NORTH WEST GAMBLING BOARD

2021/22
ANNUAL REPORT

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PART - A

GENERAL INFORMATION

1. GENERAL INFORMATION

NAME OF ENTITY	North West Gambling Board
BUSINESS HOURS	Monday to Friday, 08:00 to 16:30
NWGB HOTLINE NO.	0860 545 545
E-MAIL	info@nwgb.co.za
WEBSITE	www.nwgb.co.za
EXTERNAL AUDITORS	Auditor-General of South Africa
BANKERS	ABSA Bank, Mahikeng
BOARD SECRETARY	Mr Rangwedi Jacob Montshioa

HEAD OFFICE

PHYSICAL ADDRESS	131 University Drive, Mmabatho, 2735
POSTAL ADDRESS	Private Bag x 34, Mmabatho 2735
TELEPHONE NUMBER	+27 18 384 3215
FACSIMILE NUMBER	+27 18 384 2290

2. LIST OF ABBREVIATIONS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APP	Annual Performance Plan
BBBEE	Broad-Based Black Economic Empowerment
BOARD	North West Gambling Board
CCMA	Commission for Conciliation, Mediation and Arbitration
CEO	Chief Executive Officer
CSI	Community Social Investment
FY	Financial Year
GGR	Gross Gaming Revenue
GRAP	Generally Recognized Accounting Practice
HR	Human Resources
LOC	Letter of Certification
LPM	Limited Payout Machine
MEC	Member of the Executive Council
MoU	Memorandum of Understanding
NWGB	North West Gambling Board
PFMA	Public Finance Management Act
PPPFA	Preferential Procurement Policy Framework Act
RFA	Request for Applications
SABS	South African Bureau of Standards
SAPS	South African Police Service
SED	Socio Economic Development

TYPE A LPM SITE 3 to 5 machines
TYPE B LPM SITE 6 to 30 machines
TYPE C LPM SITE 40 machines

3. FOREWORD BY THE CHAIRPERSON

INTRODUCTION

The North West Gambling Board is an entity of the provincial Department of Economic Development, Environment, Conservation and Tourism and established in terms of section 3 of the North West Gambling Act, 2 of 2001 to regulate gambling in the province and advise the MEC on any matter referred to it relating to the control of gambling in the province.

The Board is a non-business Schedule 3C public entity as envisaged in section 53 of the Public Finance Management Act, 1 of 1999 and it is thus entirely funded through a grant.

The Board is required in terms of section 40(d)(i) of the Public Finance Management Act to submit an annual report on the activities of the Board for the year under review.

It is therefore my pleasure to submit the last Annual Report for the North West Gambling Board for the 2021/22 Financial Year as the term of the current Board is coming to an end in April 2023. The Annual Report consists of both the financial and non-financial information.

The information contained herein have been audited by the Auditor-General of South Africa in terms of section 58 of the Public Finance Management Act and have been found to be free of material misstatements and as result the entity received a clean audit outcome.

THE YEAR IN REVIEW AND PLAN AHEAD

TThe 2021/22 Financial Year have been generally a tough year not only for the gambling industry but for all businesses across the country and the globe as we recover from the effects of the Covid 19 pandemic.

A number of gambling establishments in the province were affected by the pandemic but have managed to recover to some acceptable levels however some had to be completely closed and notably the Carousel Casino and Entertainment Centre which was operated under the banner of Sun International South Africa. We are grateful that this established managed to open its doors again under a new company, Lakama Resorts (Pty) Ltd thus saving some jobs which would have been lost as a result of the closure.

The Board is in a process of issuing another casino license in the province and in that regard, will be embarking on the process of conducting a feasibility for the rolling out of the license.

We hope that in the 2022/23 Financial Year the gambling industry will be able to fully recover from the past 24 months of economic crisis.

The Board in the ensuing financial year will be embarking on various projects to ensure and maximise transformation in the gambling industry in the province as well as enhancing revenue generation and collection.

CORPORATE GOVERNANCE

We continue to ensure that all relevant policies are developed in order to promote the smooth functioning of the entity. As these policies are not static, they are being reviewed periodically in order to align them with current trends and applicable pieces of Legislation.

The entity operated without a full board for the better part of the Financial Year under review. The services of the Board were terminated by the Responsible Member on 20 July 2020 and during the intervening period the Responsible Member appointed an Accounting Authority. Board members were subsequently reinstated during July 2021 however not all board members returned to office thus causing the vacancies within the Board and the Board having to operate with only three (3) board members out of the nine (9) required in terms of section 5 of the North West Gambling Act.

Further to the above, the Chief Executive Officer was placed on suspension and subsequently dismissed in December 2021.

APPRECIATION

On behalf of the Board Members, I would like to extend my gratitude to the Department of Economic Development, Environment, Conservation and Tourism led by the Honourable MEC Keneetswe Mosenogi for her leadership and encouragement, the Portfolio Committee on Economic Development, Environment, Tourism, Agriculture and Rural Development for their oversight and valuable inputs to the Board's affairs.

I would also like to thank all our stakeholders for their support in their effort to ensure that the general public of the North West do not only participate in gambling but also benefit from it through various community social investments.

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Accounting Authority: North West Gambling Board

Mr LW Vere

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

INTRODUCTION

It is my pleasure to present the Annual Report of the North West Gambling Board against the set target for 2021/22 as outlined in the Annual Performance Plan. The Board during the period under review despite many challenges it faced ranging from reduced grant allocation to shortage of staff, closure of business operations due to Covid 19 pandemic and not having a full complement of the Board members, managed to meet its predetermined objectives.

KEY ACHIEVEMENT/S FOR THE YEAR UNDER REVIEW

The Board has under the year in review managed to turn around its financial position on which the Auditor-General had raised a red flag in the previous financial year in so far as the entity's ability to continue as a going-concern.

The Board renewed two hundred and two (202) licenses for gambling and betting operations in terms of section 41 of the North West Gambling Act and managed to collect through levies and taxes, a revenue of R106 000 000 despite a very tough economic environment falling short of R2 000 000 to reach the set target for 2021/22 Financial Year.

The collected revenue was paid over to the Provincial Fiscus as required in terms of section 87(1)(f) of the North West Gambling Act.

Working together with the South African Police Service, the Board in combatting illegal gambling activities in the province, we confiscated twenty-four (24) illegal gambling machines and sixteen (16) were arrested.

The Board has finalized the amendment of the North West Gambling Act and is currently pending necessary legislative processes.

The Board registered a victory in a matter pertaining to Electronic Bingo Terminals in terms of which one of its Licensees, Peermont Global North West (Pty) Ltd challenged the decision of the Board to grant application to various applicants to roll-out Electronic Bingo Terminals in the North West Province of which the Supreme Court of Appeal dismissed the application by Peermont Global North West (Pty) Ltd.

In another court victory, the Board was vindicated by the High Court in its decision which was challenged by Goldrush Group (Pty) Ltd for requiring that the local previously disadvantaged individuals must have 60% equity ownership in the business of the licensees.

OPERATIONAL EFFECTIVENESS

FINANCIAL MANAGEMENT

The operations of the Board are funded through a grant from the Department of Economic Development, Environment, Conservation and Tourism.

The Board was granted R82 016 000 in the year under review meant for operations and other related expenses. The Board managed to operate within the allocated grant, through introduction of stringent cost control measures which also included the closing down of the regional office in Rustenburg.

HUMAN RESOURCE CAPACITY

The Board operated for the financial year under review with seventy-eight (78) staff members. The cost of employment came accounted for 61% of the grant allocation with twelve (12) vacant positions.

SUPPLY CHAIN MANAGEMENT

As required by Treasury Regulations, 2005, issued in terms of Public Finance Management Act, 1999, the Board has a fully-fledged Supply Chain Management (SCM) Unit and approved Supply Chain Management Policy and Contract Management Policy.

A total of 37% of the grant allocated went towards the goods and services budget and a total of one hundred and fifteen (115) suppliers benefited from the allocated amount.

ADDRESSING INTERNAL CONTROL DIFFICIENCIES IDENTIFIED IN THE 2020/21 FINANCIAL YEAR AUDIT

The Post Audit Action Plan with all the audit findings raised for the period covering the 2020/2021 financial year was developed, and internal control measures were accordingly developed and implemented during the 2021/2022 financial year. The entity managed to implement 89 % of the internal control measures it set as remedial action for the issues raised. The remaining 11% was addressed in the first quarter of 2022/23 Financial Year.

ENGAGEMENT WITH THE GENERAL PUBLIC THROUGH RESPONSIBLE GAMBLING CAMPAIGNS

The North West Gambling Board rolled out responsible gambling campaigns in dealing with problem gambling. While the entity works eagerly to promote awareness of the industry and its growth thereof, it carries an obligation to educate and appeal to communities to gamble responsibly as well as caution those affected by problem gambling to contact a toll-free helpline to seek professional assistance.

A total of five (5) responsible gambling programmes were conducted.

MONITORING OF COMPLIANCE

The Board's compliance monitoring departments continued to ensure that licensed establishments observe and comply with the prescripts of gambling and related legislations. Illegal gambling continues to be a challenge and various strategies are being employed by the Board working together with the South African Police Service to ensure that illegal gambling in all its manifestations is supressed and eventually eradicated. In this regard inspectors of the Board were provided with law enforcement training in order to effectively carry out this mandate and the North West Gambling Act is in the process of being amended to give the inspectors of the Board powers to address illegal gambling.

SIGNIFICANT EVENT AFTER CLOSE OF PERIOD UNDER REVIEW

The Member of Executive Committee exercising her powers in terms of section 5 of the North West Gambling Act filled vacancies on the Board by appointing three (3) additional Board members whose term of office will come to an end by April 2023.

The Board appointed five (5) members to the Audit & Risk Committee in April 2022 and this follows a period of almost two (2) years whereby the committee was not operational.

