the end of reporting period each year.

8. Cash and cash equivalents - ILSF Housing Fund

ILSF Housing Fund	519 612	531 451
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The individual linked savings facility is established in terms of clauses 4.5.6.3 and 4.5.6.4 of the Public Service Co-ordinating Bargaining Council Resolution 7 of 2015.

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.

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9. Property, plant and equipment

	2023			2022		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Motor vehicles	1 772 406	(1 387 867)	384 539	1 772 406	(1 148 035)	624 371
Equipment & furniture	3 566 644	(2 467 833)	1 098 811	3 563 352	(2 086 001)	1 477 351
Computers	5 603 000	(2 052 720)	3 550 280	4 463 670	(3 088 901)	1 374 769
Computer accessories	898 695	(782 780)	115 915	886 966	(777 141)	109 825
Total	11 840 745	(6 691 200)	5 149 545	10 686 394	(7 100 078)	3 586 316

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Depreciation	Total
Motor vehicles	624 371	-	-	(239 832)	384 539
Equipment & furniture	1 477 351	4 907	-	(383 447)	1 098 811
Computers	1 374 769	2 809 903	(15 836)	(618 556)	3 550 280
Computer accessories	109 825	57 572	(903)	(50 579)	115 915
Total	3 586 316	2 872 382	(16 739)	(1 292 414)	5 149 545

Reconciliation of property, plant and equipment - 2022

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

Pledged as security

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

Restricted title

As at 31 March 2023, the Board did not have property, plant and equipment whose title is restricted.

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

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

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9. Property, plant and equipment (continued)

Other information

Refer to Note 29 for capital commitments in respect of property, plant and equipment.

The Board has reviewed the useful lives of its assets as at 31 March 2023. Refer to Note 41 where the change in estimate is disclosed.

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

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

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to maintain property, plant and equipment is disclosed in note 30 to the financial statements.

10. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software	133 287	(94 457)	38 830	111 437	(84 490)	26 947
Internally generated computer software	5 738 574	(1 178 811)	4 559 763	5 738 574	(796 239)	4 942 335
Total	5 871 861	(1 273 268)	4 598 593	5 850 011	(880 729)	4 969 282

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Amortisation	Total
Computer software	26 947	21 850	(9 967)	38 830
Internally generated computer software	4 942 335	-	(382 572)	4 559 763
Total	4 969 282	21 850	(392 539)	4 598 593

Reconciliation of intangible assets - 2022

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

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10. Intangible assets (continued)

Intangible assets in the process of being constructed or developed

As at 31 March 2023, the Board had no intangible assets which are in the process of being developed.

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

Restricted title

As at 31 March 2023, the Board did not have intangible assets whose title is restricted.

Other information

As at 31 March 2023, the Board did not have any contractual commitments for the acquisition of intangible assets.

Material individual intangible asset

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

The carrying value of the capitalised development costs for the Licensing Automation Project amounted to R 4 559 763 as at 31 March 2023 (31 March 2022: R4 942 335).

The remaining amortization period of the Licensing Automation Project is 11 years.

11. Payables from exchange transactions

Accounts payable

669 322

2 165 964

Payments due to creditors are settled within 30 days from receipt of invoice.

12. Taxes and transfers payable

Provincial Revenue Fund (see note 24)

72 593 030

63 865 841

Kenilworth Racing (Betting Levy)

868 027

376 213

73 461 057**64 242 054**

13. Provisions

Reconciliation of provisions - 2023

	Opening balance	Utilised during the year due to payments	Reversed during the year	Total
Legal proceedings	900 000	(105 000)	(195 000)	600 000

Reconciliation of provisions - 2022

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

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13. Provisions (continued)

Legal proceedings provisions

Judgement in respect of one litigation matter was delivered on 22 February 2021. The court ruled in favour of the applicant regarding a dispute related to pay out of winnings and cost was awarded against the Board. During the year under review, the Board and applicant reached a settlement agreement and an amount of R105 000 was paid to the applicant. Before this matter was finalised, the estimate for the applicant's legal cost was R300 000.

