



IBhodi yoNgcakazo nemiDyarho eNtshona Koloni
INgxelo yoNyaka 2023/24

IBHODI YONGCAKAZO
NEMIDYARHO YENTSHONA
KOLONI

INGXELO YONYAKA
2023/24

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ICANDELO A:
Ulwazi Gabalala

1. IINKCUKACHA GABALALA MALUNGA NEBHODI

| | |
|--|--|
| IGAMA: | IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni |
| IDILESI YENDAWO | 24 Fairway Close Fairway Terraces Parow eKapa 7500 Riphablikhi yoMzantsi Afrika |
| IDILESI YEPOSI: | P O Box 8175 Roggebaai 8012 |
| I(I)NOMBOLO YOMNXEBA: | +27 21 480 7400 |
| 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 ezisetyenziswe kule ngxelo yonyaka, nokuba zibhekisa kweliphi icandelo:

| 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) |
| IBhodi | IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni |
| ibhodi | Collective of Non-Executive Board Members (iQela lamaLungu eBhodi angekho kuLawulo) |
| Capex | INkcitho yezinto eziNkulu |
| CATHSSETA | Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority (uGunyaziwe weCandelo leMfundo noQeqesho ngokubhekiselele kwezeNkcubeko, ubuGcisa, ezoKhenketho, nelokuPhathwa kakuHle kwabaNtu) |
| CEO | Chief Executive Officer (uMphathi oyiNtloko) |
| CFO | Chief Financial Officer (Igosia lezeMali eliyiNtloko) |
| COE | Cost of Employment (IiNdleko zeNgqesho) |
| CPI | Consumer Price Index (Ingqikelelo yoTshintshomaxabiso) |
| CSI | Corporate Social Investment (uTyalomali kuPhuhliso loQoqosho) |
| Umgaqosiseko | UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996 |
| COVID-19 | Coronavirus Disease 2019 (Isifo sekhorona vayirasi 2019) |
| DoL | Department of Labour (ISebe lezabaSebenzi) |
| DRP | Disaster Recovery Plan (IsiCwangciso soLawulo lweeNtlekele) |
| DTIC | Department of Trade, Industry and Competition (iSebe lezoRhwebo, uShishino noKhuphiswano) |
| DoI | Department of Infrastructure (iSebe leziSeko ezinguNdoqo) |
| EE | Employment Equity (UkuLingana ngokobuNgakanani bamaNani kwiNgqesho) |
| I-EEA | I-Employment Equity Act (uMthetho woLingano ngokobuNgakanani bamanani kwiNgqesho) |
| ERM | Enterprise Risk Management (uLawulo oluNdindeneyo lwemiNgcipheko yeZiko) |
| EWP | Employee Well-being Programme (iNkqubo yeNtlalontle yabaSebenzi) |
| EXCO | Executive Committee (IsiGqeba esiLawulayo) |
| FIC | Financial Intelligence Centre (iZiko lobuNtlole kwezeMali) |
| FIC | Financial Intelligence Centre Act, 2001 (uMthetho wokuHlaziywa kweZiko lobuNtlole kwezeMali, ka2001) |
| FIT | Finance, Information Technology Committee (iKomiti yezeMali neTeknoloji yezoLwazi) |
| GDP | Gross Domestic Product (iXabiso leeMveliso ezeNziwa kule Ndawo) |

ULWAZI GABALALA

| Isifinyezo / Isishunqulelo | Ingcaciso |
|----------------------------|---|
| GGR | Gross Gambling Revenue (iNgeniso yeMali eFumaneke ngokuNgawini kwabaNgcakazi) |
| GLC | Gambling Liaison Committee (iKomiti yeNtsebenziswano kuNgcakazo) |
| GRAP | Generally Recognised Accounting Practice (iNdlela yoCwangcisomali esele Yamkelekile) |
| HCC | Human Capital Committee (iKomiti yokuXhotyiswa kwabaNtu) |
| HOD | Head of Department (iNtloko yeSebe) |
| I-HR | Human Resources (iCandelo lezabaSebenzi) |
| HRM | Human Resource Management (uLawulo lwabaSebenzi) |
| ICAS | Independent Counselling and Advisory Services (iNkonzo zeeNgcebiso zeeNgcali nokuCetyiswa) |
| ICE | International Casinos Exhibition (uMboniso weeKhasino wamaZwe ngamaZwe) |
| ICT | Information and Communication Technology) UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano) |
| IT | Information Technology (UbuChwepheshe bezoLwazi) |
| IYM | In Year Monitoring (Ukubekwa esweni kwaphakathi enyakeni) |
| LSA | Long Service Award (iMbasa yoMbulelo weNkonzo eNde) |
| LPM | Limited Pay-out Machines (ooMatshini abamda uqingqiweyo) |
| LRA | Labour Relations Act (uMthetho wobuDlelwane phakathi kwabaSebenzi nabaGeshi) |
| MEC | Member of the Provincial Executive Council (uMphathiswa wePhondo) |
| UMphathiswa | UMphathiswa wezeMali namaThuba ezoQoqosho weNtshona Koloni |
| MTEF | Medium Term Expenditure Framework (uMgaqosikhokelo weNkcitho yombindi wonyakamalii) |
| MTBPS | Medium Term Budget Policy Statement (iNkcazelo yoMgaqonkqubo weBhajethi yaPhakathi kwiKota) |
| NGB | National Gambling Board (iBhodi yoNgcakazo kaZwelonke) |
| NPC | Not for Profit Company (iNkampani engaJonge kwenza Nzuzo) |
| NTR | National Treasury Regulations (imiGaqo yeOfisi kaNondyebo weLizwe) |
| OD | Organisational Development (uPhuhliso lweZiko) |
| OHASA | Occupational Health and Safety Act, 1993 (UMthetho weMpilo noKhuseleko eMsebenzini, ka1993) |
| Opex | Operational Expenditure (iNkcithomali yokuSebenza) |
| PAC | Public Accounts Committee (iKomiti yeeAkhawunti zikaRhulumente) |
| PAIA | Promotion of Access to Information Act, 2000 (UMthetho wokuKhuthazwa kokuFikelela kuLwazi, ka2000) |
| PAJA | Promotion of Administrative Justice Act, 2000 (uMthetho wokuKhuthazwa kobuLungisa bokuPhatha, ka2000) |
| PDO | Predetermined Objective (iNjongo eBekiweyo) |
| PFMA | Public Finance Management Act, 1999 (uMthetho wokuLawulwa kweMali kaMasipala, ka1999) |
| PGWC | Provincial Government of the Western Cape (uRhulumente wePhondo leNtshona Koloni) |
| PLA | Provincial Licensing Authority (uGunyaziwe wokuKhutshwa kweLayisenisi wePhondo) |

| Isifinyezo / Isishunqulelo | Ingcaciso |
|---------------------------------------|--|
| PI | Performance Indicator (ISalathintsebenzo) |
| POPI | Protection of Personal Information Act, 2013 (uMthetho wokuKhuselwa kweeNkcukacha zoMntu, ka2013) |
| PRMA | Post-Retirement Medical Aid (inkxaso yezonyango yasemva kokuthathwa komhlalaphantsi) |
| PTR | National Treasury Regulations (imiGaqo yeOfisi kaNondyebo wePhondo) |
| RGC | Responsible Gambling Committee (iKomiti yoNgcakazo oluneNkathalo) |
| SAPS | South African Police Services (iNkonzo yesiPolisa yaseMzantsi Afrika) |
| SARGF | South African Responsible Gambling Foundation (iNgxowa yokuNgcakaza ngeNyameko yaseMzantsi Afrika) |
| SCA | Supreme Court of Appeal (iNkundla ePhakamileyo yeziBheni) |
| SC | Senior Counsel (iGqwetha eliPhezulu) |
| SCM | Supply Chain Management (uLawulo lweNkqubo yokuthengwa kwempahla nokufunwa kweenkonzo) |
| SCF | Western Cape Provincial Parliament's Standing Committee on Finance (iKomiti esisiGxina yePhondo leNtshona Koloni ejongene nezeMali) |
| SCFEOT | Western Cape Provincial Parliament's Standing Committee on Finance, Economic Opportunities and Tourism (iKomiti esisiGxina yePhondo leNtshona Koloni ejongene nezeMali, amaThuba oQoqosho nezoKhenketho) |
| SOP | Standard Operating Procedure (iiNkqubo eziMiselweyo zoKwenza umSebenzi) |
| SR | Strategic Risk (umNgcipheko onokuChaphazela umSebenzi) |
| uMthetho | Western Cape Gambling and Racing Act, 1996 (uMthetho ka1996 woNgcakazo nemiDyarho yeNtshona Koloni) |
| TR | Treasury Regulations (imiGaqo yeOfisi kaNondyebo) |
| Isiza seLPM yoHlobo A | Iziza zeLPM eziya kutsho kwiiLPM ezi5 |
| Isiza seLPM yoHlobo B | Iziza ezineeLPM ezineeLPM ezi6 ukuya kwezingama20 |
| Isiza seLPM yoHlobo C | Iziza zeeLPM ezineeLPM ezingama21 ukuya kwezingama40 |
| Isiza seLPM yoHlobo D | Umqhubishishini loNgcakazo weSiza seLPM ozimeleyo |
| UPS | Uninterrupted Power Supply (ukuNikwa koMbane okungaPhazamisekiyo) |
| WC | Western Cape (iNtshona Koloni) |
| WCDol | Western Cape Department of Infrastructure (iSebe leziSeko ezinguNdoqo) |
| 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 Provincial of the Western Cape (uRhulumente wePhondo leNtshona Koloni) |
| WFH | Work From Home (Sebenzela eKhaya) |
| WSP | Work Skills Plan (isiCwangciso seZakhono zomSebenzi) |
| WSP | Work Skills Plan |

3. IMBULAMBETHE KASIHLO

Ndiziva ndinelunda xa ndinikezela ngale Ngxelo yoNyaka yoNyakamali ka2023/2024 yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. I-WCGRB yasekwa emva kokubhengezwa koMthetho woNgcakazo nemiDyarho eNtshona Koloni, uMthetho wesi4 ka1996. NgokweShedyuli 2C yePFMA, iWCGRB liqumrhu likarhulumente lephondo.

Oloni xanduva lweWCGRB, olubekwa ngumthetho, kukulawula ushishino longcakazo eNtshona Koloni. Uxanduva olusekelayo luquka ukuba negalelo kuqoqosho lweNtshona Koloni ngohlobo oluza nezinto ezintsha nolunenkathalo eluntwini.

Ushishino longcakazo luye lwakhula kakhulu kwingeniso yemali efumaneke ngokungawini kwabangcakazi kulo nyakamali uphela ngowama31 Matshi 2024. Kulo nyakamali uphela ngowama31 Matshi 2024, iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni iqokelele iirhafu nemidliwo yongcakazo exabisa iR1,5 bhiliyoni.

Ukulawulwa kongcakazo kufezekiseka ngokukodwa ngokukhutshelwa iilayisenisi ezifanelekileyo, kwabantu namaqela afanelekileyo ukuba baqhube amashishini ongcakazo kweli Phondo nokuqinisekisa ukuba ushishino longcakazo luyayilandela imithetho yongcakazo kazwelonke neyephondo. Ngenkqubo yokukhutshwa kweelayisenisi, iBhodi ivulela amathuba ezoqoqosho ngelixa ifezekisa inguqu kwezoqoqosho.

Njengogunyaziwe wokuLawula nokhutshwa kweelayisenisi, iBhodi inikwe uxanduva ngokusemthethweni ukuba inyanzelise imimiselo yeB-BBEE kolu shishino ilulawulayo.

Ukongeza, iinjongo zeB-BBEE ezinxulumene nenguqu, abaninilayisenisi benze izibophelelo ezininzi ngokunxulumene noTyalomali kuPhuhliso lweNtlalo. I-WCGRB iyaqhuba nokulandela isigwebo malunga neB-BBEE (iTsogo Sun Caledon (Pty) Ltd kunye Nabanye v iBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kunye Nomnye (iTyalala elingunamba 89/2021) [2022] ZASCA 102 (24 Juni 2022) yaye iqulunqo umgaqonkqubo woshishino lokuNgcakaza eNtshona Koloni noza kufezekiswa kushishino longcakazo.

I-WCGRB ivuyiswa kukunika ingxelo yokuba olu shishino lube negalelo leR30,7 yezigidi kwiinkqubo zeCSI kweli thuba lokunika ingxelo.

Inani elibekwa ngumthetho lamaLungu eBhodi ngamalungu asixhenxe angekho kwisigqeba solawulo. Ewonke, la malungu asixhenxe nguGunyaziwe woBalomali lweWCGRB. Ikhoram yentlanganiso yeBhodi yenziwa ngamalungu amahlanu. Kulo nyaka uphononongwayo, iWCGRB ibinamalungu asixhenxe anyuliweyo yaza ke ngoko yaba inamalungu apheleleyo.

Imiqathango yamalungu ebhodi icaciswe kwishedyuli C kwiphepha lama 51.

Xa kungoku iSebe lisebenzisa indlela yokunyula amalungu eBhodi ithuba leminyaka emine. Oku kuba nesiphumo sokuqhubeka komsebenzi yaye kunika amaLungu eBhodi ithuba lokuqiniseka ngomsebenzi wabo kwiWCGRB.

Ubume bengqesho yeWCGRB buye baqhuba nokungatshintshi ubuncinane bethuba leminyaka eli15. Kwangaxeshanye, ushishino lokungcakaza litshintshile yaye likhule ngokukhawuleza okukhulu. Oku kwanda kudala uxinzelelo kubasebenzi beWCGRB ekubeni bakwazi ukwenza ukufezekisa imisebenzi yabo kwakunye nokulindelwe kubo ngabaninilayisenisi.

I-WCGRB iqeshe inkampani engumnikinkonzo ukuba ihlole ubume beWCGRB kunye nabasebenzi abadingekayo ukuze iwenze ngokukoko umsebenzi ewumiselweyo. Lo msebenzi ugqityiwe yaye wamkelwe yiBhodi yeWCGRB, kodwa iWCGRB iza kudinga imithombo yemali eza kuhlawulela ukufezekiswa kwezi ziphakamiso.



*Mnu. C Bassuday
USihlalo weBhodi*

I-WCGRB ayinalo igunya lokunyusa indlela yengeniso yayo ingavunyelwanga nguMphathiswa ofanelekileyo nanjengoko zonke izigqibo ezichaphazela imali zixhomekeke ekuvunyweni kwebhajethi yomphathiswa.

Iindlela zengeniso yeWCGRB zibekwa ngumthetho, nalapho iWCGRB ingenagunya lakuhlaziya. Loo nto iyenza ixhomekeke kuRhulumente weNtshona Koloni ukuba ahlaziye imithetho.

Kuhlaziyo lwamaqumrhu karhulumente lweWCPT lwakutshanje kufunyaniswe ukuba imbuyekezo yeWCGRB kubasebenzi abakwizikhundla eziphezulu ibiphakathi kwezona ziphantsi kuwo onke amaqumrhu karhulumente ephondo. Ngaphezulu, xa kuthelekiswa nezinye iibhodi zolawulo longcakazo zaseMzantsi Afrika, obu bume bembuyekezo bungaphantsi koninzi lwazo. Oku kubeka iWCGRB ebugxwayibeni nakumngcipheko wokuphulukana nabasebenzi abangundoqo bayo, baye kuqeshwa ngamanye amaqumrhu.

I-WCGRB iqalile ukusebenzisa iifisi zayo ezintsha ezise24 Fairway Close yaye ikwinkqubo yokufumana umlawuli weprojekthi oqeqeshiweyo ukuze alawule inkqubo yokuba iWCGRB ihlaziye ize ifake ifenitshala kwesi sakhiwo sayo.

Nangona kukho le mingeni, iWCGRB ilufezekisile uxanduva lwayo.

I-WCGRB ifumene isiphumo sophicothozincwadi olungenachaphaza yaza yafezekisa ama74% ezalathintsebenzo zayo.

Iinjongo zeXesha eliPhakathi

Inkqubo yokuqhuba iiLPM zohlobo B seyiqaliwe yaye oku kufezekiswa kwayo kumele ukuba kuqalise ngekota yesithathu yonyakamali ka2024/25. Ngaphezulu, iWCGRB iza kube iphonononga ikwacwangcisele ukuqhuba iiLPM zohlobo C nohlobo D ngokunjalo neBingo. Oku akuzi kuphelela nje ekubeni nefuthe elihle kwindlela yengeniso yeWCGRB kwakunye neerhafu zzikaNondyabo weWCG, kodwa kukwajonge kwisicelo solu shishino sokuba iintlawulo ezilawulwa ngumthetho zenziwe zifumaneke.

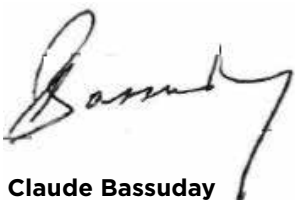
Lilonke, iWCGRB iza kukuqwalasela ngeyona ndlela ukukhuselwa koluntu ekurhaleleni ukungcakaza ngokugqithisileyo, ushishino longcakazo olunobulungisa noluzinzileyo kwiPhondo leNtshona Koloni, ukuxhotyiswa kwezozoqoqosho koluntu obelusakuhleleleka kunye nokukhuthazwa kokuhluma koqoqosho, uphuhliso nengqesho.

Ukukhuliswa kweendlela zokungcakaza ngenkathalo kushishino longcakazo laseNtshona Koloni kufumana ingqalelo emandla kwiWCGRB kwaye kukwaqhutywa nophando ngokunxulumene nemigaqonkqubo yaye nezicwangciso seziqulunqiwe kunjalo nje ziyafezekiswa kushishino xa lulonke, luqhutywa ngendlela yamanqanaba ngamanqanaba.

Ekuqhubeni kwalo nyakamali ka2024/5 iWCGRB iza kuqulunqa isiCwangciso sokuSebenza sethuba lika2025 - 2030.

Imibulelo

Ndingathanda ukubulela uMphathiswa wePhondo uMireille Wenger ngenkxaso yakhe engagungqiyo nokungasokolisi kweWCGRB, iWCPT, iSCF, kunye nePAC ngenkxaso nokukhokhela kwabo, amalungu eBhodi, iKomiti yoPhicothozincwadi nemiNgcipheko yeWCGRB ngokubeka esweni nokukhokhelela kwimpumelelo yoxanduva lweBhodi kunye nesigqeba esilawulayo seWCGRB ngokunjalo nabasebenzi ngokwenza kwabo umsebenzi wabo nangona bekukho ubunzina nemiqobo ebibangelwa kukungabi nabasebenzi baneleyo. Imizamo bayo iyabonwa yaye iyabulelwa kakhulu.



Claude Bassuday

Usihlalo

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni

31 Julayi 2024

4. IMBULAMBETHE YOMPHATHI OYINTLOKO

Ndicela namkele esi sishwankathelo senkqubo yezemali yeBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kulo Nyakamali uphele ngowama31 kuMatshi 2024.

I-WCGRB ayikwazanga ukufezekisa ukuzimela ngokwezemali ngeli thuba liphononongwayo yaye oku kulindeleke ukuba kuqhube kunyakamali ka2024/25. Ubhangisiwe mthetho iWestern Cape Gambling and Racing 19th Amendment Act (2021) ebekujongwe ukuba uza kunika iWCGRB ithuba lokufezekisa ukuzimela ngokwezemali, nto leyo ishiye iWCGRB isaqhubeka nokuxhomekeka kuRhulumente weNtshona Koloni ukuba usebenzise igranti karhulumente ukuxhasa ngemali ukungoneli kwebhajethi yayo. I-WCGRB igunyaziselwe nje ukuqokelela imali ezivunywa ngumthetho yaye ibingakwazi ukuyihlawulela ngokwaneleyo imisebenzi yayo, nanjengoko ziphelelwe iindleko zokukhetheka.

Ibhajethi yeWCGRB edibeneyo yeOPEX neCAPEX yalo nyaka upheleleyo uphononongwayo ibiyiR108,3 yezigidi. Eyona nkqubo iyiyi yeOPEX neCAPEX ibe yiR98,5 yezigidi. Xa kudityaniswa nokuqokelelwa kweentlawulo okudlulisileyo, iWCGRB iye yangenisa imali ethe xaxe eyiR15,8 yezigidi kulo nyaka uphononongwayo.

I-WCGRB iluqonda kakuhle uxanduva lwakho yaye ijonge ukwenza umsebenzi wayo ngabasebenzi nezixhobo enazo. Ngenxa yoko, iWCGRB ijonge ukuqhuba uxanduva lwayo ngeyona ndlela yongayo ize izame ukonga kangangoko kwimali yayo yebhajethi ingakhange ilusengele phantsi uxanduva lwayo. Ulondolozo kwinkqubo ethelekiseka nebhajethi kulo nyaka uphononongwayo ibe yiR9,8 yezigidi.

Ngexa yokunyuka nokwanda okuqhubekayo koshishino longcakazo eNtshona Koloni, abasebenzi benza imisebenzi emininzi yaye abanelanga ukuba bafezekise iinjongo zeWCGRB. Oku kusoloko kudingeka kwabasebenzi kuyingxaki kwiqumrhu elinabasebenzi abangakhuthazekanga. Ngenxa yoko, abasebenzi beWCGRB bakwazile ukuvala izikhewu baza bonyusa umxakatho ukwenzela ukufezekisa uxanduva lweWCGRB, kodwa le ndlela kufuenka besebenze ngayo ayikwazi kugcinwa injalo. Njengoko etshilo uSihlalo, iWCGRB iye yacela uphononongo lobume bezithuba zomsebenzi zayo kunye nokuvunywa kwesindululo sayo, kodwa inkxasomali yokufezekiswa kwesi sindululo ayikafumaneki, ngoko ke le misebenzi kufuneka yenziwe ngabasebenzi kusaza kufuneka iqhubeka.

I-WCGRB isebenzise uphicothozincwadi lweerhafu ukuqokelela ize iqinisekise iirhafu zongcakazo zikaNondyebo woRhulumente weNtshona Koloni ezize nemali ezidlule ngeR1,5 yeebhiliyoni kulo nyaka uphononongwayo.

Oku kuhluma kushishino longcakazo lweNtshona Koloni lugqamise imfuneko yokuba iWCGRB inyuse inani labasebenzi bokusebenza kolu shishino, yandise iindlela zayo zokukhuthaza ungcakazo olunenkathalo kunye nokuqinisekisa ngokusasazwa okufanelekileyo kwenkxasomali yeCSI.

I-WCGRB ikwinkqubo yokuqhuba iiLPM zohlobo B yaye iza kukuqalisa oku kwikota yesithathu yalo nyakamali ka2024/25. Oku kuza kunyusa iirhafu zongcakazo kodwa kungakhokheleli ekunyukeni okumandla weengeniso zeWCGRB. I-WCGRB iza kuphonononga ithathele ingqalelo ukuqhutywa kohlawulelo lokungcakaza okubekwe emthethweni ngendlela yokuzama ukuphucula indlela yengeniso yayo. Noko kunjalo, olu hlawulelo longcakazo aluyi kuqhutywa kulo nyakamali ka2024/25.

I-WCGRB isanda kulahlekelwa ngabalawuli bayo ababini kunye nabasebenzi abangundoqo kwicandelo lokulawulwa kokuthengwa kwempahla nokufunwa kweenkonzo nalapho owona mba uphambili ikukungalingani kwembuyekezo phakathi kwebhodi ezahlukileyo zongcakazo zaseMzantsi Afrika kunye nembuyekezo ehlawulwa sisiXeko saseKapa kubasebenzi abakweli candelo linye. Ezi zenzo akulindelekanga ukuba ukuba zilungiseke kwangoku yaye iBhodi isajonga izinto enokuzenza ukugcina abasebenzi abangundoqo.



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I-WCGRB ithathele kuyo esi sakhiwo seeofisi sayo sitsha kodwa, ngokokucebisa kukaSihlalo kwingxelo yakhe, kulindeleke ukuba sisetyenziswe sonke ngokokuhamba kwalo nyakamali. Okwangoku, iWCGRB isebenzisa indlela exubileyo ekukusebenzela ekhaya/ ukusebenzela eofisini bade bonke abasebenzi bakwazi ukungena kwesi sakhiwo sayo.

Ukunyusa iindleko neenkonzelo, ebekumele ukuba kunikwa yiDoI, ngoku kuza kuhlawulelwa yiWCGRB. Oku kusaqhubeka nokuba yiprojekthi yebhajethi engagqitywanga yaye le projekthi esingathwa ngokukhawuleza. Azikho ezinye iiprojekthi ezibhajethelweyo ezingagqitywanga.

I-WCGRBiyaqhubanokusebenzanjengequmrhuelisebenzayo lisenza inzuzo yayelibeke ibhajethi yeegranti ezisuka kwiWCG ukwenzela ukuhlawula oko kungabanga nakuhlululwa yibhajethi yayo. Noko kunjalo, kuya kufuneka ikhangele imithombo yemali yokuxhasa iimfuno zayo zabasebenzi abongezelelekileyo. Lo mba usathathelwa ingqalelo yaye uza kusingathwa kwiingxoxo zesicwangciso kqubo esitsha seBhodi.

I-WCGRB izifezekisile izindululo zeAGSA yaye isaqhuba nokusebenzela ukulandela yonke imigaqo nemiyalelo yayo.

Umbulelo

I-WCGRB ibulela ngokungazenzisiyo indima nenkxaso yoMphathiswa wayo walo nyaka uphele ngowama31 Matshi 2024, Nkosk. M Wenger, iingcebiso ezakhayo zeSCF kunye nePAC ngokunjalo noncedo olufunyenwe kwiWCPT, iAG (SA) kunye nabaPhicothizincwadi bangaPhakathi bayo.

I-WCGRB ikwanga ingalo ithathela ingqalelo iinzame nokuzinikela okumandla kwamalungu eBhodi, iKomiti yoPhicothozincwadi nemiNgcipheko kunye nabasebenzi beWCGRB ngegalelo labo kwimpumelelo yonyakamali ka2023/24.

I-WCGRB inqwenelela impumelelo uAdv. Deidre Baartman kwisikhundla sakhe sokuba nguMphathiswa wezeMali nokwanguMphathiswa ojongene neBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.



Mnu. P Abrahams

Chief Executive Officer (uMphathi oyiNtloko)
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2024

5. INKCAZO YEMISEBENZI NENGQINISEKISO 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 eNgxelomali yoNyaka (iCandelo F) alungiswe ngokwemimiselo yeGRAP efanelekileyo kwiBhodi.

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

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

Ngokokubona kwethu, le ngxelo yonyaka ikubonisa kakuhle ukwenziwa kwemisebenzi, iinkcukacha zentsebenzo, iinkcukacha zabasebenzi kunye nemicimbi yezemali yeBhodi ngalo nyakamali uphele ngomhla wama31 kuMatshi ka2024.



Mnu. P Abrahams

Chief Executive Officer (uMphathi oyiNtloko)
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2024



Mnu. CA Bassuday

USihlalo weBhodi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
31 Julayi 2024

6. AMAGQABANTSHINTSHI NGOKUBANZI

6.1 Umbono

Ukwaziwa njengoogunyaziwe bolawulo kwezongcakazo abaphala phambili ekulawuleni izenzo zoshishino eziza nezinto ezintsha, ezizinzileyo nokwandisa amathuba oqoqosho ngendlela elucingelayo uluntu.

6.2 Umgomo

Ukulawula nokubeka esweni ukulandelwa kwemigaqo yokungcakaza kwiPhondo leNtshona Koloni ukuze:

- Idale imeko ezinzileyo yokubekwa esweni kokulandelwa komthetho ngendlela enobulungisa, engenamagingxigingxi kunye nesebenzayo;
- Ikhuthaze ukuzithemba nentembo kwimeko engenabuqhophololo nekungangcakazwa kuqhutywe imidyarho kuyo ngokungekho mthethweni; yaye
- Ibe negalelo kuqoqosho lweNtshona Koloni ngohlobo olunenkathalo eluntwini.

6.3 Iimfundiso ezisisiseko

Ekwenzeni umsebenzi wayo ophangaleleyo, iBhodi nabaLawuli bayo babeka ukubaluleka okukhulu kwezi zinto:

- **Isidima**
Umgangatho wokubambelela ngokuluqilima kwindlela yokuziphatha eyiyo okanye intsulungeko nowona mgangatho uphezulu wokuqeqesheka.
- **Ukuba selubala nokuba noXanduva**
Ummiselo wokuba le Bhodi iya kwenza umsebenzi wayo ngendlela efikelekayo, ecacileyo nebonakalayo kwanokuba imisebenzi yayo ivulekele ukuba ihlolwe ze kuphendulwe kwabachaphazelekayo kunye noluntu ngokubanzi.
- **Okukwazi ukwenza**
Ukuba nogunyaziwe wolawulozinzo owaziyo umsebenzi nohlangabezana neemfuno zoluntu.
- **Ukuza nezinto ezintsha**
Ukudala ukugqibelela koshishino ngokuza nezisombululo kunye nezimvo ezintsha nezinokwenzeka.

7. IMITHETHO NOLUNYE UXANDUVA

7.1 Uxanduva ngokomgaqosiseko

Uxanduva ngokomgaqosiseko lweBhodi luthathwe kwisiHlomelo sesi4 soMgaqosiseko. Luyalela yephuli (pool)) zihambelana nokukwazi ukusebenza ngokusemthethweni kwendlu yowisomthetho yephondo nekazwelonke. Ekusebenziseni kwamagunya ayo nasekwenzeni umsebenzi oluxanduva lwayo, kufuneka iBhodi ibeke esweni amalungelo angundoqo akhe wonke umntu, njengoko ecaciswe kwiSahluko sesi2 soMgaqosiseko. Phakathi kwezinto ezibekwa siSahluko sesi6 soMgaqosiseko kukwakho nokulandelwa ngokukuko kwemithetho yezindlu ezahlukileyo zowisomthetho. Sikwajongana nezigqibo malunga nokungahambelani kokulandelwa kwemithetho eqhuba ngaxeshanye isuka kwindlu yowisomthetho kazwelonke neyephondo. Isahluko sesi6 simalunga nokusebenza kweBhodi ngokunxulumene nohlaziyo lweBhodi olusayilwayo loMthetho woNgcakazo nemiDyarho yeNtshona Koloni, uMthetho wesi4 ka1996.

7.2 ImiThetho ekuQanyelwe ngayo

Kusebenza le mithetho ilandelayo yesizwe neyephondo kwimisebenzi eyenziwa yiBhodi:

UMthetho ohlaziyiweyo wemiQathango esiSiseko yeNgqesho (Basic Conditions of Employment Act), 1997 (uMthetho wama75 ka1997)

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

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

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

ICompensation for Occupational Injuries and Diseases Act, (UMthetho weMbuyekezo ngoMenzakalo neZifo zaseMsebenzini) we130 ka1993)

Lo Mthetho useke isakhelo somthetho sokubuyekezwa ngokukhubazeka okubangelwe ngumenzakalo emsebenzini okanye isifo esifunyenwe okanye abosulelwe siso abasebenzi ngethuba beqhuba umsebenzi wabo okanye esokusweleka okubangelwe ngumenzakalo okanye izifo; kwanokulungiselela imiba enxulumene noko.

UMthetho ohlaziyiweyo woLawulo lweNtlekele, ka2002 (uMthetho wama57 ka2002) (iDisaster Management Act) kunye nemiGaqo yawo

Lo Mthetho ubeka umgaqosikhokelo wezomthetho ngokunxulumene nomgaqonkqubo wokulawulwa kweentlekele okusebenzisanayo nokulungeleleneyo nogxile ekuthinteleni okanye ekunciphiseni imingcipheko yeentlekele, ukuthomalalisa ubunzulu beentlekele, ukulungela iimeko zikaxakeka, ukujongana neentlekele okukhawulezayo nokuyimpumelelo kwakunye nokubuyela kwimeko yesiqhelo emva kwentlekele. Uthetha ngokusekwa kwamaziko olawulo lweentlekele kuzwelonke, kwiphondo nakoomasipala, nekufuneka abe nemigaqonkqubo egxile ekulungisweni nasekusebenzeni kwala maziko. Ukwathetha ngokuhanjelwaniswa kwemisebenzi yequmrhu iNational Disaster Management Advisory Forum ukwenzela ukulungiselela iSouth African National Platform for Disaster Risk Reduction (iQumrhu lokuNcitiswa kweNtlekele kuZwelonke eMzantsi Afrika).

UMthetho ohlaziyiweyo woBulungisa kwezeNgqesho (Employment Equity Act), 1998 (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 ezahlukileyo yaye babe bewazi nomsebenzi wabo bemele iintlanga zonke zeNtshona Koloni.

UMthetho weZiko lobuNtlole bezeMali, ka2001 (uMthetho wama38 ka2001) ohlaziyiweyo ("uMthetho weFIC")

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

UMthetho woMgaqosikhokelo woNxulumano phakathi kwamaCandelo kaRhulumente (Intergovernmental Relations Framework Act), ka2005 (uMthetho we13 ka2005)

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

UMthetho ohlaziyiweyo wobuDlelwane phakathi kwabaQeshi nabaSebenzi (Labour Relations Act - i"LRA"), 1995 (uMthetho wama66 ka1995)

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

UMthetho woNgcakazo kaZwelonke (iNational Gambling Act), ka2004 (uMthetho wesi-7 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 elibeke esweni ukulandelwa komthetho. Lo mthetho ukwalungiselela nemimiselo nemigaqo yongcakazo nemidyarho kwiRiphabliki xa iyonke.

UMthetho ohlaziyiweyo weMpilo noKhuseleko eMsebenzini (Occupational Health and Safety Act), 1993 (uMthetho wama85 ka1993)

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

UMthetho woMgaqosikhokelo soMgaqonkqubo wokuThengwa kwezinto kwabaThile (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 lo nkqubo ibe nobulungisa, yenziwe elubala yaye ingasebenzisi mali ininzi.

UMthetho wokuKhuthaza ukuFikelela kuLwazi (Promotion of Access to Information Act - i"PAIA"), 2000 (uMthetho wesi2 ka2000)

IPAIA 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 wokuKhuthaza uBulungisa kwezoLawulo (Promotion of Administrative Justice Act - iPAJA), 2000 (uMthetho wesi3 ka2000)

IPAJA 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 woKhuselo lweNkcukacha zoBuqu (iProtection of Personal Information Act - iPOPI), ka2013 (uMthetho wesi4 ka2013)

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

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

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

UMthetho woPhuhliso lweZakhono (iSkills Development Act), ka1999 (uMthetho wama97 ka1998)

Lo Mthetho unika umgaqosikhokelo weziko wokusungula nokuqhuba izicwangcisonkqubo zikazwelonke, ezecandelo kunye nezasemsebenzini ezizilwa ukuphuhlisa nokuphucula izakhono zabasebenzi baseMzantsi Afrika; ukunxibelelanisa ezo zicwangcisonkqubo ziphantsi koMgaqosikhokelo kaZwelonke 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 weRhafu yoPhuhliso lweZakhono (iSkills Levy Act), ka1999 (uMthetho we9 ka1999)

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

UMgaqosiseko weRiphabliki yoMzantsi Afrika (uMthetho we108 ka1996)

Lo ngowona mthetho uPhezulu kweli lizwe yaye ubeka, phakathi kwezinye izinto, indlela yolawulo loMzantsi Afrika, indima noxanduva yamanqanqwa ohlukileyo 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 yenkxasomali yale Bhodi. Ukwalungiselela nokunyanzeliswa kweerhafu ezisemthethweni kunye neemali ezihlawulwa ngabanini-layisenisi, ngokunjalo neentlawulo zesidelo zolungiselelo ezihlawulelwa ukungathobeli imigaqo.

7.3 Uxanduva ngokomgaqonkqubo

Western Cape Gambling and Racing Determinations, 1999 (IziGqibo zomGaqonkqubo woNgcakazo nemiDyarho yeNtshona Koloni, zika1999)

IziGqibo zalo Mgaqonkqubo eziphunyezwe liBhunga elilawulayo inika imiba enxulumene nalo mgaqonkqubo wokukhutshwa kwezintlu ezahlukileyo zeelayisenisi, imiba ekufuneka ithathelwe ingqalelo xa kufakwa izicelo kunye nemigaqo enyanzelekileyo yezinikimaxabiso zeelayisenisi zokuqhuba iikhasino. Ngowesi2 Julayi 2021, iNkundla ePhezulu ibhengeze isiqendu 1.1(b) seziGqibo zomGaqonkqubo zika1999, ezicacise ukuba ukukhetheka kommandla kweekhasino ezintlanu kweliPhondo akukho mthethweni, ngoko ke akusebenzi yaey kungenaziphumo. INkundla yaphinda yabhengeza ukuba isiqendu 1.1(c) no(d), ezicacisa ithuba leminyaka eli10 yokukhetheka elisebenza kwiilayisenisi zamashishini eekhasino ziphelelwe lixesha yaye azisasebenzi. INkundla yaphinda yaqinisekisa ukuba iBhodi igunyaziselwe ukuthathela ingqalelo izicelo zokuthutha kweekhasino ngokoMthetho.

8. UBUME BESTRAKSHA SEZIKO ELI

Ngokwangowama31 Julayi 2024

Amalungu eBhodi



Mnu. P Abrahams
UMphathi oyintloko

AbaLawuli abaphezulu





ICANDELO B:
linkcukacha 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. Iziphumo zengxelo yophicothozincwadi ngentsebenzo zithelekiswa neenjongo ezibekwe kwangaphambili zibandakanyiwe kwingxelo eya kubalawuli.

Okufunyaniswe kwiinjongo ezibekwe kwangaphambili kuxelwe phantsi kwecandelo “leNgxelo yentsebenzo yonyaka” kwingxelo yomphicothizincwadi.