The Board also appointed a permanent Chief Financial Officer in May 2022. This position has been vacant for the better part of the financial year.

ACKNOWLEDGEMENT

On behalf of the management and staff of the Board, I would like to thank the Board Members for their continuous support in realizing the entity's objectives and a special appreciation to the management team and staff for their diligence and dedicated service despite a challenging environment of regulating the industry under difficult circumstances, and their contribution in making 2021/22 Financial Year a success.

I further need to thank the Honourable MEC Ms Keneetswe Mosenogi for her firm but strategic leadership with regard to matters affecting the mandate of the Board, not forgetting the Head of Department DEDECT, Mr Lufuno Tshikovhi for his continuous support towards the operations of the Board.

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Mr. Bafana Mabale

Acting Chief Executive Officer

5. STATEMENT OF RESPONSIBILITY

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed in the annual report are consistent with the annual financial statements. The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the GRAP standards applicable to the public entity.

The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgments made in this information.

The Accounting Authority is responsible for establishing, and implementing system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express and independent opinion on the annual financial statements. In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Board for the financial year ended 31 March 2022.

Mr LW Vere

Accounting Authority: North West Gambling Board

6. STRATEGIC OVERVIEW

VISION

To be a leading and socially conscious authority in the regulation of gambling and contribute towards economic growth in the North West Province.

MISSION

To provide effective and efficient gambling regulatory services, which contributes to socioeconomic development in the North West Province.

VALUES

The North West Gambling Board's approach to service delivery is premised on the following values:

- Integrity
- Service Excellence
- Transparency
- Respect
- Honesty
- Diversity
- Teamwork

7. LEGISLATIVE AND OTHER MANDATES

Provincial Legislation

North West Gambling Act, 2001 (Act No. 2 of 2001)

- To oversee gambling activities in the province;
- To advise the Responsible Member on matters of gambling in the province.
- To invite applications for licenses in terms of this Act
- To collect and administer in accordance with the provisions of this Act, levies and fees imposed by or under this Act
- To make rules and regulations governing the licensing, conduct and operation of any gambling activity or business

National Legislation

National Gambling Act, 2004 (Act No. 7 of 2004)

- Investigate and consider applications for licenses.
- Conduct inspections.
- Impose administrative sanctions on licensees.
- Issue offence notices.
- Ensure that unlawful activities related to casinos, racing, gambling and wagering and unlicensed gambling activities are prevented or detected and prosecuted.
- Ensure that undertakings made by licensees holding licenses issued by it are carried out.
- To review licenses and the activities of licensees.

Financial Intelligence Centre Act 38 of 2001

The Board is designated as a Supervisory Body in terms of Schedule 2 of the Financial Intelligence Centre Act 28 of 2001 ("the Act") and is charged in terms of section 45 of the Act, with the responsibility to supervise and enforce compliance on accountable institutions with the provisions of provisions of the Act.

Public Finance Management Act 1 of 1999

The Board is a schedule 3C public entity in terms of the Public Finance Management Act and is fully funded through a grant by the Department of Economic Development, Environment, Conservation & Tourism. The Public Finance Management Act requires of the Board to submit to the accounting officer of a department designated by the executive authority, an annual budget and a corporate plan detailing projection of revenue, expenditure and borrowings for that financial year and a corporate plan covering the affairs of that public entity or business enterprise for the following three financial years.

POLICY MANDATES

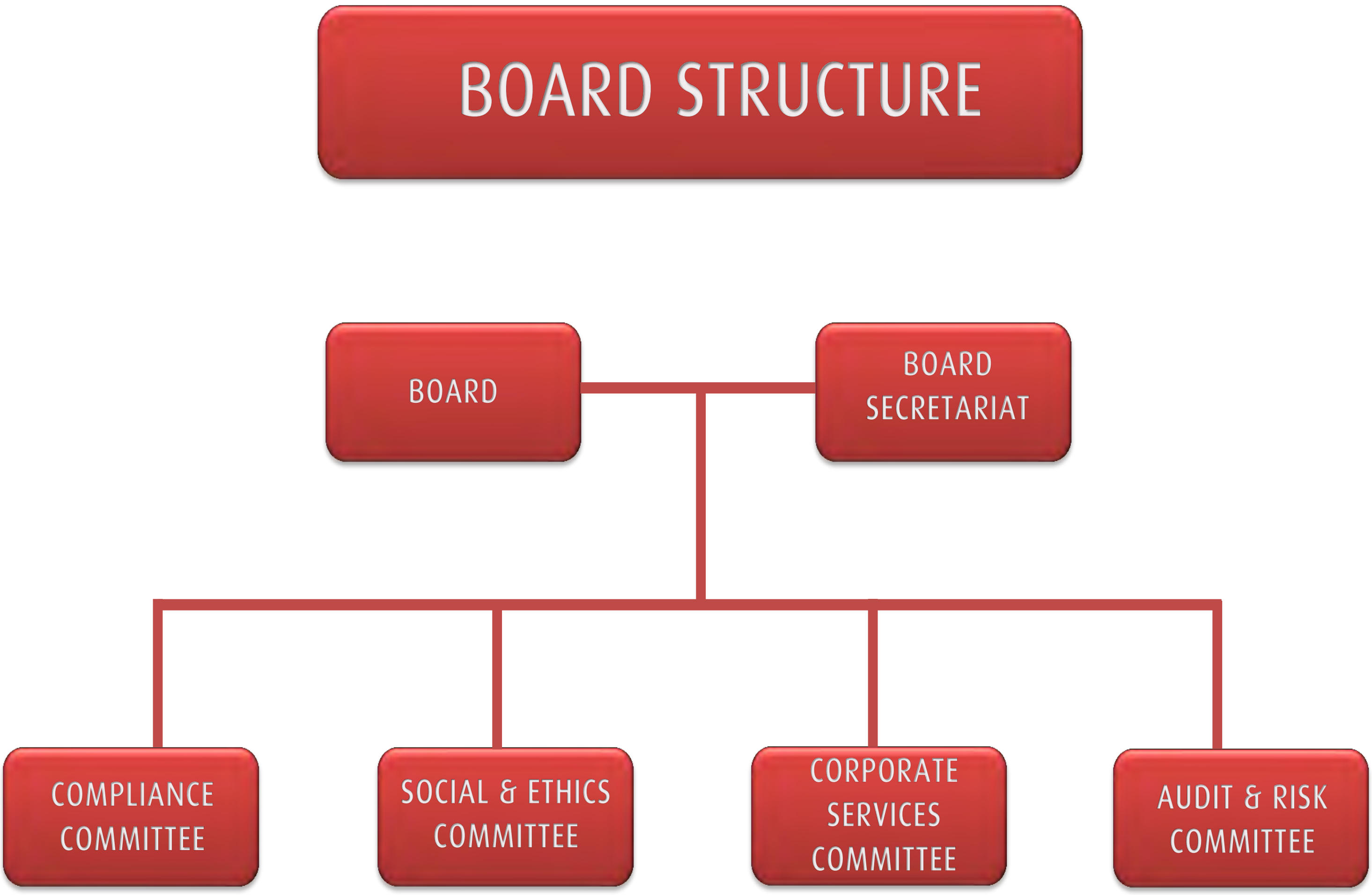
National Development Plan, 2030

The National Development Plan ("the NDP") was adopted by the Republic of South Africa in 2012 and its main objective is to eliminate poverty and reduce inequality by 2030.

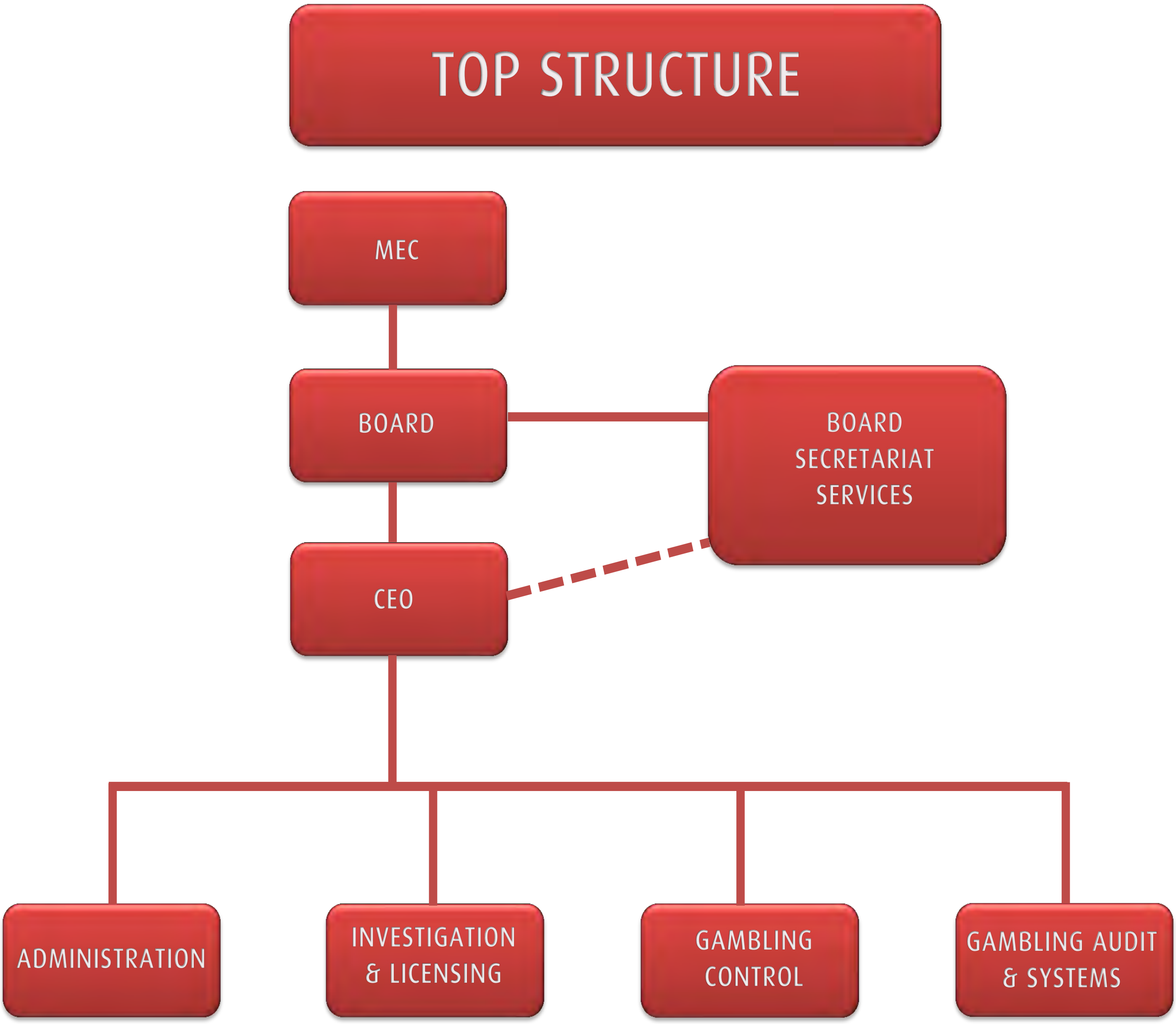
The NDP is a call to action for all South Africans to build a formidable democratic and transformative State with inclusive participation in the economy.