Three licence holders commenced review proceedings on 22 November 2017. The Applicants applied to the Western Cape High Court, Cape Town for the review, setting aside and declaring unlawful and invalid the Board's decision to impose BBBEE conditions of licence on the Applicants as licence holders. Further, that the Court award costs against any party opposing the Application. Judgement was delivered on 11 December 2019, in favour of the Board. The licence holders applied for Leave to Appeal to the Supreme Court of Appeal, on 30 January 2020. The Applicant's leave to appeal was granted on 15 December 2020. The matter was argued before the Supreme Court of Appeal on 24 May 2022. Judgement was delivered on 24 June 2022. The Appeal was upheld with cost and the order of the Court a quo was set aside. The cost estimate for the applicants' legal fees is R600 000. The Board awaits the Bill of Cost to be set down for taxation.

14. Employee benefits

Employee Benefits

Current Liabilities	4 641 198	4 716 242
Non-Current Liabilities	4 876 000	4 973 000
	9 517 198	9 689 242

Current Liabilities - Employee Benefits

Accrual for leave pay	3 245 724	3 464 232
Accrual for bonus	608 862	584 559
Subtotal	3 854 586	4 048 791
Current portion of Post Retirement Medical Aid	95 000	77 000
Current portion of Long Service Awards	172 000	59 000
ILSF: Housing allowance	519 612	531 451
	4 641 198	4 716 242

Non-Current Employee Benefits

Long Service Awards	829 000	828 000
Post-Retirement Medical Aid	4 314 000	4 281 000
Subtotal	5 143 000	5 109 000
Less: Current Liability	(267 000)	(136 000)
	4 876 000	4 973 000

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14. Employee benefits (continued)

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

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 January 2023 was R3 402 per month (R4 248 per month on 1 January 2022) and is expected to increase by 9.34% on 1 January 2024.

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

Opening balance	5 109 000	4 458 000
Net expense recognised in the statement of financial performance	34 000	651 000
	5 143 000	5 109 000

Accrued Liability

Long Service Award

Current liability	172 000	59 000
Non-current liability	657 000	769 000

Post-Retirement Medical Aid

Current liability	95 000	77 000
Non-current liability	4 219 000	4 204 000
	5 143 000	5 109 000

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14. Employee benefits (continued)

Net expense recognised in the statement of financial performance

Current service cost: Long Service Awards*	39 219	(10 218)
Current service cost: Medical Aid Benefit*	169 626	165 000
Interest cost: Long Service Awards	50 000	57 000
Interest cost: Medical Aid Benefit	524 000	549 000
Actuarial loss/(gain): Long Service Awards	(88 219)	(41 782)
Actuarial loss/(gain): Medical Aid Benefit	(660 626)	(68 000)
	34 000	651 000

*These items are included as part the information disclosed in Note 20 to the financial statements (medical aid company contributions and long service awards).

Key assumptions used

Assumptions used at the reporting date:

Long Service Awards	31 March 2023	31 March 2022
Discount rate	8.82%	6.18%
CPI (Consumer Price Inflation)	4.96%	4.92%
Normal Salary Increase Rate	5.96%	5.92%
Net Effective Discount Rate	2.70%	0.25%
Pre-retirement mortality	SA 85-90 (light)	SA 85-90 (light)

Post-Retirement Medical Aid	31 March 2023	31 March 2022
Discount rate	13.50%	11.84%
Medical CPI (Consumer Price Inflation)	8.34%	7.63%
Medical Aid Contribution Inflation	9.34%	8.63%
Net Effective Discount Rate	3.80%	2.96%