Jonga kwiphepha lama 95 lale Ngxelo yoMphicothizincwadi epapashwe njengeCandelo E: INgcaciso yezeMali. INgcaciso yezeMali.

2. AMAGQABANTSHINTSHI NGENTSEBENZO

2.1 IMEKO ENGGONGE UKUNIKWA KWEENKONZO

2.1.1 UKUQWALASELA KWEBHODI

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

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

2.1.2 AMAQELA ACHAPHAZELEKAYO

Njengequmrhu likarhulumente, iBhodi inoluhlu olubanzi lwabathathinxaxheba. Olu luhlu luquka uRhulumente wePhondo leNtshona Koloni; uMphathiswa wezeMali, amaThuba ezoQoqosho nezoKhenketho eNtshona Koloni; iOfisi kaNondyebo wePhondo leNtshona Koloni; abaSebenzi beWCGRB; amaQumrhu aneeLayisenisi zoNgcakazo nokuBheja; uluntu lweNtshona Koloni; abaNiki beNkonzo; ezeNdalo kunye nabezoSasazo. UMphathiswa uDeidré Baartman unyulwe njengoMphathiswa wezeMali wePhondo ngowe12 Juni 2024. Umgaqonkqubo wamaqela achaphazelekayo eWCGRB ukhokela iindlela neenkqubo zokuxhasa iincoko ezakhayo ezibanjwa kunye namaqela achaphazelekayo.

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

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

Amanye amaqela achaphazelekayo eBhodi aquka iBhodi yoNgcakazo kaZwelonke, iBhodi zoNgcakazo zePhondo, iOfisi kaNondyebo kaZwelonke, iSebe lezoRhwebo, uShishino noKhuphiswano, abasemagunyeni borhulumente wendawo (oomasipala), ngokunjalo neearhente zonyanzelisomthetho.

IBhodi ikwasebenzisana kakhulu neSouth African Responsible Gambling Foundation (iSARGF) (iNgxowa yokuNgcakaza ngeNkathalo yaseMzantsi Afrika) ngokwamaphulo oqeqesho, ungenelelo lokunyangwa kokungcakaza okuyingxaki, amaphulo ophando eSARGF, ungcakazo oluyingxaki kunye neenkukachamanani ezinxulumene neenkqubo zokuzikhwebula kungcakazo.

2.1.3 IMEKO YEZOQOQOSHO

Ukungoneli kokunikwa kombane kusokolise uhlumo loMzantsi Afrika iminyaka emininzi. Ucimicimi wombane ojikelezayo uqale ngo2007 yaye uye waya uqina ukususela ngo2022. Elona thuba liphezulu loku kucima kombane ngenxa yalo cimicimi, othatha malunga neeyure ezimbini ukuya kwezine ngethuba ngalinye, lingaziintsuku ezingama289 ngo2023, zinyuka ukusuka kwezili157 ngo2022 nezingama48 ngo2021. Oku kuncipha kombane kumandla kuye kwaphazamisa izezo zoqoqosho kwaza kwanyusa iindleko zokusebenza kumashishini, uninzi lwaxhomekeka kwiijenereyitha zedizili ezibizayo. Kukwachaphazele nezinye iziseko ezingundoqo ezifana namanzi, iIT, kunye nokuhanjiswa kweenkonzo (zezempilo nemfundo). Nangona kuye kwakho utshintsho notyalomali olutsha olujongiweyo nokuqhutywayo, ucimicimi wombane kusalindeleke ukuba uqhube ubuncinane eminye iminyaka emibini.

Uhlumo oluhexayo kunye nobhubhane wekhovidi-19 ziyenze nzima ngakumbi imingeni yoqoqosho lwezentlalo. IGDP yoMzantsi Afrika izamile ukubuyela kumanqanaba angaphambi kobhubhane, kodwa amandla oku kubuyela kwimeko yangaphambili kuye kwalityaziswa ziingxaki ngeengxaki zobume beziko, kuquka ukungoneli kombane kunye nemiqobo yolungiselelo. Ubuyiselo lwengqesho kwimeko yesiqhelo kuye kwaqhuba ngo2023 (kongezwe imisebenzi engama790,000, nto leyo ikhokhelele kwizinga eliphezulu lengqesho ukodlula elo langaphambi kobhubhane), kodwa isantya sokudalwa kwemisebenzi asikhange sihambelane nobuninzi babantu abafuna umsebenzi, nto leyo ikhokhelele kwinani elikhulayo labantu abangaqeshwanga. Izinga lentswelangqesho limi kwi32,4% enyukileyo ngo2023, nalapho kuye kwaqhubeka nokuchaphazeleka kakhulu kwamabhinqa nolutsha. Ukungalingani kusaqhuba nokuba kwelona lizinga ehlabathini, ngelixa ubuhlwempu buye baqikelelwa kwi62,7% ngo2023, ngokusekelwe kwizinga lobuhlwempu lelizwe ngokubhekiselele kwingeniso ephezulu nephakathi, nto leyo ilibonisa lingaphantsi kancinane kwiqondo eliphezulu langethuba lobhubhane. Le ndlela luqhuba ngayo ikhuthaze iimfuno zoluntu ezikhulayo zenkxaso karhulumente, nezinokubeka emngciphekweni uzinzo lweemali zikarhulumente ukuba azifezekiswa ezi mfuno.

UMzantsi Afrika uthathe amanyathelo abonakalayo ukuphucula intlalontle yabantu bawo ukususela oko watshintshela kwidemokhrasi kumbindi woo1990, kodwa inkqubela yoko iye yangabonakalisi kushukuma kule minyaka ilishumi idlulileyo. Umyinge woluntu oluphila ngezantsi kwezinga lobuhlwempu lelizwe ngokubhekiselele kwingeniso ephezulu nephakathi wehle ukusuka kwi68% waya kwi56% phakathi kuka2005 no2010 kodwa uthe ukunyuka kancinane ukuya kwi57% ngo2015, yaye uqikelelwa ukuba uza kube ufike kwi62,7% ngo2023.

Ilingenzi yobume beziko kunye nohlumo olubuthakatha ziye zayifuthela kakubi inkqubela ekucutheni indlala, eye yenyuswa kakhulu ngubhubhane wekhovidi-19. Ukufezekiswa kwenkqubela kwentlalontle yamakhaya kuphantsi koxinzelelo olumandla olubangelwa lizinga eliphezulu lentswelangqesho, nelithe lafikelela kwi32,1% kwikota yesine ka2023, ngaphezu kwamazinga abehleli ephezulu kwangaphambi kobhubhane. Izinga lentswelangqesho eliku59,4% lelona liphezulu kulutsha olubudala buphakathi kweminyaka eli15 nama24.

Eminye imingeni yobume beziko ikwanyukile, kuquka ezothutho nolungiselelo, nezithe zehla ngenxa yolawulo olubuthathaka lwequmrhu likarhulumente uTransnet, ubusela, ukusengela phantsi, ezithe zasokolisa ukukwazi ukuthunyelwa ngaphandle kweemveliso zaseMzantsi Afrika.

UMzantsi Afrika usenoqoqosho oluntlantlumbini, nolunawona mazinga aphezulu okungalingani okungatshintshiyo ehlabathini, olunenkitho yosetyenziso lweGini khoefishiyenti engu0.67 ngo2018. Ukungalingani okukwizinga eliphezulu kuhlutshezwa yimbali yokuvallelwa ngaphandle, kunye nobume bohlumo loqoqosho, obungalwiyo nentluphe, nokungezi nemisebenzi emitsha. Ukungalingani kubutyebi kuphezulu nangakumbi, yaye ukudluliselwa kwabo kwezinye izizukulwana kuphantsi, nto leyo ithetha ukuba ukungalingani kudluliselwa kwizizukulwana ngezizukulwana yaye akukho tshintsho lutheni lubonakalayo ngokokuhamba kwamaxesha.¹

Ngaphandle kweemeko zoqoqosho ezikwizinga eliphantsi eMzantsi Afrika, ushishino longcakazo luye lwakhula kakhulu kwingeniso yemali efumaneke ngokungawini kwabangcakazi ngalo FY2023.

NgokweNkcukachamanani zeBhodi yoNgcakazo kaZwelonke zoFY2022/23:

- Kulo FY2022/23, iGGR yoshishino longcakazo yenze iR47.2 yeebhiliyoni, nto leyo ibonise ukunyuka nge37,0% ukususela kwixabiso lonyakamali odlulileyo obuyiR23.2 yeebhiliyoni.
- Onke amaphondo aye afumana uhlumo lweGGR kulo nyakamali upheleleyo, nalapho iNtshona Koloni ikhule nge42,9%.
- Ukukhula koshishino longcakazo kule minyakamali mithathu idlulileyo lukhokhelele ekubeni ingeniso

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yalo ibe ngaphezu kweyeekhasino zatsho zanezabelo zoshishino ezingu50.3% xa kuthelekiswa ne36.8% yecandelo leekhasino.

- Iirhafu/iintlawulo ezifunyenwe lushishino longcakazo ziye kufikelela kwiR4.1 yeebhiliyoni ngoFY2022/23. Oku kunyuke nge28.8% kwiirhafu/ iintlawulo zonyaka ophelileyo ebeziyiR3.2 yeebhiliyoni.
- IGauteng (28.0%) kunye neNtshona Koloni (25.3%) zize nesona sixa sikhulu seerhafu/ seentlawulo xa kuthelekiswa namanye amaphondo.
- Ushishino longcakazo belusoloko lunyuka ngamazinga aphaya kwi7% phambi kobhubhane. Amazinga aphezulu okukhula onyaka kule minyaka mibini idlulileyo abonisa ukubuyela kwimo yangaphambi kobhubhane kunye nemfuneko yokubheja enyukayo.
- UFY2022/23 uzinzise ukuphala phambili kweshishini lokubheja kushishino longcakazo lwaseMzantsi Afrika, usandisa izabelo kushishino zalo ukuya ku50.3%, ngelixa ezinye iindlela ezintathu zisabelana ngale nxenye yoshishino iseleyo.

Ushishino longcakazo kwiNtshona Koloni lungenise ingeniso yemali efumaneke ngokungawini kwabangcakazi exabisa iR12.2 yeebhiliyoni kuFY2023. Oku kumele i25.8% yengeniso yemali efumaneke ngokungawini kwabangcakazi epheleleyo eyenziwe eMzantsi Afrika kuFY2023.

¹ IBhanki yeHlabathi

Kulo nyakamali uphela ngowama31 Matshi 2024, iBhodi iqokelele iirhafu neentlawulo zongcakazo ezifikelela kwixabiso leR1.5 bhiliyoni, nto leyo ibonisa ukunyuka nge40% ukususela kunyaka wangaphambili. Jonga kule theyibhile ingezantsi malunga nothelekiso lweminyaka ngeminyaka.

| Iirhafu neentlawulo eziqokelelweyo | 31 Matshi 2024 | 31 Matshi 2023 |
|--|----------------------|----------------------|
| Iirhafu zephondo | 1 500 271 079 | 1 072 707 983 |
| Iintlawulo zeelayisenisi zonyaka | 4 001 958 | 3 891 309 |
| Inzala, imidliwo nezidelo | 198 725 | 159 403 |
| Ixabiso elipheleleyo eliqokelelweyo | 1 504 471 762 | 1 076 758 695 |

Iirhafu eziqokelelweyo ngokunxulumene nemiDyarho yamaHashe nokuBheja kumele i65% yeerhafu zephondo, nalapho uninzi lwazo luvela ekubhejeni nakwimidlalo.

2.1.4 UXHOTYISO OLUNATYISIWEYO LWABANTSUNDU KWEZOQOQOSHO

Uxanduva lweBhodi kukulawula ushishino longcakazo ngokukhupha iilayisenisi zabantu namaqumrhu afanelekileyo ukuba akwazi ukuqhuba ungcakazo nemidyarho kweli phondo kwanokuqinisekisa ngokuba olu shishino luyayilandela imithetho yongcakazo kazwelonke neyephondo. Ngokusebenzisa inkqubo yokukhutshwa kweelayisenisi, iBhodi ilandela inguqu kwezoqoqosho noxhotyiso olunatyisiweyo, zinto ezo ziyimiba ephambili kurhulumente kazwelonke nowephondo.

IBhodi, njengengogunyaziwe oLawulayo nokhupha iilayisenisi, inyanzelwa ngumthetho ukuba inyanzelise imimiselo yeB-BBEE kolu shishino ilulawulayo ize ibeke iikhrayitheriya zokufaneleka kwabo bafuna iilayisenisi kunye neminye imiba edinga ukuvunywa ICandelo le10 loMthetho iBroad-based Black Economic Empowerment Act 53 ka2023 (Umthetho woXhotyiso oluNatyisiweyo lwabaNtsundu kwezoQoqosho) unika iBhodi amagunya okubeka iikhrayitheriya zokufaneleka ukunikwa iilayisenisi kunye neminye imiba edinga ukuvunywa kushishino longcakazo. IBhodi iqhuba uqwalaselo lwamaphulo abaninilayisenisi beB-BBEE, amanqanaba empumelelo nokulandelwa kweB-BBEE. Iikomiti zamacandelo eBhodi zisebenza njengeekomiti zokuphonononga nokucebisa iBhodi yaye zibeka esweni amacandelo ahlukileyo olu shishino ukuba ayayilandela na imiqathango yeelayisenisi ekhutshwe yiBhodi. Ngaphezulu, iWCGRB ibeka amanqanaba eethagethi zeB-BBEE zomnini layisenisi yokuqhuba ishishini kumacandelo ahlukileyo olu shishino longcakazo. Iimpumelelo zabanini beelayisenisi zeB-BBEE ziphononongwa rhoqo ngonyaka, yaye kubekwa imiqathango eyahlukileyo ngokokudingeka nokufaneleka kwayo. Oku kwenzelwa ukwandisa ukuxhobiseka, inguqu nokuphakanyiswa kwabantu ekujongwe ukuba bafumane inkxaso kwiinjongo zenguqu zikarhulumente.

Abaninilayisenisi abangabekelwanga bucala ekusebenziseni imiGaqo yeB-BBEE kufuneka baphononongwe rhoqo ngonyaka bephononongwa iarhente yojongozinga leB-BBEE ebhalisiweyo baze bangenise ezo zatifiketi zojongozinga kwiBhodi. Apho iithagethi okanye imiqathango yabaninilayisenisi zeB-BBEE zingafezekiswanga, loo mninilayisenisi kufuneka angenise iinkcukacha ezichacisa oko kungafezekiswa, yaye kufuneka ziquke neendlela eziza kusetyenziswa ukufezekisa elo zinga okanye loo thagethi ifunekayo.

Ukongeza kwiinjongo zeB-BBEE ezimalunga nenguqu, abaninilayisenisi benze izibophelelo ngezibophelelo zeebhidi ezibhekiselele kuTyalomali kuPhuhliso lweNtlalo kwimimandla eyahlukile nolukwalungiselelwe izenzo ngezenzo ezinxulumene naloo layisenisi ikhutshiweyo. Ezi zibophelelo zifakwe kwimiqathango yeelayisenisi yaye ziphicothwa rhoqo ngonyaka ukwenzela ukujonga ukuba ziyayilandela na imigaqo njengenxalenye yenkqubo yokuhlaziywa kweelayisenisi zeBhodi. Abaqhubi boshishino longcakazo abaneelayisenisi, abaqhubimashishini eekhasino kunye nababhejisi abaqaqajisela iinombolo baneeprojekthi zooTyalomali kuPhuhliso lweNtlalo ezinezicwangciso neenjongo ezilinganisekayo. La maqumrhu akwaqhuba kakuhle ngokubhekiselele kwisatiketi senqanaba leB-BBEE esikhutshwa ziiarhente zoqinisekiso ezibhalisiweyo.

Kwinqanaba likazwelonke, iBhodi yoNgcakazo kaZwelonke yoMzantsi Afrika iqwalasela ize ipapashe idatha malunga nobume benguqu nokukhula koshishino longcakazo kwilizwe jikelele. Le datha ibonisa ukuba ngokwakuzwelonke nakwiPhondo leNtshona Koloni, umdla wezemali nobuninizabelo wolu shishino ugxile kumaqela aphantsi ambalwa anomdla kuwo onke amacandelo olu shishino longcakazo. Oku kuseka ulawulo oluphantsi kukandlunkulu kunye nokusetyenziswa kwemigaqonkqubo efanayo kuwo onke amacandelo oshishino longcakazo, endaweni yeendlela ezisetyenziswa kwimimandla. Oku kusebenza kwabanomdla okuba ngabaqhubi boshishino longcakazo abaneelayisenisi, nokuthathwa kwenxaxheba kuqoqosho okuphangaleleyo kwiziza zeeLPM kunye noshishino lokuba ngumbhejisi oqaqajisela iinombolo. Ekukhutshelweni ilayisenisi kwezinye iimo zokungcakaza emva kokuvunywa, iBhodi iza kudala imeko evumela ukusebenza nenika umfutho wokuxhotyiswa kwabo basafikayo kolu shishino kwanokunika iimo ezintsha zokuxhotyiswa okunatyisiweyo.

INkundla ePhakamileyo yeziBheno ibeke inkqubo enamanyathelo amane ekufuneka iyisebenzise ibhodi ekuphononongeni izibophelelo zeB-BBEE zabaninilayisenisi rhoqo ngonyaka. IBhodi iwugqibile umgaqonkqubo weB-BBEE omtsha, ikhokhelwa ziingqwalaselo zeNkundla. Oku bekudinga iingxoxo noshishino phambi kokuvuma kwalo kokugqibela ekuqhubeni ko2023/24FY ukuze lukhokhele indlela iBhodi eqhuba ngayo iB-BBEE kolu shishino. Lo mgaqonkqubo ubeka iinjongo zeB-BBEE zeBhodi ukwenzela ushishino longcakazo nemidyarho eNtshona Koloni yaye ukwabeka iinkqubo ekufuneka zenziwe rhoqo ngekota narhoqo ngonyaka, zibe zijonge ekufezekiseni iinjongo zeB-BBEE ngendlela elandela umthetho, elandela iinkqubo nekwanobulungisa kangangoko.

2.1.5 UKWANDISWA KOSHISHINO LONGCAKAZO

IBhodi yenze imiqathango yokwandisa amathuba ongcakazo eye yaqhutywa kwade kwangoku ngokuqukwa kwezinye iindlela zokungcakaza njengoko kubonisiwe kwiCandelo lama27 loMthetho. Oku kuquka ukukhutshelwa ilayisenisi kweendidi eziphezulu zabangcakazi, iBhingo nokuqhutywa kweLPM yoHlobo B, C noD. IBhodi isoloko iwuqonda umsebenzi wayo wokuthintela ukuhlutshezwa ngokugqithisileyo kongcakazo, umsebenzi wayo wokulungelelanisa imingcipheko neenzuzo zokungcakaza kunye nokuthathela ingqalelo yonke imidla yoluntu ekhuphisana noku kwanomfaki wesicelo selayisenisi. Ngoko ke iBhodi iqhube inkqubo yothathonxaxheba loluntu ngokumema uluntu namaqela achaphazelekayo ukuba bahlomle malunga nemfuneko yokwandiswa kweemo zokungcakaza. IBhodi iza kuqhuba nokukhokhelwa yimiqathango yemithetho efanelekileyo kunye nophando.

Xa kungoku zingama3,000 iiLPM ezikhutshelwe ilayisenisi zokuba ziqhube kwiPhondo. Ngenxa yoko, iBhodi iqhube ilayisenisi zeziko leLPM yoHlobo A, nto leyo ivumela abaqhubimashishini bamaziko baveze ukuya kutsho kwiiLPM ezintlanu (5) ekuya kudlala kuzo abangcakazi kwizakhiwo zazo zeziza zeeLPM ezineelayisenisi. Ilayisenisi zeziza zeeLPM zoHlobo B zivumela ukuqhutywa kweeLPM eziya kutsho kuma20 zize iiphemithi zeelayisenisi zeziza zeeLPM zoHlobo C zivumele ukuqhutywa kweeLPM eziya kutsho kwezingama40 kwisiza seeLPM esinelayisenisi. Ilayisenisi yeLPM yoHlobo D ivumela umqhubishishini wesiza ozimeleyo ukuba aveze iiLPM eziya kutsho kwezingama40 ekunokudlalwa kuzo. Ezi zintlu zeelayisenisi zeziza zeeLPM zikhokhelela ekubeni kufuneka okunye ukuvunywa okunemiqathango kunye notyalomali olukhethekileyo yaye zibekelwa iimfuno zolawulo ngokusebenza kwazo. IBhodi ibeka iindlela eziyimfuneko zokuncedisana nokuqhutywa kweziza zeeLPM zoHlobo B.

Ngaphandle kwenzuzo yezoqoqosho efunyanwa ngumnini welayisenisi kunye neerhafu zongcakazo ezingena kwiPhondo, ukwandiswa kwamathuba ongcakazo kudala amathuba emisebenzi, kudale ingqesho kuze kunike amathuba okuba abaqhubi bamashishini abatsha bangene kolu shishino longcakazo. Ngaphezulu, kukwayinzuzo kuluntu gabalala ngotyalomali kuphuhliso loluntu, iziseko ezingundoqo, uphuhliso noqeqesho lwabasebenzi, ukunikwa kwamava omsebenzi kubafundi kunye nokuboniswa amathuba emisebenzi.

2.1.6 IZINTO EZINTSHA KOLU SHISHINO

Ukubhejela ezemidlalo

Ukususela oko kuthe kwakho ubhubhane abantu namashishini baye baguqukela kurhwebo olwenziwa ngeintanethi kwaza kwasetyenziswa iikhompyutha kuninzi lwamacandelo. Oku kufuthele ukukhula korhwebo olwenziwa kwiIntanethi, noluye lwazinzisa ukukhula okugqithisileyo kwizenzo zokubheja kwiIntanethi, kwiselfowuni nakwifowuni. Abangcakazi bangabheja nokuba bakweyiphi na indawo bengadange baquqe kwindawo okanye iziko lokubheja. Ngokunxulumene noku, iBhodi iye yafumana ukuqokelelwa kwerhafu okukwizinga eliphezulu ngokunxulumene nkubhejela ezemidlalo kusetyenziswa ifowuni, iselfowuni neintanethi. Kuye kwakho ukwanda okukhulu kokubheja okuxhomekeke kokunye kunye nemidlalo yeemveliso zokubheja, nto leyo inika uluhlu olubanzi lokubheja okuxhomekeke kokunye okuthi unikwe ngamashishini abaqaqajiselizinombolo.

Imidyarho yamahashe

Kwehlile ukuthandwa kwemidyarho yamahashe njekubheja okuxhomekeke kokunye yaye iBhodi iqaphele ukwehla okuzinzileyo kwiirhafu zokubheja zolu hlobo lokubheja kule minyaka imbalwa idlulileyo, nokunxulumene nokubhejela ixabiso eliqokeleleneyo (ukubheja okuvulelekileyo) kunye nokubhejela amanani abekiweyo.

Umbhejisi usakhangela uluhlu lwezindululo ezitsha ezinokuba nefuthe elihle kwimidyarho yamahashe njengokubheja okuxhomekeke kokunye kwanokutsala umdla wabaxumi ukuba babuyele kwiindawo zemidyarho njengendawo abayikhethayo.

Ukungcakaza nabanye kwiIntanethi

Ukwanda korhwebo kwiIntanethi okwenzeka apha nakumazwe ngamazwe kuxhasa isiphakamiso sokuba kwenziwe kube semthethweni kuze kulawulwe ukungcakaza nabanye kwiIntanethi. UMzantsi Afrika usaqhubeka nokulandela imithetho evalela ukungcakaza nabanye kwiIntanethi okanye ukungcakaza kwiIntanethi. Oku kuthetha ukuba akukho ndlela zimbi zisemthethweni ezilungiselele uluntu olunokuthatha inxaxheba kungcakazo olungekho mthethweni namashishini angenazilayisenisi nanganyanisekanga. La mashishini angenazilayisenisi akahlawuli rhafu, akabotshelelwa ziimfuno zongcakazo olunenkathalo yaye akadali ngqesho iphathekayo. Amashishini aneelayisenisi ayanyanzeleka ukuba akhuphisane namashishini aqhuba ngokungekho mthethweni, yaye oku kwenza kube nzima kakhulu ukuwavala umphelo amashishini angekho mthethweni aqhuba kwiIntanethi. Urhulumente unoxanduva lokubamba avale abo baqhuba amashishini ongakazo olungekho mthethweni, yaye iBhodi inawo amanyathelo abonakalayo ethe yawathatha malunga noku.

Abanimashishini abaneelayisenisi bajongwa ukufaneleka kwabo ngenkqubo yokunikwa kweelayisenisi ekhangela yonke into, ukwenzela ukuqinisekisa ukuba ushishino longcakazo olusemthethweni alunarhwaphilizo nazenzo zingekho mthethweni. IBhodi ifake iziphakamiso kubaqulunqi bemigaqonkqubo benqanaba likazwelonke bezakuzela ukuba kubekho iindlela ezibekwayo zokukhutshelwa iilayisenisi nokulawulwa kongcakazo oluqhutywa nabanye kwiIntanethi. Umthetho osayilwayo iRemote Gambling Bill (B11-2024), uye waziswa kwiNdlu yoWisomthetho yePalamente ngowe16 Epreli 2024. Injongo yaloMthetho uYilwayo kukunika iziseko zomthetho zokulawulwa kozinzo nokubekwa emgaqweni kwazo zonke izenzo zongcakazo kwiIntanethi kwanokuqinisekisa ngabalawulizinziso bongcakazo kwiIntanethi abaneleyo nabasebenzayo kwiRiphabliki yoMzantsi Afrika.

ImiThetho eYilwayo esadraftwayo/ imiQathango yemiGaqonkqubo

Iisathathelwa ingqalelo yiWCPT imiThetho eYilwayo yoHlaziyo esadraftwayo elungiselela ukuthuthwa kweekhasino eziseNtshona Koloni. URhulumente wePhondo uqhuba uphononongo lomGaqonkqubo, olunokuza nokuvunywa kwabalawulizinziso bomGaqonkqubo wokukhokhela ukukhutshwa kweelayisenisi nokuqhutywa kweemo zongcakazo kweli Phondo.

INkundla ePhakamileyo ibhengeze amacandelo athile emiQathango yomGaqonkqubo njengangafanelekanga yaye engenasinyanzeliso nafuthe, gnelixa amanye ephelilewe lixesha. Esi sigwebo sivule indlela yokuba abaqhubi bamashishini eekhasino bafake izicelo kwiBhodi becela ukuthutha besuka kwezo ndawo banazo zineelayisenisi baye kwezinye iindawo nanjengoko uphelelwe umgaqo othi kufuneka kubekho ikhasino enye kuwo ngamnye kule mimandla mihlanu yeli Phondo. Ukususela ngoko iBhodi sele ifumene isicelo sokuthutha kwenye ikhasino ebisecaleni iye kumbindi wedolophu. IBhodi iyigqibile inkqubo yothathonxaxheba loluntu yaye ikwinkqubo yokuthathela ingqalelo esi sicelo.

Amaphulo ophando

NgokweCandelo 12(19) loMthetho, iBhodi inazo izakhono zokuqhuba uphando nokuphanda ngokuxulumene nongcakazo kwiphondo gabalala.

I-WCGRB ithathe isigqibo sokunika inkampani yangaphandle uphando olumalunga nokuxhaphaka kongcakazo ePhondweni, izehlo zongcakazo oluyingxaki kunye nokuqwalasela iindlela zolawulo lokudlala zabaninilayisenisi. Inkampani yokwenza oku sele ichongiwe ukuba iqhube uphando ekujongwe ukuba luggitywe ngowama31 Janyuwari 2025.

Kuza kuphandwa malunga nale miba ilandelayo:

- (i) Ifuthe loqoqosho lwentlalo kungcakazo eNtshona Koloni.
- (ii) Izinga lokusetyenziswa ngokugqithisileyo, ukuxhaphaka kongcakazo kunye nefuthe lamathuba ongakazo oluneelayisenisi.
- (iii) Ukuveza okanye ukuhlola izixhobo zokunciphisa ukulimaza kunye neendlela zolawulo lokudlala zabaninilayisenisi; kunye
- (iv) Nefuthe lokunciphisa ukulimaza okanye ukunikwa kwezixhobo zongcakazo olunoxanduva ukwenzela ungcakazo olunoxanduva.

NjengomLawulizinz, iBhodi kufuneka icinge malunga nokuqhutywa kwezinye iindlela zongcakazo kunye nokwandiswa koshishino ngendlela enoxanduva enqanda ukungahluphezwa ngokugqithisileyo kokufuneka kongcakazo olungafumanekiyo. Isiphumo solu phando siya kufuthela ukuthatha izigqibo kweBhodi ngokunxulumene nokuvunywa kweelayisenisi ngokunjalo nendlela iBhodi ejongana ngayo nokupheliswa kongcakazo olungekho mthethweni kwakunye namaphulo ongakazo olusemthetheni.

Ungcakazo olusemthethweni

Umngcipheko wokuba umntu abe ngumngcakazi oyingxaki ayithathelwa ngqalelo, kodwa sisiphumo esaziwayo songcakazo olusemthethweni. IBhodi iza kusebenzisa amaphulo ngamaphulo ukuqhuba nokusebenzisa ugxiliso olwandisiweyo kungcakazo olunenkathalo phantsi kweliso leKomiti yoNgcakazo oluneNkathazo. Kulo nyaka udlulayo uluntu lubonakalise ukuyiqonda kakhulu inzuzo yongcakazo olunenkathalo olukhatshwa ziingozi nokulimaza okunxulunyaniswa nongcakazo oluyingxaki, yaye zikhona izixhobo ezilungiselelwe abantu abadinga uncedo. Abaninilayisenisi bacetyiswa ukuba baziqonde izalathi zokulimaza ukwenzela ukuba abo banokuba ngabangcakazi abayingxaki kwanabadlali abangumngcipheko baqatshelwe kusekwangoko. Nangona inkqubo yokuzikhuphela bucala kungcakazo iyindlela yokuncedisana nabangcakazi abayingxaki kuba iza kunciphisa ufikelelo kumaziko aneelayisenisi, injongo yeBhodi kukufundisa uluntu gabalala ngokunjalo noluntu oludlala kungcakazo ukwenzela ukuba bangadebafikelele kwithuba lokuba bade bazikhuphele bucala kungcakazo.

Ngokwenani labazikhuphela bucala kungcakazo kulo nyakamali xa kuthelekiswa nonyaka ongaphambili, kungasemxholweni ukucingela ukuba amaphumo okukhuthaza ungcakazo ngenkathalo eBhodi afikelele kwimpumelelo ethile. Kunyakamali ka2022/23, isiGqeba esiLawulayo seBhodi sichophele izicelo zokuzikhuphela bucala kungcakazo ezingama34. Kulo nyakamali ka2023/24, isiGqeba esiLawulayo seBhodi sichophele izicelo zokuzikhuphela bucala kungcakazo ezingama72, nto leyo ibonisa ukunyuka ngama53% ukususela kunyaka obungaphambili.

Ithemba lelokuba umthetho wongcakazo ngenkathalo, ekufuneka ube usebenza ngoFY2024/25, uya kuqhubela phambili iinzame zokulwa nokungcakaza okuyingxaki ezenziwa yiBhodi.

2.1.7 AMAPHULO OKUZAZISA EBHODI

Ngokwesindululo soMthetho, kuthathwa ngokuba amathuba okungcakaza nemidyarho eza nemingcipheko nobungozi obuthile kubahlali bePhondo leNtshona Koloni, nto leyo ibonisa ukufaneleka kokubekwa kwezithintelo nolawulo olufanelekileyo. Ngoko ke kubalulekile ukuba iBhodi ifundise uluntu malunga nobungozi bokungcakaza yaye idinga abaninilayisenisi ukuba bamkele iindlela zongcakazo olunenkathalo.

IBhodi iyaqhuba nokukhulisa ulwazi malunga nenjongo kunye noxanduva lwayo njengeBhodi, iimo zokungcakaza ezisemthethweni, ungcakazo oluyingxaki kunye neenkonzo ezifumanekayo zokuxhasa abantu abazibona belinyazwa lungcakazo, ngokunjalo nokungcakaza okungekho mthethweni, ukuze uluntu luzixele ezi zenzo.

IINKCUKACHA MALUNGA NENTSEBENZO

Kulo nyaka uphononongwayo, iBhodi iqhuba iinkqubo zamaphulo okuzazisa ezine (4). Iinkqubo zokuzazisa ziquke amaphulo aqhuba kumaqonga onxibelelwano, amaphulo aqhutywa kunomathotholo, ukwabelana ngolwazi kusetyenziswa amaphephandaba ngokunjalo neengxoxo eziqhutywa phakathi kwabantu, maphulo lawo aqhutywe kusetyenziswa neNkqubo yeThusong.

Njengenxalenye yeAPP yeBhodi yoFY2023/24, iBhodi igqibe ekubeni iququzelele iSamithi yoNgcakazo oluneNkathalo ngoNovemba 2023. Injongo yale Samithi ibikukhuthaza ukungcakaza okukhuselekileyo ngokudibanisa iinkokheli zoshishino ezinjongo yazo ikukuqhuba utshintsho olwakhaya kungcakazo olunenkathalo kusetyenziswa iingxoxo eziphathekayo, uphando nokwabelana ngolwazi.

Le Samithi ibizinyaswe ngabathunywa abamalunga nama200 abasuka kuRhulumente weNtshona Koloni, amalungu eNdlu yoWisomthetho yeNtshona Koloni, abaNinilayisenisi zokuNgcakaza nokuBheja abakhutshelwe iilayisenisi yiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni, iQumrhu loNgcakazo oluneNkathalo loMzantsi Afrika, umbutho iSouth African Bookmarkers Association, uGunyaziwe wemiDyarho yamaHashe kaZwelonke woMzantsi Afrika, iNkonzo yesiPolisa yaseMzantsi Afrika, iiLebhu zoVavanyo, umbutho iSouth African Gambling Manufacturers Association, amalungu ecandelo lezomthetho ngokunjalo noluntu.

Ngaphezulu, iBhodi iye yamkela abathunywa abavela kwezinye iibhodi zongcakazo zaseAfrika, ezifana noGunyaziwe wezoNgcakazo waseBotswana, iBhodi yoNgcakazo yaseNamibia kunye neBhodi yeLotho yaseNamibia,

IBhodi imeme abaninilayisenisi ukuba bathathe inxaxheba kule Samithi nanjengoko ungcakazo olunenkathalo ingumsebenzi wokubambisana kweBhodi nabaninilayisenisi. Ngenxa yoko, iBhodi ifumene inkxasomali efikelela kwiR846,500, nalapho iR677,000 ibimele iintlawulo ezihlawulwe ngesandla. Imali eseleyo eyiR169,500 ibimele inkxasomali yendawo yeSamithi ethe yanikelwa simahla.

Le Samithi ifezekisile iziphumo ebedingeka yaye iBhodi ikwinkqubo yokufezekisa izindululo ezivele kule Samithi.

2.1.8 UKUPHELISWA KONGCAKAZO OLUNGEKHO MTHETHWENI

Kulo nyaka uphononongwayo kubekho izityholo ezingama80 zongcakazo olungekho mthethweni, neziye zaxelwa kwiBhodi. Iinkcukacha zezi zityholo zicaciswe apha ngezantsi:

- Izityholo ezingama80 ziye zaphandwa ngokupheleleyo zingaphelanga iintsuku ezingama30;
- Izityholo ezingama52 ziye zaqinisekiswa njengamaziko ongcakazo olungekho mthethweni; zaza
- Izityholo ezingama28 zangabi nasihlahla.

IBhodi idlulisa umbulelo wayo kwiSAPS, kwiiarhente zonyanzelisomthetho zephondo kunye namaqumrhu esipolisa sasekuhlaleni, ngoncedo lwabo kulo nyaka uphononongwayo. Ngaphandle koncedo lwala maqela, iBhodi ibingayi kukwazi ukusiphula ngempumelelo ungcakazo olungekho mthethweni eluntwini.

2.1.9 UTYALOMALI KUPHUHLISO LWENTLALO

I-WCGRB liqumrhu likarhulumente wephondo eliphantsi kweShedyuli 3C yePFMA nelingakwaziyo ukuzimela ngokwezemali yaye ixhomekeke kwiigranti zikarhulumente ukuze ikwazi ukuxhasa ibhajethi yayo.

I-WCGRB inikezela ngeentsalela zemali yayo kuNondyebo wePhondo leNtshona Koloni, ngoko ke ayiyizigcini imali eziseleyo, ngaphandle kokuba iBhodi icele ukugcina imali eseleyo iyigcinela injongo ezithile. Ngoko ke, iWCGRB ayikwazi ukusebenzisa ibhajethi yayo ukuhlawulela nawaphi amaphulo otyalomali kuphuhliso loluntu.

Noko kunjalo, iWCGRB iyafuna ukuba ushishino longcakazo luwaxhase ngemali amaphulo otyalomali lophuhliso loluntu kwiindawo ngeendawo efanekisa kuzo. Ngenxa yoko, iWCGRB isebenzisa abaninilayisenisi bayo ukuxhasa amaphulo eeCSI ayo ize iqhuba izihlandlo zotyalelo kumaziko eCSI ukwenzela ukuhlola impumelelo yeeprojekthi zeCSI yaye ikhuthaza ukuxhaswa ngemali kweeprojekthi ezizinzileyo.

2.1.10 ITEKNOLOJI NOLWAZI

Izenzo zotshintsho zeteknoloji, ngakumbi ngakwiICT, zithathwa njengezona zinto ziphambili ekuqhubeni utshintsho olujolise kwezeteknoloji, ezentlalo, ezogeqesho nezenkcubeko. Izenzo zotshintsho zeICT zifuthele utshintsho olukhawulezayo zaza zawatsalisa nzima amaziko malunga nendlela anokujongana nayo nezenzo zoshishino zesiqhelo.