JACKPOT
Slot Machine
BAR
BAR
BAR
JACKPOT
JACKPOT
mobile

8. STRUCTURE OF THE BOARD



9. ORGANIZATIONAL STRUCTURE



PART - B

PERFORMANCE INFORMATION

PERFORMANCE INFORMATION

1. Auditor General's Report: Predetermined objectives
2. Overview of the Public Entity's performance
3. Progress towards Achievement of Institutional Impacts and Outcomes
4. Institutional Programme Performance Information
5. Revenue Collection

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa performs the necessary audit procedures on the performance information of the North West Gambling Board to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against pre-determined objectives is included in the report to management, with findings being reported under the Report on the audit of annual performance report. Refer to page 93 of this Report for the Auditor's Report, published as part financial information.

2. OVERVIEW OF THE PUBLIC ENTITY'S PERFORMANCE

2.1 SERVICE DELIVERY ENVIRONMENT

Over an above, the licensing of gambling and betting establishment, the Board is empowered in terms of section 42 of the North West Gambling Act, 2 of 2001, to impose on its licensees, license conditions which are aimed at encouraging licensees to contribute to community social investment projects.

During the year under review, a total amount of R7.4 million was contributed towards the upliftment of the standard of living for the people of the Province by our licensee as follows:

Gambling Mode	Total
Casinos	3 754 211
LPM operations	1 987 658
Bingo operations	1 230 564
Totalizator	0
Bookmaker operations	475 753
Total	7 448 186

In addition to the above, R 6 108 395 was spend on enterprise and supplier development as follows:

Enterprise and Supplier Development Contributions 2021/2022				
No	**Name of Supplier**	**District**	**Location/Area**	**Total**
1	Lumbela Paint and Projects	Bojanala	Ledig	439 413
2	Maphuki's Leather	Bojanala	Phokeng	886 688
3	Segaetsho Dynasty	Bojanala	Ledig	854 982
4	Lengau	Bojanala	Ledig	68 060
5	Sweet Angel Water	Bojanala	Mogwase	1 809 500
6	Tautona	Bojanala	Mogwase	193 361
7	Early Settlements			704 029
8	FM Retail	Bojanala	Ledig	525 513
9	Hot House Gardens	Kenneth Kaunda	Klerksdorp	257 336
10	Go-Kart Track	Kenneth Kaunda	Klerksdorp	129 653
11	Mzi's car wash	Kenneth Kaunda	Klerksdorp	R17 112
12	Bondon Business Enterprise (PTY) LTD	Ngaka Modiri Molema	Mafikeng	132 977
13	Down Touch Car Wash	Ngaka Modiri Molema	Mafikeng	54 626
14	Kiosk in Casino	Ngaka Modiri Molema	Mafikeng	31 739
15	Refilwe Tshepiso CC	Bojanala	Rustenburg	3 407
Total				6 108 395

2.2 Organizational Environment

The Member of Executive Committee exercising her powers in terms of section 5 of the North West Gambling Act filled vacancies on the Board by appointing three (3) additional Board members whose term of office will come to an end by April 2023. The Board for the better part of the financial year operated with only three (3) Board members and as a result, could not establish the necessary committees as required in terms of the Board charter.

The Board appointed five (5) members to the Audit & Risk Committee in April 2022 and this follows a period of almost two (2) years whereby the committee was not operational.

The Board also appointed a permanent Chief Financial Officer in May 2022. This position has been vacant for the better part of the financial year.

The Board during the financial year under review operated with an Acting Chief Executive Officer seconded from the North West Development Corporation as the substantive Chief Executive Officer was placed on suspension since October 2018, and was subsequently dismissed in December 2021.

2.3 Key policy developments and legislative changes

The Board has finalized the amendment of the North West Gambling Act and is currently pending necessary legislative processes.

The Board is in the process of rolling out the fifth Casino license which was reallocated to the North West Province.

3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Board is in line with the achievements of its medium term strategic outcomes as per the approved Strategic Plan. However, the Strategic plan will be revised to be in line with the provincial priorities of government in the 2023/24 planning phase.

In response to the Medium-Term Strategic Framework 2019 – 2024, the Board focused mainly on Service Delivery Outcome 4: Decent employment through inclusive economic growth.

The Board managed to renew two hundred and two (202) gambling and betting licenses through which 1742 people were employed. Of notable importance is the reactivation of the Carousel Casino license which was procured by Lakama Resort and Casino (Pty) Ltd, which led to saving of 99 employment opportunities.

BOARD MANAGEMENT

Mr B. Mabale
ACTING CHIEF EXECUTIVE OFFICER

Mr F. Khomogwe
ACTING CHIEF FINANCIAL OFFICER

Ms M. Moss
INVESTIGATION AND
LICENSING MANAGER

Mr B. Qalinge
LEGAL MANAGER

Mr S. Mogapi
GAMBLING CONTROL MANAGER

Ms M. Tshabalala
ACTING MANAGER
GAMBLING AUDIT & SYSTEM

4. PERFORMANCE INFORMATION BY PROGRAMME

Programme 1

ADMINISTRATION

Purpose: Providing strategic leadership to ensure that organization attains its mandate.

STRATEGIC OUTCOMES	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Sound Governance systems	90%	100%	89%	11%	Out of 19 actions steps, 17 action steps, accounting to 89% of the action steps were fully completed, while the remaining 2 are still in progress. The remaining 2 action steps will be completed during the first quarter of the current financial year in order to bring the PAAP to 100% completion.
	100%	100%	100%	0	None

OUTPUT INDICATORS	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Percentage of post audit action plans implemented	90%	100%	89%	11%	Out of 19 actions steps, 17 action steps, accounting to 89% of the action steps were fully completed, while the remaining 2 are still in progress. The remaining 2 action steps will be completed during the first quarter of the current financial year in order to bring the PAAP to 100% completion.
Percentage of mitigated risks	100%	100%	100%	None	None

Strategy to overcome areas of under-performance

STRATEGIC OUTCOMES	PERFORMANCE INDICATOR	STRATEGY TO ADDRESS UNDER-PERFORMANCE
Sound Governance Systems	Percentage of post audit action plans implemented	The remaining 2 action steps will be completed during the first quarter of the current financial year in order to bring the PAAP to 100% completion.

Linking Performance to Budget Programme 1: Administration

	2020/2021			2021/2022		
	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000
	56 353	53 192	3 161	53 613	59 536	(5 923)
Total	56 353	53 192	3 161	53 613	59 536	(5 923)

Programme 2

INVESTIGATION AND LICENSING

Purpose: To ensure that every person involved in gambling in the North West Province is suitable and registered or licensed in terms of the North West Gambling Act and applicable gambling legislation.

STRATEGIC OUTCOMES	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
SMME's participation rate.	9	6	6	None	None

OUTPUT INDICATOR	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Number of new gambling licenses issued.	9	6	6	None	None

Linking Performance to Budget Programme 2: Investigation and Licensing

2020/2021				2021/2022		
	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000
	6 900	6 110	790	11 900	6 800	5 100
Total	6 900	6 110	790	11 900	6 800	5 100

STATISTICS - LICENSED OPERATORS: 2021 / 2022 FY

CASINO OPERATORS

LICENSEE	TRADING NAME	TOWN	DISTRICT
Peermont Global (NW) (Pty) Ltd	Rio Casino Hotel Casino Convention Resort	Klerksdorp	Dr Kenneth Kaunda
Peermont Global (NW) (Pty) Ltd	Mmabatho Palms Hotel Casino Convention Resort	Mmabatho	Ngaka Modiri Molema
Sun International SA Ltd	Sun City Casino	Mogwase	Bojanala
Lakama Resorts and Casino (Pty) Ltd	The Carousel Casino	Temba	Bojanala

BINGO OPERATORS

LICENSEE	TRADING NAME	TOWN	DISTRICT
Santoscan (Pty) Ltd	Goldrush Bingo	Rustenburg	Bojanala
Santosat (Pty) Ltd	Goldrush Bingo	Potchefstroom	Dr Kenneth Kaunda
Galaxy Bingo North West (Pty) Ltd	N/A	Brits	Bojanala
Galaxy Bingo Moruleng (Pty) Ltd	N/A	Rustenburg	Bojanala
Eliocube (Pty) Ltd	Vegas Bingo	Rustenburg	Bojanala
Ansino (Pty) Ltd	N/A	Vryburg	Dr Ruth Mompati
Pioneer NW (Pty) Ltd	N/A	Klerksdorp	Dr Kenneth Kaunda
*Latiano 560 (Pty) Ltd	Goldrush Bingo North West	Mahikeng	Ngaka Modiri Molema
*Jonoforce (Pty) Ltd	N/A	Klerksdorp	Dr Kenneth Kaunda