Demographic Assumptions	31 March 2023	31 March 2022
Pre-retirement Mortality	SA 85-90 (light)	SA 85-90 (light)
Post-retirement Mortality	PA (90) rated down 2 years and 1% annual improvement from 2006	PA (90) rated down 2 years and 1% annual improvement from 2006 (PRMA)
Average retirement age	65	65
Proportion with spouse dependent at retirement	85%	85%
Continuation of membership at retirement	80%	80%

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14. Employee benefits (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	<p>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.</p> <p>South Africa has experienced high health care cost inflation in recent years. The annualised compound rates of increase for the last ten years show that registered medical aid schemes contribution inflation outstripped general CPI by almost 3% year on year. These increases are not considered to be sustainable and it was assumed that medical aid contribution increases would out-strip general inflation by 1% per annum over the foreseeable future.</p>
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.

Figures in Rand

14. Employee benefits (continued)

Promotional Salary Increase Rates

The following promotional salary increases were assumed:

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

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%

Figures in Rand

14. Employee benefits (continued)

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 2023 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

Post-Retirement Medical Aid

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

	-20% Mortality Rate	Valuation Assumption	+20% Mortality Rate
Total Accrued Liability	R 4 668 000	R 4 314 000	R 4 015 000
Interest Cost	R 648 000	R 597 000	R 554 000
Service Cost	R 224 000	R 204 000	R 187 000

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 illustrate 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 4 030 000	R 4 314 000	R 4 506 000
Interest Cost	R 557 000	R 597 000	R 624 000
Service Cost	R 189 000	R 204 000	R 213 000

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

	-20% Withdrawal rate	Valuation Assumption	+20% Withdrawal rate
Total Accrued Liability	R 850 000	R 829 000	R 809 000
Current Service Cost	R 83 000	R 81 000	R 79 000
Interest Cost	R 77 000	R 75 000	R 73 000

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14. Employee benefits (continued)

Normal salary inflation

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

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

	-1% Normal salary inflation	Valuation Assumption	+1% Normal salary inflation
Total Accrued Liability	R 822 000	R 829 000	R 836 000
Current Service Cost	R 80 000	R 81 000	R 82 000
Interest Cost	R 74 000	R 75 000	R 76 000

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 660 369 (2022: R4 530 166) represents contributions payable to the fund as specified in the rules of the fund (as disclosed Note 20 to the financial statements).

Other disclosures

Amounts for the current and previous four years are disclosed below:

	2023	2022	2021	2020	2019
Defined benefit obligation	5 143 000	5 109 000	4 458 000	3 893 128	3 758 000
Experience adjustments on plan liabilities	(748 845)	(109 782)	(105 757)	(531 771)	(559 000)

The current service cost for the ensuing year is estimated to be R285 000, whereas the interest cost for the next year is estimated to be R672 000.

15. Interest Income

Interest revenue

Bank	2 799 483	1 320 156
Other Financial Institutions	664 650	144 904
	3 464 133	1 465 060

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16. Operating Revenue		
Board Inspector Charge Out Fees	8 909 075	7 948 369
Investigation Fees	35 545 254	33 008 197
Licence application fees	4 663 948	3 448 815
Limited Pay-out Machine Operator Fees	3 232 500	3 000 000
	52 350 777	47 405 381
17. Sundry Income		
Other miscellaneous income	197 439	237 235
18. Government Grant		
Provincial Revenue Fund	25 076 000	26 256 000
The grant has no conditions attached to it. The grant is recognised in surplus/deficit on receipt thereof.		
19. Services in-kind		
Services in-kind benefit revenue	5 817 204	4 332 399
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 21 to the financial statements.		
20. Employee related costs		
Basic salary	36 399 628	34 717 076
Bonus	2 639 672	2 499 132
Medical aid - company contributions	2 801 719	2 770 190
UIF	153 931	144 805
Leave pay	418 982	675 752
Non-pensionable cash allowance	1 271 454	1 207 018
Defined contribution plans	4 660 369	4 530 166
Car allowances	12 120	23 230
Overtime payments	2 840	1 133
Long-service awards	86 000	104 000
Acting allowances	151 808	34 674
Housing benefits and allowances	931 297	899 615
	49 529 820	47 606 791

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20. Employee related costs (continued)

Remuneration of executive management

The emoluments of the executive management, as disclosed in Note 22 to the financial statements, are included in the employee related costs as disclosed in this note.