Iminyeni ekhethekileyo ajamelene nayo amaziko kwihlabathi jikelele isafuna ukuphononongwa ngokutsha kweendlela ezilandelwayo ngokuthi kuthathelwe ingqalelo ezinye iindlela zokwenza ukuba ushishino luqhubeke. Ukuxhomekeka okumandla embaneni, iteknoloji yedijithali, inguqu nonethiwekhi zinefuthe kukomelela, ubuthathaka, amathuba nemingcipheko yamaziko. Njengokuba kunyuka ukwanda kokusetyenziswa kweintanethi, izixhobo eziqhagamshelweyo kunye nezinto eziqhagamshelene kwiIntanethi, uyakhula nomngcipheko wofikelelo olungagunyaziswanga kwiinkcukacha ezikwiIntanethi. Ngoko ke kuza kukhula ukufuneka kweemveliso zokhuseleko lweIT, iisofware, iinkonzo namava ziza kufuneka.

IsiGqeba esiLawulayo seBhodi khange sisinde kwezi ngxaki, kwaza kwafuneka ukuba sihlale ukukwazi kwaso ukuqhuba nokusebenza. I-WCGRB iqhubile nokomeleza amandla ayo enethiwekhi ukwenzela abasebenzi bayo abakwiindawo ngeendawo, ukunikwa kombane okuphucukileyo, iindlela zokulwela ukhuseleko lolwazi nolwendawo, yaxhobisa abasebenzi ngezixhobo eziyimfuneko ukuze bakwazi ukusebenzela ekhaya (iWFH), yaqinisekisa ngofikelelo kwiIntanethi olukhuselekileyo kusetyenziswa iintanethi zabucala ukufikelela kwinethiwekhi yeWCGRB, isistim yokuvulisa, izixhobo zokusebenzisana kunye namaqonga edijithali. ImiGaqonkqubo yoKhuseleko nesiFungo sobuMfihlo seWCGRB, iNdlela yokuziPhatha eYamkelekileyo kunye neCandelo le17 nele19A eWCGRA adluliselwe kubo bonke abasebenzi ukwenzela ukuqinisekisa ukuba ulwazi neenkukacha zikhuselekile.

Ngaphandle kokuba abasebenzi beWCGRB benziwe bakwazi ukwenza imisebenzi besebenzisa iIntanethi, ukuqhuba iintlanganiso zeWCGRB ngokuqhagamshelana ngeevidiyo kwiIntanethi, ukukwazi ukuba kubambiswano kunye nonxibelelwano zizinto ezisakhubayo ukwenza iimeko zomsebenzi osasaziweyo ukwazi ukwenzeka. Oku kuvumele ukuba kukwazi ukuqhutywa neentlanganiso zeBhodi, ezeeKomiti nezamasebe, ukwabelana ngolwazi, inkxaso eyenziwa ngeintanethi kunye noqeqesho lwabasebenzi. Unxibelelwano namaqela achaphazelekayo kuye kwaqhubeka nokwenziwa ngefowuni, ngeimeyile kwanageentlanganiso ezenziwa ngeevidiyo eziqhagamshelane kwiIntanethi.

IKomiti yezeMali neIT, kuquka neKomiti yoPhicothozincwadi nemingcipheko, zinoxanduva lokuqwalasela ukusebenza ngokukuko nangempumelelo kwezixhobo ziiCT zeBhodi. Iingxelo zangaphakathi zekota ezimalunga neICT nophicothozincwadi ziye zathiwa thacha kwiikomiti ukwenzela ukuqinisekisa ukuba ngokuba neendlela ezisebenzayo zokugcila ulawulo kunye nokhuseleko lwangaphakathi lweICT. Imingcipheko kunye nolawulo olunxulunyaniswa nokusebenza kweICT yangaphakathi zibandakanywe kuLuhlu lwemiNgcipheko yeBhodi zaza zalawulwa ngokufanelekileyo. Izenzo zeICT ziye zasingathwa kusetyenziswa iService Desk Management System yeWCGRB, ngelixa isebe leICT liye laqhuba ulungiso lwesiqhelo lisebenzisa imethodoloji esasaziweyo.

Inkalo yogxiliso eqhubekayo yeBhodi kusebenzela kwayo ukuya kwinkqubo yokuzenzekela koshishino yaye isistim yethu yokuzenzekela koshishino eyenziwe yedijithali, nebizwa ngokuba yiGenesis, iqhubile nokulwenza olu shishino lukwazi sebenzisa iIntanethi ukungenisa izicelo zeelayisenisi zokungcakaza. Ukukhula kweteknoloji kuqhubile nokuza neendlela ezintsha zotshintsho kungcakazo yaye ukubhejela ezemidlalo kwiIntanethi kubonakalise ukukhula. Ukubheja kwiIntanethi kunyuke kakhulu kule minyaka mithathu idlulileyo, xa kuthelekiswa nezinye iintlobo zongcakazo ezifana neKhasino, iiLPM noomatshini bokubheja. Abalawulizinzobu kufuneka baqinisekise ukuba baqeqeshwe ngokwaneleyo yaye benabasebenzi abaneleyo bokusingatha utshintsho oluza neteknoloji olunabileyo noluhqubekayo.

2.1.11 UKUHANJWA KWEENKOMFA

Enye yeenjongo zeBhodi kukuzigcina isazi malunga nezinto ezintsha ezichaphazela ushishino longcakazo ukwenzela ukuqinisekisa ukuba iBhodi iyazi malunga nokukhula kweteknoloji okuqhubekayo kolu shishino, nokuquka noko kuhlawulwa ngabadlali. Ukuhamba iinkomfa zamazwe ngamazwe kubeka iBhodi ethubeni lokuthelekisa imigaqonkqubo neenkqubo ezilandelwayo zangoku kunye neendlela zokwenza ezisebenzayo zamazwe ngamazwe.

Iinkomfa ezihanjwayo zigxila ngokukodwa kwimiba enxulumene nolawulo, uxanduva loluntu kunye neemveliso ezintsha/ imidlalo emitha efumanekayo nenokuziswa eMzantsi Afrika kungekudala. Ngumba owaziwayo owokuba iteknoloji isoloko iphala phambili kunemithetho yaye iBhodi ithat eli thuba lokuya ezinkomfeni ukwenzela ukuqinisekisa ukuba lo msantsa uyavalwa ngendlela ethile ikwaqinisekisa nokuba iNtshona Koloni ihlala isenza okuhambelanayo nesantya sehlabathi.

Ungcakazo olunenkathalo kunye nongcakazo oluyingxaki yimiba isiGqeba esiLawulayo seBhodi esingathanda ukugxininisa kuyo nanjengoko ifuthela uluntu ngokungqalileyo. Lo ngumba osisigxina kwezi nkomfa nalapho izithethi zinika ingxelo malunga neendlela ekusetyenzwa ngazo ngoku, uphando kuney neziphumo zophando, ngokunjalo nezinto ezintsha kule nkalo. Ushishino longcakazo lolunye

IINKCUKACHA MALUNGA NENTSEBENZO

Iwamashishini asoloko enotshintsho yaye ukuya kwezi nkomfa kwakunye nokwakha ubudlelwane noogxa bamazwe ngamazwe akupheleli nje ekunikeni iinkcukacha ezibalulekileyo, koko kukwaphucula nesithunzi kunye nendlela ebonwa ngayo iBhodi. Emva kwenkomfa yamazwe ngamazwe nganye kuye kuqulunqwe ingxelo ecacisiweyo equka inzuzo nexabiso elifunyenwe kuloo nkomfa, ize loo ntxelo ingeniswe kwiOfisi kaMEC.

2.1.12 IIMFUNOZE-KINGIVEZIMALUNGA NOLWAZISOLWEENKCUKACHAEZINOKUPHEMBELELA UTYALOMALI NGOKUBHEKISELELE KULAWULO LWAMASHISHINI:

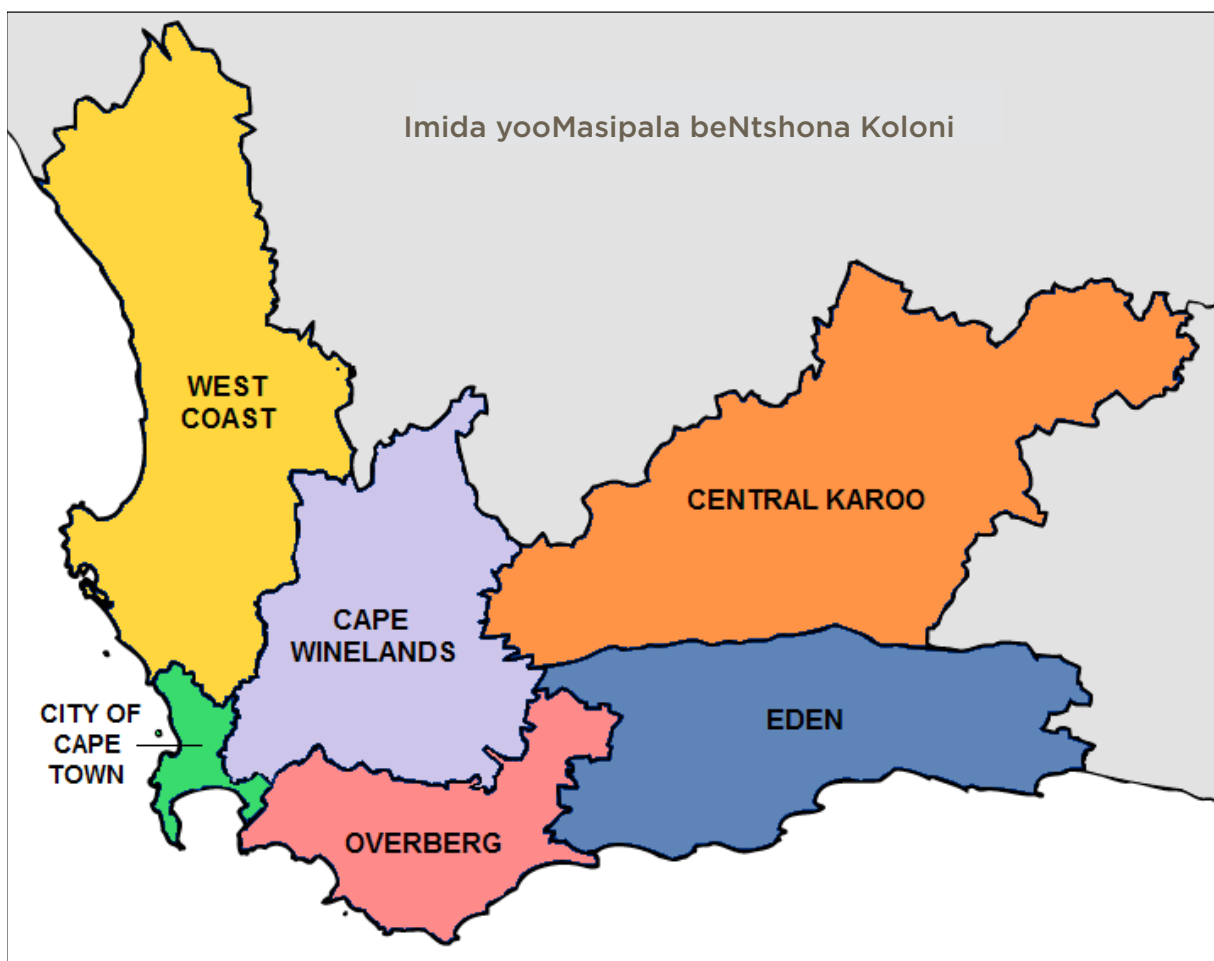
Ngokweemfuno zeKing IV, kufuneka iBhodi yazise malunga neenkukacha ezithile ezinokuphembelela utyalomali, ngokunxulumene nolawulo lwamashishini. Ingxelo yeKing IV yeBhodi iyafumaneka kwiwebhusayithi yebhodi apha www.wcgrb.co.za.

2.1.13 IMEKO ENGGONGE UKUZISWA KWEENKONZO

Ngowama31 kuMatshi 2024 ushishino longcakazo nemidyarho esemthethweni eNtshona Koloni, nolukuqa ummandla ophelileyo weNtshona Koloni belukuqa:

| Isenzo seeLayisenisi | 31 Matshi 2024 | 31 Matshi 2023 |
|--|---|--|
| likhasino ezineelayisenisi | 5 | 5 |
| Abaninilayisenisi bamashishini eematshini ezikhupha imali engadluliyo kwixabiso elithile | 2 | 2 |
| Abaqashiselizinombolo abaneelayisenisi | 64 | 58 |
| Umatshini wokubheja onelayisenisi | 1 | 1 |
| Iindawo ezineelayisenisi | 702 (IiLPM ezingama486 Abaqaqajiselinombolo abali171 Oomatshini bokubheja abangama45 | 702 IiLPM ezingama488 Abaqaqajiselinombolo abali160 Oomatshini bokubheja abangama54 |
| Izixhobo zokungcakaza ezinelayisenisi | 6 834 | 6 798 |
| Iilayisenisi zabasebenzi* | 6 480 | 6 265 |

*IBhodi iphendula kuphela ezo zicelo zifunyenwe kolu shishino.



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 - 486 | 344 | 59 | 15 | 23 | 44 | 1 |
| Abaqashiseli -zinombolo - 171 | 149 | 6 | 11 | 1 | 4 | 0 |
| Oomatshini bokubheja - 45 | 38 | 2 | 4 | 0 | 1 | 0 |

2.2 IMEKO NOBUME BEZIKO

Ngokwangowama³¹ kuMatshi 2024, uMphathiswa wezeMali namaThuba ezoQoqosho ubechonge amalungu eBhodi asixhenxe (7). Kuye kwagcwaliswa izithuba zengqesho ezingamashumi amathandathu anesihlanu (65) kwizithuba zengqesho ezivunyiweyo ezingamashumi asixhenxe anesine (74). Isaqhuba inkqubo yokuqeshwa kwabasebenzi kwizithuba ezingundoqo.

Ukungoneli kwabasebenzi kwiWCGRB kusoloko kuyinkxalabo enkulu. Ubume beziko obukhotyo abunaluthsintsho lutheni ukususela oko kwasekwa iBhodi nangona ushishino longcakazo lusanda unyaka ngamnye. IBhodi igqibe ekubeni ubume beziko buphonongwe ukwenzela ukuqinisekisa ngobume beziko obusebenzayo. Ubume beli ziko buya kuchatshazelwa sisigqibo seBhodi sokwandisa izingamashumi ezingenziwayo apha eNtshona Koloni. Abasebenzi abakhoyo abanelanga ukuba bangasingatha iimfuno zokusebenza okanye umthamo owandisiweyo wezicelo zeelayisenisi. Ngokunxulumene nabasebenzi abongezelelweyo abanokufuneka, iBhodi iqhube uphononongo loBume beziThuba zeZiko ukwenzela ukujonga iimfuno zokusebenza zeBhodi zangoku nezexa elizayo.

Emva kokuphononongwa kobume bezithuba zeziko zeWCGRB ezisekelwe kwimfuno yoshishino longcakazo eyandayo nenabayo, iBhodi ivume ezinye izithuba ezingama³². Ezi zithuba azikafakwa kwibhajethi okwangoku yaye akukho ngqesho inxulumene nezi zithuba inokuqalwa zide zibe zinebhajethi. Inkqubo yoPhononongo loBume beziThuba zeZiko ikumanqanaba ayo okugqibela. Emva kokugqitywa kwayo kuza kucelwa ukuvunywa kokuqhutywa kwesiphumo sophononongo.

IBhodi isaqhuba nokufezekisa amaphulo ongenelelo abekwe kwisiCwangciso sokuFezekiswa koTshintsho lweNdlela yokwenza kwiZiko nakubuNkokheli. Esi sicwangciso sinezenzo ezicacileyo ezishumi elinesibini (12) nezidinga ukusingathwa ngabasebenzi nabalawuli engedlulanga amaxesha athile. Ezi zenzo ziquka ukukhuthazwa kweenkcubeko ezahlukileyo kunye nendlela eluqilima ekhuthaza utshintsho.

2.2.1 INDAWO YEEFISI

Kuba izama ukonga imali, iWCGRB iye yathuthela kwii-ofisi zayo ezintsha nangona zingekagqitywa ukuzibe nokusetyenziswa zonke. Ngokwemvume efunywenwe kwisebe ebelisakuba lelezoThutho nemiSebenzi kaRhulumente, yokuba liza kuncedisa iWCGRB ekulungisweni nasekuhlaziyweni kwesi sakhiwo sayo sitsha, iWCGRB iye yazihlehlisa iinzame zayo isenzela ukulinda olu ncedo iluthenjisiweyo. Esi sakhiwo sitsha besinefenitshala yethutyana silungiselelwe abantu abangamashumi amathathu anesibini abatshintshisanayo ngokuya emsebenzini ngokommiselo wokusebenzela ekhaya nokusebenzela eofisini. Le ndlela yokwenza iye yayimpumelelo njengendlela yethutyana ukuze iWCGRB ikwazi ukuqhuba nokwenza umsebenzi ewumiselweyo.

Emva kokwaziswa ukuba eli Sebe langoku leziSeko ezinguNdoqo alizukwazi ukuyincedisa iWCGRB ngesakhiwo sayo, iWCGRB iye yaqhuba nokusebenzisa esi sakhiwo ngale ndlela yangoku ngelixa ilandela inkqubo yeSCM yokukhangela iinkampani zokunika iinkonzo zokulungisa nokuhlaziya esi sakhiwo. Kulindeleke ukuba ukulungiswa nokuhlaziya kwesi sakhiwo kuya kugqitywa ngowama³¹ Matshi 2025, nalapho iWCGRB iza kusebenza ngokupheleleyo.

2.2.2 IINDLELA ZOKUBA SEMPILWENI NOKHUSELEKO EMSEBENZINI

Umthetho iOccupational Health and Safety Act (iOHASA) ibekela umqeshi uxanduva lokunika nokugcina kangangoko imeko esempilweni yasemsebenzini ekhuselekileyo nengenamngcipheko kwimpilo yabasebenzi bakhe. Ukuqinisekisa ngokulandelwa kweOHASA, iBhodi iye yaseka iKomiti yokuba seMpilweni noKhuseleko eMsebenzini (iKomiti yeOHASA), enabameli abasuka kuwo onke amasebe. Le komiti ixhotyisiwe ngezixhobo eziyimfuneko ukuze ikwazi ukuwenza ngempumelelo umsebenzi wayo.

2.2.3 UQEQESHO NOPHUHLISO

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

Kulo nyaka udlulileyo, iBhodi ityale iR516,998 ekuqeqesheni nasekuphuhliseni abasebenzi bayo, nto leyo ithathe i1% yeendleko ezipheleleyo zengqesho. Uqeqesho olunike kulo nyaka belujolise kubasebenzi bawo onke amaqanaba kweli ziko. Amathuba oqeqesho anikiweyo ebejonge ukuphucula ukukwazi ukwenza ngokoqeqesho kwabasebenzi, ukwandisa ulwazi lwabo nokuphucula izakhono zabo zokuxhasa impumelelo yeenjongo eziphambili zeli ziko.

Njengokuba imeko yongcakazo iguquka, kubalulekile ukuba amalungu eBhodi aqeqeshwe kwizakhono eziza kuwaphucula ukwenzela ukuba bakwazi ukwenza umsebenzi wabo kakuhle. Ngenxa yoko, amalungu eBhodi abhaliswe kwiiInstitute of Directors South Africa (iIODSA). I-IODSA inika amalungu ebhodi iinkonzo ezenziwayo ezijonge ukuqinisekisa ngophuhliso, ukuqonda nokwenziwa kwezenzo zolawulo olufanelekileyo. Ukuhamba iinkomfa kunye nemicimbi yoshishino zisetyenziselwa ukuhlala benolwazi malunga nozinto ezintsha kushishino longcakazo.

2.3 UPHUHLISO LWEMIGAQONKQUBO EPHAMBILI NEENGUQU KWIMITHETHO

Ushishino lwemidlalo lushishino oluqhutywa yiteknoji nolufuna uthsintsho lweteknoji olukhawulezayo kunye nokukhawuleza kwamaxesha okugqitywa kokuvunywa kwemiba yolawulo. IBhodi iyaqhubeka nokuphonononga iinkqubo zayo nokusebenzela ngasekwenzeni ukuba iinkqubo zemeko yolawulo lwayo zikwazi ukuzenzekela kusetyenziswa iteknoji.

I-WCPT iqeshe inkampani eza kuphanda malunga nemigaqo yezoqoqosho nemigaqonkqubo esebenza kushishino longcakazo eNtshona Koloni. Olu phando lwenziwa yinkampani yangaphandle yaye iziphumo nezindululo zophando ziza kufuthela ukukhutshwa koXwebhu lweNgcaciso yomGaqonkqubo kunye noXwebhu lweNgcaciso yoMthetho oSaYilwayo ngokubhekiselele kuLawulo loNgcakazo. Isiphumo solu phando sinokugqibela sifuthela ukuqulunqwa kobume obutsha bomGaqonkqubo onxulumene nolawulo longcakazo.

2.3.1 UKUMANGALELWA EZINKUNDLENI

Ushishino longcakazo lubonakala lumangaleleka kakhulu ngenxa yezigqibo nezenzo ezidla ngokucelwa umngeni yiBhodi ngokomdla woqoqosho wabaninilayisenisi kunye nabanye abanendima abayidlalayo. Eminye imiba ngumdla nje woluntu okanye, kwezinye iimeko, izigwebo ezikhutshwa ziiNkundla zethu nezinika ukuqiniseka ngokomthetho kwimiba yomthetho engavaniyo ngayo iBhodi nabaninilayisenisi. Kwiimeko ezinjalo, la maqela adla ngokuvumelana ukuba eyona ndlela ifanelekileyo kukufumana isigwebo esiqhawula imbambano ngokomthetho. Njengomlawulizinz, iBhodi ithathela ingqalelo imiba ephangaleleyo yoluntu nengajonganga nje kurhwebo kuphela. Ngoko ke, iBhodi ayithathi nxaxheba kuyo yonke imingeni esiwa eNkundleni, apho iya kuthathwa njengeqela elinomdla, koko ukuya kwayo enkundleni kusekelwe ekuzimiseleni kwayo ukukhangela ukuba ithathe inxaxheba na kwisimangalo ngokwemeko yesigqibo esifunekayo nangokweziphumo zomthetho kuxanduva lweBhodi kunye noshishino elulawulayo.

Umninilayisenisi wekhasino ufake isicelo sokuQhawulelwa iMbambano ngokoMthetho, ibeka iBhodi noMphathiswa wezeMali, iNtshona Koloni njengabamangalelwa, ebhengeza ukuba iikhrédithi zokungcakaza ezingenakutshintshelwa malini (iFreeplay) aziyonxalenye yoko kunokutshintshelwa kwitshiphu zongcakazo (i“drop”) ngenjongo yokubalwa kwengeniso epheleleyo elungisiweyo yaye aziyonxalenye yengeniso erhafelwayo ngokweCandelo lama64 loMthetho, ufundwa nesiHlomelo III. Okunye, kuba iye yakhupha isigwebo sokuba nyani abafakizicelo baye bahlawula iirhafu ezingamela kuhlalulwa ngokwengxoxo yomthetho ethiwe thaca phambi kweNkundla, iNkundla ikhuphe umyalelo wokuba nakuphi ukuhlalulwa okugqithisileyo kweerhafu makubuyiswe okanye kudluliselwe kwityala lerhafu elilandelayo labo abafakizicelo. Isigwebo sakhutshwa ngomhla wama29 kuEpreli 2020, sigwebela uMfakisicelo, nalapho iNkundla yathi ukungcakaza ngeekhrédithi ezingenakutshintshelwa malini akuyonxalenye yoko kunokutshintshelwa kwitshiphu zongcakazo ngenjongo yokubalwa kwengeniso epheleleyo elungisiweyo yaye aziyonxalenye yengeniso erhafelwa ngokweCandelo lama64 loMthetho ufundwa nesiHlomelo III. IBhodi iye yayalelwa ukuba ibekele bucala iirhafu ezihlawulwe ngokugqithisileyo ukuze zibalelwe kumatyala oMfakisicelo exa elizayo ukuze zihlawule iirhafu yongcakazo ngokweCandelo lama64 lalo Mthetho. IBhodi kunye noMphathiswa bavunyelwe ukuba bafake isibheni kwiSCA saza isigwebo saphuma singqinelana neBhodi. UMfakisicelo uye wangenisa isiCelo seMvume yokuBhena kwiNkundla yoMgaqosiseko. IBhodi noMphathiswa wezeMali namaThuba ezoQoqosho baye bafaka isiXelo sokuChasa kunye neeAfidavithi zabaMangali bokuQala kwiNkundla yoMgaqosiseko. Lo mba usaqhutywa yaye iBhodi isalinde umhla wokuchotshelwa kwetyala lesiCelo seMvume yokuBhena.

Omnye odlala indima kushishino longcakazo uye wafaka isicelo sophononongo, esikhatshwa sisithintelo seNkundla ePhezulu, ecela ukuba iNkundla leyo iyalele iBhodi ukuba izinxweme ekuqhubeni isigqibo sayo sokunika ezi LPM zili1,000 zishiyekileyo amaShishini oNgcakazo aneelLayisenisi amabini, ngokobungakanani bawo, ngokuxhomekeke kwisiphumo esisalindiweyo sesiCelo sokuQwalaselwa ngokuTsha kwesiGqibo seNkundla. Ngaphezulu, ukuba esi sigqibo seBhodi sibekwe apha ngasentla siqwalaselwe ngokutsha size sibekelwe bucala. Isigwebo sikhutshwe nge-elektroniki ngomhla wama20

kuEpreli 2021. Isicelo sokuqwalaselwa ngokutsha kwesigqibo senkundla siye sayimpumelelo saza sakhutshwa sivumela abafakizicelo. Emva kokufaka isibheni, iQoqo leeJaji eziliShumi elinanye leNkundla ePhakamileyo liye lakhupha umgaqo othi siyanqunyanyiswa isigwebo sokuqwalaselwa ngokutsha kwesigqibo senkundla sokuqala, ngokuxhomekeke kwisiphumo esisalindiweyo seziBheni ezikwiSCA. Esi siBheni siye saphulaphulwa kwiSCA ngowe15 kuAgasti 2023, saza isigwebo sakhutshwa ngowe10 kuNovemba 2023, sivumela iBhodi. IsiBheni senkundla yangaphambili sibekelwe bucala sikhutshwa ziindleko.

2.3.2 IMITHETHO YANGOKU ETHATHELWA INGQALELO

INational Gambling Amendment Bill [B27B-2018] iye yapapashwa ngo2018. Lo Mthetho uYilwayo uhlaziya iNational Gambling Act, ka2006, ukutshintsha ukulungelelaniswa kweBhodi yoNgcakazo kaZwelonke ibe liqumrhu elisebenzayo elinika ingxelo kwiDTI, nalapho uCEO asentloko yeli qumrhu. Ezinye zezinto ezifunwa ngulo Mthetho uYilwayo, kukuzisa iintlawulo ezithile zomthetho ezenzelwa uqwalaselo olundawonye lwamashishini ongcakazo aneelayisenisi zephondo kwanokujongana nemiba yolawulo enxulumene neBhunga lemiGaqonkqubo kaZwelonke (iNational Policy Council). Lo Mthetho uYilwayo uye wathathelwa ingqalelo zizo zombini izindlu zePalamente yaye uye wakhatywa liBhunga lamaPhondo likaZwelonke ngowe14 Disemba 2021 waza wadluliselwa kwiKomiti yokuLamla iMbambano ngokoMgaqo woBambiswano 186(1)(a).

Umthetho iWestern Cape Gambling and Racing 19th Amendment Act (2021) (uMthetho “iNineteenth Amendment Act”) uye wapapashwa kwiGazethi yePhondo ngomhla wama23 kuJuni 2021. Ubonisa ukuba lo Mthetho iNineteenth Amendment Act uza kuqala ngomhla oza kubhengezwa yiNkulubaphathiswa kwiGazethi. Lo Mthetho iNineteenth Amendment Act ubeka iintlawulo ezintsha zabaQhubishishini beeKhasino kunye nezamaShishini oNgcakazo aneeLayisenisi. Wakuba uqalisiwe lo Mthetho i19th Amendment Act, uya kuxhasa injongo yeBhodi yokukwazi ukuzimela ngokunxulumene neemfuno zayo zebhajethi. Kodwa ke iNineteenth Amendment Act khangela ide isebenze. UMthetho oYilwayo iDraft Western Cape Nineteenth Gambling and Racing Amendment Act Repeal Bill, 2022 (“iRepeal Bill”) upapashelwe ukuba abantu bahlomle ngawo ngowe2 Disemba 2022 nalapho bekufunwa ukubhangiswa lo Mthetho uyiNineteenth Amendment Act. IMemorandum yeenjongo zeRepeal Bill ibibeka iinkqubo zomthetho zokuyilwa ezihambelana nalo mthetho iNineteenth Amendment Act, iqinisekisa ukuba injongo ezifanayo ibikukukhuthaza nokuncedisa ukuzimela ngokwezemali kweBhodi, ukwenzela ukuba iintlawulo ezithile zihlawulwe kwiBhodi, ukutsalwa kweendleko zokuqhuba amashishini eekhasino, uhlaziyo lwemigaqo enxulumene neentlawulo zabadlalisimatshini bokungcakaza okungephi ngokunjalo nemiba ehambelana noku. IRepeal Bill ibibonisa ukuba ngenxa yeziphumo ezinzulu zobhubhane weKhovidi-19 kushishino longcakazo, uNondyebo wePhondo ukwinkqubo yokuqhuba uphononongo olunabileyo lwemeko yongcakazo nemidyarho eNtshona Koloni, nalapho kusayilwa khona iNkqubo yoHlaziyo lwemiGaqonkqubo. Ngaphezulu, ibeka ukuba ukukhuthazwa nokuncedisa kokuzimela ngokwezemali kweBhodi kuseyinjongo ebalulekileyo yoRhulumente weNtshona Koloni. Umthetho iWestern Cape Nineteenth Gambling and Racing Amendment Act, Repeal Act, 2022 (umthetho “iRepeal Act”) kuye kwanikwa imvume yawo ngowe10 Janyuwari 2024 ngokunjalo nokubhangiswa “kweNineteenth Amendment Act”.

Imithetho eyilwayo iTwentieth and Twenty-first Amendment Bills, 2022 iye yapapashelwa ukuba abantu bahlomle malunga nayo ngowe10 June 2022. Ulungiselela ukuthuthwa kwekhasino iye kumbindi dolophu (iMetropole) yaye ukwalungiselela neendleko ezinxulumene noko ngokunjalo nemithetho echaphazelekayo ekufuneka ithathelwe ingqalelo yiBhodi. Uhlaziyo lweDraft Western Cape Twentieth Gambling and Racing Amendment Bill ubukhulu becala bulungiselela ukuthuthwa kwekhasino, kuyekisa ukukhetheka kwabangcakazi yaye ukwasingatha imiba ebalulekileyo enxulumene nokuhlaziywa kweelayisenisi. Uhlaziyo olukumthetho oyilwayo iDraft Western Cape Twenty-First Gambling and Racing Amendment Bill ubukhulu becala lwazisa irhafu yamathuba ezoqoqosho ngokunxulumene nokuthuthwa kwekhasino. Lo mThetho uYilwayo usasingethwe yiWCPT.

Umthetho oyilwayo iRemote Gambling Bill (B11-2024) waziswe kwiNdlu yoWisomthetho ngowe16 Epreli 2024. Utshintsho olumandla kulo mThetho uYilwayo kukuba ugunyazisa amaPhondo, hayi iBhodi yoNgcakazo kaZwelonke, ukuba alawule ukukhutshwa kweelayisenisi nokuqokelelwa kweendleko ezibekiweyo kwiPhondo lawo. Injongo yaloMthetho uYilwayo kukunika iziseko zomthetho zokulawulwa kozinzo nokubekwa emgaqweni kwazo zonke izenzo zongcakazo kwiIntanethi kwanokuqinisekisa ngabalawulizinzobongcakazo kwiIntanethi abaneleyo nabasebenzayo kwiRiphabliki yoMzantsi Afrika. Lo mThetho uYilwayo ukwanika imiMiselo nemiGaqo ngokunxulumene nongcakazo kwiIntanethi ukuze isebenze kwiRiphabliki xa iyonke, ukwenzela ukunqanda nokukhusela abantwana kunye nabantu abasemngciphekweni ukuba bangaziboni befumana ifuthe elibi longcakazo, kwanokukhusela abadlali, uluntu kunye nabaqhubi bamashishini ongcakazo kwiIntanethi abaneelayisenisi.

Imigaqo iWestern Cape Gambling and Racing Act Regulations, 1996: UHlaziyo oluYilwayo luka2022 lupapashelwe ukuba abantu bahlomle malunga nalo ngowe10 Juni 2022. Lubeka imiMiselo esebenza ekuhlaziyweni kwelayisenisi, elona nani liphezulu leelayisenisi zokuqhuba amashishini eekhasino kwisiXeko saseKapa kunye nomgama ophakathi kweekhasini, iinkcukacha zabafakizicelo ngokunxulumene nokuthuthwa kweekhasino, ngokunjalo nokuhlululwa kwerhafu yamathuba ezoqoqosho yanyanga zonke.

ImiMiselo yoNgcakazo nemiDyarho yeNtshona Koloni (yeeNtlawulo neeNdleko zika2016), uYilo luka2020 loHlaziyo lwesiBini (2022) lupapashelwe ukuhlomla koluntu ngomhla we10 Juni 2022, yaye ulungiselela nayiphi intlanganisano yokuchotshelwa kwemicimbi, ukuphandwa okanye uphando olunxulumene nokuthuthwa kweshishini okanye isenzo esicaciswe kwiCandelo 41B (1) loMthetho.

ImiMiselo yoNgcakazo nemiDyarho yeNtshona Koloni (yeeNtlawulo neeNdleko zika2016): UHlaziyo luka2024 luhlaziyiwe lwaza lwapapashwa kwiGazethi ngowama28 Matshi 2024 ukwenzela ukuba la maxabiso ahambelane nokunyuka kwamaxabiso ezinto okuchaphazela iintlawulo zezicelo zomthetho, ezeelayisenisi nezophando. Ezi ntlawulo zinyuswa rhoqo ngonyaka ukulungiselela ukunyuka kwamaxabiso ezinto, yaye ezi ntlawulo zinyusiweyo ziqalise ukusebenza ngowe1 Epreli 2024.

3. INKQUBELA ESEYENZIWE NGASEKUFZEKISWENI KWAMAFUTHE AMAZIKO KUNYE NEZIPHUMO

Ingcaciso yefuthe: Ushishino longcakazo olulawulwa ngokugqibeleleyo.

IziPhumo:

- Amacandelo eBhodi, izixhobo neenkqubo ezisetyenziselwa ukwenziwa koxanduva lwayo ngempumelelo, ugqibelelo nelona zinga liphezulu. Le nkqutyana ifezekise iimvelisozenzo ezisibhozo (8) kwezilishumi elinanye (11) ebezicwangciselwe kulo nyaka uphononongwayo, nalapho isiphumosenzo esinye siye saphantse safezekiswa.
- Abantu abaqhuba amashishini kushishino longcakazo bafanelekile. Ngelixa le nkqutyana iqhuba nokusebenzisa iphothali yeintanethi yokwamkela nokulungiselela izicelo zeelayisenisi ezijonge ukuphucula inkqubo yokufakwa kwazo, ikwagxila kakhulu kuphando lokuzinziswa kwabantu (abantu okanye amaqumrhu anokumangalelwa) ukuze bakwazi ukugcina iilayisenisi zongcakazo. Nangona iqinisekisa ukuba bafanelekile bonke abantu abafuna iilayisenisi zokuzibandakanya kushishino longcakazo, le nkqutyana isaqhuba nokulungiselela zonke iilayisenisi ezintsha nezihlaziwayo ngokweethagethi zayo zonyaka ngokunjalo nangokweethagethi zayo zeminyaka emihlanu.
- Izenzo zongcakazo nokubheja kwizakhiwo ezineelayisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho. Le nkqutyana inoxanduva lokunyanzelisa ukulandelwa kwemithetho yongcakazo neminye enxulumene noko ngokubhekiselele kwimigaqo yomthetho kunye neemfuno zolawulozinzizo kubo bonke abaninilayisenisi abanika ithuba longcakazo nokubheja ukuze bahlawulwe luluntu ngokunjalo nokuphandwa kwangethuba kwezityholo zezenzo zongcakazo olungekho mthethweni kweli Phondo. Le nkqutyana ifezekise iziphumozenzo ezithathu (3) kwezintandathu (6) ebezicwangciselwe lonyaka uphononongwayo.
- Kunikwe izisombululo neenkqubo zeIT eziza nezinto ezintsha, ezisebenzayo, ezithembekileyo nezikhuselekileyo. Le nkqutyana ifake isicelo seesistim ezingundoqo zokusebenza, ulawulo olungcono, olukhawulezayo, ulawulo olufanelekileyo, oluthembekileyo nolukhuselekileyo ukulungiselela iOfisi yeBhodi. Le miba ivumele iimpumelelo ezingundoqo zeICT yaye ihambelana neethagethi zeziphumozenzo zonyaka ezicwangcisiweyo ngokunjalo neenjongo zeminyaka emihlanu.

4. IINKCUKACHA MALUNGA NENTSEBENZO

INkqubo yoku1: IBhodi noLungiselelo lweeOfisi

INjongo yenkqubo

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

IziPhumo

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

Ubume beNkqubo

Le nkqubo inaMalungu eBhodi asixhenxe, uMphathi oyiNtloko, uMlawuli wezoMthetho, umNcedisi wezoMthetho oPhezulu: kwiiNkonzo zezoMthetho, iGosa eliyiNtloko kwezeMali, iGosa eliPhezulu lezeMali, iGosa eliPhezulu kulungiselelo lwezeOfisi, uMlawuli wezabaSebenzi, uNobhala weBhodi kunye nabasebenzi abaxhasayo abalishumi abavunyiweyo.