***Not yet operational**

INDEPENDENT SITE OPERATORS

LICENSEE	TRADING NAME	TOWN	DISTRICT
Varloflash (Pty) Ltd	Grand Central Station Entertainment Centre	Mahikeng	Ngaka Modiri Molema
Tshufi Gaming and Resort (Pty) Ltd	Platinum Slots	Rustenburg	Bojanala
I-Slots (Pty) Ltd	Supa Slots	Potchefstroom	Dr Kenneth Kaunda
Magic Slots SA (Pty) Ltd	N/A	Klerksdorp	Dr Kenneth Kaunda
Vegas Slots (Pty) Ltd	N/A	Rustenburg	Bojanala
Vegas Slots (Pty) Ltd	N/A	Vryburg	Dr Ruth Mompati
*I-Slots (Pty) Ltd	Supa Slots	Klerksdorp	Dr Kenneth Kaunda

***Not yet operational**

TOTALIZATOR OPERATOR

LICENSEE	TOWN	DISTRICT
Phumelela Gaming and Leisure Limited	Brits	Bojanala
	Klerksdorp	Dr Kenneth Kaunda
	Mahikeng	Ngaka Modiri Molema
	Orkney	Dr Kenneth Kaunda
	Potchefstroom	Dr Kenneth Kaunda
	Taxi Rank (Rustenburg)	Bojanala
	Rustenburg	Bojanala
	Zeerust	Ngaka Modiri Molema
	Marikana	Bojanala
	Mahikeng (Totobola Building)	Ngaka Modiri Molema
	Rustenburg	Bojanala

TOTALIZATOR AGENCIES

LICENSEE	TOWN	DISTRICT
Phumelela Gaming and Leisure Limited	Hartebeespoort	Bojanala
	Noordkom	Dr Kenneth Kaunda
	Ventersdorp	Dr Kenneth Kaunda
	Ikageng Gate	Dr Kenneth Kaunda
	Letlhabile	Bojanala
	Marikana	Bojanala
	Vryburg	Dr Ruth Mompati
	Lichtenburg	Ngaka Modiri Molema
	Brits	Bojanala
	Mogwase	Bojanala

BOOKMAKER OPERATORS

LICENSEE	TOWN	DISTRICT
Betting World (Pty) Ltd	Marikana	Bojanala
	Brits	Dr Kenneth Kaunda
	Klerksdorp	Dr Kenneth Kaunda
	Mahikeng	Dr Kenneth Kaunda
	Orkney	Bojanala
	Potchefstroom	Bojanala
	Rustenburg (Nelson Mandela Street)	Dr Ruth Mompati
	Rustenburg (Boom Street)	Ngaka Modiri Molema
	Rustenburg Taxi Rank	Bojanala
	Zeerust	Bojanala

LICENSEE	TRADING NAME	TOWN	DISTRICT
Central Gaming Management (Pty) Ltd	Vendinet (Pty) Ltd	Vryburg	Dr Ruth Mompati
	Vendivista (Pty) Ltd	Potchefstroom	Dr Kenneth Kaunda
	Loniplex (Pty) Ltd	Mahikeng	Ngaka Modiri Molema
	Lonivista (Pty) Ltd	Delareyville	Ngaka Modiri Molema
Dankopath (Pty) Ltd	G-Bets	Klerksdorp	Dr Kenneth Kaunda
		Bapong	Bojanala
		Moruleng	Bojanala
		Ga-Rankuwa	Bojanala
		Potchefstroom	Dr Kenneth Kaunda
		Tlhabane	Bojanala
		Phokeng	Bojanala
		Wolmaranstad	Dr Kenneth Kaunda
		Boitekong Mall	Bojanala
Sepels Sports Bet North West (Pty) Ltd	Sepels Sports Bet	Rustenburg	Bojanala
Scorebet North West (Pty) Ltd	Scorebet	Klerksdorp	Dr Kenneth Kaunda
		Rustenburg (Biblio Plaza)	Bojanala
		Rustenburg (Taxi Rank)	Bojanala
		Rustenburg	Bojanala
		Brits	Bojanala
		Letlhabile	Bojanala
		Zeerust	Ngaka Modiri Molema
		Klerksdorp	Dr Kenneth Kaunda
		Sun Village	Bojanala
		Mahikeng	Ngaka Modiri Molema

ROUTE OPERATORS

LICENSEE	TRADING NAME	HEAD OFFICE
Vukani Gaming North West (Pty) Ltd	Vukani	Rustenburg
Goldrush Slots North West (Pty) Ltd	Goldrush Slots North West	Klerksdorp

SITE OPERATORS

VUKANI GAMING NORTH WEST (Pty) Ltd

SITE NAME	SITE OWNER	TOWN
Apollo Entertainment	Ramalima (Pty) Ltd	Potchefstroom
Betting World	Betting World (Pty) Ltd	Rustenburg
Botsalano Chinese Restaurant	Daniel Concalves Pestana	Mahikeng
Bravo Sports Bar	Arbari Trading (Pty) Ltd	Rustenburg
Brits Tavern	Pienza Business Investment CC	Brits
Caravela Portuguesa	North Riding Gardens Erf 958 CC	Haartebeespoort
Chatters Bistro Café	Prima Trading (Pty) Ltd	Lichtenburg
Cosmos Restaurant	Grassa Batista	Zeerust
De Sun Pub & Grill	Daniel Concalves Pestana	Mahikeng
Diamond Saloons Restaurant	Nadia-Ann Pretorius	Christiana
Duitwes Kombuis Pub	Monica Rosemare Botha	Hartebeespoort
Ebony and Ivory Slots Restaurant and Bar	Slip Knot Investment 48 (Pty) Ltd	Mahikeng
Francisco Restaurant	De Matos Bonanza CC	Rustenburg
Four Forty Pub & Restaurant	Manzac Productions and Events (Pty) Ltd	Rustenburg
Gully's Jungle Bar	Joao Gabriel Nunes	Klerksdorp
Impala Hotel	Impala Drankkelder CC	Potchefstroom
Jazz Bar	Dean Anton Farndell	Orkney
JT's Tavern	Zahir Hamsi	Potchefstroom
Keg & Bull Restaurant	Riverwalk Trading 182 CC	Rustenburg
Ling's	Song Gao	Mahikeng
Mabaleng Sports Tavern	De Chen	Rustenburg
Mabaleng Sports Café	Mpho Aubrey Mogapi	Rustenburg
Maboneng	Manzac Production and Events (Pty) Ltd	Taung

LICENSEE	TRADING NAME	TOWN
Malan Street Tavern	Lin Xuahua	Rustenburg
Morokotso	Thutugo Holdings (Pty) Ltd	Lehurutshe
Mthimkhulu Bar Lounge	Mthimkhulu Investment CC	Mogwase
Noordkom Tab	Noordkom Klerksdord Drankwinkel Bk	Klerksdorp
Noordkom Tavern	Noordkom Klerksdord Drankwinkel Bk	Klerksdorp
Pica Pau	Hogs Breath CC	Haartebeespoort
Protea Ebony & Jazz Bar	Slipknot Investments 48 (Pty) Ltd	Mahikeng
Pirates Restaurant	Kerk Street Pub and Braai Restaurant BK	Potchefstroom
Quicksilver Pub & Grill	Manzac Production and Events (Pty) Ltd	Rustenburg
Royal Lounge	Pedro Goncalves Chadinha	Rustenburg
Royal Lush Lounge	Pedro Goncalves Chadinha	Rustenburg
Santa Fe Ladies Bar	Henning William Mortimer	Haartebeespoort
Scorebet	Scorebet North West (Pty) Ltd	Brits
Scorebet	Scorebet North West (Pty) Ltd	Letlhabile
Scorebet	Scorebet North West (Pty) Ltd	Rustenburg
Scorebet	Scorebet North West (Pty) Ltd	Rustenburg
Scorebet	Scorebet North West (Pty) Ltd	Rustenburg
Scorebet	Scorebet North West (Pty) Ltd	Sun Village
Scorebet	Scorebet North West (Pty) Ltd	Zeerust
Sun Restaurant	Octamy (Pty) Ltd	Klerksdorp
Sunset Tavern	Wildebeest Liquor (Pty) Ltd	Rustenburg
Surrey Eating House	Candro Trade (Pty) Ltd	Mahikeng

LICENSEE	TRADING NAME	TOWN
Surrey Hotel	Candro Trade (Pty) Ltd	Mahikeng
Tab Brits	Phumelela Gaming & Leisure Ltd	Brits
Tab Klerksdorp	Phumelela Gaming & Leisure Ltd	Klerksdorp
Tab Mahikeng	Phumelela Gaming & Leisure Ltd	Klerksdorp