Remuneration of Board Members

Fees paid to the members of the Board, as disclosed in Note 22 to the financial statements, are included in the employee related costs as disclosed in this note.

21. General expenses

Advertising	-	112 083
Auditors remuneration	2 449 007	2 317 976
Bank charges	7 217	16 219
Cleaning	222 634	309 947
Computer software annual licences	1 983 314	1 839 685
Conferences and membership fees	276 563	207 766
Consulting and professional fees	1 518 693	1 011 063
Consumables	55 171	66 579
Courier services	782	-
Entertainment	23 541	24 652
Insurance	310 984	323 442
Levies	444 130	424 285
Postage	2 590	2 703
Printing and stationery	167 358	148 012
Publications	16 179	-
Recruitment costs	-	65 171
Rental of equipment	207 292	227 457
Repairs and maintenance (see note 30)	60 269	144 691
Responsible Gambling Awareness	894 204	206 995
Security services	34 227	32 334
Services in-kind (see note 19)	5 817 204	4 332 399
Services: Translations/Subscriptions/Transcriptions	154 709	144 163
Staff welfare	352 845	51 525
Telephone and communications	657 070	641 083
Staff development and training	529 087	585 390
Utilities	192 304	132 513
	16 377 374	13 368 133

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22. Emoluments

Executive

31 March 2023

	Emoluments	Retirement Fund	Bonus	Other*	Total
Chief Executive Officer	1 375 906	73 522	83 611	75 671	1 608 710
Manager: Legal services	1 186 854	63 062	71 717	61 740	1 383 373
HOD: Admin & Finance	1 053 586	55 981	64 356	84 381	1 258 304
HOD: Licensing	1 186 854	63 062	71 717	25 035	1 346 668
HOD: Compliance	1 186 854	63 062	78 213	96 823	1 424 952
HOD: Information Technology	1 085 430	57 673	65 588	27 910	1 236 601
Manager: Human Resources	840 513	44 660	50 789	51 019	986 981
	7 915 997	421 022	485 991	422 579	9 245 589

*Other benefits comprise leave paid, travel and subsistence claims and cash allowances.

31 March 2022

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

Board members

31 March 2023

	Members' fees	Other fees*	Total
Mr CA Bassuday	298 370	26 255	324 625
Ms C Fani	206 849	18 746	225 595
Mr RG Nicholls	202 891	1 693	204 584
Mr TC Arendse	203 151	1 983	205 134
Ms L Venter	242 157	36 310	278 467
	1 153 418	84 987	1 238 405

*Other fees comprise of claims for business kilometres and subsistence allowances.

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22. Emoluments (continued)

Board members

31 March 2022

	Members' fees	Other fees*	Total
Mr DT Lakay (Term expired: 15 Dec 2021)	224 919	1 190	226 109
Mr CA Bassuday	181 268	2 248	183 516
Ms C Fani	144 336	600	144 936
Mr RG Nicholls	142 117	1 386	143 503
Mr TC Arendse	184 247	459	184 706
Ms L Venter	162 760	2 492	165 252
Dr P Voges (Resigned: 17 Aug 2022)	-	212	212
	1 039 647	8 587	1 048 234

23. Operating leases

Minimum lease payments due

- within one year	192 200	105 942
- in second to fifth year inclusive	249 789	20 951

Present value of minimum lease payments

441 989	126 893
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Operating lease payments represent rentals payable by the Board for equipment hire.