Le nkqubo imi ngolu hlobo:

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

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifekisiweyo

Kulo nyakamali ka2023/24 kuye kwabakho olu tshintsho lwaphakathi enyakeni ngokunxulumene nezalathintsebenzo zale Nkqutyana:

- **Isalathintsebenzo 1.5:** Ingcaciso yesalathintsebenzo kwitheyi bhile yeNtsebenzo kwiphepha lama36 leAPP iyahluka kwingcaciso yesalathintsebenzo kwiTID ekwiphepha lama54 leAPP. Indlela yokubala nayo iye yalungiswa.
- **Isalathintsebenzo 1.6:** Uhlobo lokubala kwiTID luye lwalungiswa lwaba lolungaqhubekiyo
- **Isalathintsebenzo 1.11:** Umjikelo wokuXelwa kweSalathintsebenzo kwitheyi bhile yeNtsebenzo, kwiphepha lama37 (leAPP), nguNyaka, ngelixa kwiTID kwiphepha lama62 (leAPP) kuvela ukuba yikota.

| INkqutyana 1: IBhodi noLungiselelo lweeOfisi | | | | | | | | | |
|---|---|---|--|--|--|------------------------------|---|--|--|
| IsiPhumo | Imvelisosenzo | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Ithagethi yoNyaka eCetyiweyo 2023/2024 | IMPumelelo eYiyo ka2023/2024 | Ukutshintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwi-Mpumelelo eYiyo ka2023/2024 | Izizathu zokutshintsha | |
| Amacandelo eBhodi, izixhobo neenkqubo ezisetyenziselwa ukwenziwa koxanduva lwayo ngempumelelo, ugqibelelo nelona zinga liphezulu. | lintlangani-so zeBhodi ekuvunywe kuzo izigqibo zaza zaqaliswa lingaphela-nga ithuba elithile. | 1.1 Inani leentlanganiso zamalungu eBhodi ezenza ikhoram kunyaka ka2023/2024. | 19 | 18 | 16 | 14 | -2 | <ul style="list-style-type: none"> Intlanganiso yokulungiselela iNgxelo yoNyaka ebingowe5 Okt 2023 ilungiselela iseshini yeKomiti esisiGxina khange iyenze ikhoram. Kulindleleke ukuba zibe ninzi iintlanganiso zeBhodi zesikhawu ngo2023/24 kunezo beziye zakho ngo2022/23. | |
| | lintlangani-so zeBhodi ekuvunywe kuzo izigqibo zaza zaqaliswa lingaphela-nga ithuba elithile. | 1.2 Izigqibo zeBhodi eziye zafezekiswa kwintlanganiso yeBhodi elandelayo. | 95% | 94% | 95% | 94% (131 out of 139) | -1% | Ukuxhomekeka kumaqela angaphande kuchaphazele ukufezekiswa kwezigqibo kwangethuba. | |
| | Ukulandeliwa kweziBophelelo zeCSI ngabanini layisenisi. | 1.3 Inani leenkqutyana zeCSI eliqinisekiswa ziikomiti zeBhodi. | 6 | 6 | 6 | 6 | - | Azikho | |

IINKCUKACHA MALUNGA NENTSEBENZO

| INKqutyana 1: IBhodi noLungiselelo lweeOfisi | | | | | | | | | |
|--|---|--|--|--|--|------------------------------|---|---|--|
| IsiPhumo | Imveliso | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Ithagethi yoNyaka eCetyiweyo 2023/2024 | Impumelelo eYiyo ka2023/2024 | Ukutshintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwi-Mpumelelo eYiyo ka2023/2024 | Izizathu zokutshintsha | |
| | Ukwaziswa koluntu malunga nendima nemisebenzi yeBhodi. | 1.4 Inani leenkqubo zamaphulo okuzazisa aququzelelewe yiBhodi. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 4 | 4 | - | Azikho. | |
| | Izimvo zomthetho eziyilewe ukukhokela iBhodi neOfisi malunga neziphumo zomthetho kwizigqityo ezithathiweyo. | 1.5 Ipesenti yezimvo zomthetho ezilungisiweyo zangeniswa zingaphelanga iintsuku ezingama30 zokufunyanwa kwesicelo sezimvo. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 90% | 100% (20 kwezingama20) | +10% | Zonke izicelo zezimvo zomthetho eziphantsi kolawulo lweSebe leeNkonzo zezoMthetho ziye zafezekiswa zaze zagqitywa zingaphelanga iintsuku ezingama30. Yiyo loo nto ziyimpumelelo engu100%. | |
| | Ukulandeliwa kweemfuno zokunikwa kwengxelo yolawulo kwiCandelo lezabaSebenzi. | 1.6 Inani leengxelo ezifuneka zoLawulozinzozo ezingeniswe kwangethuba kwiSebe lezabaSebenzi. | 1 | 1 | 1 | 1 | - | Azikho. | |
| | Abasebenzi abanezakhono, abakhuthazekileyo nabazimiseleyo. | 1.7 Inani leengxelo malunga nokufezekiswa | 4 | 4 | 4 | 4 | - | Azikho. | |
| | Ulungiselelo lwezemali olusebenzayo nolugqibeleleyo. | 1.8 Inani leengxelo zonyaka ezingeniswe kumaqela achaphazelekayo. | 33 | 33 | 33 | 33 | - | Azikho. | |

| INkqutyana 1: IBhodi noLungiselelo lweeOfisi | | | | | | | | | |
|--|---|---|--|--|---|------------------------------|--|---|--|
| IsiPhumo | Imvelisosenzo | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Itshagathi yoNyaka eCetyiweyo 2023/2024 | IMpumelelo eYiyo ka2023/2024 | Ukuthintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwi-Mpumelelo eYiyo ka2023/2024 | Izizathu zokuthintsha | |
| | Ubume beziko obusebenzayo nobugqibeleleyo. | 1.9 Inani leengxelo zoPhononongo loBume beZiko obuhlaziyiweyo ezingeniswe kuMphathiswa ukuba azivume. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 0 | -1 | Inkqubo yoYilo loBume beZiko (IOD) ayikagqitywa. Kulindeleke ukuba inkqubo yeOD ibe igqityiwe ngowama31 Meyi 2024. | |
| | Ukukhuthazwa kongcakazo olukhuselekileyo. | 1.10 Inani leeSamiti zoNgcakazo olunenkathalo eziquzelelwe yiBhodi. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 1 | - | Azikho. | |
| | Uphando zokuXhaphaka koNgcakazo kunye neZehlo zoNgcakazo oluyiNgxaki ngokunxulumene namaThuba oNgcakazo akhutshelwe iilayisenisi yiBhodi. | 1.11 ImiMiselo yokuSebenza nesiCwangciso seProjekthi ezivunyiweyo ngokunxulumene nophando malunga nongcakazo olunenkathalo oluvunywe yiBhodi. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 0 | -1 | Lutshintsho oluhle olu nanjengoko ithagethi iye yafezekiswa ngekota yesine ka2022/2023, phambi komhla wokugqibela wayo. | |

IINKCUKACHA MALUNGA NENTSEBENZO

Uhlahutywo lwentsebenzo

Le Nkqutyana ithweliswe uxanduva lokuqinisekisa ukuba imiyalelo nezigqibo zebhodi ziyafezekiswa. Le Nkqutyana ifezekise ezisibhozo (8) kwiithagethi ezibekiweyo zayo ezilishumi elinanye (11). IOfisi yeBhodi ifezekise izigqibo zeBhodi, nethe yathatha ezo zigqibo ukufezekisa uxanduva lomthetho lwayo. Iyonke iBhodi ilwenze ngempumelelo uxanduva lwayo.

Ekuqesheni abasebenzi bayo, iBhodi iye yasebenzisa iithagethi zolingano ngokobungakanani bamanani kwingqesho ezivunyiweyo zayo yaye ihambe umgama omde ekuqinisekiseni ukuba iithagethi zolingano ngokobungakanani bamanani kwingqesho ziza kufezekiswa. Kolu shishino, iBhodi ibeke iithagethi zeB-BBEE eziquka ikhrayitheriya yolingano ngokobungakanani bamanani.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Kwisalathintsebenzo 1.1 *Inani leentlanganiso ezenza ikhoram zamalungu eBhodi ngonyaka ka2023/24*: IOfisi yeBhodi iquke neentlanganiso zeBhodi zesikhawu njengenxalenye yesikhombisi sentsebenzo soFY2023/24. Ukuya phambili, iOfisi yeBhodi iza kuzibophelela nangakumbi bangazifaki iintlanganiso zesikhawu kuluhlu lweentlanganiso ezenza ikhoram yamalungu eBhodi nanjengoko kungekho kuqiniseka ukuba ezi ntlanganiso ziza kuchotshelwa na okanye hayi.

Kwisalathintsebenzo 1.2 *Izigqibo zebhodi eziza kube zifezekisiwe kwintlanganiso yeBhodi elandelayo*: Akukho ndlela zakulungisa zizo ngaphandle kolandelelo oluqhubekayo nanjengoko iWCGRB ixhomekeke kumaqela angaphandle. Oku kutshintsha akukhange kuluchaphazele uxanduva okanye amaxesha abekelwe izenzo ezithile ezixhophekeke kolu luvo.

Kwisalathintsebenzo 1.9 *Inani leengxelo zoPhononongo loBume beZiko ezingeniswe kuMphathiswa ukuba azivume*: Esi salathintsebenzo singafezekiswa kuphela xa sele igqityiwe iNkqubo yoYilo loBume beZiko. Yakugqitywa le nkqubo, kuza kulungiswa ingxelo ingeniswe kuMphathiswa ukuba ayithathele ingqalelo.

Ukunxulumanisa intsebenzo nebhajethi

| INkqutyana 2: | 2023/2024 | | | 2022/2023w | | |
|--------------------------------|-------------|-------------------------|---|-------------|-------------------------|---------------------------------------|
| | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi-leyo)/ eNgaphantsi R | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi-leyo)/ eNgaphantsi |
| IBhodi noLungiselelo lweeOfisi | 65 119 728 | 57 516 153 | 7 603 575 | 27 404 810 | 27 131 737 | 273 073 |

- UMphathiswa wezeMali namaThuba ezoQoqosho ukuvumile ukugcinwa kwemali eseleyo eyiR31,5 yezigidi ukwenzela ukuba iBhodi ithenge indawo yeeofisi zayo. Indawo yeeOfisi ithengiwe ngoAgasti 2023 ngexabiso leR25, 300,000. Njengenxalenye yeBhajethi yoFY2024/25, uMphathiswa wezeMali namaThuba ezoQoqosho ukuvumile ukudluliselwa kunyakamali ozayo kwemali exabisa iR6,225,000. Le mali iza kusetyenziwa ngalo FY2024/25 ukuhlaziya le ndawo yeeofisi.
- Imali engasetyenziswanga yagqitywa eyiR1,3 yezigidi ibangelwe ziintlawulo zeengcali ubukhulu becala. Imali zibhajethelwe uphononongo lophando malunga nokuxhaphaka kongcakazo nezehlo zongcakazo oluyingxaki eNtshona Koloni. Olu phando luqale ngoJanyuwari 2024 yaye ngenxa yoko, abaphandi sele behlawulwe imali eninzi kweli thuba liphononongwayo. Ngokufanayo, imali ebibhajethelwe iinkonzo zeengcebiso ngokunxulumene nesicelo sokuthutha esingeniswe ngabaqhubi bamashishini eekhasino. Ngenxa yamaxesha abekelwe inkqubo yesicelo sokuthutha, ibhejethi yeenkonzo zeengcebiso khangе ifuneki kuFY2024.

INkqutyana 2: ICandelo lokuKhutshwa kweelayisenisi

INjongo yenkqubo

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

Ngokunxulumene nezi thagethi ziboniswe ngezantsi, iSebe lisebenzela ukuba nabasebenzi bezongcakazo abatsha abaqeshiweyo, abaneelayisenisi ezifanelekileyo nezifumaneka kwangethuba nabakwaziyo ukuqhuba imisebenzi yabo ngokufanelekileyo.

Ukwenzela ukuqinisekisa ngokufaneleka okuqhubekayo kwaba baninilayisenisi bakhoyo, izicelo zohlaziyo ezifunyanwayo zazo zonke iintlobo zeelayisenisi, zilungiselelwa kwangaphambi kokuphelelwa kwelayisenisi leyo. Akukho layisenisi ifaneleke ithuba elingaphezu kweenyanga ezili12, yaye zonke iilayisenisi kufuneka zihlaziye rhoqo ngonyaka ngokufakwa kwezicelo.

IziPhumo

Abantu abaqhuba amashishini kushishino longcakazo bafanelekile.

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifezekisiweyo

Kulo nyakamali ka2023/24 kuye kwabakho olu tshintsho lwaphakathi enyakeni ngokunxulumene nezalathintsebenzo zale Nkqutyana:

- **Isalathintsebenzo 2.1:** Indlela echanekileyo yokubala. Lo mba uye waphakanyiswa sisiphumo sophicothozincwadi ngomjikelo wophicothozincwadi ka2022/23.
- **salathintsebenzo 2.2:** Indlela echanekileyo yokubala. Lo mba uye waphakanyiswa sisiphumo sophicothozincwadi ngomjikelo wophicothozincwadi ka2022/23.

Uhlalutyo lwentsebenzo

ISebe lisaqhuba neenzame zalo zokuphendula kwangethuba nangokufanelekileyo kwimithambo esoloko ikhula yezicelo zeelayisenisi ezithi zifunyanwe. Izicelo ezitsha nezohlaziyo ezifunyenweyo zilungiselelwa kwangethuba ukwenzela ukuvumela abaQhubimashishini bakwazi ukuqhuba amashishini ongcakazo agunyazisiweyo. Nangona lihlaziya iilayisenisi unyaka lo wonke, iSebe lisaqhuba nokufumana iilayisenisi zamashishini amatsha kunye nabasebenzi abangena kushishino lokungcakaza. Ezi zicelo ziyaqwalaselwa kangangoko zize zikhutshelwe iilayisenisi, yaye ngokwenza njalo kongezwa kwingeniso yeNgxowa.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukunxulumanisa intsebenzo neebhajethi

| INkqutyana 2: | 2023/2024 | | | 2022/2023 | | |
|--------------------------------------|-------------|-------------------------|---|-------------|--------------------------|---|
| | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi leyo)/ eNgaphantsi R | IBhajethi R | Elona xa-biso Inkcitho R | Inkcitho (eDlulisi leyo)/ eNgaphantsi R |
| ICandelo lokuKhutshwa kweelayisenisi | 15 500 480 | 14 777 453 | 723 026 | 15 383 035 | 14 356 202 | 1 026 833 |

- Ukuchitha ngaphantsi kwebhajethi kwezokuKhutshwa kweelayisenisi kunxulumene neendleko zengqesho. Ngokwangowama31 Matshi 2024, isithuba seHOD: yokuKhutshwa kweelayisenisi asinamntu.

INkqutyana 3: UkuLandelwa kwemiThetho

INjongo yenkqubo

Le Nkqutyana ijongene nokunyanzelisa ungcakazo kunye nokulandelwa komthetho okuhamba nalo ngokunxulumene nemigaqo yomthetho kunye neemfuno zomthetho. Bonke abaninilayisenisi abanika uluntu gabalala ithuba lokudlala bengcakaza bekwabheja banyanzelekile ukuba balandele ezo mfuno ngawo onke amaxesha yaye nezenzo zale nkqutyana zijonge ekukhangeleni oko kungalandelwa okanye ukungalandelwa komthetho okunokwenzeka. Le Nkqutyana iqhuba uphando oluphanda izityholo zezenzo zongcakazo olungekho mthethweni kweli phondo ngethuba lexesha elibekiweyo ukwenzela ukuqinisekisa ukuba apho zenzekayo ezi zenzo kuya kuthathelwa amanyathelo afanelekileyo kwangethuba.

IziPhumo

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

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, ithagethi neempumelelo zoqobo ezifezekisiweyo

Kulo nyakamali ka2023/24 kuye kwabakho olu tshintsho lwaphakathi enyakeni ngokunxulumene nezalathintsebenzo zale Nkqutyana:

- **Isalathintsebenzo 3.3:** Isihloko seSalathintsebenzo kwitheyi bhile yeNtsebenzo kwiphepha lama43 (leAPP) siyahluka kwisihloko seSalathintsebenzo kwitheyi bhile yeKota kwiphepha lama44 (leAPP) kunye neTID kwiphepha lama68 (leAPP).

| INKQUTYANA 3: UKULANDELWA KWEMI THETHO | | | | | | | | |
|--|--|--|--|--|--|------------------------------|---|--|
| Isiphumo | Imvelisozenzo | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Ithagethi yoNyaka eCetyiweyo 2023/2024 | Impumelelo eYiyo ka2023/2024 | Ukutshintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwi-Mpumelelo eYiyo ka2023/2024 | Izizathu zokutshintsha |
| Izenzo zongcakazo nokubheja kwizakhiwo ezineela-yisenisi neziphicothelwe iincwadi kujongwa ukulandela kwazo imigaqo yomthetho kunye neemfuno zomthetho. (Ehlaziyiweyo) | Izakhiwo ezineelayisenisi eziqhuba izenzo zongcakazo nokubheja ezihambelana nomthetho. | 3.1 Inani lokuhlolwa kokulandela komthetho okwenziweyo. | 1 368 | 1 421 | 1 350 | 1 485 | +135 | Izenzo zokubambisana ezingalungiselelweyo ngokunjalo nokuhlolwa okongezelelweyo okwenziweyo kwababhejisi baqaqajelisa iinombolo. |
| Izenzo zongcakazo olungekho mthethweni ezaziwayo ziyavalwa. | Izenzo zongcakazo olungekho mthethweni ezaziwayo ziyavalwa. | 3.2 Ipesenti yezenzo zophando eziqalwe zingaphelanga iintsuku ezingama30 iBhodi ifumene izityholo zongcakazo olungekko mthethweni. | 100% | 100% | 100% | 100% (80 kwez-ingama 80) | - | Azikho. |
| Uphuculo oluChongiweyo lweeNkqubo zamaShishini aLandela imiMiselo. | Uphuculo oluChongiweyo lweeNkqubo zamaShishini aLandela imiMiselo. | 3.3 Uphuhliso lwesiCwangciso seNdlala zokulandela kweeNkqubo eziZenzekelayo. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 1 | - | Azikho.. |

INKqutyana 3: UkuLandelwa kwemiThetho

| IsiPhumo | Imvelisosenzo | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Ithagethi yoNyaka eCetyiweyo 2023/2024 | IMPumelelo eYiyo ka2023/2024 | Ukutshintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwj-Mpumelelo eYiyo ka2023/2024 | Izizathu zokutshintsha |
|----------|--|--|--|--|--|------------------------------|---|---|
| | Abanila-yisenisi abakhutshelwe ilayisenisi yiBhodi yoNgcakazo nemiDyarho yeNtshona Koloni kufuneka zibe neendlela ezibekiweyo zongcakazo olunenkathalo. | 3.4 Ukuvunywa nokupapashwa kweendlela zongcakazo olunenkathalo ekufuneka zifezekiswe lushishino. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 0 | -1 | Ukukhula okuqhubekayo kolu shishino kukhatshwa kukunqongophala kwabasebenzi kwezi nkqutyana kwenze yangakwazi ukufezekiswa le thagethi. |
| | Abafakizicelo zeemo zokungcakaza ezintsha bayaziswa ngekhrayitheriya yokungeniswa kwezicelo kunye nemigaqo yokuqhuba amashishini ngokunxulumene nezomo zongcakazo. | 3.5 Ukuvunywa kwemigaqo kunye neePhro-phowuzali/iziCelo zeemo ezintsha zokungcakaza. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 0 | -1 | Ukukhula okuqhubekayo kolu shishino kukhatshwa kukunqongophala kwabasebenzi kwezi nkqutyana kwenze yangakwazi ukufezekiswa le thagethi. |
| | Abanilayisenisi bayaziswa malunga nemigaqo yokusebenza ngokunxulumene nokuqutywa kweLPM zoHlobo B. | 3.6 Ukuvunywa kwemiGaqo yeeLPM esebenza ekuqutyweni kweZiza zeeLPM zoHlobo B. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 0 | -1 | Ukukhula okuqhubekayo kolu shishino kukhatshwa kukunqongophala kwabasebenzi kwezi nkqutyana kwenze yangakwazi ukufezekiswa le thagethi. |

IINKCUKACHA MALUNGA NENTSEBENZO

Uhlobo lwentsebenzo

Le Nkqutyana iye yaqhuba uhlobo lwabaninilayisenisi ukwenzela ukuqinisekisa ukuba izenzo zenziwa ngendlela elandela imithetho efanelekileyo kwaneemfuno ezikhethekileyo zeBhodi. Apho kukho naziphi na izehlo zokungalandelwa komthetho, kulandelwa iinkqubo ezifanelekileyo ezinika umninilayisenisi isisombululo saloo meko neendlela sokusifezekisa, ukwenzela ukunqanda okanye ukucutha umngcipheko wokuphindeka kwaloo meko. Kulo nyaka uphononongwayo kuye kwakho uluhlu lweZiza zeeLPM kunye neeNdawo zabaBhejisi abaQaqajisela iiNombolo eziye zavulela ukuqala urhwebo okanye zava. Ngenxa yoko eli nani alinakukwazi kubekwa kuqinisekwe ngalo ngethuba lokucwangcisa. Le Nkqutyana ikwaqhuba nokwenza izenzo zokubambisana isebenzisana nezinye iiarhente zonyanzelisomthetho, xa ithe yacelwa.

Ekuqinisekiseni ngokuba lonke uhlobo olucwangcisiweyo luyenziwa, le Nkqutyana yanelisa iimfuno zeBhodi zokuba ungcakazo nezenzo ezinxulumene nalo zenziwa ngendlela elandela imigaqo, esemthethweni nengena phantsi komgaqosikhokhelo wolawulo.

Zonke izityholo zongcakazo olungekho mthethweni ziye zaphandwa lingaphelanga ithuba leentsuku ezingama30.

Ngenxa yokunyuka okukhulu kwezenzo zecandelo lokubheja, kuye kwaqatshelwa imfuneko yesistim ezenzekelayo. IOfisi yeBhodi isigqibile isigaba sokuqala sale nkqubo ngokuthi baqulunqe ingxelo emalunga nemingeni namathuba afanelekileyo kuloo nkqubo izenzekelayo. Le Nkqutyana iza kuqala nesigaba esilandelayo ephathisene neNkqutyana ubuChwepheshe bokuGqithiswa koLwazi noNxibelelwano ngoFY2024/25.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqhutywa kakubi kuzo

Ukungabikho kwabasebenzi abeneleyo kule nkqutyana kukhokhelele ekubeni ingaqhubi kakuhle yaye ukuvunywa kwezithuba zengqesho ezongezelelweyo okuphakanyiswe ngesenzo soYilo loBume beZiko, oko kungaqhubi kakuhle emsebenzini akufunekanga kuphinde kwenzeke.

Ukunxulumanisa intsebenzo nebhajethi

| INkqutyana 2: | 2023/2024 | | | 2022/2023 | | |
|-------------------------|-------------|-------------------------|---|-------------|-------------------------|---|
| | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi-leyo)/ eNgaphantsi R | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi-leyo)/ eNgaphantsi R |
| UkuLandelwa kwemiThetho | 18 243 164 | 17 933 866 | 309 298 | 18 039 341 | 17 615 636 | 423 705 |

- Akukho mahluko ungakanani phakathi kwenkcitho eyiyo kunye naleyo ibibhajethelwe kuFY2024.

INkqutyana 4: UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano

INjongo yenkqubo

Le nkqutyana inika ikwagcina iimveliso, izisombululo neenkonzelo zeICT yabaLawuli beBhodi. Le nkqutyana ikwaxhase iinjongo eziphambili zeBhodi ngokuthi iseke iziseko zosetyenziso lweICT ezindindeneyo nezisebenzela ushishino xa lulonke. Iphuculwe imeko yeICT yaye iya ikhula ngokukhula ekuxhaseni isigaba sesine sokuqokoteknoloji (i4IR) ngokusetyenziswa kweintanethi ebangela ukusetyenziswa kwedijithali nokuzenzekela kweenkqubo zemisebenzi yeBhodi.

IziPhumo

Kunikwe izisombululo neenkqubo zeIT eziza nezinto ezintsha, ezisebenzayo, ezithembekileyo nezikhuselekileyo.

Iziphumo, iimvelisozenzo, izikhombisi zentsebenzo, iithagethi neempumelelo zoqobo ezifezekisiweyo

Akukho tshintsho lwaphakathi enyakeni luye lwenziwa kulo nyakamali ka2023/2024.

| INkqutyana 4: UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano | | | | | | | | | |
|--|--|---|--|--|--|------------------------------|---|--|--|
| IsiPhumo | Imvelisosenzo | Isalathintsebenzo | Impumelelo yoqobo e-phicothiweyo ka2021/2022 | Impumelelo yoqobo e-phicothiweyo ka2022/2023 | Ithagethi yoNyaka eCetyiweyo 2023/2024 | IMpumelelo eYiyo ka2023/2024 | Ukutshintsha kusukwe kwithagethi ecwangciselweyo kuyiwe kwi-Mpumemelelo eYiyo ka2023/2024 | Izizathu zokutshintsha | |
| Kunikwe izisombululo neenkqubo zeli eziza nezinto ezintsha, ezisebenzayo, ezithembekileyo nezikhuselekileyo. | Ukulawulwa kweesistim zeICT okuqhubekayo okwenzelwa iziko. | 4.1 Ipesenti yezenzo zokulungiswa kwelICT okwenzelwe ukugcina nokuphucula ezi zakhelo zingundoqo zetekhnoloji yolwazi ekhoyo. | 98% | 98% | 98% | 98% | - | Azikho. | |
| | Uphuculo lolwazi nezakhono oluqhubekayo. | 4.2 Inani lezenzo ezifizekisiweyo zokuxhotyiswa kwetalente yokukwazi ukwenza kiwiICT. | 78 | 94 | 80 | 89 | +9 | Utshintsho olwakhayo ngenxa yokuba abasebenzi beICT beye kwishoni zoqeqesho olongezelelweyo neeforam zokuphucula izakhono zabo zeICT nezobuqu. | |
| | Ubukho obuqhubekayo beesistim zeICT. | 4.3 Ipesenti ephakathi yobukho besistim yeICT. | 99.96% | 99.9% | 98% | 99.9% | +1.9% | Umahluko omhle obangelwe ngabasebenzi abazimiseleyo, iziseko ezingundoqo ezisebenza ngokuqhubekayo kunye nobukho bombane. | |
| | Inkqubo yoShishino eZenzekeleyo/ INdlela yokwenza yeDijithali. | 4.4. Inkqubo yoShishino eZenzekeleyo ebhaliweyo/ INdlela yokwenza yeDijithali. | Isikhombisi sentsebenzo esitsha | Isikhombisi sentsebenzo esitsha | 1 | 1 | - | Azikho. | |

IINKCUKACHA MALUNGA NENTSEBENZO

Uhlahutyo lwentsebenzo

Ukuxhomekeka kwiICT kuye kwakhatshwa ngumngeni omkhulu, olunikezelo lombane. Nangona unikezelo lombane lubonakalisa umngcipheko kuzinzo lokusebenza, iSebe leICT lizifezekisile iziphumo zalo nyaka uphononongwayo. Oku kuye kwenzeka ngokuqinisekisa:

- ngonikezelo lombane oluqhubekayo kwiziko leenkukacha zophando kusetyenziswa unikezelo lombane olungaphazamisekiyo nolwaneleyo
- ulawulo olugxilisiweyo nolunobungcali obusuka kubasebenzi beICT
- unikezelo lwezixhobo ezisebenza ngebhetri kwiOfisi yeBhodi
- ulawulo lweICT olululo
- isicelo seemveliso neesistim zokhuselo lweenkukacha olumandla
- iziseko ezingundoqo zeICT noqhagamshelo lweintanethi ziye zakhuselwa kuko nakuphi ukungasebenzi kunye/ okanye nofikelelo olungagunyaziswanga kwiinkukacha ezikwiIntanethi, kunye
- nokufumaneka okuqhubekayo kweesistim zeICT ezingundoqo kwiOfisi yeBhodi.

Inkxaso yeziseko ezingundoqo enikwe liSebe zeICT ibe negalelo ekufezekisweni kweenjongo noxanduva lweBhodi. Imodeli yokusebenzela ekhaya yeWCGRB iyeyaqhuba ngokugqibeleleyo njengendlela esebenzayo yemeko yokusebenzela ekhaya umana uya kuvela emsebenzini kunye neyokusebenzela kwiindawo ngeendawo. Oku kuye kwafezekiswa ngenxa yezenzo zokuzimisela zeICT, ukhuselo, iziseko ezingundoqo kunye nokuzinza kwenethiwekhi.

Isebe leICT liye laqhuba nezenzo zalo zolwazi nemfundo (esesikweni, engekho sikweni, eyokuzifundela) ukwenzela ukuphucula amandla alo obungcali. Oku kuye kwafezekiswa ngokuthatha inxaxheba nokuchophela imicimbi yophuhliso, uqeqesho, iingcebiso namaqumrhu ebikwiIntanethi okanye iyeyobuso ngobuso. Oku kuye kwaqinisekisa ngokuba kufumaneka ulwazi olungundoqo kusetyenziswa uqeqeshelo lwezakhono lwasemsebenzini kunye nokufumana amava abaluleke kakhulu aquka ukuqaphela ixabiso leICT ngokubhekiselele kwiOfisi yeBhodi.

Isicwangcisonkqubo sokoyisa ezo ndawo kuqutywa kakubi kuzo

Akukho zindawo ziqhube kakubi.

Ukunxulumanisa intsebenzo neebhajethi

| INkqutyana 2: | 2023/2024 | | | 2022/2023 | | |
|---|----------------|----------------------------------|--|----------------|----------------------------------|--|
| | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi- leyo)/ eNgaphantsi R | IBhajethi R | Elona xabiso Inkcitho R | Inkcitho (eDlulisi- leyo)/ eNgaphantsi R |
| UbuChwepheshe bokuGqithiswa koLwazi noNxibelelwano (iInformation and Communication Technology - iICT) | 9 469 427 | 8 274 622 | 1 194 805 | 10 700 010 | 9 591 582 | 1 108 428 |

- Ulondolozo luye lwenziwa ngokunxulumene nonxibelelwano, iintlawulo zeelayisenisi zeesoftware kunye neentlawulo zeengcebiso. Ibhajethi yezi zinto isekelwe kwezona ngqikelelo zingcono, nezingasoloko ziba zizo.

5. UKUQOKELELWA KWENGENISO

| Imithombo yengeniso | 2023/2024 | | | 2022/2023 | | |
|--|--------------------|---------------------------------------|---|-------------------|---------------------------------------|--|
| | Uqikelelo R | Elona xabiso Ixabiso eliqokelelweyo R | Ukuqokelela (okudlulisileyo)/ okungaphantsi R | Uqikelelo R | Elona xabiso Ixabiso eliqokelelweyo R | Ukuqokelela (okudlulisileyo) / okungaphantsi R |
| limali zokufaka isicelo | 3 086 960 | 4 261 105 | (1 174 145) | 2 406 081 | 4 663 948 | (2 257 867) |
| limali zophando | 36 406 705 | 37 469 766 | (1 063 061) | 34 412 273 | 35 545 254 | (1 132 981) |
| Ingeniso yenzuzo | 4 995 000 | 5 127 003 | (132 003) | 1 008 000 | 3 464 133 | (2 456 133) |
| lintlawulo zomqwalaseli weBhodi ngeeyure azisebenzeleyo | 7 393 546 | 9 445 151 | (2 051 605) | 5 332 342 | 8 909 075 | (3 576 733) |
| lintlawulo zaba-Qhubishishini looMatshini abamda uqingqiweyo | 3 747 793 | 3 596 156 | 151 637 | 3 292 500 | 3 232 500 | 60 000 |
| limali eziya kwizibonelelo | 21 178 000 | 21 178 000 | - | 25 076 000 | 25 076 000 | - |
| Ukuhlawulwa ngeenkonzolo (endaweni yemali) | - | 4 076 153 | (4 076 153) | - | 5 817 204 | (5 817 204) |
| Enye ingeniso | - | 1 884 686 | (1 884 686) | - | 197 439 | (197 439) |
| Ukugcinwa kweemali eziseleyo | 31 524 795 | 31 524 795 | - | - | - | - |
| Inani elipheleleyo | 108 332 799 | 118 562 815 | (10 230 016) | 71 527 196 | 86 905 553 | (15 378 357) |

- iBhodi ivunyelwe kuphela ukuba iqokelele ingeniso kunye nezinye iimali kubaninilayisenisi ngokwendlela ebekwe ngumthetho. Ngaphandle kokuba kukho ukunyuka kwizicelo zeelayisenisi zokungcakaza, ayikho enye indlela iBhodi enokunyusa ngayo ingeniso. Ngoko ke, xa kulungiswa ibhajethi, iBhodi ixhomekeke kwizinto ezenzeke kumaxa adlulileyo ukuze iqikelele ingeniso elindele ukuyifumana kulo nyakamali.
- Ukuhlawulwa ngeenkonzolo (endaweni yemali) kumele inzuzo efunyenwe ngokuhlala kwisakhiwo esingahlawulelwayo esilawulwa liSebe leziSeko zoPhuhliso kude kube ngowama31 Okthobha 2023.
- Enye ingeniso imele ingeniso yerenti, iziphomali kunye neentlawulo zomthetho ezifunyenweyo.

6. UTYALOMALI KWIZAKHIWO

| Iipprojekthi zeziseko ezingundoqo | 2023/2024 | | | 2022/2023 | | |
|-----------------------------------|---------------|------------------------|---------------------------------------|-----------|------------------------|---------------------------------------|
| | IBhajethi | Elona xa-biso Inkcitho | Inkcitho (eDlulisi-leyo)/ eNgaphantsi | IBhajethi | Elona xa-biso Inkcitho | Inkcitho (eDlulisi-leyo)/ eNgaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Indawo yeeOfisi | 31 525 | 25 495 | 6 030 | 0 | 0 | 0 |
| Inani elipheleleyo | 31 525 | 25 495 | 6 030 | 0 | 0 | 0 |



ICANDELO C:
Ulawulo

1. INTSHAYELELO

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

2. IIKOMITI ZEEPOTFOLIYO

IKomiti esisiGxina yezeMali ijongene nokugcina ukuqwalaselwa kweBhodi yoNgcakazo nemiDyarho yeNtshona Koloni.

Kulo nyaka uphononongwayo iBhodi iye yadibana neKomiti malunga nale miba:

- 26 Okthobha 2023: Ukwazisana malunga neNgxelo yeBhodi yoNyaka ka2022/23;

Izindululo ezisuka kwezo ntlanganiso ziboniwe kwiphepha lama68 lale ngxelo yonyaka.

3. UGUNYAZIWE OLAWULAYO

UMphathiswa wezeMali nguye uGunyaziwe oLawulayo weBhodi yoNgcakazo nemiDyarho yeNtshona Koloni. IsiGqeba seBhunga sichonga amalungu eBhodi, ize iBhodi inike ingxelo kuMphathiswa. Zonke iingxelo ekufuneka iBhodi izenze ize izingenise, izingenisa kuMphathiswa. Ngaphezu koko, iBhodi ibotshelwe yimiQathango yomGaqonkqubo yoGunyaziwe oLawulayo.

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 nayo yonke eminye imisebenzi ehambelana noko eNtshona Koloni.