LICENSEE	TRADING NAME	TOWN
Tab Mahikeng Station Road	Phumelela Gaming & Leisure Ltd	Mahikeng
Tab Orkney	Phumelela Gaming & Leisure Ltd	Orkney
Tab Potchefstroom	Phumelela Gaming & Leisure Ltd	Potchefstroom
Tab Rustenburg	Phumelela Gaming & Leisure Ltd	Rustenburg
Tab Rustenburg	Phumelela Gaming & Leisure Ltd	Rustenburg
Tab Zeerust	Phumelela Gaming & Leisure Ltd	Zeerust
The Pitch Next Door	Antoinette Kealeboga Atkinson	Mahikeng
The Rump and Draught Café	Pased Industries (Pty) Ltd	Rustenburg
Transvaal Hotel	Manuel Moreira Da Silva Mota	Rustenburg
Venice	Rabelani Vennon Ramakulukusha	Brits
Yonk Eating House	Hirot Ashebir Malatjie	Rustenburg
Tonny's Restaurant	Frederick Boikhutso Moeng	Mahikeng
Willows Restaurant & Bar	Krugerskroon Vlooimark en Algemene Handelaar	Potchefstroom
Landdros Restaurant	Rudolf Van Der Westhuizen	Rustenburg
Rila Restaurant	Thutugo Holdings (Pty) Ltd	Rustenburg
Squires Loft	Unlimited Pleasure CC	Schoemansville
Sundown Ranch Hotel	Solid Base Trading 125 (Pty) Ltd	Elandsfontein
The Classic House 116	Tshenolo Lena Setuki	Mogwase

GOLD RUSH SLOTS NORTH WEST (Pty) Ltd

SITE NAME	SITE OWNER	TOWN
Blue House Tavern	Kebookile Johanna Mayo	Orkney
Bossie's Beer Garden	Sidney Marlow	Damonsville
Botsalano Café & Restaurant	Phineas Thapelo Setshoane	Rustenburg
Bridge's Tavern	Annah Mmathaba Rakoma	Rustenburg
Central Restaurant	Ndo Jeremiah Doyi	Koster
Chicco's Inn	Petrus Godolang Mongale	Rustenburg
Curty's Tavern	Masego Pamela Sellwe	Rustenburg
Dichaba Kopano Tavern	Sebopeng Doreen Mashome	Mahikeng
Downbase Restaurant	Bigboy Petrus Tlhabane	Koster
Duitswes Kombuis	Hazel Strauss	Hartebeespoort
Frank's Sports Bar	Francisco Jose Jardim Ponte	Potchefstroom
Frekkies Sports Bar	Frederick Jacobus Marais	Brits
Gae's Tavern	Temotheo Joseph Gae	Mahikeng
G-Bets	Toriglo (Pty)Ltd	Bapong
G-Bets	Toriglo (Pty)Ltd	Ga-Rankuwa
G-Bets	Toriglo (Pty)Ltd	Klerksdorp
G-Bets (Moruleng)	Toriglo (Pty)Ltd	Rustenburg
G-Bets (Phokeng)	G-Bets North West (Pty)Ltd	Rustenburg
G-Bets	Toriglo (Pty)Ltd	Potchefstroom
G-Bets (Tlhabane)	Toriglo (Pty)Ltd	Rustenburg
G-Bets	G-Bets North West (Pty)Ltd	Wolmaranstad
Gazelle Cocktail Lounge	Impala Events	Potchefstroom

SITE NAME	SITE OWNER	TOWN
Graceland Restaurant	Esau Maleshane Loate	Mahikeng
Harmony Restaurant	Ruiqi Zhuang	Mahikeng
Ikabo's Restaurant	Brenda Ncane	Potchefstroom
J.D.S. Tavern	Jackie Skgwela	Brits
JW Tavern	Jan Andries Benjamin De Beer	Ventersdorp
King's Tavern	When's Den BK	Potchefstroom
Legae Inn	Emily Moipong Doyi	Koster
Tic Tac	Loniplex (PTY) Ltd	Mahikeng
Tic Tac	Lonivista (PTY) Ltd	Delareyville
Madala's Place	Saltiel Dannyboy Ramafi	Rustenburg
Marula Launch	Pogiso John Montshioagae	Schweizer-Reneke
Nico City Tavern	Matshidiso Samaria Moima	Moretele
Nikita Pub & Grill	Jose Antonio Rodrigues	Brits
PDS Tavern	Phillemon Motseothata Dikgwatlhe	Klerksdorp
Phola Park Tavern	Sebopeng Doreen Mashome	Mahikeng
Porto Tavern	Nelson Florentino Duarte	Potchefstroom
P.S.J.M. Zonke Bonke	Gabolwelwe Kgomotso Elizabeth Mosina	Hammanskraal
Pulane's Tavern	Salamina Josephine Pulane Matshela	Koster
Radiatie Restaurant	Kgomotso Anna Molote	Rustenburg
Refilwe Bar Lounge	Esau Maleshane Loate	Potchefstroom

SITE NAME	SITE OWNER	TOWN
Semunye Tavern	Alfred Gabonewe Mokgwasi	Zeerust
Sijo Tavern	Frank Sello Chauke	Hammanskraal
Ssango's Tavern	Boventura Isias Massango	Rustenburg
Swartruggens Hotel	Johan Stoltz	Swartruggens
The Star Restaurant	Christian Nnamdi Okwaranwa	Klerksdorp
Tlhapi's Tavern	Ntshimane Isaac Tlhapi	Klipgat
Tom, Dick & Harry Sports Bar	Willem Van Der Merwe	Hartebeespoort
Tic Tac	Vendinet (Pty)Ltd)	Vryburg
Playbet	Vendivista (Pty) Ltd	Potchefstroom
Vuku Inn	Vuyisile Abram Mjezu	Ventersdorp
Zama Zama Tavern	Johannes Hendrik Joubert	Bloemhof

AMUSEMENT MACHINE OPERATORS

LICENSEE	TOWN	DISTRICT
Fantasia Family Entertainment Centre	Klerksdorp	Dr Kenneth Kaunda
Fantasia Family Entertainment Centre	Potchefstroom	Dr Kenneth Kaunda
Asteroids Entertainment (Pty) Ltd	Sun City Casino	Bojanala

NATIONAL LICENCE HOLDER

LICENSEE	TYPE OF SERVICES
Betanogenix (Pty) Ltd	Supplier and Maintenance Provider

CERTIFICATE OF SUITABILITY HOLDERS

REGISTRANTS	TYPE OF SERVICES
CA Nizetich CC trading as, Deltatronics	Surveillance Systems
Technology and Procurement Holdings (Pty) Ltd	Surveillance Systems
Kalula Trade 23 (Pty) Ltd	Surveillance Systems
Lithotech Sales Pretoria (Pty) Ltd	Printing
Top Print CC	Printing
Repro Print (Pty) Ltd	Printing
Protea Playing Card CC	Printing and Supplier
TCS John Huxley (Pty) Ltd	Supplier and Maintenance
Bidvest Protea Coin (Pty) Ltd	Security
Ioannis Eliades Chartered Certified Accountants (Pty) Ltd	Gambling Related
Monsterjam Poker Tour (Pty) Ltd	Poker Tournaments
Octagon Surveillance Solutions (Pty) Ltd	Surveillance Systems
International Hotel School (Pty) Ltd	Training
Vegas Management Solutions (Pty) Ltd	Gambling Related
Mvelasa Trading & Projects CC 101	Gambling Related

EMPLOYEE REGISTRATIONS

LICENSEE	STAFF HEAD COUNT	PERMANENT REGISTRATION	TEMPORARY REGISTRATION
The Carousel Casino	99	52	47
Sun City Casino	280	243	37
Rio Casino	87	81	6
Mmabatho Palms Casino	68	67	1
Phumelela Gaming	14	14	0
Vukani Gaming	12	10	2
Goldrush Gaming	15	15	0
Site Operators	175	155	20
Goldrush Bingo	58	58	0
Galaxy Bingo North West	32	32	0
Betting World	153	133	20
Central Gaming	147	130	17
G-Bets	181	180	1
Bidvest Protea Coin	26	20	6
Galaxy Bingo Moruleng	23	23	0
Varloflash	18	18	0
Scorebet NW	189	180	9
Eliocube	30	29	1
Monsterjam	27	27	0

LICENSEE	STAFF HEAD COUNT	PERMANENT REGISTRATION	TEMPORARY REGISTRATION
Monsterjam	27	27	0
Tshufi Gaming	23	22	1
I Slots	22	22	0
Magic Slots	3	3	0
Ioannis Eliades	1	1	0
Sepels Sports Bet	20	20	0
Vegas Slots	16	15	1
Vegas Management Solutions	23	20	3
Total	**1742**	**1570**	**172**

Performance Information by Programme

Programme 3

Gambling Control

Purpose: To ensure that gambling is conducted in compliance with North West Gambling Legislation and in a fair and honest manner.

STRATEGIC OUTCOMES	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Adherence to the gambling legislation.	0	60	89	29	Overachievement was as a result of more operations planned by police in Huhudi, Ganyesa, Mmakau and Boitekong.
	200	250	250	None	None

OUTPUT INDICATORS	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Number of to illegal gambling operations closed.	0	60	89	29	Overachievement was as a result of more operations planned by police in Huhudi, Ganyesa, Mmakau and Boitekong.
Number of compliance inspections conducted.	200	250	250	None	None

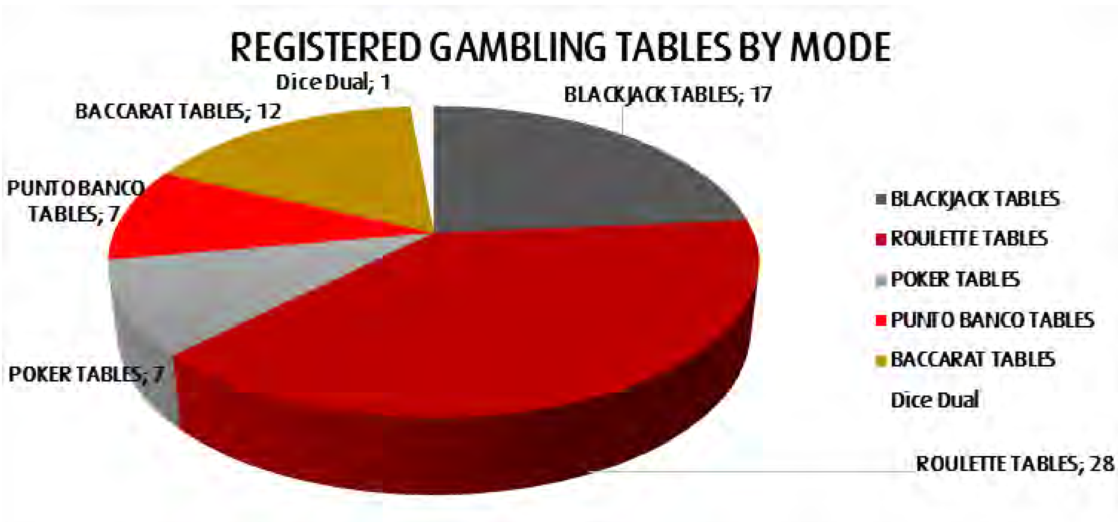
Linking Performance to Budget Programme 3: Gambling Control