24. Related parties

Relationships

Executive Authority - Western Cape Provincial Treasury: Ms M Wenger	No direct transactions
Western Cape Provincial Head Official: Mr D Savage	No direct transactions
Provincial Revenue Fund	Government grant as disclosed in Note 18.
Western Cape Provincial Treasury	Taxes and levies as disclosed in Note 25.
Non-Executive Members of the Board	Fees for attendance of meetings as disclosed in Note 22.
Executive Management of the Board	Remuneration of Executive Management as disclosed in Note 22.
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 19.
Department of the Premier	The Board has access to corporate services free of charge from the Department of the Premier. The Board utilised corporate services from the Department of the Premier for the period under review.

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24. Related parties

Related party balances

Amounts payable to related parties

Western Cape Provincial Treasury (see note 12)	58 789 602	48 914 253
Provincial Revenue Fund - Cash Surplus (see note 12)	13 803 428	14 951 588

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

Amounts included in Trade receivable regarding related parties

Western Cape Provincial Treasury (See note 36)	44 464 729	42 478 399
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Amounts due to the Board at the end of the reporting period 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.	Five (5) Members were appointed to the Board as at 31 March 2023.
Executive management	The Executive Committee consist of the Chief Executive Officer, the Head of Departments of the Licensing, Regulatory Compliance, Administration and Finance and ICT as well as the Legal and Human Resources Managers.	Seven (7) Senior Managers were appointed to the Executive Committee as at 31 March 2023.

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Western Cape Gambling and Racing Board

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25. Taxes and levies collected during the year

Provincial taxes

Casino	372 570 595	280 224 604
Horse Racing and Betting	552 043 321	370 916 322
Limited Pay-out Machines	148 094 067	125 589 575
	1 072 707 983	776 730 501

Levies

Casino	2 418 878	2 183 329
Horse Racing and Betting	445 973	331 082
Limited Pay-out Machines	1 026 458	931 576
	3 891 309	3 445 987

Interest, fines and penalties

Casino	-	15 000
Horsereading and Betting	39 403	70 951
Limited Pay-out Machines	120 000	-
	159 403	85 951

Total collected

1 076 758 695	780 262 439
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Distributable to:

Provincial Revenue Fund	1 038 284 416	758 888 673
Kenilworth Racing	38 474 279	21 373 766
	1 076 758 695	780 262 439

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.

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26. Cash generated from operations

Surplus	15 971 260	14 352 730
Adjustments for:		
Depreciation - tangible assets	1 292 414	1 200 790
Amortisation - intangible assets	392 539	391 522
Movement in provisions	(300 000)	600 000
Movement in employee benefits	(172 044)	553 859
Loss/(Gain) on sale of assets	10 737	7 969
Services in-kind revenue	(5 817 204)	(4 332 399)
Services in-kind expenditure	5 817 204	4 332 399
Changes in working capital:		
Inventories	12 669	(7 091)
Receivables	(232 043)	(677 565)
Prepayments	(415 836)	216 177
Payables	6 822 489	162 422
	23 382 185	16 800 813

27. Risk management

Financial risk management

The entity's activities expose it to a variety of financial risks: credit risk and liquidity risk.

Liquidity risk

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

The Board's financial liabilities are payable within a period of twelve (12) months.

The Board has minimised its liquidity risk by ensuring that it has adequate banking facilities and funds in trust for any claim against its trade receivables. As at 31 March 2023, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

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

Payables from exchange transactions	644 388	2 050 392
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27. Risk management (continued)**Credit risk management**

Credit risk is managed on a group basis.

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

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

The amount outstanding in respect of receivables from exchange transactions, which do not represent statutory receivables, amounts to R871 536 (31 March 2022: R66 305) at the end of the reporting period. The Board holds no specific collateral for this balance. Management considers the amount of R871 536 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 2023, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

As at 31 March 2023, there were no outstanding balances for more than 30 days.