Imisebenzi namagunya ayo idandalaziswe kwiCandelo le12 loMthetho iWestern Cape Gambling and Racing Act, ka1997. 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 kwabanini-layisenisi 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 kolu shishino;
- 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 Matshi 2024

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziGinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Inani leentlanga niso zeBhodi azihambileyo | Inani leentlanganiso zeBhodi azizimasilayo | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanganiso zeeKomiti ezi-biziweyo | Inani leentlanganiso azizimasilayo | |
|-----------------------|---|------------------|-------------------------------------|------------------------|-------------------------|--|--|--|--|---|------------------------------------|---------------|
| Mnu. T Arendse | Ilungu leBhodi | 1 Epreli 2020 | 31 Matshi 2023 | CTA CA(SA) | Auditing and Accounting | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNitshona Koloni | 14 | 14 | IKomiti yezeekKhasino | 4 | 4 | 27 kwezinga28 |
| | Ithuba lelungu lebhodi landlswa ngonyaka om1 | 1 Epreli 2023 | 31 Matshi 2024 | | | | | | IKomiti yemiDyarho nokuBhejela kwamaHashe | 4 | 4 | |
| | | | | | | | | | IKomiti yoku-Xhotyiswa kwabaNtu | [4] | e1 kwe1 | |
| | | | | | | | | | IKomiti yoNgcakazo olune-Nkathalo | 4 | ezi3 kwezi4 | |
| | | | | | | | | | Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicotho-zincwadi. (*Ubeye njengelungu elitshintshisana nelinye) | [8] | e1 kwe1 | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokugqibisa / Umhla wokuphela Kwethuba | IziQinisekiso zezifundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Inani leentlanga niso zeBhodi azihambileyo | Inani leentlanga niso zeBhodi azizimasiweyo | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanga niso zeeKomiti ezizimasiweyo | Inani leentlanga niso azizimasiweyo | Inani eliphela leentlanga niso azizimasiweyo |
|--|---|--|--|---------------------|---|--|---|--|---|-------------------------------------|--|
| Mnu. CA Bassuday | Ilungu leBhodi | 1 Epreli 2016 | B.Proc. | EzoMthetho | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | IKomiti yezeKhasino | 4 | 4 | 26 kwe-zingama-28 |
| | Ithuba lelungu lebhodi landiswe ngonyaka om1 | 1 Epreli 2019 | LLB | | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | IKomiti yezeMali neIT | 6 | 6 | |
| | Ilungu leBhodi linyulewe eminye iminyaka emi3 | 1 Epreli 2020 | LLM | | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | IKomiti yoNgcakazo | 4 | 3 | |
| | Unyulwe njengoSihlalo ide ikhontrakthi yokuba ilungu leBhodi iphelelewe | 16 kuDisemba 2021 | PG Diploma in Criminal Justice & Forensic Auditing | | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | | | | |
| USihlalo weBhodi nethuba elandisweyo lobulungu lonyaka om1 | 1 Epreli 2023 | 31 Matshi 2024 | | | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | | | | |
| USihlalo weBhodi nethuba elandisweyo lobulungu lonyaka om1 | 1 Epreli 2024 | 31 Matshi 2028 | | | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | | | | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokugeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Inani leentlanga niso zeBhodi azihambileyo | Inani leentlanganiso zeBhodi azizimasiweyo | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanganiso zeeKomiti eziziziweyo | Inani leentlanganiso azizimasiweyo | Inani elipheleleyo leentlanganiso azizimasiweyo |
|----------------------|---|-------------------|-------------------------------------|------------------------------------|--|--|--|--|--|--|------------------------------------|---|
| Nkosk. C Fani | Ilungu leBhodi | 17 kuMeyi 2017 | 16 kuMeyi 2020 | Bachelor's Public Administration | Policy Analysis and Policy Development | Ilungu leBhodi/USEkelaSihlalo: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 10 | IKomiti yezeekKhasino | 4 | 3 kwezi4 | 21 kwezingama27 |
| | Ithuba lelungu lebhodi landiswe ngonyaka om1 | 17 kuMeyi 2020 | 16 kuMeyi 2021 | B. Admin Honours Public Management | | | | | IKomiti yemiDyarho nokuBhejelwa kwamaHashe | 4 | 3 kwezi4 | |
| | Unyulwe niengoSekelaSihlalo kude kuphele ikhontrakthi yobulungu beBhodi | 14 kuDisemba 2020 | 16 kuMeyi 2021 | | | Ilungu leBhodi/USEkelaSihlalo: William Humphrey's Art Gallery | | | IKomiti yokuXhotyiswa kwabaNtu | 4 | 4 | |
| | USEkelaSihlalo weBhodi onethuba elandilisweyo lobulungu | 27 kuMeyi 2021 | 26 kuMeyi 2024 | | | Ilungu leBhodi: uMsunduzi Museum KZN | | | IKomiti yeLPM (*Ubeyeni ngelungu elitshintshisana nelinye) | [6] | 1 kwe1 | |
| | USEkelaSihlalo weBhodi onethuba elandilisweyo lobulungu | 1 Epreli 2024 | 31 Matshi 2028 | | | Ilungu leqoqo lokuxoxa amatyala: UGunyaziwe wezoTywala eNtshona Koloni | | | | | | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokugqibela | Umhla wokuphela Kwethuba | IziQinisekiso zezifundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Inani leentlanga niso zeBhodi azihambileyo | Inani leentlanga niso zeBhodi azizimaseleyo | Eziyinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanga niso zeeKomiti ezizimaseleyo | Inani leentlanga niso azizimaseleyo | Inani eliphelileyo leentlanga niso azizimaseleyo |
|--------------------------|---|-------------------|--------------------------|---|---|---|--|---|--|---|---|--|
| Nkosk. A Mvandaba | Ilungu leBhodi | 1 Epreli 2023 | 31 Matsi 2027 | Master in Business Administration B Accounting Honours | IDFRS, Companies Act, King Code Financial modelling Financial statements Processes and governance Investments | Ilungu leBhodi: Western Cape Gambling and Racing Board Ilungu leBhodi: Founders Foundation Ilungu leBhodi: African Phoenix Investments Ilungu leBhodi: CPU (COUNCIL) Umphathi: K202318 7064 Umphathi: K202287 1781 Umphathi: K202257 0562 Umphathi: Langa Siphe Umphathi: Leshu Capital Umphathi: CVS Communications | 14 | 9 | IKomiti yokukhutshwa kweelayisenisi IKomiti yeLPM IKomiti yokuxhotyiswa kwabantu | 6 [4] | Ezi5 kwezi6 Ezi5 kwezi6 Ezi3 kwezi3 | Ezingama22 kwezingama29 |
| | | | | | | | | | | | | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke ama-qumrhu) | Inani leentlanga zeBhodi azihambileyo | Inani leentlanga zeBhodi azizimisiweyo | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanga zeeKomiti ezizimisiweyo | Inani leentlanga zeeKomiti ezizimisiweyo | Inani eliphelileyo leentlanga azizimisiweyo |
|------------------------------|---|------------------|-------------------------------------|---|----------------------------------|---|---------------------------------------|--|--|--|--|---|
| Nkos. A Mvandaba (waqhubeka) | | | | | | Umnini-zabelo: Kwandile Consulting Umnini-zabelo: Kwandile Consulting | | | | | | |
| | | | | | | | | | | | | |
| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke ama-qumrhu) | Inani leentlanga zeBhodi azihambileyo | Inani leentlanga zeBhodi azizimisiweyo | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlanga zeeKomiti ezizimisiweyo | Inani leentlanga zeeKomiti ezizimisiweyo | Inani eliphelileyo leentlanga azizimisiweyo |
| | | | | | | | | | | | | |
| Mnu. RG Nicholls | Ilungu leBhodi | 14 kuDis 2019 | 13 kuDis 2022 | B.Comm. Rhodes University CA (SA) | EzeMail ULawulo | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni | 14 | 13 | IKomiti yezeMail neIT | 6 | 6 | Ezingama36 kwezingama38 |
| | Ilungu lebhodi eliphinde lanyulelwa iminyaka emi4 | 5 kuDis 2022 | 4 kuDis 2026 | Computer Auditor Qualification - NACCA Umwangcisi simal nomphicothozi ncwadi obhalisweyo | ICandelo lokulandela kwemithetho | The South African Council for the Architectural Profession Ilungu: TakeShape Properties CC | | | IKomiti yoNgcakazo oluneNkathalo | 6 | 4 | |
| | | | | | | | | | Ummeli weBhodi (ongavotivo) kwiKomiti yoPhicotho-zincwadi. | (8) | Ezisi7 kwezisi8 | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokufeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Inani leentlanganiso zeBhodi azihambileyo | Inani leentlanganiso zeBhodi azizimasiweyo | Eziye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani LeeNtlangetseKomitibiziweyo | Inani leentlanganiso azizimasiweyo | Inani eliphelileyo leentlanganiso azizimasiweyo |
|-----------------------|---|------------------|-------------------------------------|------------------------|---------------------|--|---|--|---|-----------------------------------|------------------------------------|---|
| Nkos. L Venter | Ilungu leBhodi | 6 Nov 2020 | 5 Nov 2023 | B. Comm (Law) LL.B. | Law | Ilungu leBhodi: IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni Ilungu leBhunga leKholeji yanga- PHandle: False Bay TVET College | 14 | 12 | Ikomiti yemiDyarho nokuBhejelwa kwamaHashe (*Ubeye njenge lungu elitshintshisana nelinye) | (4) | 1 kwe1 | Ezingama32 kwezi- ngama35 |
| | | | | | | | | | Ikomiti yokuXhotyiswa kwabaNitu | 4 | 3 kwezi4 | |
| | | | | | | | | | Ikomiti yokuKhutshwa kweeLayisenisi | 6 | 6 | |
| | | | | | | | | | Ikomiti yeLPM | 6 | 6 | |
| | | | | | | | | | Ikomiti yoNgcakazo oluneNkathalo | 4 | 4 | |

U[Amanani]* Umele inani leentlanganiso ezichotshelweyo, kodwa amalungu enganyanzelekanga ukuba aye kuzo, ngenxa yokuba ithuba lamalungu liqala okanye liphela kunyakamali.

AmaLungu eKomiti yoPhicotho-zimali IwangaPhandle

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Ezinye iKomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani leentlaningano ezibi ziweyo | Inani leentlaningano azizima-sileyo |
|--------------------|---|-------------------|-------------------------------------|---|--|--|---|-----------------------------------|-------------------------------------|
| Mnu. L Nene | IKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba noSihlalo Uphinde wanyulwa njengelungu elizimeleyo elingekho kwisigqeba | 17 Februwari 2021 | 16 Februwari 2024 | Bachelor of Commerce - BCom (Accounting) Post Graduate Diploma in Management (Specialising in Corporate Governance) Master of International Business CCSA (Certification in Control Self-Assessment) - 2006 GIA (SA) (General Internal Auditor-SA) FIASA (Fellow of the Institute of Internal Auditors SA) - 2013 Certification in Risk Management Assurance (CRMA) -2014 CCP (SA) - Certified Compliance Professional of the Compliance Institute of South Africa CPrac (SA) Compliance Practitioner IziCwangci-sonkqubo zokuLawulwa kwemiNgcipheko kwiCandelo likaRhulumente INkqubo yoPhuhliso lweZakhono | Ulawulo ngoku-bambisana Uphicotho-zincwadi (Lwanga phakathi nolwan-gaphandle) Ulawulo lwemingcipheko Ulawulo lokuqhubeleka koshishino Ukulandela kwemithetho Ukulandela kweendlela zokuziphatha Uphuculo Lweenkqubo zoshishino I-IT | Elingekho kwisigqeba Umphathi wakwaPetroSA Ghana SOC Ltd Elingekho kwisigqeba Umphathi wakwaPetroSA Equatorial Guinea SOC Ltd IKomiti yoPhicotho-zincwadi yesiXeko saseKapa ETDP Seta IKomiti yoPhicotho-zincwadi Coega Development Corporation (PTY) LTD, iKomiti yoPhicotho-zincwadi CCMA (Commission for Conciliation, Mediation & Arbitration), iKomiti yoPhicotho-zincwadi | IKomiti yoPhicotho-zincwadi | 8 | 6 |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | Ibhodi Ubulawuli (Dwelisa onke amaqumrhu) | Ezinye iKomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani leentlanganiso ezibi ziweyo | Inani leentlanganiso azizima-sileyo |
|-----------------------|--|------------------|-------------------------------------|--|---|--|---|-----------------------------------|-------------------------------------|
| Mnu. P Mukhele | IKomiti yoPhicotho-zincwadi: Ilungu elizimeleyo elingekho kwisigqeba | 5 kuJuni 2023 | 4 kuJuni 2026 | B Comm (Accounting) Hons B Comm (Auditing) Chartered Accountant (South Africa) Ilungu leChartered Institute of Management Accountants (CIMA) | Ukulungiswa kwanomawebhu eeNgxelo mali zoNyaka (IFRS) Ukugutywa kwezisombululo/iiisitim zocwangcisolali kwicandelo lezeMali Ukubekwa kwebhujethi nolawulo lokuphuma nokungena kwemali Ukulawulwa nokufezekiswa kwezisombululo zocwangcisolali oluGikelelay kweli candelo lokwakha liNkonzo zoPhicotho-zincwadi lwangaphakathi neeNgcebiso | UMphngama35athi oLawulayo nelungu lebhodi leCancer Association of South Africa (CANSA) Ilungu: Independent Audit and Risk Committee Public Services SETA Ilungu: IKomiti yoPhicotho-zincwadi nemiNgcipheko | Audit Committee | [8] | Ezi3 kwezi5 |

ULAWULO

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukupheila Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani leentlanganisano ezibi ziweyo | Inani leentlanganisano azizima-sileyo |
|-----------------------------------|---|------------------|--------------------------------------|------------------------|---|---|--|-------------------------------------|---------------------------------------|
| Mnu. P Mukhele (waqhubeka) | | | | | Uphando lwamatyala/ olukhethekileyo ULawulo lokucebisa neengcebiso zangaphandle malunga nemiNgcipheko yamaShishini ULawulo lwamaShishini Ukuhloliswa kokulandeliwa kweenkqubo ngamaqumrhu kamasipala Imifuziselo yoPhico-thozincwadi Iwangaphakathi oluNdindeneyo Uphico-thozincwadi lwamacandelo karhulumente Public Finance Management Act (PFMA) Preferential Procurement Framework Ukufumana amathuba emeko yenkonzo yezemali (ezebhaki) | | | | |

| Igama | Isikhundla (ngokobume zezithuba zeeBhodi zamaQumrhu kaRhulumente) | Umhla wokuqeshwa | Umhla wokurhoxa / Ukuphela Kwethuba | IziQinisekiso zeMfundo | Into ayingcali kuyo | IBhodi Ubulawuli (Dwelisa onke amaqumrhu) | Ezinye iikomiti (umz. iKomiti yoPhicotho-zincwadi) | Inani leentlanganis ezibi ziweyo | Inani leentlanganis azizima-sileyo |
|-----------------------|--|------------------|-------------------------------------|---|--|---|--|----------------------------------|------------------------------------|
| Mnu. A Seymour | IKomiti yoPhicotho-zincwadi; Ilungu elizimeleyo elingekho kwisigqeba | 1 Matsi 2022 | 28 Feb 2025 | B.Comm (Accounting) Hons B Compt Chartered Accountant (South Africa) INkqubo yophuhliso lobuNkokheli beBhodi yeeBhanki | Ulawulo: UCwangciselelo lokuSebenza noLawulo Ukunikwa kwengxelo neNgxowa yemali Business Solutions ULawulo UkuGcinwa kweeKlayenti | Umphathi: Boland 90 Interclub Hiking Competition NPC Umphathi: InnesFree Capital (Pty) Ltd UMphathi: Caban Capital Partners P\A | IKomiti yoPhicotho-zincwadi | 8 | 8 |

Ubulungu beeBhodi neeKomiti ngokwangowama31 Matshi 2024

| IKomiti | Inani leentlan ganisoe zibizwe yiBhodi | Inani lamalungu | Amagama amalungu |
|--|--|-----------------|--|
| IBhodi | 14 | 7 | Mnu. CA Bassuday (uSihlalo) Mnu. M Burton (iLungu) Nkosk. C Fani (uSekelaSihlalo) Mnu. T Arendse (iLungu) Nkosk. A Mvandaba (iLungu) Mnu. RG Nicholls (iLungu) Nkosk. L Venter (iLungu) |
| IKomiti yoPhicothozincwadi | 8 | 3 | Mnu. L Nene (uSihlalo) [Uphinde wanyulwa njengelungu leKomiti ngowe13 Matshi 2024.] Mnu. AC Seymour (Ilungu elingelolesigqeba langaphandle) Mnu. P Mukheli (Ilungu elingelolesigqeba langaphandle) [Unyulwe njengelungu leKomiti ukususela ngowe5 Juni 2023] Mnu. RG Nicholls (Ilungu leBhodi) [Ummeli weBhodi (ongavotiyo) kwiKomiti yoPhicothozincwadi] |
| IKomiti yezeeKhasino | 4 | 3 | Mnu. C Bassuday (uSihlalo) Nkosk. C Fani (iLungu) Mnu T Arendse (Ilungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Nkosk. L Venter (Ilungu) [Kungene Mnu. Arendse endaweni yakhe ngowama25 Epreli 2023] |
| IKomiti yezeMali neIT | 6 | 3 | Mnu. M Burton (uSihlalo) [Unyulwe njengelungu leKomiti noSihlalo ukususela ngowama25 Epreli 2023] Mnu. RG Nicholls (iLungu) Mnu. C Bassuday (iLungu) Mnu. T Arendse (iLungu) [Kungene Mnu. Burton endaweni yakhe ngowama25 Epreli 2023] |
| IKomiti yemiDyarho nokuBhejelwa kwamaHashe | 4 | 3 | Mnu. T Arendse (uSihlalo) Nkosk. C Fani (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Mnu M Burton (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Mnu. RG Nicholls (iLungu) [Kungene Mnu. Burton endaweni yakhe ngowama25 Epreli 2023] Mnu. C Bassuday (iLungu) [Kungene Nkosk. Fani endaweni yakhe gnowama25 Epreli 2023] |
| IKomiti yokuXhotyiswa kwabaNtu | 4 | 3 | Nkosk. C Fani (uSihlalo) Nkosk. A Mvandaba (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Nkosk. L Venter (iLungu) Mnu. T Arendse (iLungu) [Kungene Nkosk. Mvandaba endaweni yakhe ngowama25 Epreli 2023] |
| IKomiti yokuKhutshwa kweeLayisenisi | 6 | 3 | Mr RG Nicholls (uSihlalo) [Unyulwe njengoSihlalo ukususela ngowama25 Epreli 2023] Nkosk. A Mvandaba (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Nkosk. L Venter (iLungu) Nksk. C Fani (iLungu) [Kungene Nkosk. Mvandaba ngowama25 Epreli 2023] |

| IKomiti | Inani leentlanganiso zibizwe yiBhodi | Inani lamalungu | Amagama amalungu |
|---|--------------------------------------|-----------------|---|
| Ikomiti yeLPM | 6 | 3 | Nkosk. L Venter (uSihlalo) Nkosk. A Mvandaba (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Mnu M Burton (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] Nksk. C Fani (iLungu) [Kungene Nkosk. Mvandaba ngowama25 Epreli 2023] Mnu. RG Nicholls (iLungu) [Kungene Mnu. Burton endaweni yakhe ngowama25 Epreli 2023] |
| IKomiti yoNgcakazo oluneNkathalo (iRGC) | 4 | 4 | Mnu. T Arendse (uSihlalo) Mnu. C Bassuday (iLungu) Nkosk. L Venter (iLungu) Mnu RG (iLungu) [Unyulwe njengelungu leKomiti ngomhla wama25 Epreli 2023] |

AMALUNGISELELO OKUHLAWULWA KWEBHODI

Intlanganiso zeBhodi:

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

Ukuhlawulelwa kweentlanganiso zeBhodi ezibanjelwa eziofisini lixabiso elisisigxina lama**R4 999.36**, nokuba iye yande kangakanani intlanganiso yaye iquka nexesha lokulungiselela, elokuhamba kunye neekhilomitha ezihanjweyo. Amalungu eBhodi ayabuyekezwa ngeekhilomitha azihambe esenza izinto zomsebenzi.

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

USIHLALO:

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

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

USEKELASIHLALO:

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

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

IBAMBELASIHLALO:

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

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

IiKomiti zeBhodi neminye imicimbi:

- Imbuyekezo ngokuya kwezinye iintlanganiso neminye imicimbi, efana neentlanganiso zeeKomiti kunye neentlanganiso zoluntu, isekelwe kwintlawulo ngeyure nganye. Ngaphezu kwexesha lokuchophela loo ntlanganiso, ikwaquka nexesha elichitshwe eluhambeni, ixesha lokulungiselela kunye nembuyekezo yeekhilomitha ezihanjweyo.
- Ixabiso leyure ngama**R624.92** ngeyure.
- Le mbuyekezo ihlawulwa ukuya kutsho kwelona xesha liphezulu lihambelana neeyure ezisi8, kunye neekhilomitha ezihanjweyo.
- Kufuneka amalungu axelele uNobhala malunga nexesha alichithe kumalungiselelo entlanganiso ethile, loo nto eyenza kwasekuqaleni kwentlanganiso nganye.
- Iikhilomitha ezihanjweyo kwiimeko apho iindlela zohlukileyo kwindlela yesiqhelo eya eofisini yeBhodi, nazo zinikwa uNobhala weBhodi ngumntu ngamnye.

IMBUYEKEZO YAMALUNGU EBHODI

| Igama | Imbuyekezo - yeentlanganiso zeBhodi | Imbuyekezo - yeentlanganiso zeekomiti Nezinye* | Imbuyekezo - yokuya kwiiNkomfa | Isibonelelo sohambo | Ezinye iimali ezibuyiswayo | Imbuyekezo ephelelyo yamalungu |
|-----------------------------|-------------------------------------|--|--------------------------------|---------------------|----------------------------|--------------------------------|
| | R | R | R | R | R | R |
| Mnu. TC Arendse | 69 991.04 | 94 265.99 | 75 409.10 | 15 513.98 | 6 718.86 | 261 898.97 |
| Mnu. CA Bassuday | 90 074.88 | 123 917.30 | 82 230.54 | 27 938.83 | 7 316.19 | 331 480.74 |
| Mnu. M Burton | 59 992.32 | 92 433.98 | 34 995.52 | 4 069.01 | 3 448.27 | 194 939.10 |
| Nkosk. C Fani | 59 992.32 | 59 621.34 | 41 450.94 | 4 069.01 | 3 570.62 | 168 704.43 |
| Nkosk. A Mvandaba | 49 993.60 | 36 666.13 | 4 999.36 | - | 1 457.11 | 93 116.20 |
| Mnu. RG Nicholls | 69 991.04 | 95 564.84 | 43 900.63 | 4 069.01 | 3 162.58 | 216 688.10 |
| Nkosk. L Venter | 59 992.32 | 77 542.14 | 81 133.36 | 18 403.56 | 7 485.59 | 244 556.97 |
| Ixabiso elipheleleyo | 460 027.52 | 580 011.92 | 364 122.45 | 74 063.40 | 33 159.22 | 1 511 384.51 |

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

IZIGQIBO ZEKOMITI ESISIGXINA EZISUKA KWINGXELO YONYAKA KA2022/23

Khange kubekho zindululo kwiKomiti yeeAkhawunti zikaRhulumente (iPAC) kwintlanganiso ebichotshelwe ngowoku1 Disemba 2023.

| IZIGQIBO ZEKOMITI ESISIGXINA YEZEMALI, AMATHUBA EZOQOQOSHO NEZOKHENKETHO EZISUKA KWINGXELO YONYAKA KA2022/23 | | |
|--|--|--------------------------------|
| Umhla wokuthathwa kwesigqibo | Ingcombolo | Inkqubela ekufezekisweni kwaso |
| 26 Okthobha 2023 | 1.1.2 Ingxelo ecacisiweyo esuka kwiKomiti yoNgcakazo nemiDyarho yeNtshona Koloni malunga nezinto ezintsha zokungcakaza ezinokuza nayo nayiphi imingcipheko kwicandelo longcakazo, kunye nohlobo lwemigaqo okunokuyifuna oku. | Siqhutyiwe. |

5. ULAWULO LWEMINGCIPHEKO

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

I-ERM ilungiselelwe ukuqaphela izehlo nokuqhubeka okunokwenzeka (esikubiza ngokuba yimingcipheko) nokunokuchaphazela kakhulu ukukwazi kweBhodi ukufezekisa iziphumo zayo eziphambili okanye ukugcina imisebenzi yayo nokuba ezo zinto ziyichaphazela kakuhle na okanye kakubi. Ngenkqubo

yeERM, imingcipheko eqatshelweyo iyahlolwa ithelekiswa nenqanaba lokukwazi kweBhodi ukumelana nomngcipheko lowo, ukwenzela ukunika isiqinisekiso esifanelekileyo ngokunxulumene nokufezekiswa neenjongo zeBhodi.

Iinjongo zeBhodi zokulawula imingcipheko ziquka:

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

IsiGqeba esiLawulayo seBhodi sinoxanduva sokuba ngukhala wolawulo lwemingcipheko kwiBhodi, nalapho siya kuthi sinike inkxaso yolawulo, sicebise malunga nokufezekiswa kwemigaqonkqubo evunywe yiBhodi. Rhoqo ngonyaka iBhodi iye isebenzisane nesiGqeba esiLawulayo ukuphonononga imingcipheko yayo enokuchaphazela umsebenzi, isiCwangciso sokuSebenza soNyaka neethagethi zaso, njengenxalenye yeseshoni yocwangciselelo lonyaka yeBhodi. Le mingcipheko iye iphononongwe rhoqo ngekota, ukwenzela ukufezekiswa ngempumelelo kweendlela zokuyithomalalisa imingcipheko ukuze kuqinisekiswa ukuba yonke imingcipheko eqatshelweyo ilawulwa ngokwamazanga amkelekileyo okukwazi melana nayo.

Ukuqesha kweBhodi igosa lolawulo lwemingcipheko luxanduva lwegosa eliphezulu lolungiselelo lweefisi, nelikwifisi yoMphathi wezeMali oyiNtloko yaye elo gosa lijongene nolungiselelo lobhaliso lwemingcipheko kunye neengxelo zemingcipheko zekota. Ikomiti yoLawulo lwemiNgcipheko yenziwa sisiGqeba esipheleleyo soLawulo. Ikomiti yoLawulo lwemiNgcipheko idibana rhoqo ngekota ukuze inike imingcipheko enokuchaphazela umsebenzi weBhodi kunye nemingcipheko evelayo eqatshelweyo, ngokunjalo nemeko yezicwangciso zokulungiselela ukuthomalalisa loo mingcipheko. Imingcipheko enokuchaphazela umsebenzi, izenzo zokuthomalalisa imingcipheko kunye nemingcipheko evelayo ethe yaqatshelwa ithi ixelwe kwiKomiti yoPhicothozincwadi neFITEC rhoqo ngekota. Zonke iintlanganiso zeKomiti yeFIT nezeKomiti yoPhicothozincwadi zichotshelwa nguMphathi oyiNtloko, iGosa lezeMali eliyiNtloko kunye negosa lezemingcipheko, baze banike ikomiti ingxelo esesikweni kwintlanganiso nganye.

IKomitana yeBhodi neKomiti yeFIT ziphonononga le mingcipheko 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.

Ngeli thuba lemali liphononongwayo iOfisi yeBhodi iqhube oku kulandelayo:

- Ukuphononongwa komGaqonkqubo wemiNgcipheko yeEMR kunye nokuKhula kwemiNgcipheko
- Uphononongo lwekota loBhaliso lwemiNgcipheko olwenziwa yiEXCO
- Ukunikwa kweengxelo zekota kwiKomiti yoPhicothozincwadi nemiNgcipheko kunye neKomiti yeFIT.

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

| ImiNgcipheko enokuChaphazela umSebenzi | IiNdlela zokuyiThomalalisa |
|---|---|
| SR1: Ukungakwazi kweQumrhu ukwenza uxanduva lwalo. | <ol style="list-style-type: none"> 1. Inkxaso ngokwePFMA. 2. Inkqubo yebhajethi eyaneleyo (ukucwangciselwa kwezixhobo nabasebenzi). 3. linkonzo zezomthetho zePT zikhuphe uluvo - oluqinisekisa amaxesha okunyulwa kwangethuba kwamaLungu eBhodi. 4. Imeko yokunyulwa kwamalungu eBhodi ixixwe kwiGLC. 5. IBhodi isebenzisa ukuhlehliswa kweentlanganiso ukuze kwiimeko ezingxamisekileyo kusetyenziswe ukuthunyelelwa kwamalungu ukuba avume ngeimeyile amaxwebhu, ukwenzela ukuqinisekisa ukuba iBhodi iqhubeka nokusebenza ngokukuko. 6. AmaLungu eBhodi apheleleyo anamalungu amathathu athuba lawo lidluliselwe kuma31 Matshi 2024 kunye namalungu amatsha amabini anyulelwe iminyaka emine. |
| ImiNgcipheko enokuChaphazela umSebenzi | IiNdlela zokuyiThomalalisa |
| SR2: IQumrhu elingenantsebenzo nelingenampumelelo. | <ol style="list-style-type: none"> 1. Ukuphonongwa koMthetho xa kuyimfuneko nokufaka iziphakamiso kwiPT kwakunye noMphathiswa ephakamisa ukuhlaziywa koMthetho ngokokufuneka kwako. 2. Ukuxoxa nabaninilayisenisi ukwenzela ukucacisa ukutolikwa kwemithetho. 3. lingcebiso/izimvo zezomthetho xa kuyimfuneko. 4. Imeko yokunyulwa kwamalungu eBhodi ixoxwa kwiGLC. 5. Inkxaso ngokwePFMA. 6. Inkqubo yebhajethi eyaneleyo (ukucwangciselwa kwezixhobo nabasebenzi). 7. Inkqubo yophononongo enamanyathelo ngamanyathelo. 8. Ukufezekiswa kwesicwangciso sezakhono zasemsebenzini (iWSP). 9. Ukuqwalaselwa nokuphononongwa kweenkcukacha ziikomitana zeBhodi. 10. Ingxoxo kunye namaqela achaphazelekayo, apho kuyimfuneko. 11. I-WSP, uqeqesho, iinkomfa, amaqumrhu kazwelonke. 12. lingxoxo zekota phakathi koMphathiswa noSihlalo weWCGRB. |
| SR3: Ukungasetyenziswa ngokwaneleyo nokugqibeleleyo kwezixhobo nabasebenzi beli qumrhu. | <ol style="list-style-type: none"> 1. I-WSP, uqeqesho, iinkomfa, amaqumrhu kazwelonke. 2. linkqubo ezizizo zocwangciso nokwenziwa kweBhajethi. 3. lingxoxo malunga nabasebenzi besiqhelo. 4. Abasebenzi bethutyana abaqeshelwe ukuncedisa. 5. Ukwabelwa komsebenzi weziko ukwenzela ukuthomalalisa amathuba ongezelelweyo. |
| SR4: Ukuphelelwa yintembeko kubathathinxaxheba. | <ol style="list-style-type: none"> 1. Unxulumano oluqhubekayo nolufanelekileyo namaqela achaphazelekayo. 2. lingxoxo zoluntu. |
| SR5: Uphazamiseko lwezenzo zoshishino ezingundoqo. | <ol style="list-style-type: none"> 1. Kukho isicwangciso solawulo lokuqhubeka koshishino sokuzinzisa ukusebenza kweenkonzo zoshishino ezingundoqo emva kwentlekele okanye isehlo esibi ebesingalindelekanga. 2. Isicwangciso sokuqhubeka koshishino siphononongelwa yonke imisebenzi yoshishino yeWCGRB eyenziwa ngokuhambelana nophazamiseko. |

| ImiNgcipheko enokuChaphazela umSebenzi | IiNdlela zokuyiThomalalisa |
|--|---|
| SR6: Ukungalandelwa kwemiyalelo yomthetho. | <ol style="list-style-type: none"> 1. Uphononongo olusoloko lusenzeka kunye namaqela achaphazelekayo, iingxoxo kunye nawo kwakunye nokuvunywa kwemiGaqonkqubo neendlela ezilandelwayo. 2. Isebe lwezomthetho lirhuma kupapasho lwezomthetho. 3. UNondyebo kaZwelonke nowePhondo badlulisa imiyalezo emalunga neenowuthsi neesetyhula ezinxulumene nolu shishino. 4. Ukuqulunqwa kwemigaqonkqubo emitsha kusetyenziswa namaqela achaphazelekayo. 5. Ukunikwa ingcaciso yomsebenzi kwabasebenzi namalungu ebhodi amatsha. 6. Unxibelelwano neewekhshophu malunga nemigaqonkqubo emitsha kunye nokutshintsha kwemigaqonkqubo. 7. ImiGaqonkqubo yangaPhakathi epapashwe kwiIntanethi kunye nemigaqonkqubo yangaphandle epapashwe kwiIntanethi. 8. Ukuthatha inxaxheba kushishino nakumaqumrhu olawulozinzo. 9. Uqeqesho neewekhshophu malunga nemigaqonkqubo nemithetho. |
| SR7: Ukungakwazi ukufumana iiofisi ezisebenzisekayo. | <ol style="list-style-type: none"> 1. Uncedo olufunyenwe kwiDOI lokulawula iiprojekthi ukufakwa kwefenitshala kwesi sakhiwo sitsha. 2. Isicwangciso seprojekthi yokufaka ifenitshala iSakhiwo esakhiwe saza sanikwa yiDOI. 3. Iimali zikhona. |
| SR8: Kuphakanyiswa amagama abantu abangafanelekanga ukuba banikwe iilayisenisi. | <ol style="list-style-type: none"> 1. Inkqubo yokuxela ukuchaphazeleka kwemidla yabasebenzi. 2. Isicwangciso sokuSebenza siqaphela iimfuno zoqeqesho zabasebenzi. 3. Ukusetyenziswa kweintanethi nemithongo yokuqinisekisa yangaphandle. 4. Inkqubo ezilandelwayo xa kusenziwa umsebenzi osemgangathweni. 5. Inkqubo yophononongo ezizigaba ngezigaba. |
| SR9: Ukungakwazi ukuqaphela ukungalandelwa kwemigaqo yomthetho kunye neemfuno zolawulozinzo. | <ol style="list-style-type: none"> 1. Ukuhanjwa kweenkomfa, iwekhshophu namaqumrhu oqeqesho anxulumene noshishino kuzwelonke nakumazwe ngamazwe. 2. Ukwazisa kwabasebenzi xa kungqubana imidla yabo nomsebenzi. 3. Ukulandelwa kweeSOP zeSebe nemigaqonkqubo yeHR. 4. Iintlanganiso ezibizwa rhoqo kunye neeNtloko zamasebe emva kophicothozincwadi. 5. Inkqubo yophononongo ezizigaba ngezigaba. 6. Iingxoxo eziqhutywa rhoqo namaqela achaphazelekayo oshishino. |
| SR10: Ukungakwazi ukuqatshelwa kuze kuvalwe izenzo zongcakazo olungekho mthethweni. | <ol style="list-style-type: none"> 1. Iingxoxo ezenziwa rhoqo kunye neearhente zonyanzeliso lomthetho. 2. Ukuya kwiintlanganiso zeQumrhu loNyanzeliso lomthetho. 3. Uqeqesho olunikwa amagosha oNyanzelisomthetho xa luyimfuneko. 4. Uluhlu lwabaHlabimkhosi abaFihlwayo. 5. Iwekhshophu yoNyanzelisomthetho yamiNyaka le. 6. Ulandelelo lwezityholo zongcakazo olungekho mthethweni. 7. Inkqubo zokwazisa uluntu malunga neBhodi. |

| | |
|--|--|
| <p>SR11: lisistimi nezisombululo zeICT azisebenzi ngempumelelo, azithembekanga, azi nezinto ezintsha yaye azikhuselekanga.</p> | <ol style="list-style-type: none"> 1. Ucwangciso olululo, ibhajethi (equka izixhobo zezemali nabasebenzi), uxhotyiso (inani labasebenzi) kunye nabasebenzi abanezakhono. 2. Ulawulo lokhuseleko oluqhutyiweyo. 3. Imigaqonkqubo neenkqubo ezilandelwayo ezilandelweyo. 4. Ukubekwa esweni, ulungiselelo nolawulo lwemeko yeICT oluqhubekayo. 5. Ukufezekiswa kweICT DRP, ukuba nakho ukusebenza kweJenereyitha neUPS. 6. Ukusoloko kusiyiwa kuqeqesho, iisemina, iintlanganiso zophuhliso lomsebenzi. 7. Ukunika iiKomiti eziqwalaselayo ingxelo malunga nophuhliso lweICT. 8. Ukuqhutywa kwezindululo zophononongo lokhuseleko kwiIntanethi. 9. Kusekwe ubudlelwane nomVelisi weziXhobo onguNdoqo (iOriginal Equipment Manufacturer - iOEM) malunga nazo naziphi iimfuno/ ukungaphumeleli/ ulungiselelo lweezixhobo. |
|--|--|

6. ICANDELO LOPHICOTHOZINCWADI LWANGAPHAKATHI

IBhodi ayinayo inkampani yangaphakathi yokwenza iCandelo loLawulo lwangaPhakathi kodwa imisebenzi yeli candelo yenziwa ziinkampani zangaphandle ezinamava afanelekileyo nezingamalungu elinstitute of Internal Auditors okanye iThe Independent Regulatory Board for Auditors. IBhodi ichonge iMNB Chartered Accountants njengabaPhicothozincwadi bangaPhakathi bayo kude kube ngowama31 Julayi 2025.

7. UPHICOTHOZINCWADI LWANGAPHAKATHI KUNYE NEKOMITI YOPHICOTHOZINCWADI

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

Ngoko ke iKomiti yoPhicothozincwadi nemiNgcipheko ijonga ukuba kuyenzeka oku:

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

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

I-International Standards for the Professional Practice of Internal Auditing (IIA) 1312 ifuna uhlolo lwangaphandle luqhutywe ubuncinane kanye rhoqo ngeminyaka emihlanu, luqhutywa ngumhloli oqeqeshiweyo ozimeleyo okanye iqhela lohlolo elisuka ngaphandle kweziko. Umsebenzi wophicothozincwadi lwangaphakathi lweBhodi uye wahlolwa ngokwemiGangatho iStandard 1312 ngonyakamali ophela ngowama31 Matshi 2022. Izindululo ezivele kolu hlolo zisekwinkqubo yokuba zifezekiswe.