	2020/2021			2021/2022		
	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000
	8 791	6 984	1 807	8 791	7 425	1 366
Total	8 791	6 984	1 807	8 791	7 425	1 366

GAMBLING MACHINES AND TABLE STATISTICS

SUN CITY CASINO	51
MMABATHO PALMS	09
RIO CASINO	12
CAROUSEL CASINO	05

SUN CITY CASINO	700
MMABATHO PALMS	155
CAROUSEL CASINO	400
RIO CASINO	274



ILLEGAL GAMBLING	No. of sites
Ngaka Modiri Molema	9
Bojanala	27
Dr. Kenneth Kaunda	17
Dr. Ruth Mompati	8
Total	**61**

Performance Information by Programme

Programme 4

Audit and System

Purpose: To provide assurance that all levies and taxes from the licensees are accurate and complete and that the compliance to the legislation is adhered to.

STRATEGIC OUTCOME	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Adherence to the gambling legislation.	33	72	72	None	None

OUTPUT INDICATORS	ACTUAL ACHIEVEMENTS 2020/2021	PLANNED TARGET 2021/2022	ACTUAL ACHIEVEMENTS 2021/2022	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT FOR 2021/2022	COMMENTS ON DEVIATION
Number of compliance audits conducted	33	72	72	None	None

Linking Performance to Budget Programme 4: Gambling Audit & System

	2020/2021			2021/2022		
	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000	Budget R'000	Actual Expenditure 2020/21	(Over) / Under-Expenditure R'000
	7 712	7 089	623	7 712	8 294	(582)
Total	7 712	7 089	623	7 712	8 294	(582)

REVENUE PERFORMANCE AND STATISTICAL ANALYSIS FOR LICENSEE

CASINOS

Source	2020-21	2021-22	% Change
Turnover	2 536 427 161	4 508 132 620	78%
GGR	319 560 219	659 819 078	106%
Levies	18 015 719	60 933 059	238%

Contribution by Slots and Tables

Source	Turnover	GGR	Levies	Levies' Percentage contribution
Slots	3 857 733 540	521 380 343	48 148 500	79%
Tables	650 399 080	138 438 735	12 784 558	21%
Total	**4 508 132 620**	**659 819 078**	**60 933 059**	**100%**

LIMITED PAYOUT MACHINES (LPMs)

Source	2020-21	2021-22	% Change
Turnover	1 827 695 405	2 764 219 478	51%
GGR	130 682 784	195 153 537	49%
Levies	10 339 945	15 612 283	51%

BINGO OPERATIONS

Source	2020-21	2021-22	% Change
Turnover	2 094 026 958	2 773 617 949	32%
GGR	110 597 770	152 621 139	38%
Levies	8 509 488	12 215 716	44%

TOTALIZATOR

Source	2020-21	2021-22	% Change
Turnover	108 815 793	112 850 966	4%
GGR	30 374 432	30 933 419	2%
Taxes	2 126 208	2 165 339	2%

Contribution: Horse racing vs Sport

Source	Turnover	GGR	Taxes	Contribution on Taxes
Horse Racing	50 245 452	11 959 569	837 170	39%
Sport	62 605 515	18 973 850	1 328 169	61%
Total	**112 850 966**	**30 933 419**	**2 165 339**	**100%**

BOOKMAKERS

Source	2020-21	2021-22	% Change
Turnover	631 539 955	904 752 245	43%
GGR	96 425 800	135 822 278	41%
Taxes	6 692 474	9 507 530	42%

Tax contribution by Horseracing vs Sport

Source	Turnover	GGR	Taxes	Tax Percentage
Horse racing	5 350 793	2 925 531	189 991	2%
Sport	899 401 452	132 896 747	9 317 539	98%
Total	**904 752 245**	**135 822 278**	**9 507 530**	**100%**

5. REVENUE COLLECTION

SOURCES OF REVENUE	2020/21			2021/22		
	REVENUE TARGET R'000	ACTUAL COLLECTION R'000	OVER/UNDER COLLECTION R'000	REVENUE TARGET R'000	ACTUAL COLLECTION R'000	OVER/UNDER COLLECTION R'000
Gaming levies, taxes and licensees	60,155	53,854	(6 301)	108,000	106,095	(1,905)
Total	60,155	53,854	(6 301)	108,000	106,095	(1,905)

The Board has under-collected by 2% in 2021/22 Financial Year. The under collection in the current financial year is due to:

a. Some licensees did not operate at all from 28 June to 25 July 2021 due to Covid-19 lockdown restrictions.

b. Mmabatho Palms Casino closed its gambling operations after its buildings were destroyed by fire on 08 to 13 September 2021.

PART - C

GOVERNANCE

GOVERNANCE

1. Introduction
2. Portfolio Committee
3. Executive Authority
4. The Accounting Authority/ The Board
5. Risk Management
6. Internal Control Unit
7. Internal Audit & Audit Committees
8. Compliance with laws and regulations
9. Fraud and Corruption
10. Minimizing conflict of interest
11. Code of conduct
12. Health, Safety and Environmental issues
13. Company Secretary
14. B-BBEE Compliance Performance Information

1. Introduction

Despite the challenges in the composition of The Board of directors for the North West Gambling Board due to non-appointment of additional board members, the North West Gambling Board remains fully committed to corporate governance principles governing public entities. Assisted by management, the board of directors executed all responsibilities assigned in terms of the Public Finance Management Act and the North West Gambling Act while ensuring that a high governance standards and compliance culture is maintained.

2. Portfolio Committee

As part of the oversight role performed by the Provincial Legislature, the North West Gambling Board appeared before the Portfolio Committee on Economic Development, Environment, Tourism, Rural & Agricultural Development to present Annual Report for the 2021/22 Financial Year, Quarterly Reports for the 2021/22 FY and the Annual Performance Plan for 2021/22 Financial Year to account for activities of the Board whenever it was called upon to do so.

3. Executive Authority

The Board is accountable to the Member of Executive Council responsible for the Department of Economic Development, Environment, Conservation and Tourism.

During the period under review, the North West Gambling Board in terms of section 51(1)(f) of Public Finance Management Act submitted four (4) quarterly reports to the Executive Authority on 23 July 2021, 27 October 2021, 13 January 2022 and 12 April 2022 respectively.

4. The Accounting Authority/ The Board

Mr L. Vere
BOARD CHAIRPERSON

Ms L. Seepe
BOARD MEMBER

Mr T. Mathe
BOARD MEMBER

Mr R.J Montshioa
BOARD SECRETARIAT

4.1 Introduction

The North West Gambling Board is an entity of the provincial Department of Economic Development, Environment, Conservation and Tourism and established in terms of section 3 of the North West Gambling Act, 2 of 2001 to regulate gambling in the province and advise the Member of Executive Council on any matter referred to it relating to the control of gambling in the province.

The Board is appointed in terms of section 5 of the North West Gambling Act and should consist of nine (9) members.

During the period under review, the Board consisted of three (3) board members.

4.2 The Role of the Board

Over and above advising the Member of Executive Council on issues relating to gambling, the Board is enjoined in terms of section 4 of the North West Gambling Act to call for, adjudicate and issue gambling and betting licenses to prospective applicants and do anything incidental thereto.

4.3 Board Charter

The Board operates with an approved Board Charter that sets out the composition, membership and size of the Board. The Charter further sets out the role and responsibilities of the Board with regard to the performance and accountability of the entity, monitoring and implementing the annual performance plan, laws, regulations, policy and codes of business practice.

The Board could not comply fully with the Board charter more importantly regarding the establishment of the Committees of the Board and this was due to the Board not having a full complement of members to constitute various committees of the Board.

4.4 Composition of the Board

The Board of Directors consists of three (3) non-executive board members.

Details of the Board members and attendance of meetings is summarized as below:

NAME	DESIGNATION	DATE APPOINTED	STATUS	QUALIFICATIONS	AREA OF EXPERTISE	BOARD DIRECTORSHIP	NUMBER OF MEETINGS HELD /ATTENDED
Mr LW Vere	Chairperson	03-05-2018	Active	Master of Laws (LLM)	Legal	None	13 of 13
Ms LMI Seepe	Deputy Chairperson	08-05-2018	Active	Bachelor of Education	Business	None	13 of 13
Mr TK Mathe	Member	03-05-2018	Active	CA (Chartered Accountant) RA (Registered Auditor)	Accountant	None	13 of 13

COMMITTEES OF THE BOARD

For the 2021/22 Financial Year the various Committees of the Board were not operational due to the Board not having enough capacity to establish those Committees.

Remuneration of Board Members

NAME	BOARD FEES	TRAVEL AND SUBSISTENCE	CELLPHONE ALLOWANCE	TOTAL
Mr. L.W Vere (Chairperson)	164 268	-	8 644	172 912
Ms LMI Seepe (Deputy Chairperson)	86 078	35 250	8 665	129 993
Mr. TK Mathe	86 078	-	9 142	95 220
Total	336 424	35 250	26 451	398 125

5. Risk Management

The Board adopted a formal approach to Risk Management. Before the beginning of each Financial Year, a risk assessment workshop is conducted, which enables the Entity to identify the risks in line with the Annual Performance Plan and Strategic Plan. All the risks are identified, assessed and accordingly recorded on the Risk Register in terms of priority, which constitutes the basis for the development of the Internal Audit Plan.