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

Cash and cash equivalents	62 486 245	42 789 780
Receivables from exchange transactions	881 999	66 305
Cash and cash equivalents - trust funds (securities)	31 040 211	18 317 883
Cash and cash equivalents - trust funds (trust)	13 645 263	11 440 412
Cash and cash equivalents - ILSF Housing Fund	519 612	531 451

Interest rate management

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

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

Fair value of financial instruments

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

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28. Financial instruments

Categories of financial instruments

31 March 2023

Financial assets

	At amortised cost	Total
Cash and cash equivalents	62 486 245	62 486 245
Receivables from exchange transactions	881 999	881 999
Cash and cash equivalents - trust funds (securities)	31 040 211	31 040 211
Cash and cash equivalents - trust funds (trust)	13 645 263	13 645 263
Cash and cash equivalents - ILSF Housing Fund	519 612	519 612
	108 573 330	108 573 330

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	644 388	644 388

31 March 2022

Financial assets

	At amortised cost	Total
Cash and cash equivalents	42 789 780	42 789 780
Receivables from exchange transactions	66 305	66 305
Cash and cash equivalents - trust funds (securities)	18 317 883	18 317 883
Cash and cash equivalents - trust funds (trust)	11 440 412	11 440 412
Cash and cash equivalents - ILSF Housing Fund	531 451	531 451
	73 145 831	73 145 831

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	2 050 392	2 050 392

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Western Cape Gambling and Racing Board

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29. Commitments

Authorised capital expenditure**Already contracted for but not provided for**

- Property, plant and equipment

57 906

261 248

Total capital commitments

Already contracted for but not provided for

57 906

261 248

30. Repairs and maintenance

Repairs and maintenance: Building

5 228

6 916

Repairs and maintenance: Equipment

20 862

97 588

Repairs and maintenance: Vehicles

34 179

40 187

60 269**144 691**

Refer to Note 21 to the financial statements where repairs and maintenance has been disclosed.

31. Segment information

General information**Identification of segments**

It is the view of management that the programmes of the WCGRB are not segments in terms of the definition in GRAP 18 and therefore segment reporting is not required.

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

In terms of par 5 of GRAP 18, a segment is defined "as an activity of an entity that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity) and whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and for which separate financial information is available".

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

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

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32. Events after the reporting date

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

33. Contingencies

On 8 February 2018, two licence holders applied for a declaratory order in the Western Cape High Court, for an order in the following terms: (a) Declaring that Freeplay credits do not constitute a "drop" for the purpose of the computation of adjusted gross revenue and does not form part of the taxable revenue per Section 64 of the Act read with Schedule III; (b) Ordering that the Minister For Finance, in her capacity as the custodian of the provincial revenue fund, refund the Applicants R44 570 465 and R1 763 983, respectively in relation to taxes paid; (c) Alternatively that the Board offset the referenced amounts against the Applicants' future liability to pay gambling tax. Judgement was delivered on 29 April 2020 in favour of the Applicants. The Board resolved to appeal the judgement, after having obtained legal advice on the prospects of success on appeal. The Board and Minister for Finance were granted leave to Appeal to the SCA against the whole judgment and that the costs of the application is to be costs in the Appeal. The appeal was heard in the Supreme Court of Appeal on 22 November 2022 and judgement has been reserved. 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.

In part A of its Application, the Applicant, Goldrush, 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. In Part B, 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 application. The Applicant subsequently abandoned the interdict aspect of its application. The Board and two Route Operators opposed the 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 and both Route Operators sought leave to appeal the judgement and were granted Leave to Appeal to the SCA. the Applicant was granted Leave to Cross Appeal; and the Order. A hearing date for the Appeal at the Supreme Court of Appeal is awaited. Should the Board not be successful in these proceedings, the likely estimate for the applicant's legal costs is R850 000, which costs shall be paid jointly and severally by the Board and two Route Operators. The best estimate for the applicant's legal cost for the Board is therefore R283 333.