Nanga amalungu eKomiti yoPhicothozincwadi abezimasa iintlanganiso:

| IGAMA LELUNGU | INANI LEENTLANGANISO AZIZIMASILEYO |
|---|------------------------------------|
| 1. 1. Mnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 kude kube ngowe16 kuFebruwari 2024] [Uphinde wanyulwa njengelungu ngowe13 Matshi 2024] | Ezi6 kwezisi8 |
| 2. 2. Mnu. P Mukheli [Unyulwe ukususela ngowesi5 kuJuni 2023 kude kube ngowesi8 kuJuni 2026] | Ezi3 kwezi5 |
| 3. 3. Umnu. A Seymour [Unyulwe ukususela ngowoku1 kuMatshi 2022 kude kube ngowama28 Februwari 2025] | Ezisi8 kwezisi8 |

| Igama | IziQinisekiso zeMfundo | Ngowan-gaphakathi okanye ngowan-gaphandle | Ukuba ngowan-gaphakathi, isikhundla sakhe apha kwiBhodi | Umhla wokuqeshwa | Umhla wokurhoxa | Inani leentlanganiso azizimasileyo |
|-----------------|--|---|---|---|------------------------|------------------------------------|
| Mnu. L Nene | Bachelor of Commerce - Bcom (Accounting) | Ngowan-gaphandle | Awuchaphazeleki lo mba | 17 kuFebruwari 2018 13 Matshi 2024 (Uphinde wanyulwa) | Awuchaphazeleki lo mba | 6 |
| UMnu. P Mukhele | B. Compt. Hons CA(SA) | Ngowan-gaphandle | Awuchaphazeleki lo mba | 5 kuJuni 2023 | Awuchaphazeleki lo mba | 3 |
| Mnu. A Seymour | B. Compt. Hons CA(SA) | Ngowan-gaphandle | Awuchaphazeleki lo mba | 1 kuMatshi 2022 | Awuchaphazeleki lo mba | 8 |

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

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

ISebe leeNkonzo zemiThetho lale Bhodi lirhuma kumaZiko ahluKileyo eeNkonzo zoMthetho, maziko lawo akwiIntanethi, nathi ayazise malunga nemithetho emitsha okanye ehlaziyiweyo athso anike iqonga lokuqwalasela izigwebo malunga namatyala ahluKileyo enkundla. ISebe lezoMthetho lichonga lize lenze utshintsho lisebenzisa le mirhumo litsho lazise abasebenzi malunga notshintsho kwanohlalutyo olo. Kulo nyakamali ka2023/2024, iBhodi khange yohlwayelwe nakuphi ukophulwa kwemiThetho okanye imimiselo.

9. URHWAPHILIZO NOBUQHOPHLOLO

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

10. UKUCUTHA UNGQUZULWANO NEZINTO ANAZO AMALUNGU

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

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

IBhodi isaqhuba neenzame zayo zokungapheleli nje ekuqinisekiseni ngokuzimela, koko ibonakale ukuba izimele. Zonke izenzomali zenziwa ngendlela engalawulwa ngqo yiBhodi, nangona ushishino luyiqonda kakuhle indlela eyenza ngayo iBhodi, ukuba ayamkeli zipho, ngoko ke ayisaziphiwa izipho iBhodi. UMphicothizincwadi ukwasebenzisa uphicothozincwadi lonyaka ukuvavanya ukungachaphazeleki kwabo.

11. INDLELA YOKUZIPHATHA EYAMKELEKILEYO

Indlela yokuziphatha eYamkelekileyo ingundoqo ekubeni iBhodi ifezekise umgomo wayo wokwenza uluntu luyithembe ukuba inokuzisa imeko ezinzileyo, enobulungisa neyokuba kulandelwe imithetho. Le Ndlela yokuziphatha idinga ukunikwa kwemigangatho ephezulu ngokukhokelela abasebenzi beBhodi kunye namalungu ayo kweyona ndlela yokusebenza iyiyo kunye nokuqhubeka kokuphucuka kwemigangatho. 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 kwilintanethi ngokuba bangene kwi-intranethi yeBhodi, nalapho wonke umntu akwaziyo ukufikelela kuyo. Xa umsebenzi omtsha okanye amalungu eBhodi egqiba kunyulwa, le Ndlela yokuziphatha iba yinxalenye yomQulu wokubacacisela umsebenzi, nalapho kufuneka aba bantu basayine ukuba bayifumene.

12. IMIBA YEZEMPILO, UKHUSELEKO NENDALO 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 uMabhalane weNkampani. Noko kunjalo, uMnu. Brink uqeshwe njengoMabhalane weBhodi.

14. UKUKHATHALELA ULUNTU

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

IBhodiibambisene namaziko ahlukileyo anxulumene nezentlalo kurhulumente yaye iyamelwa kwiinkqubo ezahlukeleleyo zokunceda uluntu ilufundisa malunga nayo kunye neengxaki ezinokubangelwa kukungcakaza.

15. INGXELO YEKOMITI YOPHICOTHZINCWADI NEMINGCIPHEKO

Siyavuyiswa kukunika ingxelo yethu yonyakamali opehle ngowama31 kuMatshi ka2024.

Amalungu eKomiti yoPhicothozincwadi nemiNgcipheko kunye nokuzimasa kwawo iintlanganiso

IKomiti yoPhicothozincwadi nemiNgcipheko inala amalungu adweliswe apha ngezantsi yaye adibana ubuncinane ka4 ngonyaka, ngokwemigaqo yokusebenza ebekiweyo.

| IGAMA LELUNGU | INANI LEENTLANGANISO AZIZIMASILEYO |
|--|------------------------------------|
| 1. Mnu.L Nene [Unyulwe ukususela ngowe17 kuFebruwari 2021 kude kube ngowe16 kuFebruwari 2024] [Uphinde wanyulwa njengelungu ngowe13 Matshi 2024] | Ezi6 kwezisi8 |
| 2. Mnu. P Mukheli [Unyulwe ukususela ngowesi5 kuJuni 2023 kude kube ngowesi8 kuJuni 2026] | Ezi3 kwezi5 |
| 3. Umnu. A Seymour [Unyulwe ukususela ngowoku1 kuMatshi 2022 kude kube ngowama28 Februwari 2025] | Ezisi8 kwezisi8 |



*Mnu. A Seymour
USihlalo weKomiti
yoPhicothozincwadi*

Kulo nyakamali ka2023/24, kuye kwachotshelwa iintlanganiso ezisibhozo yaye uzizimasa kwamalungu koku kucaciswe apha ngasentla.

UXanduva lweKomiti yoPhicothozincwadi nemiNgcipheko

IKomiti yoPhicothozincwadi nemiNgcipheko iye yathobela imisebenzi eluxanduva lwayo esusela kwiCandelo 51(1)(a)(ii) loMthetho woLawulo lweMali kaRhulumente (iPublic Finance Management Act) noMmiselo 27.1.10 weOfisi kaNondyebo. Ikwandisa ingxelo yokuba iye yamkela imiqathango yokusebenza njengeTshatha yayo yeKomiti yoPhicothozincwadi 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 lweMali zikaRhulumente. Ifezekise zonke iimfuno.

Iintlanganiso

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

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

UkuSebenza ngeMpumelelo koLawulo lwangaPhakathi

Uphonononongo lwethu leziphumo zomsebenzi woPhicothozincwadi lwangaPhakathi, obelusekelwe kuvavanyo lwemingcipheko olwenziwe kwiBhodi, luye lwabonisa ubuthathaka obuthile,

Oku kuye kwaxelwa kubaLawuli kwaze kwathathwa okanye kuza kuthathwa amanyathelo okulungisa ezo meko ukwenzela ukucutha imingcipheko leyo.

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

Ngokuhambelana neemfuno zoMthetho woLawulo lweMali kaRhulumente kunye neemfuno zeKing IV Report yoLawulo lwaMaziko, uPhicothozincwadi lwaNgaphakathi lunika iKomiti yoPhicothozincwadi nemiNgcipheko 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 zibonakalyokwisisitim yolawulo lwangaphakathi ziye zaqatshelwa kwiingxelo zabaPhicothozincwadi zangaPhakathi, iNgxelo yoPhicothozincwadi emalunga namaXwebhu eNgxelomali yoNyaka, kunye nengxelo yolawulo yomPhicothozincwadi Gabalala waseMzantsi Afrika.

IKomiti yoPhicothozincwadi nemiNgcipheko yanelisekile kukuba umsebenzi woPhicothozincwadi lwaNgaphakathi, okhutshelwa kwinkampani yangaphandle, uhamba kakuhle yaye uye wazilungisa iingxaki okanye iinkqubo zolawulo ezinxulumene nemingcipheko ebichaphazela iWCGRB 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 ka2022/23;
- Uphononongo lweNkcukacha zeNtsebenzo neeNjongo eSele ziBekiwe (iiPredetermined Objectives) (iiPDO);
- Ukulandelela iziphumo zophicothozincwadi lwangaphakathi nolwangaphandle lwangaphambili;
- ULawulo lokuQhubeka koShishino;
- Uphononongo lwemiNgcipheko yoKhuselo lwakwiIntanethi;
- Uphononongo loLawulo lweNkqubo zokuChonga nokuSebenzisa abaNiki beeNkonzo;
- Uphicothozincwadi lweNgeniso;
- Uphononongo lweSebe leIT;
- Uphononongo lweSebe lokuLandelwa kwemiThetho;
- Uphononongo lwezenzo zeBhodi yoNgcakazo nemiDyarho eNtshona Koloni (iWCGRB);
- Uphononongo lweofisi yoMphathi oyiNtloko;
- Uphononongo lweSebe lokuKhutshwa kweLayisenisi;
- Uphononongo lweSebe loLungiselelo nezeMali;
- Uphononongo lweCandelo lezoMthetho; kunye
- Nophononongo lweCandelo lezabaSebenzi

Ulawulo lwaPhakathi enyakeni neNgxelo yeNyanga/yeKota

I-WCRGB ingenise iingxelo zenyanga nezekota kuGunyaziwe oLawulayo. IKomiti yoPhicotho-zincwadi yanelisekile kokubhaliweyo nangumgangatho weengxelo zekota ezilungiswe zaza zakhutshwa yiWCGRB ngalo nyaka uphantsi kwengqwalaselo.

UkuSebenza kwezeMali

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

IKomiti iphinde yaphonononga yaza yaneliswa kukuba zifanelekile yaye ziyasebenza izakhono ezikwicandelo lokusebenza kwezemali. IKomiti ivakalise inkxalabo yayo malunga neBhodi ngokunxulumene nokwanela kwabasebenzi bayo bangoku kwanokunqatyelwa kwayo ngamasebenzi bokwenza umsebenzi wayo wezemali ngokuhambelana neemfuno zeWCGRB kunye nokuqonda ukuba lo mba sele iBhodi iwudlulisele kuGunyaziwe oLawulayo.

UQinisekiso loKhuseleko lwankalo zonke

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

Isicwangciso sophicothozincwadi lwangaphakathi siqulunqwa kusetyenziswa uhlobo olusekelwe kuphando, kusetyenziswana nabalawuli. Ngaphezulu, abaphicothizincwadi bangaphakathi bayasebenzisana nabangaphandle. Kulo nyakamali ka2023/24, iKomiti iye yaqwalasela imingcipheko ebekwa ngabalawuli. IKomiti iphonononge yaza yavuma izicelo zomsebenzi wophicothozincwadi lwangaphakathi, abaphicothizincwadi bangaphandle, kunye nesiphumo somsebenzi wophicothozincwadi owenziweyo.

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

UkuHlolwa kwamaXwebhu eNgxelomali

Siye:

- Saphonononge saza saxoxa malunga namaXwebhu eNgxelomali yoNyaka aphicothiweyo alungiselelwe yiWCGRB, aza kufakwa kwiNgxelo yoNyaka sixoxa noMphicothizincwadi Jikelele waseMzantsi Afrika, nabalawuli beBhodi;
- Saphonononga ingxelo yolawulo yoMphicothizincwadi Jikelele kunye neependulo zabalawuli malunga nayo;
- Saphonononga nendlela iWCGRB ethobela ngayo imithetho kunye nemigaqo yemimiselo; saza
- Saphonononga izilungiso ezenziwe ngenxa yolu phicothozincwadi.

AbaPhicothizincwadi bangaPhakathi

IKomiti iye yakujonga ukuzimela nokusebenza komsebenzi wophicothozincwadi lwangaphakathi. IKomiti iphonononge yaza yavuma isiBophelelo soPhicothozincwadi lwangaPhakathi kunye nesiCwangciso soPhicothozincwadi lwangaPhakathi esilungiselelwe u2024; yaye iye yaneliseka emva kwezibhengezo ezenziwe ngabaphicothizincwadi bangaphakathi zokuba uqinisekiso olunikwa yiKomiti luyahambelana neNdelela yokuziPhatha eYamkelekileyo zeZiko labaPhicothizincwadi bangaPhakathi.

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

AbaPhicothizincwadi bangaPhandle

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

IKomiti iphakamise ukuvunywa kwesicwangcisonkqubo sophicothozincwadi esenziwe yiBhodi isenzela uphicothozincwadi luka2024. 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.



Mnu. A Seymour

USihlalo weKomiti yoPhicothozincwadi
IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni
Umhla: 31 Julayi 2024

16. IINKCUKACHA MALUNGA NENTSEBENZO YOKULANDELWA KWEB-BBEE

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

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



ICANDELO D:
Ulawulo Lwezabasebenzi

1. INTSHAYELELO

IBhodi inobume beziko obuvunyiweyo bezithuba zabasebenzi abalikhulu elinethoba Okwangoku ama74 ezi zithuba axhaswe ngemali, nalapho izithuba ezingama65 zinabantu, ngelixa ezili9 bezingekabi nabantu ngowama31 Matshi 2024. Izithuba zengqesho ezongezelelweyo ziye zayilwa njengesiphumo sophononongo lobume bezithuba zeziko. IBhodi idinga ukuxhaswa ngemali ukwenzela ukufezekisa iziphumo zophononongo.

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

Amagqabantshintshi emiBa yeZabasebenzi kwiBhodi

Le miba ilandelayo ibekwe phambili kwezabasebenzi kulo nyaka uphononongwayo:

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

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

ICandelo lezabaSebenzi liyaqhuba nemigaqosikhokhelo engundoqo yokusingatha imingeni yasemsebenzini ethe yaqatshelwa. Iimfuno zengqesho zeBhodi zifezekiswa ngokukhangela nokuchonga abalingwa abaqeshwa ngokokwazi kwabo umsebenzi, amava neziqinisekiso zemfundo, ukuze bafezekise iimfuno zomsebenzi.

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

Indlela engafihlisiyo nengathathi cala yezithuba zengqesho iyalandelwa apho ummeli weKomiti yokuLingana ngokobuNgakanani bamaNani kwiNgqesho liyafikelela kwinkqubo yokhuchongwa kwabanokubizelwa udliwanondlebe yaye uyamenywa nakudliwanondlebe ukuba eze kuba ngumqwalaseli. Isebe lezabasebenzi liphinde liqinisekise ukuba udliwanondlebe lunobulungisa, aluthathi cala, lwenziwa ngendlela efanayo, luselubala yaye alunamkhethe.

Umgaqosikhokelo wolawulo lwentsebenzo yabasebenzi

IBhodi inendlela yolawulo lwentsebenzo kunye nomgaqonkqubo wolawulo lwentsebenzo ovunyiweyo, nenika izikhokhelo zeenkqubo zolawulo ukuba zigxile ekulinganiseni nasekuphuculeni intsebenzo yabasebenzi neyeziko.

Inkqubo yolawulo lwentsebenzi ifuna kuqhutywe uphononongo lwaphakathi enyakeni kunye nohlolo lonyaka, kwanokuba iithagethi zokusebenza ezinxulunyaniswe nesivumelwano sentsebenzo ziqwalaselwa ngokuqhubekayo.

Kwiimeko aho okulindeleke kwintsebenzo kungafezekiswanga, izikhewu zisingathwa ngolawulo lwentsebenzo engekho mgangathweni, noluhambelana neenkqubo ezilandelwayo njengoko zibekwe kumthetho iLabour Relations Act.

INkqubo yeNkuthazo yokuba seMpilweni kwabaSebenzi

IBhodi yoNgcakazo nemiDyarho yeNtshona Koloni iyaluqonda uxanduva lwayo lokuthintela kunye/nokuthomalalisa uxinzelelo lwengqondo kunye nemingeni yobuqu kubasebenzi bayo (kuquka nakwiintsapho zabo), ngoko ke izibophelele ekukhuthazeni nasekugcineni indlela yokuphila esempilweni. Iyayiqonda imingcipheko yabasebenzi enxulumene neengxaki zobuqu kwanezomsebenzi, kubasebenzi nakwiziko eli. Iziphumo zeziko ezibangelwa zezo ngxaki zithathwa njengeziquka ukuphutha kakhulu emsebenzini, ukuhla kwemveliso nomoya ophantsi, ukurhoxa okuninzi kwabasebenzi kunye nomngcipheko wokungabi kwimeko yokukwazi ukusebenza.

Ngokusekwa kwenkqubo yokuKhuthazwa kokuba seMpilweni neMpilo yabaSebenz (IEWP)i, eli ziko likwazibophelela ekudaleni imeko yasemsebenzini ekhathalayo nexhasayo negxilise ebantwini ikwaqhutywa ngabantu. Le nkqubo ijonge ekuncedeni abasebenzi ukuba bakwazi ukumelana neminye yemingeni yabo yobuqu, yasemoyeni neyasentlalweni, nenokuphazamisa intsebenzo nentlalontle yabo yasemsebenzini.

Le nkqubo iqwalaselwa ngokunikwa kweengxelo zekota nezokusetyenziswa kwayo zonyaka ezinika uhlalutyo lwendlela ekuqhubeka ngayo ukusetyenziswa kweenkonzo zayo (okt. inkonzo yeengcebiso zeengcali efumaneka efowunini 24/7/365, inkonzo yokhathalelo nokunikwa kwengxelo kwi-intanethi, iingcebiso zeengcali ezenziwa kujongenwe ngqo, iingcebiso zeengcali emva kokwehlelwa sisehlo komntu neqela, uqeqesho kunye nongenelelo olubhekiselele kokuthile, njalo njalo), ukuqatshelwa kwemingcipheko kunye nefuthe layo kwimveliso kunye nezindululo zongenelelo olugxile kokuthile.

Uqulunqo lwemigaqonkqubo

Ngokwemiyalelo esuka kwiOfisi kaNondyebo yePhondo lePhondo leNtshona Koloni (iWCPT), iBhodi igqibe ekubeni imigaqonkqubo yabasebenzi yeWCGRB mayihanjelaniswe naleyo yorhulumente weNtshona Koloni ngokukodwa leyo yeOfisi kaNongxowa wePhondo leNtshona Koloni. Ngenxa yoko, iBhodi iyaqhubeka nokujonga imigaqonkqubo yeWCPT ukuze ibone ukuba akukho lutshintsho kufuenka lwenziwe na, kuze kwenziwe uhlaziyo lwemigaqonkqubo efanelekileyo yeWCGRB.

Imigaqonkqubo yezabasebenzi iqulunqwa ngenkqubo yeengxoxo namaqela achaphazelekayo ukwenzela ukuzinisekisa ngentathoxaxheba nokuvunywa kwayo okunabileyo. Kulo nyaka uphononongwayo, icandelo liye lancedisa ngokuphononga umgaqonkqubo wokuHlaba uMkhosi, isiKhokhelo sokuzimasa imicimbi, umgaqonkqubo wokuLingana ngokobuNgakanani bamaNani kwiNgqesho nokuTshintshisana ngokuza eMsebenzini.

Iimpumelelo

Kulo nyaka uphononongwayo, eli candelo liye lancedisa ngoku kulandelayo:

- Ukuphononongo lwemigaqonkqubo yezabaSebenzi;
- UkuKhangela kwabaSebenzi bokuQeshwa nokuKhethwa kwabasebenzi abawaziyo umsebenzi ukwenzela ukuba iziko likwazi ukufezekisa iinjongo zokusebenza kunye nemiba ephambili yokusebenza;
- Ukungeniswa kweziCwangciso zezaKhono zaseMsebenzini (iWSP) kunye neNgxelo yokuFezekiswa koQeqesho ngokweemfuno zeCATHSSETA;
- Ukulungiselela ukufezekiswa kwamaphulo oqeqesho akwiWSP;
- Ukungeniswa kwangethuba kwengxelo yenkqubela malunga nokuLingana ngokobuNgakanani bamaNani kwiNgqesho ingeniswa kwiDoL ngokweEEA;
- Ulawulo lweenkcukacha zabasebenzi oluqinisekisa ngempumelelo ephuculweyo kwiinkqubo zeHRM;
- Ukuqhutywa kwesicwangciso sokufezekiswa sesiqhelo seziko nesobunkokheli;
- Ukwaziswa okuqhubekayo kweNkqubo yoNcedo lwabaSebenzi ukwenzela ukuqinisekisa ngokuzinza kwenkqubo yolwaziso neengxoxo; kunye
- Nokugcina imeko yasemsebenzini ekhuselekileyo.

Imingeni

Ukungabi nazixhobo nabasebenzi baneleyo kuseyingxaki enkulu. Ubume beziko bangoku abukatshintshi ukususela oko yasekwayo iBhodi ngo1997, nangona ushishino longcakazo lusanda minyaka le. Ukusingatha oku, iBhodi ichonge inkampani yokunika iinkonzo ukuba ihlale ubume bayo, kunye nezixhobo nabasebenzi abafunekayo ukuze iBhodi ikwazi ukufezekisa uxanduva lwayo ngempumelelo. Lo msebenzi ugqityiwe waza wavunywa yiBhodi. Noko kunjalo, iBhodi idinga uncedo lwemali ukuze kuxhaswe ukufezekiswa kwezi zindululo.

ULAWULO LWEZABASEBENZI

Ngaphezulu, obu bume bezithuba zeBhodi bungenamathuba akunyuselwa abuniki thuba lakukhula ngokwamakhono. Emva kweenzame, ixesha nezixhobo ezininzi ezichithwe kuqeqesho lokuphuhlisa abasebenzi, abasebenzi bayayishiya iBhodi baye kukhangela amathuba angcono. Oku kuphelela ekubeni abasebenzi abaziingcali bayishiye iBhodi. Omnye umba owongezelelayo ekuhambeni kwabasebenzi kweli ziko ngamazinga embuyekezo eBhodi, nangaphantsi kwalawo akwizinga eliphakathi kulawo afunyanwa ngabasebenzi abakwakwezi zithuba zifanayo. Umzekelo, amagosa amane ashiye eli ziko ngethuba lokunikwa kwengxelo aye atsalwa yimivuzo ephezulu enikwa sisiXeko saseKapa, abanye ooGunyaziwe boLawulo kunye namaqumrhu ezemfundo.

Izicwangciso/ iinjongo zexesha elizayo zeHR

IsiCwangciso seHR siphononongwe ngokuhambelana nesiCwangciso sokuSebenza kunye nesiCwangciso seNtsebenzo yoNyaka zeWCGRB. Le ilandelayo yimiba ephambili engundoqo yeHR:

- Uphuhliso loqeqeshelo lobungcali kunye noqeqesho oluqhubekayo ukwenzela ukuxhobisa abasebenzi ngolwazi lomsebenzi olunxulumene nemisebenzi ethile noluyimfuneko ekwenziweni kwemisebenzi yabo;
- Ukutsalwa komdla nokugcinwa kwabantu abanezakhono eziyimfuneko ukwenzela ukongeza ixabiso kweli ziko.
- Ukusingatha ukungamelwa ngokwaneleyo kwamaqela akhethekileyo ngokuhambelana nesiCwangciso seEE esitsha.
- Ukudala nokugcina imeko ekhuselekileyo yasemsebenzini;
- Ukudala imeko ebeka phambili intsebenzo;
- Ukudala imeko yomsebenzi ekhathalayo nexhasayo negxile kubasebenzi nebeka phambili abasebenzi ngokulandela iNkqubo yeNtlalontle yabaSebenzi;
- Ukuphucula ukwanelisa kweenkqubo zeHR;
- Ukufezekisa isicwangciso sokutshintshwa kwesiqhelo seziko nobunkokheli; kunye
- Nokuphononongwa kwemigaqonkqubo yeHR okuqhubekayo.

2. IINKCUKACHAMANANI ZOKUQWALASELWA KWABASEBENZI

2.1 Inkcitho enxulumene nabasebenzi

IiNdleko zabaSebenzi ngokweNkqubo

| INkqutyana 2: | Inkcitho ePheleleyo yeli qumrhu (R' 000)** | Inkcitho yeza-basebenzi (R' 000) | Inkcitho yezabasebenzi njenge% yenkcitho e pheleleyo | Inani labasebenzi | Iindleko eziphakathi zomsebenzi ngamnye (R' 000) |
|---------------------------------------|--|----------------------------------|--|-------------------|--|
| ULungiselelo* | 57 516 | 17 107 | 17% | 44 | 389 |
| ICandelo loku-Khutshwa kweeLayisenisi | 14 777 | 14 512 | 15% | 22 | 660 |
| Uku Landelwa kwemiThetho | 17 934 | 16 723 | 17% | 24 | 697 |
| ICT | 8 275 | 3 198 | 3% | 5 | 640 |
| IYONKE | 98 502 | 51 540 | 52% | 95 | 543 |

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

* INkqubo yolungiselelo lweofisi ibandakanya iBhodi, iSebe loLawulo lweOfisi nezeMali, uLawulo lweZiko kunye nabasebenzi bethutyana abalishumi elinesine (14)

Iindleko zabasebenzi ngokwezinga lomvuzo

| Inqanaba | ** Inkcitho yeza-basebenzi (R' 000) | I% yencitho yabasebenzi xa ithelekiswa neendleko ezipheleleyo zezabasebenzi | Inani labasebenzi | Iindleko eziphakathi zomsebenzi ngamnye (R' 000) |
|-------------------------------|-------------------------------------|---|-------------------|--|
| Abalawuli abaPhetheyo | 1 760 | 4% | 1 | 1 760 |
| AbaLawuli abaPhezulu | 7 453 | 16% | 4 | 1 863 |
| Abanoqeqesho kumakhono athile | 9 558 | 20% | 11 | 869 |
| Abanezakhono | 23 605 | 49% | 33 | 715 |
| Abanezakhono ezingephi | 5 644 | 12% | 16 | 353 |
| Abangenazakhono | - | 0% | - | - |
| IYONKE | 48 020 | | 65 | |

** Ayiyibandakanyi imbuyekezo yamalungu eBhodi esisiR1 511 386, isibonelelo sezindlu sesiR 1 161 558, imbuyekezo yabasebenzi bethutyana esisiR1 271 969 kunye neR176 878 lengqikelelo/ ulungiselelo lwemivuzo esele itsalwe okutsalwayo.

AmaBhaso okuKhuthaza iNtsebenzo

Akukho maBhaso eNtsebenzo aye ahalwulwa kunyakamali ka2023/24.

IiNdleko zoQeqesho

| INkqutyana 2: | Inkcitho yeza-basebenzi (R' 000)** | Inkcitho yoQeqesho (R' 000) | INkcitho yoQeqesho njenge% yeeNdleko zabaSebenzi | nzi a baqeqeshiweyo | Umyinge ophakathi weendleko zoqeqesho zomsebenzi ngamnye ('000) |
|--------------------------------------|------------------------------------|-----------------------------|--|---------------------|---|
| IBhodi | 1 501 | 0 | 0.00% | 0 | 0 |
| Abaphathi | 9 125 | 42 | 0.46% | 11 | 4 |
| ULungiselelo lweOfisi nezeMali | 6 579 | 56 | 0.85% | 8 | 7 |
| UkuLandelwa kwemiThetho | 16 723 | 301 | 1.80% | 23 | 13 |
| ICandelo lokuKhutshwa kweeLayisenisi | 14 512 | 92 | 0.63% | 21 | 4 |
| ICT | 3 198 | 26 | 0.81% | 5 | 5 |
| IYONKE | 51 638 | 517 | 1.00% | 68 | 8 |

** Inkcitho yezabaSebenzi eboniswe kwiNqaku 22 lamaxwebhu engxelomali.

Inani elipheleleyo labasebenzi abaqeqeshiweyo liquka abasebenzi bethutyana abathathu. Inkcitho yoqeqesho iquka inkxasomali yezifundo zabucala.

ULAWULO LWEZABASEBENZI

Ingqesho neZithuba zomsebenzi

| INkqutyana 2: | 2022/23 Inani labasebenzi | 2023/24 Izithuba ezivunyiweyo | 2023/24 Inani labasebenzi | 2023/24 Izithuba | I% yeziThuba |
|--|---------------------------------|-------------------------------------|---------------------------------|---------------------|-----------------|
| ULungiselelo | 8 | 10 | 6 | 4 | 40% |
| Abaphathi | 7 | 7 | 7 | - | - |
| AbaLawuli | 7 | 7 | 5 | 2 | 29% |
| UkuLandelwa kwemi-Thetho | 22 | 24 | 22 | 2 | 8% |
| ICandelo lokuKhutshwa kweeLayisenisi | 21 | 22 | 21 | 1 | 5% |
| ICT | 4 | 4 | 4 | - | - |
| IYONKE | 69 | 74 | 65 | 9 | 12% |

| Inqanaba | 2022/23 Inani labasebenzi | 2023/24 Izithuba ezivunyiweyo | 2023/24 Inani labasebenzi | 2023/24 Izithuba | I% y eziThuba zeNgqesho |
|----------------------------------|---------------------------------|-------------------------------------|---------------------------------|---------------------|-------------------------------|
| Abalawuli abaPhetheyo | 1 | 1 | 1 | - | - |
| AbaLawuli abaPhezulu | 6 | 6 | 4 | 2 | 33% |
| Abanoqeqesho kumakhono athile | 11 | 13 | 11 | 2 | 15% |
| Abanezakhono | 35 | 36 | 33 | 3 | 8% |
| Abanezakhono ezingephi | 16 | 18 | 16 | 2 | 11% |
| Abangenazakhono | - | - | - | - | 0% |
| IYONKE | 69 | 74 | 65 | 9 | 12% |

Kukho iinzame eziqhutywayo zokugcwalisa izithuba ezingenabantu. Abasebenzi bangaphakathi babambele kwizithuba zabalawuli abaphezulu. Isithuba somLawuli weeNkonzo zezoMthetho besingenamntu ithuba leenyanga ezimbini, ngelixa eseNtloko yeSebe lezokuKhutshwa kweeLayisenisi besingenamntu ithuba leenyanga ezintandathu. Isithuba seNtloko yeSebe lokuKhutshwa kweeLayisenisi kunye namaGosa eNkqubo yokuChongwa nokuSetyenziswa kwabaNiki beeNkonzo kuye kwafuneka siphinde sibhengezwe kuba isibhengezo sokuqala khange sitsale balingwa abaneziqinisekiso zoqeqesho ezifanelekileyo.

Utshintsho kwezengqesho

| Icandelo lomvuzo | Ingqesho ekuqaleni kwethuba | Abaqeshiweyo | UkuYekiswa kwesi- Vumelwano | Abaqeshwe ekupheleni kwethuba |
|----------------------------------|-----------------------------------|--------------|-----------------------------------|-------------------------------------|
| Abalawuli abaPhetheyo | 1 | - | - | 1 |
| AbaLawuli abaPhezulu | 6 | - | 2 | 4 |
| Abanoqeqesho kumakhono athile | 11 | - | - | 11 |
| Abanezakhono | 35 | 1 | 3 | 33 |

| Icandelo lomvuzo | Inggqesho ekuqaleni kwethuba | Abaqeshiweyo | UkuYekiswa kwesi-Vumelwano | Abaqeshwe ekupheleni kwethuba |
|------------------------|------------------------------|--------------|----------------------------|-------------------------------|
| Abanezakhono ezingephi | 16 | - | - | 16 |
| Abangenazakhono | - | - | - | - |
| IYONKE | 69 | 1 | 5 | 65 |

Izizathu zokumka kwabasebenzi

| Isizathu | Inani | I% yenani elipheleleyo labasebenzi abemkayo |
|-----------------------------|----------|---|
| Ukusweleka | - | - |
| Ukurhoxa | 5 | 100% |
| Ukugxothwa | - | - |
| Ukuthatha umhlalaphantsi | - | - |
| Ukugula | - | - |
| Ukuphela kwekhontrakthi | - | - |
| Enye | - | - |
| Ixabiso elipheleleyo | 5 | 100% |

Ubume bezikhundla zengqesho zeBhodi obunganiki thuba lakonyuselwa bunika amathuba ambalwa okuzikhulisa ngokwekhono. Emva kweenzame, ixesha nezixhobo ezininzi ezichithwe kuqeqesho lokuphuhlisa abasebenzi, abasebenzi bayayishiya iBhodi baye kukhangela amathuba angcono. Omnye umba owongezelelayo ekuhambeni kwabasebenzi kweli ziko ngamazinga embuyekezo eBhodi, nangaphantsi kwalawo akwizinga eliphakathi kulawo afunyanwa ngabasebenzi abakwakwezi zithuba zifanayo. Njengangoku, zikhona iinzame ezenziwayo zokugcwalisa ezi zithuba zingenabantu kusetyenziswa inkqubo yokukhangela nokukhethwa kwabasebenzi.

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 abaPhetheyo | - | - | 1 | 1 | - | - | - | - |
| AbaLawuli abaPhezulu | - | 1 | 2 | 1 | - | - | - | 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 | - | 7 | 6 |

| AmaNqanaba | Ambhinqa | | | | | | | |
|-------------------------------|------------|-----------|-----------|-----------|----------|-----------|------------|-----------|
| | AbaNtsundu | | AbeBala | | AmaNdiya | | AbaMhlophe | |
| | Elangoku | Ithagethi | Elangoku | Ithagethi | Elangoku | Ithagethi | Elangoku | Ithagethi |
| Abalawuli abaPhetheyo | - | - | - | - | - | - | - | - |
| AbaLawuli abaPhezulu | - | 1 | 1 | 1 | - | - | - | - |
| Abanoqeqesho kumakhono athile | 1 | 2 | 2 | 2 | - | - | 2 | 1 |
| Abanezakhono | 4 | 7 | 8 | 8 | - | - | - | 3 |
| Abanezakhono ezingephi | 2 | 3 | 8 | 4 | - | - | 2 | 1 |
| Abangenazakhono | - | - | - | - | - | - | - | - |
| IYONKE | 7 | 13 | 19 | 15 | - | - | 4 | 5 |

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

I-WCGRB iyavuma ukuba iqela labasebenzi bayo liyadinga ukuba limele zonke iindidi zabantu beNtshona Koloni. Ukufezekisa oku, iithagethi zokulingana ngokobungakanani bamanani kwingqesho kuthathelwa ingqalelo kwinkqubo yokuKhangelwa kwabaSebenzi bokuQeshwa nokuKhethwa kwabaSebenzi. Okwangoku, amadoda namabhinqa aNtsundu ambalwa. Njengendlela yokutsala uluhlu olubanzi nolunabileyo lwabalingwa, zonke izikhundla ezingenamntu zibhengezwa ngaphakathi nangaphandle. Amajelo afanelekileyo okubhengeza izithuba zengqesho (aquka iIntanethi) achongwa ngenjongo yokutsala umdla wabantu abathile ekujoliswe kubo kwilizwe jikelele.

Indlela engafihlisiyo nengathathi cala yezithuba zengqesho iyalandelwa apho ummeli weKomiti yokuLingana ngokobuNgakanani bamaNani kwiNgqesho liyafikelela kwinkqubo yokhuchongwa kwabanokubizelwa udliwanondlebe yaye uyamenywa nakudliwanondlebe ukuba eze kuba ngumqwalaseli. Isebe lezabasebenzi liphinde liqinisekise ukuba udliwanondlebe lunobulungisa, aluthathi cala, lwenziwa ngendlela efanayo, luselubala yaye alunamkhethe, lugxila kukukwazi ukwenza, amava neziqinisekiso zemfundo zabalingwa ukufezekisa iimfuno zomsebenzi.



ICANDELO E:
INgxelo yokuLandelwa kwePFMA

INGXELO YOKULANDELWA KWEPFMA

1.1. INKCITHO ENGEKHO MTHETHWENI, ENGAFANELEKANGA NESEBENZISA GWENXA IMALI KUNYE NELAHLEKO YEZINTO

1.1. Inkcitho engekho mthethweni

a) Ukudityaniswa kwenkcitho engekho mthethweni

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Intsalela yokuvula | 0 | 0 |
| Ukulungiswa kwentsalela yokuvula | 0 | 0 |
| Intsalela yokuvula ebuyiselweyo | 0 | 0 |
| Dibanisa: Inkcitho engekho mthethweni eqinisekisiweyo | 0 | 0 |
| Thabatha: Inkcitho engekho mthethweni ekhuthaziweyo | 0 | 0 |
| Thabatha: Inkcitho engekho mthethweni engakhuthazwayo nesusiweyo | 0 | 0 |
| Thabatha: Inkcitho engekho mthethweni enokubuyiseka | 0 | 0 |
| Thabatha: Inkcitho engekho mthethweni engenokubuyiseka necinyiweyo | 0 | 0 |
| INTSALELA YOKUVALA | 0 | 0 |

Amanqakwana ohanjelwaniso

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni ebephantsi kohlolo | 0 | 0 |
| Inkcitho engekho mthethweni enxulumene nonyaka odlulileyo neqatshelwe kulo nyaka | 0 | 0 |
| Inkcitho engekho mthethweni yalo nyaka | 0 | 0 |
| IXABISOELIPHELELEYO | 0 | 0 |

b) Iinkcukacha zenkcitho engekho mthethweni (ephantsi kohlolo, imiqathango, nophando)

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni ephantsi kohlolo | 0 | 0 |
| Inkcitho engekho mthethweni ephantsi kwemiqathango | 0 | 0 |
| Inkcitho engekho mthethweni ephandwayo | 0 | 0 |
| IYONKE | 0 | 0 |

c) Iinkcukacha zenkcitho engekho mthethweni ekhuthaziweyo

| Ingcaciso | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni ekhuthaziweyo | 0 | 0 |
| IYONKE | 0 | 0 |

d) linkcukacha zenkcitho engekho mthethweni esusiweyo - (engakhuthazwanga)

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni ENGAkhuthazwanga nengasuswanga | 0 | 0 |
| IYONKE | 0 | 0 |

e) linkcukacha zenkcitho engekho mthethweni enokubuyiseka

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni enokubuyiselwa | 0 | 0 |
| IYONKE | 0 | 0 |

f) linkcukacha zenkcitho engekho mthethweni yalo nyaka neyodlulileyo ecinyiweyo (engenakubuyiseka)

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engekho mthethweni ecinyiweyo | 0 | 0 |
| IYONKE | 0 | 0 |

Ukunikwa kweenkcukacha ezongezelelweyo okunxulumene namaLungiselelo okusebenzisana kwamaziko

g) linkcukacha zeemeko zokungalandelwa komthetho apho iziko libandakanyeka kumalungiselelo okusebenzisana kwamaziko (apho iziko elinjalo lingenalo uxanduva loko kungalandelwa komthetho)

| Ingcaciso |
|---------------|
| Azikho. |
| IYONKE |

h) linkcukacha zenkcitho engekho mthethweni apho iziko libandakanyeka kulungiselelo lokusebenzisana kwamaziko (apho elo ziko linalo uxanduva loko kungalandelwa komthetho).

| Ingcaciso |
|---------------|
| Azikho. |
| IYONKE |

i) linkcukacha zamanyathelo oluleko okanye etyala athathiweyo njengesiphumo senkcitho engekho mthethweni

| Amanyathelo oluleko athathiweyo |
|---|
| Akukho nkcitho ingekho mthethweni iye yenzeka kulo nyakamali ka2022/23 no2023/24. |

INGXELO YOKULANDELWA KWEPFMA

1.2. INKCITHO ENGAFANELEKANGA NESEBENZISA GWENXA IMALI

a) Ukudityaniswa kwenkcitho engafanelekanga nesebenzisa gwenxa imali

| Ingcaciso | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Intsalela yokuvula | - | - |
| Ukulungiswa kwentsalela yokuvula | - | - |
| Intsalela yokuvula ebuyiselweyo | - | - |
| Dibanisa: Inkcitho eqinisekisiweyo engafanelekanga nesebenzisa gwenxa imali | 10 | - |
| Thabatha: Inkcitho enokubuyiseka engafanelekanga nesebenzisa gwenxa imali | (10) | - |
| Thabatha: Inkcitho engafanelekanga nesebenzisa gwenxa imali nkcitho leyo ingenakubuyiseka necinyiweyo | - | - |
| INTSALELA YOKUVALA | - | - |

Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo inxulumene nokuhlululwa kweemali zokubhalisa kwiinkomfa ekungakhange kuyiwe kuyo. Imali eyiR9 614 iye yaquka onke amatyala akweletwa ishishini ngokwangowama31 Matshi 2024 neye yahlawulwa kwiBhodi emva kokuphela kwalo nyaka.