The Risk Register incorporates the Risk Mitigation Plans for all the risks identified, of which progress on implementation is reported to the Audit & Risk Committee of the Board on a quarterly basis.

The Risk Assessment for 2021/22 financial year was conducted during December 2020, and the risks are depicted in the table below.

Outcomes	Key Risks	Risk Mitigation	Progress update
Sound governance systems.	Delays in dealing with matters of the Board. [Absence of the Board of Directors].	Engagement with the Executive Authority.	The Board of Directors has been re-instated.
Sound governance systems.	Negative image / Reputational damage to the Board.	Engagements to deal with reputational matters of the Board.	Continuous implementation of the internal communication policy & the code of conduct, inclusive of awareness engagements.
Sound governance systems.	Reduction in grant allocation.	Exploring the possibility of alternative gambling modes.	Management continues to monitor expenditure against the budget to ensure that there is no overspending, while at the same time exploring other possible revenue sources.
Sound governance systems.	Going concern uncertainty.	Enforcement of the cost containment policy.	Continuous monitoring of expenditure to ensure that there is no overspending.
Sound governance systems.	Irregular Expenditure.	(i) Consequence Management for non-adherence to SCM policies. (ii) Awareness campaigns and training of Management and Bid Committees on SCM policies/procedures and ethical conduct.	SCM compliance awareness engagements were conducted with the Bid Committees being workshopped by the Provincial Treasury's SCM Unit. Irregular expenditure has been investigated and submissions have accordingly been made to

			the Provincial Treasury's Office of the Accountant General.
Sound governance systems.	Occupational exposure of employees to COVID-19.	All Managers must encourage behavioural change and higher alert levels amongst their teams.	Ongoing monitoring of COVID 19 control measures.
Sound governance systems.	Possible physical security threats.	(i) Full implementation of the recommendations made in the Site Security Risk Assessment. (ii) Site Security Risk Assessment must be done for all sites. (iii) pointment of a new Security Services Provider.	Continuous monitoring of physical security.
Sound governance systems.	Inability to fully meet planned targets of the Board.	Continuous monitoring of operational efficiencies.	Continuous monitoring of operational efficiencies.
Adherence to the gambling legislation .	Ineffective law enforcement on Illegal Gambling activities.	Amendment of the North West Gambling Act.	The Draft Amendment Bill is currently being finalized with the State Law Advisor.
	Inability to effectively regulate the gambling industry	Amendment of the North West Gambling Act.	The Draft Amendment Bill is currently being finalized with the State Law Advisor.
SMME's participation rate.	Lack of economic empowerment for previously disadvantaged individuals (Fronting).	Stakeholder engagements, awareness about BBBEE Act and possible referral to the BBBEE Commission on instances of non-compliance.	Engagements with Licensees held on a continuous basis through meetings.

6. Internal Control Unit

The Board does not have an internal Control Unit.

7. Internal Audit & Audit Committees

The internal audit function of the Board was outsourced to Makanaka Risk & Advisory (Pty) Ltd during the fourth quarter of 2021/2022 Financial Year .

During the period under review, Internal Audit performed the assurance and consulting audits in the following key risk areas:

- Performance Information
- Review of the Annual Financial Statements

During the 2021/2022 FY there was no Audit & Risk Committee of The Board, as the term of office had since ended in November 2020. The Executive Management ensured the effectiveness of internal controls throughout the financial year. The Board appointed the Audit & Risk Committee in April 2022, which will serve for a period of three (3) years, and is comprised of the following Members:

NO.	NAME	GENDER	QUALIFICATIONS	POSITION IN THE COMMITTEE
1.	Mr. L. Menziwa	Male	CA(SA)	Chairperson
2.	Ms. G.P. Malaza	Female	CA(SA)	Member
3.	Ms. Z. Tshabalala	Female	MBA	Member
4.	Adv. M.G. Mello	Male	LLB Degree & Bachelor of Policing Degree	Member
5.	Mr. T. Mathe	Male	CA(SA)	Member & Board Member

8. Compliance with laws and regulations

The Board relies on its internal audit function to constantly evaluate its compliance with all relevant laws and their applicability to its business of regulating gambling in the province. In this regard, much attention is placed on compliance with those laws and identifying possible areas of deviation or non-compliance, to provide corrective measures or requisite systems of internal control.

The Board concluded a Memorandum of Understanding (MoU) with the Competition Commission aimed at fostering relations in respect of investigation of competition matters.

9. Fraud and Corruption

The Board has a fraud prevention policy and whistle blower policy which has been approved by the Board and is reviewed on an annual basis.

Two (2) alleged incidents of fraud and corruption were identified during the financial year and were reported to South African Police Service for further investigation.

10. Minimizing conflict of interest

In terms of the approved Board charter, Board members are required to declare any conflict of interest on any matter serving before the Board. In terms of the human resource policy, general staff members are required to declare any gifts and gratuities that may be provided to them by the third parties.

11. Code of conduct

The Board has a code of conduct policy in place to which employees are required to adhered to. Three (3) staff members were subjected to disciplinary hearing processes upon which two (2) staff members were dismissed and one (1) case is still ongoing.

12. Health, Safety and Environmental issues

The North West Gambling Board has health and safety policy and the committee was established. During the Covid 19 staff was allowed to work from home and later on started to work on a rotational basis.

We unfortunately lost one staff member due to Covid 19 complications.

13. Board Secretary

The organization appointed a Board Secretary whose role, inter alia, is to provide the secretariat services to the Board. The responsibilities of this position entail facilitation of training for Board Members, facilitation of Board and Sub-committee Meetings, as well as capturing and safeguarding/ keeping records and minutes of the Board. Furthermore, the Company Secretary ensures the attendance of all members of the Board to the business of the organization, while observing a register of interest and compliance with general guidelines on good Corporate Governance.

14. B-BBEE Compliance Performance Information

The Annual Report of 2021/22 Financial year will be submitted to the BBBEE Commisiion once it has been tabled with the Provincial Legislature.

PART - D

HUMAN RESOURCES MANAGEMENT

1. Introduction
2. Human Resource Oversight Statistics

1. INTRODUCTION

Overview of Human Resource matters as the public entity. The strategic objective of the Human Resources department is to strengthen the institutional capacity of the Board. The Human resources department is responsible for all Human Resource functions including payroll.

Set Human Resource Priorities for the year under review and the impact of these priorities.

The Human Resources department executed its functions except those that could not be done due to financial constraints.

Workforce planning framework and key strategies to attract and recruit a skilled and capable workforce.

The Board offers an all-inclusive package to staff in management, which includes basic salary and seven and a half percent (7.5%) company contribution towards provident fund.

The Board further offers staff below management a basic salary plus the following benefits:

- Basic salary,
- Seven and half percent (7.5%) company contribution to provident fund,
- R 1100.00 Medical aid subsidy per month subsidy to members who meet the qualifying criteria,
- Housing allowance of R1 300.00 per month to members who meet the qualifying criteria,

Annual Reviews

The salary increase for the year under review is 1.5% plus non-pensionable cash allowance for all employees of the North West Gambling Board. The non-pensionable cash allowance is paid on a monthly basis.

Performance Management Framework.

The performance assesments were conducted for the year under review, as per the Performance Management policy.

Employee Wellness Programmes

The Board did not host any wellness programme during the year under review due to COVID-19 restrictions.

Policy development

The Human Resources Policy amendments that were compiled in 2018 were approved in September 2021.

Highlight achievements

Eight (8) employees received Long Service awards for the year under review. The Board also managed to pay 13th cheque to staff below management for the year under review.

Challenges faced by the public entity

The Board could not fill vacant positions, pay performance bonus and pay-progression due to budget constraints.

Future HR Plans/Goals

The Human Resources Department plan to fill vacant positions and register with the relevant Services SETA for staff training and development.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

Personnel Cost by Programme

PROGRAMME	TOTAL EXPENDITURE BUDGET (R'000)	ACTUAL PERSONNEL EXPENDITURE (R'000)	PERSONNEL EXP. AS A % OF TOTAL EXP	NO OF EMPLOYEES	AVARAGE PERSONNEL COST PER EMPLOYEE (R'000)
Administration	53 613	28 670	55	51	562
Investigations and Licensing	6 901	5 559	10	9	617
Gambling Control	8 791	7 638	1	11	694
Audit and Systems	7 712	7 822	14	11	711
Total Permanent	77 017	49 690	80	82	605
Non-Permanent		273	0	1	273
Grand Total	77 017	49 963	80	83	602

Personnel Cost by Salary Band

LEVEL	PERSONNEL EXPENDITURE (R'000)	PERSONNEL EXP. AS A % OF TOTAL EXP	NO OF EMPLOYEES	AVARAGE PERSONNEL COST PER EMPLOYEE (R'000)
Top Management	3 416	4	2	1 708
Senior Management	10 324	13	9	1 147
Professionally qualified	7 789	10	9	865
Skilled Technical	20 020	26	35	572
Semi-skilled	6 317	8	19	332
Unskilled	1 824	2	8	228
Total	49 690	63	82	606
Non-permanent	273	0	1	273
Grand Total	49 963	63	83	602

Training Costs

PROGRAMME	PERSONNEL EXPENDITURE (R'000)	TRAINING EXPENDITURE (R'000)	NO. OF EMPLOYEES TRAINED	AVG TRAINING COST PER EMPLOYEE
Administration	28 670	0	0	0
Investigations and Licensing	5 559	0	0	0
Gambling Control	7 638	75	10	7 450
Audit and Systems	7 822	0	0	0
Total Permanent	49 690	0.00	10	0.00
Non-permanent	273	0.00	0	0.00
Grand Total	49 963	0.00	0	0.00