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board

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34. 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	15 971 260	14 352 730
Adjusted for:		
Depreciation: tangible assets	1 292 414	1 200 790
Amortisation: intangible assets	392 539	391 522
Services in-kind revenue	(5 817 204)	(4 332 399)
Services in-kind expenditure	5 817 204	4 332 399
Loss/(Gain) on the sale of assets	10 737	7 969
Movement in inventories	12 669	(7 091)
Movement in receivables	(232 043)	(677 565)
Movement in prepayments	(415 836)	216 177
Movement in payables	(1 504 315)	162 422
Movement in employee benefits	(172 044)	553 859
Movement in provisions	(300 000)	600 000
Net surplus per approved budget	15 055 381	16 800 813

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35. Budget differences

Differences between budget and actual amounts basis of preparation and presentation

The budget and the accounting bases differ. The amounts in the annual financial statements were recast from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget. Adjustments to amounts in the annual financial statements were made to express the actual amounts on a comparable basis to the final approved budget. Refer to the Statement of Comparison of Budget and Actual Amounts where the amounts based on the comparable basis (cash) have been disclosed.

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

	Actual (accrual basis)	Adjustments	Adjusted to comparable basis (cash)	Notes on adjustments
Sale of goods and services other than capital assets	52 350 777	(232 043)	52 118 734	Movement in accounts receivable
Entity revenue other than sales	9 478 776	(5 817 204)	3 661 572	Non-cash item
Departmental transfers	25 076 000	-	25 076 000	
Total revenue	86 905 553	(6 049 247)	80 856 306	
Compensation of employees	(49 529 820)	2 801	(49 527 019)	
Goods and services	(21 404 473)	5 130 567	(16 273 906)	Accruals, movement in inventories and prepayments, non-cash items
Total expenditure	(70 934 293)	5 133 368	(65 800 925)	
Net operating surplus/(deficit)	15 971 260	(915 879)	15 055 381	
Payment for capital assets	(2 894 232)	-	(2 894 232)	
Net Surplus/(Deficit)	13 077 028	(915 879)	12 161 149	

Changes from the approved budget to the final budget

Sale of goods and services other than capital assets

The Board's own budgeted revenue has increased with an amount of R1 924 000 due to an inflationary adjustment to statutory fees which was approved subsequent to the Budget Approval Process.

Departmental transfers (government grant)

The government grant was decreased with an amount of R1 924 000 based on the increase of the Board's own revenue.

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36. Accounting by principals and agents

The Board is a party to a principal-agent arrangement.

Details of the arrangement is as follows:

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

In terms of section 3(1) of Part C 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 will 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	86 260	136 981
Gambling Taxes	44 378 469	42 310 218
Penalties	-	31 200
	44 464 729	42 478 399

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 R25 076 000 for the year under review.

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.

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36. Accounting by principals and agents (continued)

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

Category of expenses paid or accrued on behalf of the principal

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

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

Gambling Taxes	1 034 233 704	755 356 735
Annual Licence Fees	3 891 309	3 445 987
Interest, fines and penalties	159 403	85 951
	1 038 284 416	758 888 673

Refer to Note 25 - Taxes and levies collected during the year for information regarding the revenue collected on behalf of the Provincial Revenue Fund.

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

Gambling Taxes	58 526 888	48 584 928
Annual Licence Fees	262 714	236 478
Interest and penalties	-	92 847
	58 789 602	48 914 253

Reconciliation of accounts payables in respect of taxes and levies

Opening balance	48 914 253	43 457 927
Taxes and levies principal is entitled to	1 040 270 746	765 065 734
Taxes and levies paid to the principal	(1 030 395 397)	(759 609 408)
	58 789 602	48 914 253

Refer to Note 24 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	42 478 399	36 301 338
Taxes and levies principal is entitled to	1 040 270 746	765 065 734
Taxes and levies received on behalf of the principal	(1 038 284 416)	(758 888 673)
	44 464 729	42 478 399

GRAP 109 requires the Board to recognise a receivable for taxes to be collected based on the Board's function of collecting and administering taxes on behalf of the Provincial Revenue Fund. A corresponding liability has been recognised in the financial statements as these taxes are payable to the Provincial Revenue Fund.