Amanqakwana ohanjelwaniso

| Ingcaciso | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo ibiphantsi kohlolo | 0 | 0 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo inxulumene nonyaka odlulileyo neye yaqatshelwa kulo nyaka | 0 | 0 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali kulo nyaka | 10 | 0 |
| IYONKE | 10 | 0 |

b) linkcukacha zenkcitho engafanelekanga nesebenzisa gwenxa imali (ephantsi kohlolo, imiqathango nophando)

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali nkcitho leyo iphantsi kohlolo | 0 | 0 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo iphantsi kwemiqathango | 0 | 0 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo iphantsi kophando | 0 | 0 |
| IYONKE | 0 | 0 |

c) linkcukacha zenkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo inokubuyiseka

| Ingcaciso | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho enokubuyiseka engafanelekanga nesebenzisa gwenxa imali | 10 | 0 |
| IYONKE | 10 | 0 |

Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo inxulumene nokuhlulwa kweemali zokubhalisa kwiinkomfa ekungakhange kuyiwe kuyo. Imali eyiR9 614 iye yaquka onke amatyala akweletwa ishishini ngokwangowama31 Matshi 2024 neye yahlulwa kwiBhodi emva kokuphela kwalo nyaka.

d) linkcukacha zenkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo ingenakubuyiseka nekwacinyiweyo

| Ingcaciso | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Inkcitho engafanelekanga nesebenzisa gwenxa imali, nkcitho leyo icinyiweyo | 0 | 0 |
| IYONKE | 0 | 0 |

e) linkcukacha zamanyathelo oluleko okanye etyala athathiweyo njengesiphumo senkcitho engafanelekanga nesebenzisa gwenxa imali

| Amanyathelo oluleko athathiweyo |
|---------------------------------|
| Awekho. |

1.3. EZINYE IZINTO EZIXELIWEYO NGOKUNXULUMENE NEELAHLEKO ZEZINTO NGOKWEPFMA ICANDELO 55(2)(B)(I) &(III)

a) linkcukacha zelahleko yezinto eyenziwe ngenxa yezenzo zolwaphulomthetho

| Ilahleko yezinto eyenzeke ngenxa yezenzo zolwaphulomthetho | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Ubusela | 0 | 0 |
| Ezinye ilahleko zezinto | 0 | 0 |
| Thabatha: Ezibuyisekayo | 0 | 0 |
| Thabatha: Ezingabuyisekiyo nezicinyiweyo | 0 | 0 |
| IYONKE | 0 | 0 |

b) linkcukacha zezinye ilahleko zezinto

| Uhlobo lwezinye ilahleko zezinto | 2023/2024 | 2022/2023 |
|----------------------------------|-----------|-----------|
| | R'000 | R'000 |
| Azikho. | 0 | 0 |
| IYONKE | 0 | 0 |

c) Ezinye ilahleko zezinto ezibuyisekayo

| Uhlobo lweelahleko | 2023/2024 | 2022/2023 |
|--------------------|-----------|-----------|
| | R'000 | R'000 |
| Azikho. | 0 | 0 |
| IYONKE | 0 | 0 |

d) Ezinye ilahleko zezinto ezingabuyisekiyo neziye zacinywa

| Uhlobo lweelahleko | 2023/2024 | 2022/2023 |
|--------------------|-----------|-----------|
| | R'000 | R'000 |
| Azikhho. | 0 | 0 |
| IYONKE | 0 | 0 |

2. UKUHLAWULWA KADE KUNYE/OKANYE NOKUNGAHLAWULWA KWEENKAMPANI EZINIKA IINKONZO

| Ingcaciso | Inani leInvoyisi | 2022/2023 |
|--|------------------|-----------|
| | | R'000 |
| IiInvoyisi ezifanelekileyo ezifunyenyo | 501 | 41 313 |
| IiInvoyisi ezihlawulwe zingaphelanga iintsuku ezingama30 okanye ithuba ekuvunyelwene ngalo | 492 | 41 224 |
| IiInvoyisi ezihlawulwe sezidlulile iintsuku ezingama30 okanye ithuba ekuvunyelweni ngalo | 9 | 89 |
| IiInvoyisi ezinethuba elingaphezu kweentsuku ezingama30 okanye ekuvunyelwene ngalo (ezingahlawulwanga nezingaphikiswayo) | 0 | 0 |
| IiInvoyisi ezinethuba elingaphezu kweentsuku ezingama30 okanye ekuvunyelwene ngalo (ezingahlawulwanga neziphikiswayo) | 0 | 0 |

Ukuhlawulwa kweelInvoyisi ezihlawulwe emva kweentsuku ezingama30 kubangelwe zezi zizathu zilandelayo:

- IOfisi ibisalinde ingcaciso ngokunxulumene namaxabiso.
- Iintlawulo zenziwe emva kokuba impahla okanye iinkonzo sezifunyenwe/ sezenziwe.
- IOfisi ibisalinde ingcaciso yetyala phambi kokuba kwenziwe intlawulo.
- IOfisi ibisalinde uqinisekiso lweenkcukacha zebhanki phambi kokuba kwenziwe intlawulo.

3. ULAWULO LWENKQUBO YOKUTHENGWA KWEMPAHLA NOKUFUNWA KWEENKONZO

3.1. Ukhangelo lweenkonzo ngezinye iindlela

| Ingcaciso yeprojekthi | Igama lenkampani enika iinkonzo/impahla | Uhlobo lweenkonzo ezifunyenwe ngezinye iindlela | Inombolo yekhontrakthi | Ixabiso lekhontrakthi R'000 |
|--|--|--|------------------------|-----------------------------|
| Ukurhumela iIBM kweenyanga ezilishumi elinesibini (12) | International Business Machines Corporation South Africa | Isivumelwano seState Information Technology Agency Framework | ITRFQ 032324 | 1 031 |
| Ukurentiswa kweendawo zeeofisi | Spear Reit Limited (Pty) Ltd | IBhidi eqinqiweyo: Uvimba omnye | EXRFQ 032324 | 1 729 |
| Ukufunyanwa kwendawo entsha yeeofisin | Colam Property Portfolio (Pty) Ltd | IBhidi eqinqiweyo: Uvimba omnye | EXRFQ 012324 | 23 300 |
| IXABISO ELIPHELELEYO | | | | 28 060 |

3.2. Utshintsho nokwandiswa kweekhontrakthi

| Ingcaciso yeprojekthi | Igama lenkampani enika iinkonzo/impahla | Uhlobo lokuhlangahlengiswa kweekhontrakthi (Ukwandiswa okanye ukutshintshwa) | Inombolo yekhontrakthi | Ixabiso Yekhontrakthi yoqobo R'000 | Ixabiso lolwandiso lweekhontrakthi okanye utshintsho lwangaphambili (ukuba lukhona) R'000 | Ixabiso lokwandiswa okanye utshintsho kwikhontrakthi yangoku R'000 |
|-----------------------|---|--|------------------------|---------------------------------------|--|---|
|-----------------------|---|--|------------------------|---------------------------------------|--|---|

Khange kubekho utshintsho nalwandiso lwakhontrakthi oludlula kwi15% yexabiso lekhontrakthi yoqobo okanye oludlula kwixabiso leR15 yezigidi.



ICANDELO F: INGCACISO YEZEMALI

Report of the auditor-general to the Western Cape Provincial Parliament on 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 98 to 152, which comprise the statement of financial position as at 31 March 2024, 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 2024 and its financial performance and cash flows for the year ended in accordance with the 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 matters

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

Restatement of corresponding figures

7. As disclosed in note 39 to the financial statements, the corresponding figures for 31 March 2023 were restated as a result of an error in the financial statements of the public entity, and for the year ended, 31 March 2024.

Material impairment – property, plant and equipment

8. As disclosed in note 9 to the financial statements, land and buildings carried using the revaluation model were revalued in the current year resulting in the recognition of a material impairment loss of R4 297 946. The revaluation is done every three years.

Responsibilities of the accounting authority for the financial statements

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

1. Report of the Auditor General

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

11. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
12. 1A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on pages 92 to 95, forms part of this auditor's report.

Report on the annual performance report

13. 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.
14. I selected 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 2024. 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, namely:
 - 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.
15. 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.
16. 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;
 - all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included;
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements;
 - the targets can be 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 those 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; and
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
17. I performed the procedures to report material findings only and not to express an assurance opinion or conclusion.

FINANCIAL INFORMATION

1. Report of the Auditor General

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

Other matter

19. I draw attention to the matter below.

Achievement of planned targets

20. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or underachievements.

21. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 39 to 40.

Programme 3: Regulatory Compliance

| <i>Targets achieved: 50%</i> <i>Budget spent: R 17 933 866</i> | | |
|---|----------------|----------------------|
| Key indicators not achieved | Planned target | Reported achievement |
| Adoption and publication of responsible gambling measures for implementation by industry. | 1 | 0 |
| Adoption of rules and Requests for Proposals / Applications for new modes of gambling | 1 | 0 |
| Adoption of LPM Rules applicable to the operation of Type B LPM Sites. | 1 | 0 |

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 Auditor General

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 controls.

Auditor-General

Cape Town
31 July 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 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.

FINANCIAL INFORMATION

1. Report of the Auditor General

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

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)(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); Section 57(b); |
| Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR) | Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a) 16A6.2(b); Regulation 16A6.3(a); 16A6.3(b); 16A6.3(c); Regulation 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; Regulation 16A7.1; 16A7.3; 16A7.6; 16A7.7; Regulation 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; Regulation 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; Regulation 31.1.2(c); 31.2.1; Regulation 33.1.1; 33.1.3 |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 | Section 34(1) |
| Construction Industry Development Board Act No.38 of 2000 (CIDB) | Section 18(1) |
| CIDB Regulations | CIDB regulation 17; 25(1); 25(7A) |
| Preferential Procurement Policy Framework Act 5 of 2000 | Section 1; 2.1(a); 2.1(f) |

FINANCIAL INFORMATION

1. Report of the Auditor General

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

| Legislation | Sections or regulations |
|---|--|
| Preferential Procurement Regulations, 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; Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 |
| Preferential Procurement Regulations, 2022 | Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4 |
| National Treasury SCM Instruction No. 03 of 2021/22 | Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6 |
| National Treasury SCM Instruction No. 11 of 2020/21 | Paragraph 3.4(a); 3.4(b); 3.9 |
| National Treasury SCM Instruction No. 2 of 2021/22 | Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1 |
| Practice Note 5 of 2009/10 | Paragraph 3.3 |
| National Treasury Instruction No. 4 of 2015/16 | Paragraph 3.4 |
| Second amendment of National Treasury Instruction No. 05 of 2020/21 | Paragraph 1 |
| Erratum National Treasury Instruction No. 5 of 202/21 | Paragraph 2 |
| Practice note 7 of 2009/10 | Paragraph 4.1.2 |
| Practice note 11 of 2008/9 | Paragraph 2.1; 3.1(b) |

FINANCIAL INFORMATION

1. Report of the Auditor General

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

| Legislation | Sections or regulations |
|---|-------------------------|
| National Treasury Instruction No. 1 of 2021/22 | Paragraph 4.1 |
| National Treasury SCM Instruction No. 4A of 2016/17 | Paragraph 6 |

FINANCIAL INFORMATION

2. Annual Financial Statements

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

| | |
|--|--|
| 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 Mr M Burton Ms AN Mvandaba |
| Business address | 24 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

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Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

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

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| Statement of Financial Performance for the year ended 31 March 2024 | 99 |
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PA Abrahams
for the Western Cape Gambling and Racing Board

FINANCIAL INFORMATION

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

Statement of Financial Position as at 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|--|---------|--------------------|--------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 3 | 39 716 857 | 62 486 245 |
| Inventories | | 70 267 | 55 318 |
| Prepayments | 4 | 1 218 740 | 1 068 132 |
| Receivables from exchange transactions | 5 | 1 569 096 | 1 605 472 |
| Receivables from non-exchange transactions | 6 | 81 903 597 | 44 464 729 |
| Cash and cash equivalents - Trust funds (securities) | 7 | 43 302 835 | 31 040 211 |
| Cash and cash equivalents - Trust funds (trust) | 7 | 15 455 938 | 13 645 263 |
| Cash and cash equivalents - ILSF Housing Fund | 8 | 653 809 | 519 612 |
| | | 183 891 139 | 154 884 982 |
| Non-Current Assets | | | |
| Property, plant and equipment | 9 | 26 256 689 | 5 149 545 |
| Intangible assets | 10 | 4 209 082 | 4 598 593 |
| Prepayments | 4 | 400 904 | 183 107 |
| | | 30 866 675 | 9 931 245 |
| Total Assets | | 214 757 814 | 164 816 227 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trust creditors (securities) | 7 | 43 302 835 | 31 040 211 |
| Trust creditors (probity costs) | 7 | 13 680 093 | 11 349 824 |
| Payables from exchange transactions | 11 | 1 110 242 | 669 322 |
| Taxes and transfers payable | 12 | 112 895 618 | 73 461 057 |
| Provisions | 13 | 682 117 | 600 000 |
| Employee Benefits | 14 | 4 706 432 | 4 641 198 |
| | | 176 377 337 | 121 761 612 |
| Non-Current Liabilities | | | |
| Employee Benefits | 14 | 4 520 000 | 4 876 000 |
| Total Liabilities | | 180 897 337 | 126 637 612 |
| Net Assets | | 33 860 477 | 38 178 615 |

FINANCIAL INFORMATION

Statement of Financial Performance

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|---|---------|---------------------|---------------------|
| Revenue | | | |
| Revenue from exchange transactions | | | |
| Interest income | 15 | 5 127 003 | 3 464 133 |
| Operating revenue | 16 | 54 772 178 | 52 350 777 |
| Rental income | 17 | 449 206 | - |
| Sundry income | 18 | 588 980 | 197 439 |
| Total revenue from exchange transactions | | 60 937 367 | 56 012 349 |
| Revenue from non-exchange transactions | | | |
| Transfer revenue | | | |
| Government grants | 19 | 21 178 000 | 25 076 000 |
| Services in-kind | 20 | 4 076 153 | 5 817 204 |
| Sponsorships received | 21 | 846 500 | - |
| Total revenue from non-exchange transactions | | 26 100 653 | 30 893 204 |
| Total revenue | | 87 038 020 | 86 905 553 |
| Expenditure | | | |
| Amortisation: Intangible assets | 10 | 389 511 | 392 539 |
| Depreciation: Property, plant and equipment | 9 | 1 451 640 | 1 292 414 |
| Elimination of illegal gambling operations | | 5 060 | 28 600 |
| Employee related costs | 22 | 51 637 611 | 49 529 820 |
| Finance costs | 14 | 672 000 | 574 000 |
| General expenses | 23 | 18 455 544 | 16 377 374 |
| Legal fees | | 1 195 486 | 1 302 392 |
| Rental expenses | 24 | 2 676 901 | 453 268 |
| Travel and subsistence | | 2 147 786 | 1 721 994 |
| Total expenditure | | (78 631 539) | (71 672 401) |
| Operating surplus | | 8 406 481 | 15 233 152 |
| (Gain)/Loss on disposal of assets | | (36 012) | 10 737 |
| Actuarial (gains)/losses | 14 | (1 060 877) | (748 845) |
| Impairment loss | 9 | 4 297 946 | - |
| | | (3 201 057) | 738 108 |
| Surplus for the year | | 5 205 424 | 15 971 260 |

FINANCIAL INFORMATION

Statement of Changes in Net Assets

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

Figures in Rand

| | Accumulated surplus / deficit | Total net assets |
|--|--|-----------------------------|
| Balance at 01 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 (see note 27) | (13 803 428) | (13 803 428) |
| Total changes | 17 119 420 | 17 119 420 |
| Balance at 01 April 2023 | 38 178 615 | 38 178 615 |
| Surplus for the year | 5 205 424 | 5 205 424 |
| Surplus payable to the Provincial Revenue Fund: 31 March 2024 (see note 27) | (9 523 562) | (9 523 562) |
| Total changes | (4 318 138) | (4 318 138) |
| Balance at 31 March 2024 | 33 860 477 | 33 860 477 |

FINANCIAL INFORMATION

Cash Flow Statement

Western Cape Gambling and Racing Board
Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|---|-----------|------------------------|------------------------|
| Cash flows from operating activities | | | |
| Receipts | | | |
| Taxes and levies collected | 28 | 1 504 471 761 | 1 076 758 695 |
| Operating revenue | | 54 611 717 | 52 809 051 |
| Government grant | | 21 178 000 | 25 076 000 |
| Net receipts for trust funds | | 14 592 893 | 14 117 850 |
| Interest income | | 5 776 276 | 2 773 816 |
| Sponsorships received | | 677 000 | - |
| Rental Income | | 385 320 | - |
| Sundry income | | 151 879 | 197 439 |
| | | 1 601 844 846 | 1 171 732 851 |
| Payments | | | |
| Employee costs | | (51 539 500) | (49 527 019) |
| Suppliers | | (20 073 761) | (16 342 754) |
| Taxes and levies distributed | | (1 498 196 202) | (1 068 363 043) |
| | | (1 569 809 463) | (1 134 232 816) |
| Net cash flows from operating activities | 29 | 32 035 383 | 37 500 035 |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 9 | (26 840 282) | (2 872 382) |
| Proceeds from sale of property, plant and equipment | | 46 435 | 6 002 |
| Purchase of other intangible assets | 10 | - | (21 850) |
| Net cash flows from investing activities | | (26 793 847) | (2 888 230) |
| Cash flows from financing activities | | | |
| Surplus paid to the Provincial Revenue Fund | | (13 803 428) | - |
| Net increase in cash and cash equivalents | | (8 561 892) | 34 611 805 |
| Cash and cash equivalents at the beginning of the year | | 107 691 331 | 73 079 526 |
| Cash and cash equivalents at the end of the year | 3 | 99 129 439 | 107 691 331 |

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

| | Approved budget | Adjustments | Final Budget | Actual amounts on comparable basis | Difference between final budget and actual | Reference |
|--|-----------------|-------------|--------------|------------------------------------|--|-----------|
|--|-----------------|-------------|--------------|------------------------------------|--|-----------|

Figures in Rand

Statement of Financial Performance

Revenue

Non-tax revenue

| | | | | | | |
|--|--------------------|-------------|--------------------|--------------------|------------------|-----|
| Sale of goods and services other than capital assets | 48 326 000 | 2 309 000 | 50 635 000 | 54 611 717 | 3 976 717 | (1) |
| Entity revenue other than sales | 1 620 000 | 3 375 000 | 4 995 000 | 6 990 475 | 1 995 475 | (2) |
| Transfers received | | | | | | |
| Departmental transfers | 26 862 000 | (5 684 000) | 21 178 000 | 21 178 000 | - | |
| Retention of surplus funds | 31 525 000 | - | 31 525 000 | 31 525 000 | - | (3) |
| Total revenue | 108 333 000 | - | 108 333 000 | 114 305 192 | 5 972 192 | |

Expenses

| | | | | | | |
|-----------------------------|----------------------|-------------|----------------------|---------------------|------------------|-----|
| Compensation of employees | (50 958 000) | (1 200 000) | (52 158 000) | (51 539 500) | 618 500 | (4) |
| Goods and services | (23 320 000) | 300 000 | (23 020 000) | (20 122 312) | 2 897 688 | (5) |
| Payments for capital assets | (34 055 000) | 900 000 | (33 155 000) | (26 840 282) | 6 314 718 | (6) |
| Total expenditure | (108 333 000) | - | (108 333 000) | (98 502 094) | 9 830 906 | |

Surplus / (Deficit)

| | | | | | | |
|--|---|---|---|-------------------|-------------------|--|
| | - | - | - | 15 803 098 | 15 803 098 | |
|--|---|---|---|-------------------|-------------------|--|

Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement

| | | | | | | |
|--|---|---|---|-------------------|-------------------|--|
| | - | - | - | 15 803 098 | 15 803 098 | |
|--|---|---|---|-------------------|-------------------|--|

Statement of Comparison of Budget and Actual Amounts

The budget and the accounting basis differ. Refer to note 36 for the reconciliation between budget and statement of financial performance.

Refer to note 37 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 publicly held accountable and actual amounts. For this purpose, all differences exceeding 0.5% of total operating 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 over-collection is mostly due to rental income earned for the year under review; sponsorships received in respect of the Responsible Gambling Summit; Skills Levies Development Fund refunds and repayment of study fees. These income items were not budgeted for. The Board also over-collected on interest earned. This is mostly due to favourable interest rates on the Board's bank balances.
3. The Minister for Finance and Economic Opportunities approved the retention of cash surpluses of R 31.5 million to enable the Board to purchase its own office accommodation. These surpluses related to FY2022 and FY2021. The amount of R31.5 million was therefore retained by the Board during prior years; as such, these cash balances were not received in cash for the year under review. For this reason, the retention of surplus funds has been included as an adjustment in Note 36 as the retention of surplus funds was not recognised in the statement of financial performance for the year under review.
4. The underspending is due to vacancies. As at 31 March 2024, there were six (6) vacancies within the Board. The approved budget makes provision for a full complement of staff. For FY2023/24, an average salary increase of 7.5% was approved and implemented, which was not budgeted for. For the year under review, R1.2 million has been reallocated to compensation of employees to fund the implementation of the 2023 Wage Agreement. The vacancies in the Board also funded the implementation of the salary increases, resulting in an underspending of R618 600 in respect of compensation of employees.
5. The underspending in goods and services relates mostly to professional fees. Funds have been budgeted for the research study on gambling prevalence and problem gambling incidence in the Western Cape. The research commenced in January 2024 and as such, an insignificant amount has been paid to researchers for the period under review. Similarly, funds have been budgeted for consultancy services in respect of the relocation application submitted by one the casino operators. Due to the timelines of the relocation application process, the budget for consultancy services was not required during FY2024. Savings have also been realised in respect of communication, software licence fees, utilities and legal fees. The budget for these items is based on best estimates, which do not always realise.
6. The Minister for Finance and Economic Opportunities approved the retention of cash surpluses of R 31.5 million to enable the Board to purchase its own office accommodation. Office accommodation has been procured in August 2023 to the amount of R25 300 000. As part of the FY2024/25 Budget, the Minister for Finance and Economic Opportunities has approved the roll-over of funds to the amount of R6 225 000. These funds will be utilised during FY2024/25 for the refurbishment of the office accommodation.

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.

The Board acquired office accommodation in August 2023. In accordance with par 69 of GRAP 17 - Property, plant and equipment, land and buildings are separable assets and are accounted separately, even when they are acquired together. At the time of acquisition, information about the

cost of land and the cost of the building was not separately available. In accordance with par 35 of GRAP 17, the fair value of items of land and buildings is usually determined from market-based evidence by appraisal. Land and buildings were revalued by a member of the valuation profession as at 31 March 2024. As at 31 March 2024, based on the total fair value of the property, land represented 42% of the total fair value, whereas buildings represents 58% of the total fair value. For purposes of cost allocation to land and buildings, the same ratio has been used to allocate the total purchase price to land and buildings as separable assets. 42% of the total purchase price has therefore been allocated to land and 58% of the total purchase price has been allocated to buildings. The allocation of total purchase price to land and building based on the ratio of fair value at year-end is management's best estimate based on the information available.

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 for 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, et cetera 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 an 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.

Land and Buildings are carried at revalued amounts less any accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. Revaluations are done every 3 years.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

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 |
|-------------------------|---------------------|---------------------|
| Land | Not applicable | Indefinite |
| Buildings | Straight-line | 50 Years |
| 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 33).

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.

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.

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.

1.6 Financial instruments (continued)

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.

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); and
- 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) (i) of the Income Tax Act, 1962.

1.9 Leases

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

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 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.

1.11 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;
- actuarial gains and losses.

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 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;
- actuarial gains and losses;

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.

1.12 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 35.

1.13 Capital commitments

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

1.14 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 1.16 for the accounting policy on Interest Income.

Rental income

Revenue from rental income is recognised on a straight-line basis over the term of the lease agreement.

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.

1.15 Revenue from non-exchange transactions

Government grants

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

Sponsorships received, including goods in-kind

Sponsorships received, including goods in-kind, are recognised as assets and 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.

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.

1.16 Interest income

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

1.17 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.

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.

1.18 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.

1.19 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. Refer to Note 38 for the disclosure of comparative figures.

1.20 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.

1.21 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 year 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.

1.22 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.

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; and
- 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.

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.

1.23 Prepaid expenses

Prepaid expenses are expenses which are paid for in advance.

Prepaid expenses are expenditure paid for in one reporting period, but for which the underlying asset will not be consumed until a future period. When the underlying asset is eventually consumed, it is charged to the statement of financial performance.

1.24 Budget information

The approved budget covers the fiscal period from 2023/04/01 to 2024/03/31.

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 37.

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.

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 28 and Note 38 to the financial statements.

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

The Minister of Finance approved the following Standards of GRAP to become effective for financial periods commencing on or after 1 April 2023:

| Standard/Interpretation | Impact on the financial statements |
|--|---|
| GRAP 25 on Employee benefits (revised 2021), which replaces the previous GRAP 25. The related IGRAP 7 on The Limit on a Defined Benefit Asset, Minimum Funding Requirements, and Their Interaction is also replaced. | The amended GRAP 25 had no significant impact on the financial statements. The financial statements disclosures were updated in respect of the sensitivity analysis for significant assumptions, actuarial gains or losses due to demographic and financial assumptions and lastly, disclosure in respect of the maturity profile of the defined benefit obligation. The Board does not have plan assets and as such, IGRAP 7 is not applicable to the Board's operations. |
| Amendments to GRAP 1 on Presentation of Financial Statements as a result of the development of guidance on materiality. | Amendments to GRAP 1 had no significant impact on the financial statements. |
| Improvements to Standards of GRAP, 2020. | The improvement to the Standards of GRAP had no significant impact on the financial statements. |
| IGRAP 21 on The Effect of Past Decisions on Materiality. | This interpretation had no significant impact on the financial statements. |
| Guideline on Accounting for Landfill Sites. | Not applicable 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 2024.

| Standard/Interpretation | Expected impact |
|--|---|
| GRAP 1: Presentation of Financial Statements (amendments related to going concern) | The expected impact on the financial statements is not significant. |
| GRAP 103: Heritage Assets (amendments) | No such transactions are expected in the foreseeable future. |
| IGRAP 22: Foreign Currency Transactions and Advanced Consideration | No such transactions are expected in the foreseeable future. |
| GRAP 105, GRAP 106 and GRAP 107: Transfer of Functions and Mergers (amendments) | No such transactions are expected in the foreseeable future. |
| Improvements to Standards of GRAP (2023) | The expected impact on the financial statements is not significant. |
| Guideline: The Application of Materiality to Financial Statements | The expected impact on the financial statements is not significant. |

2.3 Standards and interpretations not yet effective or relevant

In the current year, there were no Standards or Interpretations which are not yet effective but where early adoption is encouraged.

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2024

2023

3. Cash and cash equivalents

Cash and cash equivalents consist of:

| | | |
|---------------------|-------------------|-------------------|
| Bank balances | 39 716 857 | 30 486 245 |
| Short-term deposits | - | 32 000 000 |
| | 39 716 857 | 62 486 245 |

The Board's bank balances are held at Nedbank. The interest rate for funds held in the primary bank account is 7.80% as at 31 March 2024 (31 March 2023: 7.15%).

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

| | | |
|--|-------------------|--------------------|
| Trust funds (securities) - Refer to Note 7 | 43 302 835 | 31 040 211 |
| Trust funds (trusts) - Refer to Note 7 | 15 455 938 | 13 645 263 |
| ILSF Housing Fund - Refer to Note 8 | 653 809 | 519 612 |
| Cash and cash equivalents (as per above) | 39 716 857 | 62 486 245 |
| | 99 129 439 | 107 691 331 |

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 | 1 471 316 | 1 209 552 |
| Membership fees | 35 225 | 11 923 |
| Subscription fees | 30 545 | 29 543 |
| TV Licence fees | 221 | 221 |
| Conference fees | 31 449 | - |
| Repairs and maintenance | 50 888 | - |
| | 1 619 644 | 1 251 239 |

As disclosed in the statement of financial position

| | | |
|--------------------|------------------|------------------|
| Current assets | 1 218 740 | 1 068 132 |
| Non-current assets | 400 904 | 183 107 |
| | 1 619 644 | 1 251 239 |

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| 2024 | 2023 |
|------|------|
|------|------|

5. Receivables from exchange transactions

| | | |
|---|------------------|------------------|
| Amounts due in respect of regulation operations | 1 305 729 | 1 426 209 |
| Amounts due in respect of other activities | 263 367 | 179 263 |
| | 1 569 096 | 1 605 472 |

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

| | | |
|-----------------------------------|----------------|----------------|
| Licence application fees | 215 705 | 118 502 |
| Board Inspector's Charge-out fees | 245 274 | 368 200 |
| Investigation fees | 401 455 | 236 771 |
| | 862 434 | 723 473 |

Financial asset receivables included in receivables from exchange transactions above

| | | |
|--|----------------|----------------|
| | 706 662 | 881 999 |
|--|----------------|----------------|

Total receivables

| | | |
|--|------------------|------------------|
| | 1 569 096 | 1 605 472 |
|--|------------------|------------------|

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, 2023.

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, 2023.

Interest or other charges levied/charged

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

Discount rate applied to the estimated future cash flows

Statutory receivables are not discounted.

Figures in Rand

2024

2023

5. Receivables from exchange transactions (continued)

Receivables past due but not impaired

Relating specifically to Statutory Receivables

Statutory Receivables outstanding for more than 30 days are considered as past due but not impaired. At 31 March 2024, statutory receivables of R223 476 (31 March 2023: R0.00) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All amounts were subsequently recovered.

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

| | | |
|--------------------------------|----------------|----------|
| Group 1: 31 - 60 days past due | 80 000 | - |
| Group 2: 61 - 90 days past due | 85 812 | - |
| Group 3: 91 and over past due | 57 664 | - |
| | 223 476 | - |

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 | 705 862 | 881 999 |
| 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 2023: Rnil).

6. Receivables from non-exchange transactions

| | | |
|--|------------|------------|
| Statutory Receivables from non-exchange transactions | 81 903 597 | 44 464 729 |
|--|------------|------------|

Statutory receivables included in receivables from non-exchange transactions above are as follows:

| | | |
|---|-------------------|-------------------|
| Annual Licence Fees | 134 771 | 86 260 |
| Gambling Taxes | 81 768 826 | 44 378 469 |
| | 81 903 597 | 44 464 729 |
| Total receivables from non-exchange transactions | 81 903 597 | 44 464 729 |

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2024

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6. Receivables from non-exchange transactions (continued)

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, 2023.

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

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

Interest or other charges levied/charged

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

Discount rate applied to the estimated future cash flows

Statutory receivables are not discounted.

Statutory receivables past due but not impaired

Statutory receivables outstanding for more than 30 days are considered as past due but not impaired. As at 31 March 2024, statutory receivables of R 11 830 (31 March 2023: R0.00) were past due but not impaired. These relate to existing licence holders with no defaults in the past. All amounts were subsequently recovered.

91 and over past due

11 830

-

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| Figures in Rand | 2024 | 2023 |
|---|-------------------|-------------------|
| 7. Cash and cash equivalents - Trust funds | | |
| Trust funds (securities) | 43 302 835 | 30 929 898 |
| Trust funds (trusts) | 14 237 653 | 13 214 168 |
| Total | 57 540 488 | 44 144 066 |
| Add: Amount (payable)/receivable to/from current account | | |
| Securities | - | 110 313 |
| Trusts | 1 218 285 | 431 095 |
| | 58 758 773 | 44 685 474 |
| Currently disclosed in the financial statements | | |
| Current assets | | |
| Trust funds (securities) - Refer to Note 3 | 43 302 835 | 31 040 211 |
| Trust funds (trust) - Refer to Note 3 | 15 455 938 | 13 645 263 |
| Total | 58 758 773 | 44 685 474 |
| Current liabilities | | |
| Trust creditors (securities) | 43 302 835 | 31 040 211 |
| Trust creditors (probity costs) | 13 680 093 | 11 349 824 |
| Total | 56 982 928 | 42 390 035 |
| Variance: trust assets and trust liabilities | 1 775 845 | 2 295 439 |

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 | 653 809 | 519 612 |
|-------------------|---------|---------|

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.

Figures in Rand

9. Property, plant and equipment

| | 2024 | | | 2023 | | |
|-------------------------|--------------------|---|-------------------|--------------------|---|-------------------|
| | Cost/ Valuation | Accumulated depreciation and accumulated impairment | Carrying value | Cost/ Valuation | Accumulated depreciation and accumulated impairment | Carrying value |
| Land | 10 683 801 | (1 883 801) | 8 800 000 | - | - | - |
| Buildings | 14 811 633 | (2 611 633) | 12 200 000 | - | - | - |
| Motor vehicles | 1 772 406 | (1 563 292) | 209 114 | 1 772 406 | (1 387 867) | 384 539 |
| Equipment and furniture | 4 549 984 | (2 837 760) | 1 712 224 | 3 566 644 | (2 467 833) | 1 098 811 |
| Computers | 5 559 113 | (2 329 677) | 3 229 436 | 5 603 000 | (2 052 720) | 3 550 280 |
| Computer accessories | 922 886 | (816 971) | 105 915 | 898 695 | (782 780) | 115 915 |
| Total | 38 299 823 | (12 043 134) | 26 256 689 | 11 840 745 | (6 691 200) | 5 149 545 |

Reconciliation of property, plant and equipment - 2024

| | Opening balance | Additions | Disposals | Depreciation | Impairment loss | Total |
|-------------------------|--------------------|-------------------|-----------------|--------------------|--------------------|-------------------|
| Land | - | 10 683 800 | - | - | (1 883 800) | 8 800 000 |
| Buildings | - | 14 811 633 | - | (197 489) | (2 414 144) | 12 200 000 |
| Motor vehicles | 384 539 | - | - | (175 425) | - | 209 114 |
| Equipment and furniture | 1 098 811 | 1 012 840 | (1 444) | (397 983) | - | 1 712 224 |
| Computers | 3 550 280 | 321 289 | (6 479) | (635 654) | - | 3 229 436 |
| Computer accessories | 115 915 | 37 591 | (2 502) | (45 089) | - | 105 915 |
| | 5 149 545 | 26 867 153 | (10 425) | (1 451 640) | (4 297 944) | 26 256 689 |

Reconciliation of property, plant and equipment: 2023

| | Opening balance | Additions | Disposals | Depreciation | Total |
|-------------------------|--------------------|------------------|-----------------|--------------------|------------------|
| Motor vehicles | 624 371 | - | - | (239 832) | 384 539 |
| Equipment and 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 |
| | 3 586 316 | 2 872 382 | (16 739) | (1 292 414) | 5 149 545 |

Pledged as security

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

Restricted title

As at 31 March 2024, the Board did not have property, plant and equipment whose title is restricted.

9. Property, plant and equipment (continued)

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.

Revaluations

Land and Buildings was revalued on 31 March 2024 by a Professional Valuer in terms of section 20(2)(a) of the Property Valuers Profession Act, 2000.

The market value of Land and Buildings was determined by using active market prices. The Capitalisation of Income approach method has been used to determine the value of the property. Revaluations are done every 3 years.

The valuation has been performed with the following assumptions:

- The property is valued free and clear of any or all liens or encumbrances;
- There are no hidden or unapparent conditions of the property, subsoil, or structures that render it valuable;
- All applicable zoning and use regulations and restrictions have been complied with; and
- The utilisation of the land and improvements is within the boundaries or property lines of the property described and there is no encroachment or trespassing.

Other information

1. As at 31 March 2024, assets with a cost value of R865 039, were fully depreciated. Most of these assets relate to computers (servers) which were replaced during the year under review. These assets will be disposed and removed from the asset register in the new financial year.
2. Refer to Note 32 for capital commitments in respect of property, plant and equipment, where applicable.
3. The Board has reviewed the useful lives of its assets as at 31 March 2024. Refer to Note 42 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 33 to the financial statements.

Material impairment losses

As disclosed in the reconciliation of property, plant and equipment, the Board recognised a total impairment loss of R4 297 944 in respect of land and building. The impairment loss incurred was brought about by the revaluation of the building. The Board bought the building at a premium; in addition to this, the Board paid non-refundable Value-Added-Taxes to the amount of R3 300 000. As the Board is not a VAT vendor, the non-refundable taxes are not recoverable by the Board and thus resulted in the increased impairment loss on the building.

The Land and Buildings are non-cash generating assets as the Board hold these assets for administrative purposes.

The recoverable service amount of land and building is the fair value less costs to sell. As disclosed under the heading "Revaluations", an independent valuer was used to determine the recoverable service amount.

Figures in Rand

10. Intangible assets

| | 2024 | | | 2023 | | |
|---|--------------------|---|-------------------|--------------------|---|-------------------|
| | Cost/ Valuation | Accumulated amortisation and accumulated impairment | Carrying value | Cost/ Valuation | Accumulated amortisation and accumulated impairment | Carrying value |
| Computer software | 133 287 | (101 396) | 31 891 | 133 287 | (94 457) | 38 830 |
| Internally generated computer software | 5 738 574 | (1 561 383) | 4 177 191 | 5 738 574 | (1 178 811) | 4 559 763 |
| Total | 5 871 861 | (1 662 779) | 4 209 082 | 5 871 861 | (1 273 268) | 4 598 593 |

Reconciliation of intangible assets - 31 March 2024

| | Opening balance | Amortisation | Total |
|---|------------------|------------------|------------------|
| Computer software | 38 830 | (6 939) | 31 891 |
| Internally generated computer software | 4 559 763 | (382 572) | 4 177 191 |
| | 4 598 593 | (389 511) | 4 209 082 |

Reconciliation of intangible assets - 31 March 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 |
| | 4 969 282 | 21 850 | (392 539) | 4 598 593 |

Intangible assets in the process of being constructed or developed

As at 31 March 2024, 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 2024, the Board did not have intangible assets whose title is restricted.

Other information

As at 31 March 2024, 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 4 177 191 as at 31 March 2024 (31 March 2023: R4 559 763).

The remaining amortisation period of the Licensing Automation Project is 10 years.

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11. Payables from exchange transactions

Accounts payable

1 110 242

669 322

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

12. Taxes and transfers payable

Provincial Revenue Fund (see note 27)

110 060 510

72 593 030

Kenilworth Racing (Betting Levy)

2 835 108

868 027

112 895 618

73 461 057

13. Provisions

Reconciliation of provisions - 2024

| | Opening balance | Additions | Utilised during the year | Reversed during the year | Total |
|-------------------|-----------------|-----------|--------------------------|--------------------------|---------|
| Legal proceedings | 600 000 | 682 117 | (356 900) | (243 100) | 682 117 |

Reconciliation of provisions - 2023

| | Opening balance | Utilised during the year | Reversed during the year | Total |
|-------------------|-----------------|--------------------------|--------------------------|---------|
| Legal proceedings | 900 000 | (105 000) | (195 000) | 600 000 |

Legal proceedings provisions

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 B-BBEE 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 Bill of Cost was already taxed in the Supreme Court of Appeal and the amount of R356 900 was paid to the applicants during the year under review. Before this matter was finalised, the estimate for the applicants' legal cost was R600 000. The Bill of Cost in the High Court matter amounts to R682 117. The Bill of Cost for R682 117 must still be taxed. The best estimate for the applicants' legal cost as at 31 March 2024 amounts to R682 117.

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14. Employee benefits

Employee Benefits

| | 2024 | 2023 |
|-------------------------|------------------|------------------|
| Current Liabilities | 4 706 432 | 4 641 198 |
| Non-Current Liabilities | 4 520 000 | 4 876 000 |
| | 9 226 432 | 9 517 198 |

Current Liabilities - Employee Benefits

| | | |
|--|------------------|------------------|
| Accrual for leave pay | 3 258 469 | 3 245 724 |
| Accrual for bonus | 510 154 | 608 862 |
| Subtotal | 3 768 623 | 3 854 586 |
| Current portion of Post Retirement Medical Aid | 88 000 | 95 000 |
| Current portion of Long Service Awards | 196 000 | 172 000 |
| ILSF: Housing allowance | 653 809 | 519 612 |
| | 4 706 432 | 4 641 198 |

Non-Current Employee Benefits

| | | |
|-----------------------------|------------------|------------------|
| Long Service Awards | 786 000 | 829 000 |
| Post-Retirement Medical Aid | 4 018 000 | 4 314 000 |
| Subtotal | 4 804 000 | 5 143 000 |
| Less: Current Liability | (284 000) | (267 000) |
| | 4 520 000 | 4 876 000 |

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.

Figures in Rand

2024

2023

14. Employee benefits (continued)

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 dies 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 2024 was R3 620 per month (R3 402 per month on 1 January 2023) and is expected to increase by 10.58% on 1 January 2025.

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

| | | |
|--|------------------|------------------|
| Opening balance | 5 143 000 | 5 109 000 |
| Net expense recognised in the statement of financial performance | (339 000) | 34 000 |
| The amounts recognised in the statement of financial position | 4 804 000 | 5 143 000 |

Accrued Liability

Long Service Award

| | | |
|-----------------------|---------|---------|
| Current liability | 196 000 | 172 000 |
| Non-current liability | 590 000 | 657 000 |

Post-Retirement Medical Aid

| | | |
|-----------------------|------------------|------------------|
| Current liability | 88 000 | 95 000 |
| Non-current liability | 3 930 000 | 4 219 000 |
| | 4 804 000 | 5 143 000 |

Net expense recognised in the statement of financial performance

| | | |
|--|------------------|---------------|
| Current service cost: Long Service Awards* | (96 482) | 39 219 |
| Current service cost: Medical Aid Benefit* | 146 359 | 169 626 |
| Interest cost: Long Service Awards | 75 000 | 50 000 |
| Interest cost: Medical Aid Benefit | 597 000 | 524 000 |
| Actuarial loss/(gain) due to demographic assumption changes: Long Service Awards | 482 | 2 781 |
| Actuarial loss/(gain) due to financial assumption changes: Long Service Awards | (22 000) | (91 000) |
| Actuarial loss/(gain) due to demographic assumption changes: Medical Aid Benefit | (717 359) | 74 374 |
| Actuarial loss/(gain) due to financial assumption changes: Medical Aid Benefit | (322 000) | (735 000) |
| | (339 000) | 34 000 |

*These items are included as part the information disclosed in Note 22 to the financial statements (medical aid - company contributions and long service awards).

14. Employee benefits (continued)

Key assumptions used

Assumptions used at the reporting date:

| Long Service Awards | 31 March 2024 | 31 March 2023 |
|--------------------------------|--------------------|--------------------|
| Discount rate | 9.98% | 8.82% |
| CPI (Consumer Price Inflation) | 5.27% | 4.96% |
| Normal Salary Increase Rate | 6.27% | 5.96% |
| Net Effective Discount Rate | 3.49% | 2.70% |
| Pre retirement mortality | SA 85 - 90 (light) | SA 85 - 90 (light) |

| Post-Retirement Medical Aid | 31 March 2024 | 31 March 2023 |
|--|---------------|---------------|
| Discount rate | 15.26% | 13.50% |
| Medical CPI (Consumer Price Inflation) | 9.58% | 8.34% |
| Medical Aid Contribution Inflation | 10.58% | 9.34% |
| Net Effective Discount Rate | 4.23% | 3.80% |

| Demographic Assumptions | 31 March 2024 | 31 March 2023 |
|--|--|---|
| 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% |

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 | The Medical Aid Contribution Inflation rate was set with reference to the past relationship between the (yield curve based) Discount Rate for each relevant time period and the (yield curve based) Medical Aid Contribution Inflation for each relevant time period. South Africa has experienced high health care cost inflation in recent years. The annualised compound rates of increase for the last ten years show that registered medical aid schemes contribution inflation outstripped general CPI by almost 3% year on year. These increases are not considered to be sustainable and it was assumed that medical aid contribution increases would out-strip general inflation by 1% per annum over the foreseeable future. |
| Average Retirement Age | The average retirement age for all active employees was assumed to be 65 years. This assumption implicitly allows for ill-health and early retirements. |
| Mortality Rates | Mortality before retirement has been based on the SA 85-90 mortality tables. These are the most commonly used tables in the industry. Mortality post-employment (for pensioners) has been based on the PA (90) ultimate mortality tables. No explicit assumption was made about additional mortality or health care costs due to AIDS. |

Promotional Salary Increase Rates

The following promotional salary increases were assumed:

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

14. Employee benefits (continued)

Withdrawal Decrements: Long Service Awards

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

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

Withdrawal Decrements: Post-Retirement Medical Aid

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

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

Early Retirement: Long Service Awards

The assumed rates of early retirement is set out below:

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

Sensitivity Analysis

The results of the valuation are dependent on the assumptions used. The tables below outline firstly how the accrued liability as at 31 March 2024 is impacted by changes in the assumptions and secondly how the income statement expenses (interest and service cost) are impacted by changes in assumptions.

14. Employee benefits (continued)

Post - Retirement Medical Aid

Mortality Rates

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

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

| | -20% Mortality Rate | Valuation Assumption | +20% Mortality Rate |
|-------------------------|---------------------|----------------------|---------------------|
| Total Accrued Liability | R 4 347 000 | R 4 018 000 | R 3 738 000 |
| Interest Cost | R 680 000 | R 627 000 | R 582 000 |
| Service Cost | R 197 000 | R 180 000 | R 166 000 |

Medical aid inflation

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

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

| | - 1% Medical aid inflation | Valuation Assumption | +1% Medical aid inflation |
|-------------------------|----------------------------|----------------------|---------------------------|
| Total Accrued Liability | R 3 817 000 | R 4 018 000 | R 4 171 000 |
| Interest Cost | R 595 000 | R 627 000 | R 652 000 |
| Service Cost | R 169 000 | R 180 000 | R 188 000 |

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cash flows. If the discount rate is higher, the present value of the liability will be lower and vice versa.

The table below illustrates the effect of a 1% change in the discount rate assumption. The effect is as follows:

| | - 1% Discount rate | Valuation Assumption | +1% Discount rate |
|-------------------------|--------------------|----------------------|-------------------|
| Total Accrued Liability | R 4 716 000 | R 4 018 000 | R 3 456 000 |
| Interest Cost | R 740 000 | R 627 000 | R 537 000 |
| Service Cost | R 221 000 | R 180 000 | R 149 000 |

14. Employee benefits (continued)

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 802 000 | R 786 000 | R 770 000 |
| Current Service Cost | R 73 000 | R 71 000 | R 69 000 |
| Interest Cost | R 78 000 | R 76 000 | R 75 000 |

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 781 000 | R 786 000 | R 791 000 |
| Current Service Cost | R70 000 | R 71 000 | R 72 000 |
| Interest Cost | R 76 000 | R 76 000 | R 77 000 |

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cash flows. If the discount rate is higher, the present value of the liability will be lower and vice versa.

The table below illustrate the effect of a 1% change in the discount rate assumption. The effect is as follows:

| | - 1% Discount rate | Valuation Assumption | +1% Discount rate |
|-------------------------|--------------------|----------------------|-------------------|
| Total Accrued Liability | R 813 000 | R 786 000 | R 761 000 |
| Interest Cost | R 73 000 | R 71 000 | R 69 000 |
| Service Cost | R 71 000 | R 76 000 | R 81 000 |

Defined contribution plan

The Board operates a defined contribution retirement 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 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 941 035 (2023: R4 660 369) represents contributions payable to the fund as specified in the rules of the fund (as disclosed Note 22 to the financial statements).

14. Employee benefits (continued)

Other disclosures

The defined benefit obligations have the following duration and maturity:

| Weighted average duration of the defined benefit obligation (years) | 31 March 2024 | 31 March 2023 |
|---|---------------|---------------|
| Long Service Awards | 3.74 | 4.13 |
| Post-Retirement Medical Aid | 19.19 | 19.97 |

Figures in Rand

2024

2023

Maturity analysis of benefit payments: Long Service Awards

| | | |
|--------------------------------------|----------------|----------------|
| 1 Year Following the Valuation Date | 196 000 | 172 000 |
| 2 Years Following the Valuation Date | 296 000 | 177 000 |
| 3 Years Following the Valuation Date | 209 000 | 275 000 |
| | 701 000 | 624 000 |

Maturity analysis of benefit payments: Post-Retirement Medical Aid

| | | |
|--------------------------------------|----------------|----------------|
| 1 Year Following the Valuation Date | 88 000 | 95 000 |
| 2 Years Following the Valuation Date | 96 000 | 103 000 |
| 3 Years Following the Valuation Date | 156 000 | 111 000 |
| | 340 000 | 309 000 |

15. Interest income

Interest revenue

| | | |
|------------------------------|------------------|------------------|
| Bank | 4 516 961 | 2 799 483 |
| Other Financial Institutions | 610 042 | 664 650 |
| | 5 127 003 | 3 464 133 |

16. Operating Revenue

| | | |
|---------------------------------------|-------------------|-------------------|
| Board Inspector Charge Out Fees | 9 445 151 | 8 909 075 |
| Investigation Fees | 37 469 766 | 35 545 254 |
| Licence application fees | 4 261 105 | 4 663 948 |
| Limited Pay-out Machine Operator Fees | 3 596 156 | 3 232 500 |
| | 54 772 178 | 52 350 777 |

17. Rental Income

| | | |
|------------------------|---------|---|
| Rental of office space | 449 206 | - |
|------------------------|---------|---|

The Board procured office accommodation in August 2023. The sales contract made provision for the transfer of the existing lease agreement to the Board. The termination date of the lease agreement is 31 October 2025.

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|--|-------------------|-------------------|
| 18. Sundry income | | |
| Legal fees recoverable | 321 370 | - |
| Other miscellaneous income | 267 610 | 197 439 |
| | 588 980 | 197 439 |
| 19. Government Grant | | |
| Provincial Revenue Fund | 21 178 000 | 25 076 000 |
| The grant has no conditions attached to it. The grant is recognised in surplus/deficit on receipt thereof. | | |
| 20. Services in-kind | | |
| Services in-kind benefit revenue | 4 076 153 | 5 817 204 |
| The Board occupied a building at no cost managed by the Department of Infrastructure until 31 October 2023. The building is located at 100 Fairway Close, Parow, Cape Town. The amount disclosed in the financial statements is based on the payments made by the Department of Infrastructure in respect of rental expenditure and utilities. | | |
| The Board recognises the corresponding amount as an expense for the consumption of services in kind as disclosed in Note 23 to the financial statements. | | |
| 21. Sponsorships received | | |
| Gambling Industry Contributions | 846 500 | - |
| The amount of R846 500 represent sponsorships received from licence holders towards the Board's Responsible Gambling Summit held in November 2023. R677 000 represent sponsorships received in cash. One licence holder sponsored the event venue free of charge to the amount of R169 500. | | |
| The Board recognises the corresponding amount as an expense for the consumption of sponsorships received as disclosed in Note 23 to the financial statements. | | |
| 22. Employee related costs | | |
| Basic salary | 38 224 570 | 36 399 628 |
| Bonus | 2 715 925 | 2 639 672 |
| Medical aid - company contributions | 2 877 224 | 2 801 719 |
| UIF | 153 525 | 153 931 |
| Leave pay | 1 144 607 | 418 982 |
| Non-pensionable cash allowance | - | 1 271 454 |
| Defined contribution plans | 4 941 035 | 4 660 369 |
| Car allowances | 12 120 | 12 120 |
| Overtime payments | 144 728 | 2 840 |
| Long-service awards | 81 001 | 86 000 |
| Acting allowances | 181 318 | 151 808 |
| Housing benefits and allowances | 1 161 558 | 931 297 |
| | 51 637 611 | 49 529 820 |

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Remuneration of executive management

The emoluments of the executive management, as disclosed in Note 25 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 25 to the financial statements, are included in the employee related costs as disclosed in this note.

23. General expenses

| | | |
|---|-------------------|-------------------|
| Advertising | 49 720 | - |
| Auditors remuneration | 2 962 906 | 2 449 007 |
| Bank charges | 3 495 | 7 217 |
| Cleaning | 269 277 | 222 634 |
| Computer software annual licences | 2 490 708 | 1 983 314 |
| Conferences and membership fees | 636 573 | 276 563 |
| Consulting and professional fees | 1 553 626 | 1 518 693 |
| Consumables | 52 801 | 55 171 |
| Courier services | 614 | 782 |
| Entertainment | 34 640 | 23 541 |
| Insurance | 365 570 | 310 984 |
| Levies | 458 976 | 444 130 |
| Postage | 4 237 | 2 590 |
| Printing and stationery | 213 294 | 167 358 |
| Sponsorships expenditure (see note 21) | 846 500 | - |
| Publications | - | 16 179 |
| Recruitment costs | 113 386 | - |
| Rental of equipment | 206 918 | 207 292 |
| Repairs and maintenance (see note 33) | 457 181 | 60 269 |
| Responsible Gambling Awareness | 1 186 263 | 894 204 |
| Security services | 37 900 | 34 227 |
| Services in-kind (see note 20) | 4 076 153 | 5 817 204 |
| Services: Translations/Subscriptions/Transcriptions | 165 656 | 154 709 |
| Staff welfare | 358 178 | 352 845 |
| Telephone and communications | 732 006 | 657 070 |
| Staff development and training | 516 998 | 529 087 |
| Transportation costs | 134 059 | - |
| Utilities | 527 909 | 192 304 |
| | 18 455 544 | 16 377 374 |

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24. Rental Expenses

Office Accommodation

Contractual amounts

Storage Facilities

Contractual amounts

| | 2024 | 2023 |
|----------------------|------------------|----------------|
| Office Accommodation | | |
| Contractual amounts | 2 131 998 | 233 743 |
| Storage Facilities | | |
| Contractual amounts | 544 903 | 219 525 |
| | 2 676 901 | 453 268 |

The Board occupied a building at no cost managed by the Department of Infrastructure until 31 October 2023. The Board entered into a lease agreement with the existing landlord to rent office accommodation for a period of four (4) months to allow for the temporary fit-out of the building. Accordingly, the Board had to enter into a lease agreement to store the Board's furniture until such time the building has been refurbished.

25. Emoluments

Executive

31 March 2024

| | Emoluments | Retirement Fund | Bonus | Other | Total |
|---|------------------|-----------------|----------------|----------------|------------------|
| Chief Executive Officer | 1 460 791 | 78 536 | 88 770 | 131 716 | 1 759 813 |
| Manager: Legal Services (Note 1) | 1 025 413 | 50 686 | 80 266 | 148 836 | 1 305 201 |
| HOD: Admin & Finance | 1 122 612 | 59 997 | 68 902 | 55 912 | 1 307 423 |
| HOD: Licensing (Note 2) | 617 201 | 28 458 | 55 569 | 176 970 | 878 198 |
| HOD: Compliance | 1 224 992 | 66 327 | 74 686 | 93 317 | 1 459 322 |
| HOD: Information Technology | 1 155 985 | 61 785 | 69 872 | 26 827 | 1 314 469 |
| Manager: Human Resources | 899 088 | 48 239 | 54 355 | 7 285 | 1 008 967 |
| Manager: Legal Services (Acting) (Note 1) | 136 288 | 7 421 | - | 35 595 | 179 304 |
| | 7 642 370 | 401 449 | 492 420 | 676 458 | 9 212 697 |

Note 1: The Manager: Legal Services resigned effectively on 31 January 2024. An Acting Manager: Legal Services was appointed on 1 February 2024.

Note 2: The HOD: Licensing resigned on 31 October 2023.

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

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 |

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25. Emoluments (continued)

Board members

31 March 2024

| | Members' fees | Other fees | Total |
|------------------------|------------------|----------------|------------------|
| Mr CA Bassuday | 296 226 | 35 255 | 331 481 |
| Ms C Fani | 161 065 | 7 640 | 168 705 |
| Mr RG Nicholls | 209 457 | 7 232 | 216 689 |
| Mr T Arendse | 239 666 | 22 233 | 261 899 |
| Ms L Venter | 218 668 | 25 889 | 244 557 |
| Mr M Burton (Note 1) | 187 422 | 7 517 | 194 939 |
| Ms A Mvandaba (Note 1) | 91 659 | 1 457 | 93 116 |
| | 1 404 163 | 107 223 | 1 511 386 |

Note 1: Ms Mvandaba and Mr Burton were appointed to the Board on 1 April 2023.

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

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 T Arendse | 203 151 | 1 983 | 205 134 |
| Ms L Venter | 242 157 | 36 310 | 278 467 |
| | 1 153 418 | 84 987 | 1 238 405 |

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26. Operating leases

Minimum lease payments due

- within one year

224 237

192 200

- in second to fifth year inclusive

162 437

249 789

Present value of minimum lease payments

386 674

441 989

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

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27. Related parties

Relationships

| | |
|---|--|
| Executive Authority - Western Cape Provincial Treasury: Ms M Wenger | No direct transactions |
| Western Cape Provincial Head Official: Ms J Gantana | No direct transactions |
| Provincial Revenue Fund | Government grant as disclosed in Note 19. |
| Western Cape Provincial Treasury | Taxes and levies as disclosed in Note 28. |
| Non-Executive Members of the Board | Fees for attendance of meetings as disclosed in Note 25. |
| Executive Management of the Board | Remuneration of Executive Management as disclosed in Note 25. |
| The Department of Infrastructure | The Board occupied a building at no cost managed by the Department of Infrastructure as disclosed in Note 20. The Department also assisted the Board with project management services in respect of repairs of the new office accommodation. |
| Department of the Premier | The Board has access to corporate services free of charge from the Department of the Premier. The Board did not utilise corporate services from the Department of the Premier for the period under review. |
| Provincial sphere of government | All Departments and Public Entities in the Western Cape are considered to be related parties as they are under common control of the Provincial Legislature. |

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Related party balances

Amounts payable to related parties

Amounts payable to the Provincial Revenue Fund

Taxes and levies due: Provincial Treasury (see note 12)

100 536 948

58 789 602

Cash Surplus: Provincial Revenue Fund (see note 12)

9 523 562

13 803 428

Total amounts due

110 060 510

72 593 030

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.

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27. Related parties (continued)

Amounts payable to the Department of Infrastructure

Project management services

88 594

-

The amounts payable to the Department of Infrastructure relates to assistance received from the department regarding repairs and maintenance of the new office accommodation.

Amounts including Trade receivables regarding related parties

Amounts due to the Provincial Revenue Fund

Western Cape Provincial Treasury (see note 38)

80 515 148

44 464 729

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. | Seven (7) Members were appointed to the Board as at 31 March 2024. |
| 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. | Six (6) Senior Managers were appointed to the Executive Committee as at 31 March 2024. |

28. Taxes and levies collected during the year

Provincial taxes

Casino

384 595 938

372 570 595

Horse Racing and Betting

980 234 217

552 043 321

Limited Pay Out Machines

135 440 924

148 094 067

1 500 271 079

1 072 707 983

Levies

Casino

2 569 787

2 418 878

Horse Racing and Betting

388 240

445 973

Limited Pay Out Machines

1 043 931

1 026 458

4 001 958

3 891 309

Interest, fines and penalties

Casino

5 625

-

Horse Racing and Betting

160 597

39 403

Limited Pay Out Machines

32 503

120 000

198 725

159 403

Total collected

1 504 471 762

1 076 758 695

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28. Taxes and levies collected during the year (continued)

Distributable to:

| | | |
|-------------------------|----------------------|----------------------|
| Provincial Revenue Fund | 1 436 382 872 | 1 038 284 416 |
| Kenilworth Racing | 68 088 890 | 38 474 279 |
| | 1 504 471 762 | 1 076 758 695 |

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 38 to the financial statements.

29. Cash generated from operations

| | | |
|------------------------------------|-------------------|-------------------|
| Surplus | 5 205 424 | 15 971 260 |
| Adjustments for: | | |
| Depreciation - tangible assets | 1 451 640 | 1 292 414 |
| Amortisation - intangible assets | 389 511 | 392 539 |
| Impairment loss | 4 297 946 | - |
| Movement in provisions | 82 117 | (300 000) |
| Movement in employee benefits | (290 766) | (172 044) |
| Loss/(Gain) on sale of assets | (36 012) | 10 737 |
| Services in-kind revenue | (4 076 153) | (5 817 204) |
| Services in-kind expenditure | 4 076 153 | 5 817 204 |
| Changes in working capital: | | |
| Inventories | (14 949) | 12 669 |
| Receivables | (12 175) | (232 043) |
| Prepayments | (368 405) | (415 836) |
| Payables | 6 738 159 | 6 822 489 |
| Trust creditors | 14 592 893 | 14 117 850 |
| | 32 035 383 | 37 500 035 |

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30. 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 2024, 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

1 030 623

644 388

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 R706 662 (31 March 2023: R881 999) at the end of the reporting period. The Board holds no specific collateral for this balance. Management considers the amount of R706 662 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 2024, management did not consider there to be any significant concentration of risk which had not been adequately provided for.

As at 31 March 2024, 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

39 716 857

62 486 245

Receivables from exchange transactions

706 662

881 999

Cash and cash equivalents - trust funds (securities)

43 302 835

31 040 211

Cash and cash equivalents - trust funds (trust)

15 455 938

13 645 263

Cash and cash equivalents - ILSF Housing Fund

653 809

519 612

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30. Risk management (continued)

Interest rate management

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

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

Fair value of financial instruments

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

31. Financial instruments

Categories of financial instruments

31 March 2024

Financial assets

| | At amortised cost | Total |
|--|-------------------|-------------------|
| Cash and cash equivalents | 39 716 857 | 39 716 857 |
| Receivables from exchange transactions | 706 662 | 706 662 |
| Cash and cash equivalents - trust funds (securities) | 43 302 835 | 43 302 835 |
| Cash and cash equivalents - trust funds (trust) | 15 455 938 | 15 455 938 |
| Cash and cash equivalents - ILSF Housing Fund | 653 809 | 653 809 |
| | 99 836 101 | 99 836 101 |

Financial liabilities

| | At amortised cost | Total |
|-------------------------------------|-------------------|-----------|
| Payables from exchange transactions | 1 030 623 | 1 030 623 |

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 |

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32. Commitments

Authorised capital expenditure

Already contracted for but not provided for

Property, plant and equipment

-

57 906

Total capital commitments

Already contracted for but not provided for

-

57 906

33. Repairs and maintenance

Repairs and maintenance: Building

384 890

5 228

Repairs and maintenance: Equipment

35 618

20 862

Repairs and maintenance: Vehicles

36 673

34 179

457 181

60 269

Refer to Note 23 to the financial statements where repairs and maintenance has been disclosed.

34. Events after the reporting date

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

35. 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. Judgement was handed down on 4 September 2023 and the Appeal was upheld. No order was made to costs as the parties agreed that each party will pay their own legal costs. The Court will therefore not impute liability on the Board to pay the costs of the other Applicants should they succeed and vice versa. The Applicant filed a Notice of Application for Leave to Appeal to the Constitutional Court on 26 September 2023 and the Board filed its Notice of Opposition and Founding Affidavit at the Constitutional Court on 9 October 2023. The Board await the outcome on the application for Leave to Appeal.

Contingent assets

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

35. Contingencies (continued)

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 Appeal was heard at the Supreme Court of Appeal on 15 August 2023 and judgement was handed down on 10 November 2023, in favour of the Board. The Appeal was upheld with costs. The Taxing Master taxed the Bill of Costs for the Supreme Court of Appeal on 22 May 2024. Legal fee due to the Board in respect of the Supreme Court matter has been recognised as an amount due to the Board as at 31 March 2024.

The Bill of Costs for the High Court in respect of legal fees due to the Board amounts to R947 359.74. The Bill of Costs for the High Court matter must still be taxed and might be lessened by the Court.

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36. Reconciliation between budget and statement of financial performance

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

| | | |
|--|-------------------|-------------------|
| Net surplus per the statement of financial performance | 5 205 424 | 15 971 260 |
| Adjusted for: | | |
| Retention of surplus funds | 31 525 000 | - |
| Depreciation: tangible assets | 1 451 640 | 1 292 414 |
| Amortisation: intangible assets | 389 511 | 392 539 |
| Impairment losses | 4 297 946 | - |
| Services in-kind revenue | (4 076 153) | (5 817 204) |
| Services in-kind expenditure | 4 076 153 | 5 817 204 |
| Loss/(Gain) on the sale of assets | (36 012) | 10 737 |
| Movement in inventories | (14 949) | 12 669 |
| Movement in receivables | (12 175) | (232 043) |
| Movement in prepayments | (368 405) | (415 836) |
| Movement in payables | 414 049 | (1 504 315) |
| Movement in employee benefits | (290 766) | (172 044) |
| Movement in provisions | 82 117 | (300 000) |
| Net surplus per approved budget (see note 37) | 42 643 380 | 15 055 381 |

37. 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 | 54 772 178 | (160 461) | 54 611 717 | Movement in accounts receivable |
| Entity revenue other than sales | 11 087 842 | (4 097 367) | 6 990 475 | Non-cash items |
| Departmental transfers | 21 178 000 | - | 21 178 000 | |
| Retention of surplus funds | - | 31 525 000 | 31 525 000 | The cash surplus has been retained in prior years and as such, an adjustment is required in the current year. |
| Total revenue | 87 038 020 | 27 267 172 | 114 305 192 | |
| Compensation of employees | (51 637 611) | 98 111 | (51 539 500) | |
| Goods and services | (30 194 985) | 10 072 673 | (20 122 312) | Accruals, movement in inventories and prepayments, non-cash items |
| Total expenditure | (81 832 596) | 10 170 784 | (71 661 812) | |
| Net operating surplus/(deficit) | 5 205 424 | 37 437 956 | 42 643 380 | See Note 36. |
| Payment for capital assets | (26 867 153) | 26 871 | (26 840 282) | |
| Net Surplus/(Deficit) | (21 661 729) | 37 464 827 | 15 803 098 | |

Changes from the approved budget to the final budget (Refer to Statement of Comparison and Budget)

Sale of goods and services other than capital assets

The adjustment of R2 309 000 in respect of sale of goods and services other than capital assets is due to the inflationary adjustment of statutory fees, which were effected after the budget was approved. This led to an increase in revenue from sale of goods and services other than capital assets.

Entity revenue other than sales

The adjustment of R3 375 000 in respect of entity revenue other than sales was to take into account the interest earned on the cash surpluses invested as the Reserve Bank as well as increased interest earned on the Board's primary bank account. This led to an increase in entity revenue other than sales.

Transfers received: Departmental Transfers

The government grant was decreased with an amount of R5 684 000 based on the increase of the Board's own revenue.

Compensation of employees

The compensation of employees budget was increased with R1 200 000. The 2023 Wage Agreement was not originally budgeted for. The wage agreement encompasses a 7.5 per cent increase in 2023/24 and a CPI-linked increase in 2024/25. The Board is required to fund the implementation of the 2023 Wage Agreement from its existing/original budget.

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37. Budget differences (continued)

Goods and services

The decrease in goods and services budget is due to the increase of R900 000 in respect of Rental Expenditure to partially fund the rental expenditure of R1.5 million due to the extension of the lease agreement for four months and the decrease of R1 200 000 in respect of legal fees due to the slow spending in legal fees. This led to a net decrease of R300 000 in goods and services.

Payment of capital assets

The payment of capital assets budget was decreased with R900 000. An amount of R1.2 million was budgeted in respect of equipment and furniture which has not been fully utilised for the period under review.

38. 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 shall be recoverable for the benefit of the Provincial Revenue Fund by the Chief Executive Officer as hereinafter provided.

The Board is an agent as it collects taxes, licence fees, penalties and interest on behalf of the Provincial Revenue Fund.

The function of the Board to collect and administer taxes and levies for the benefit of the Provincial Revenue Fund is mandated by the Western Cape Gambling and Racing Act, Act 4 of 1996. No other binding arrangement exist.

There were no changes during the reporting period insofar it relates to the Board's powers and functions to collect and administer taxes, levies, duties and licence fees.

Payments in respect of taxes, licence fees and penalties are paid to the Western Cape Provincial Treasury as Provincial Treasury is a conduit for the taxes and other revenue collected by the Board to the Provincial Revenue Fund.

Entity as agent

Resources held on behalf of the principal(s), but recognised in the entity's own financial statements

Certain amounts included in Trade and other Receivables are fees payable to the Provincial Revenue Fund. Refer to the table below for detail:

| | | |
|---------------------|-------------------|-------------------|
| Annual Licence Fees | 134 771 | 86 260 |
| Gambling Taxes | 80 380 377 | 44 378 469 |
| | 80 515 148 | 44 464 729 |

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38. Accounting by principals and agents (continued)

Revenue recognised

The Board is not compensated for the transactions carried out on behalf of the principal. The Board received a government grant to the amount of R21 178 000 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.

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 | 1 432 182 189 | 1 034 233 704 |
| Annual Licence Fees | 4 001 958 | 3 891 309 |
| Interest, fines and penalties | 198 725 | 159 403 |
| | 1 436 382 872 | 1 038 284 416 |

Refer to Note 28 - 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 | 100 178 469 | 58 526 888 |
| Annual Licence Fees | 283 121 | 262 714 |
| Penalties | 73 000 | - |
| Forfeiture of illegal gambling proceeds | 2 358 | - |
| | 100 536 948 | 58 789 602 |

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38. Accounting by principals and agents (continued)

Reconciliation of accounts payables in respect of taxes and levies

| | | |
|---|--------------------|-------------------|
| Opening balance | 58 789 602 | 48 914 253 |
| Taxes and levies principal is entitled to | 1 472 433 291 | 1 040 270 746 |
| Taxes and levies paid to the principal | (1 430 685 945) | (1 030 395 397) |
| | 100 536 948 | 58 789 602 |

Refer to Note 27 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 | 44 464 729 | 42 478 399 |
| Taxes and levies principal is entitled to | 1 472 433 291 | 1 040 270 746 |
| Taxes and levies received on behalf of the principal | (1 436 382 872) | (1 038 284 416) |
| | 80 515 148 | 44 464 729 |

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 27 where resources held on behalf of the principal are disclosed.

Refer to Note 6 - Receivables from non-exchange transactions.

39. Comparative figures

Cash Flow Statement

In the prior year, an amount of R690 317 was recognised as interest accrued as at 31 March 2023. This amount was incorrectly included in interest received of R3 464 133 as disclosed in the cash flow statement. Accrued interest represent non-cash items, which should be excluded from the cash flow statement. Interest received has therefore been overstated with the amount of R690 317 and operating revenue has been understated with the corresponding amount in the cash flow statement.

Refer to the table below for the correction:

| Cash Flow Statement | As previously reported | Adjustment | Restated |
|---------------------|------------------------|------------|------------|
| Operating revenue | 52 118 734 | 690 317 | 52 809 051 |
| Interest received | 3 464 133 | (690 317) | 2 773 816 |

39. Comparative figures (continued)

Irregular Expenditure

In the prior year, an amount of R58 389 was disclosed as irregular expenditure, relating to the attendance of an international conference. The tax status of the foreign supplier (conference organisers) was not confirmed, as required. During the year under review, international conference organisers refused to complete bid documents as they rightfully claimed that the attendance of a conference is not a bid. The Office of the Board requested a deviation from National Treasury in respect of this matter. In the response from National Treasury, it was indicated that the Standard Bidding Documents and all associated regulations are to be complied with only on matters relating to bids. National Treasury advised that the Board should treat the attendance of a conference as training and not a procurement matter; as such, an exemption from any supply chain management prescript is not required.

The Office of the Board therefore incorrectly recognised the amount of R58 389 as irregular expenditure in the prior year. For this reason, the prior year disclosure of irregular expenditure to the amount of R58 389 has been omitted from the financial statements for the prior year. See table below for the correction:

Note 40: Irregular expenditure

Add: Irregular Expenditure - current

| | As previously reported | Adjustment | Restated |
|--------------------------------------|------------------------|------------|----------|
| Add: Irregular Expenditure - current | 58 389 | (58 389) | - |

Classification of net receipt of trust funds in the cash flow statement

In the prior year, "Net receipts and payments for trust funds" were incorrectly disclosed as "Cash flows from financing activities". GRAP 2 - Cash Flow Statements, defines financing activities as activities that result in changes in the size and composition of the contributed capital and borrowings of the entity. For this reason, the classification of this line item was incorrect in the financial statements. The correction in the current year is to appropriately disclose the net receipt and payments for trust funds under "Cash flows from operating activities". Refer to the table below for the correction:

Cash Flow Statement

Cash flows from financing activities

Net receipts and payments for trust funds

Cash flows from operating activities

Net receipts for trust funds

| | As previously reported | Adjustment | Restated |
|---|------------------------|--------------|------------|
| Net receipts and payments for trust funds | 14 117 850 | (14 117 850) | - |
| Net receipts for trust funds | - | 14 117 850 | 14 117 850 |

Figures in Rand

2024

2023

40. Irregular, Fruitless and Wasteful Expenditure

Irregular expenditure

Fruitless and wasteful expenditure

Closing balance

| | | |
|------------------------------------|--------------|----------|
| Irregular expenditure | - | - |
| Fruitless and wasteful expenditure | 9 613 | - |
| Closing balance | 9 613 | - |

Refer to Part E: PFMA Compliance Report in respect of Irregular, Fruitless and Wasteful Expenditure.

41. 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.

42. Change in estimate

Property, plant and equipment

An assessment has been made of the useful lives of the Board's property, plant and equipment effective 31 March 2024.

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 R77 536, resulting in a future decrease in net surplus of R77 536 over the next years.

Ukuba ufuna ezinye iikopi zale ncwadana, qhagamshelana:

neBhodi yoNgcakazo nemiDyarho yeNtshona Koloni

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