Refer to Note 24 where resources held on behalf of the principal are disclosed.

Refer to Note 6 Receivables from non exchange transactions.

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37. Fruitless and wasteful expenditure

Opening balance as previously reported	-	2 560
Less: Amount written off - prior period	-	(2 560)
Closing balance	-	-

38. Comparative figures

Operational Commitments

GRAP 1 refers to the disclosure of unrecognized contractual commitments in paragraph 124(d)(i) of GRAP 1 and deals with the order in which information is to be included in the financial statements. The Standards of GRAP require the disclosure of commitments related to:

- Operating leases
- The purchase, construction, development, or repair and maintenance of investment property
- The acquisition of property, plant and equipment and intangible assets
- The acquisition, maintenance and restoration of heritage assets.

In the prior year, operational commitments have been disclosed to provide meaningful information to the users of the financial statements. In the current year, contractual commitments have been disclosed as required by the GRAP Standards, and as such, the disclosure of the operational commitments have been omitted from the financial statements.

Inventories

In the prior year, disclosures have been made in respect of inventories. The value of inventories amount to R55 318 at 31 March 2023. This balance is immaterial to the financial statements and as such, the disclosures in respect of inventories have been omitted from the financial statements for the current and prior year.

Employee Benefits

In terms of GRAP 25, an entity shall disclose the following information about defined benefit plans: the amounts for the current annual reporting period and previous four annual reporting period of the experience adjustments arising on the plan assets expressed either as (1) an amount or (2) a percentage of the plan assets at the reporting date.

The Board has disclosed the above information regarding the Board's defined benefits plans as at 31 March 2022, however, the Board does not have plan assets and as such, this disclosure has been omitted from the financial statements in the current year.

Note 21 - Other expenses

In the prior year, the Board included payments for Uninterrupted Power Supply and Diesel Recovery as part of repairs and maintenance: building. In the current year, based on the nature of these expenditure items, these payments have been disclosed as Utilities in Note 21 to the financial statements and the corresponding figures have been amended accordingly. See table below for the effect of the reclassification:

As disclosed in Note 21: General expenses	As previously reported	Reclassification	Restated
Repairs and maintenance	277 204	(132 513)	144 691
Utilities	-	132 513	132 513
Total	277 204	-	277 204

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38. Comparative figures (continued)

Note 23 - Operating leases

In the prior year, the Board omitted the leasing of the Board's cloud based telephone system for disclosure in terms of Note 23. The disclosure of operating leases in the current year include the leasing of the cloud based telephone system and therefore the disclosure in the prior year has been amended accordingly. Refer to the table below for the effect of the adjustment:

As disclosed in Note 23: Operating leases	As previously reported	Adjustment	Restated
Minimum lease payments due within one year	52 343	53 599	105 942

Note 26 - Cash generated from operations

During the current year, Note 26 has been updated with the following adjustments, with the same amendments made to the prior year disclosure:

- Services in kind revenue and services in kind expenditure has been included as adjustments in Note 26 to the financial statements.
- The movement in employee benefits has been excluded from "Changes in working capital" and has been moved to heading "Adjustments for".

39. B-BBEE Performance

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

40. Irregular expenditure

Add: Irregular Expenditure - current

58 389

-

The tax compliance status of a foreign supplier was not confirmed, as required. At year end, the irregular expenditure was still to be investigated.

41. 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 2023.

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 R130 547, resulting in a future decrease in net surplus of R130 547 over the next years.

Ukuba ufuna ezinye iikopi zale ncwadana, qhagamshelana

neBhodi yoNgcakazo nemiDyarho yeNtshona Koloni

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Le ncwadana iyafumaneka ngeAfrikansi nangesiNgesi xa uyicelile



**URhulumente
weNtshona Koloni**

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