Employment and Vacancies – Per Programme

PROGRAMME	2020/21 NUMBER OF EMPLOYEES	2021/22 APPROVED POSTS	2021/22 NO. OF EMPLOYEES	2021/22 VACANCIES	% OF VACANCIES
Administration	55	55	51	4	7%
Investigations and Licensing	10	10	9	1	10%
Gambling Control	13	13	11	2	15%
Audit and Systems	12	12	11	1	8%
Total Permanent	90	90	82	8	9%
Non-Permanent	0	0	0	0	
Grand Total	90	90	82	8	9%

Employment and Vacancies -Per Occupational Levels – Approved and Filled 2021/22

LEVEL	2020/21 NUMBER OF EMPLOYEES	2021/22 APPROVED POSTS	2021/22 NO. OF EMPLOYEES	2021/22 VACANCIES	% OF VACANCIES
Top Management	3	3	2	1	33%
Senior Management	8	10	8	2	20%
Professional qualified	10	12	10	2	17%
Skilled	36	37	34	3	8%
Semi-skilled	19	19	19	0	0
Unskilled	8	8	8	0	0
Total Permanent	84	90	82	8	9%
Non- permanent	1	0	1	0	
Grand Total	85	90	83	8	9%

Employment and Vacancies – Per Occupational Levels

SALARY BAND	EMPLOYMENT AT BEGINNING OF PERIOD	APPOINTMENTS	TERMINATIONS	EMPLOYMENT AT THE END OF THE PERIOD
Top Management	2	0	1	1
Senior Management	8	1	1	8
Professional qualified	10	0	0	9
Skilled	35	0	2	33
Semi-skilled	19	0	0	19
Unskilled	8	0	0	8

Total Permanent	82	0	4	78
Non- permanent	1	0	0	1
Grand Total	83	0	4	79

Reasons for staff leaving

REASONS FOR LEAVING	NUMBER
Death	0
Resignation	2
Dismissal	1
Retirement	1
Ill health	0
Expiry of Contract	0
Other	0
Total	4

Labour Relations: Misconduct and Disciplinary Action

NATURE OF DISCIPLINARY ACTION	NUMBER
Verbal Warning	0
Written Warning	0
Final Written Warning	0
Dismissal	1

Equity Target and Employment Equity Status

LEVELS	MALE							
	AFRICAN		COLOURED		INDIAN		WHITE	
	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	1	2	1	0	0	0	0	0
Senior Management	6	5	0	0	0	0	0	0
Professional qualified	4	6	0	1	0	2	0	2
Skilled	17	17	2	2	0	3	1	2
Semi-skilled	7	8	0	0	0	1	0	0
Unskilled	2	3	0	0	0	0	0	0
Total Permanent	37	41	3	3	0	6	1	4
Non-	0	0	0	0	0	0	0	0

permanent								
Grand Total	37	41	3	3	0	6	1	4

The Status of Employment Equity for male is as follows:

- African males are less than the targeted number,
- Coloured males are less than the targeted number,
- Indian males are less than the targeted number, and
- White males are not represented.

The table indicates the status of females

LEVELS	FEMALE							
	AFRICAN		COLOURED		INDIAN		WHITE	
	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	0	2	0	0	0	0	0	0
Senior Management	2	2	0	0	0	0	0	1
Professional qualified	6	6	0	1	0	0	0	2
Skilled	14	14	0	2	1	1	0	4
Semi-skilled	11	11	0	1	1	1	0	1
Unskilled	6	5	0	0	0	1	0	0
Total Permanent	39	40	0	4	2	3	0	8
Non-permanent	0	0	0	0	0	0	0	0
Grand Total	39	40	0	4	2	3	0	8

The Status of Employment Equity for male is as follows:

- African males are less than the targeted number,
- Coloured males are less than the targeted number,
- Indian males are less than the targeted number, and
- White males are not represented.

The table indicates the Status of people with disabilities

LEVELS	DISABLED STAFF			
	MALE		FEMALES	
	AFRICAN		COLOURED	
	CURRENT	TARGET	CURRENT	TARGET
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional qualified	0	0	0	0
Skilled	1	1	1	1
Semi-skilled	0	0	0	1
Unskilled	0	0	0	0
Total Permanent	1	1	1	2
Non- permanent	0	0	0	0
Grand Total	1	1	1	2

PART - E

FINANCIAL INFORMATION

INDEX

Auditing to build public confidence

AUDITOR-GENERAL SOUTH AFRICA

Report of the auditor-general to the North West Provincial Legislature on North West Gambling Board

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the North West Gambling Board set out on pages 97 to 137, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the North West Gambling Board as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Context for the opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the 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.

Irregular and fruitless and wasteful expenditure

7. As disclosed in note 37 to the financial statements, irregular expenditure of R16 809 950 was incurred in the current year and irregular expenditure of R84 360 685 from prior years had not yet been resolved.
8. As disclosed in note 36 to the financial statements, fruitless and wasteful expenditure of R128 463 was incurred in the prior year but identified in the current year and fruitless and wasteful expenditure of R310 958 from prior years had not yet been resolved.

Restatement of corresponding figures

9. As disclosed in note 43 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of numerous errors in the financial statements of the entity at, and for the year ended 31 March 2022.

Responsibilities of the accounting authority for the financial statements

10. The board of directors, which constitutes the accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

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

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

Report on the audit of the annual performance report

Introduction and scope

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the public entity. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures also did not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2022:

Programmes	Pages in the annual performance report
Programme 2 – Investigation and Licensing	36 -37

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

Report on audit of compliance with legislation

Introduction and scope

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

Other information

21. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programme presented in the annual performance report that have been specifically reported on in this auditor's report.
22. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the separate financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
24. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

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

Auditor General

Potchefstroom

31 July 2022

AUDITOR-GENERAL SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

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

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

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

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

General Information

Country of incorporation and domicile	South Africa
Legislations	North West Gambling Act, Act no 2 of 2001 Public Finance Management Act (Act 1 of 1999) National Gambling Act of 2004 Broad Based Black Economic Empowerment Act of 2003 Financial Intelligence Centre Act, 38 of 2001 Labour Relations Act No 66 of 1945
Nature of business and principal activities	Regulation of gambling industry
Members	Mr. L Vere (Chairperson) L. Seepe (Deputy Chairperson) T. Mathe J Montshioa (Board Secretariat) B Mabale (Acting Chief Executive Officer)
Registered office	131 University Drive Mmabatho 2735
Postal address	Private Bag x34 Mmabatho 2735
Controlling entity	North West Department of Economic Development, Environment, Conservation and Tourism
Bankers	ABSA
Auditors	Auditor- General of South Africa

Board of Members' Responsibilities and Approval

The Board is required by the Public Finance Management Act (Act 1 of 1999), to keep full and proper records of the financial affairs of the entity and prepare annual financial statements for the financial year in accordance with generally accepted accounting practice, unless the Accounting Standard Board approves the application of generally recognised accounting practice for the public entity. It is the responsibility of the Board to ensure that the annual financial statements fairly present the state of affairs of the North West Gambling Board (NWGB) as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records,
related data and relevant parties.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in the manner required by PFMA.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Board acknowledge that they are ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the entity to meet these responsibilities, the Board sets standards for internal control aimed at reducing the risk of error or deficit in a costeffective manner. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise
it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The annual financial statements set out on page 5, which have been prepared on the going concern basis, and in accordance with Generally Recognised Accounting Practice.

Mr. L Vere (Chairperson)

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Postion as at 31 March 2022

Figures in Rand	Note(s)	2022	2021 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	16 215 284	12 699 376
Receivables from exchange transactions	4	2 366 555	2 793 241
Receivables from non-exchange transactions	5	8 152 028	7 839 375
Prepayments	7	322 333	27 159
Inventories	6	167 800	185 836
		27 224 000	**23 544 987**
Non-Current Assets			
Property, plant and equipment	8	4 513 233	5 520 599
Total Assets		**31 737 233**	**29 065 586**
Liabilities			
Current Liabilities			
Operating lease liability	9	320 729	787 586
Payables from exchange transactions	10	2 017 301	2 925 614
Payables from non-exchange transactions	11	14 017 497	14 997 335
Unspent: Socio Economic Development Fund	42	1 060 325	1 105 170
Leave Accruals	13	4 715 992	4 108 241
Accruals	14	4 479 956	2 686 616
Investigation fees received in advance	12	1 147 063	1 073 623
Provisions	29	618 000	190 000
		28 376 863	**27 874 185**
Non-Current Liabilities			
Operating lease liability	9	-	320 729
Provisions	29	3 140 000	2 614 000
		3 140 000	**2 934 729**
Total Liabilities		**31 516 863**	**30 808 914**
Net Assets		**220 370**	**(1 743 328)**
Accumulated surplus/deficit		220 370	(1 743 328)

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Performance

Figures in Rand	Note(s)	2022	2021 Restated*
Revenue			
Revenue from exchange transactions			
Investigation fees	16	2 088 932	975 930
Other income	15	51 089	41 550
Interest received	18	283 549	209 010
Actuarial gains	23	-	102 422
Total revenue from exchange transactions		**2 423 570**	**1 328 912**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	19	82 016 000	80 116 000
Service in kind	20	653 419	652 248
Salary recovery	17	846 171	753 797
Total revenue from non-exchange transactions		**83 515 590**	**81 522 045**
Total revenue	17	**85 939 160**	**82 850 957**
Expenditure			
Employee related costs	21	(52 060 744)	(52 098 015)
Depreciation and amortisation	8	(1 294 924)	(1 555 046)
Finance costs	22	(258 000)	(298 000)
Lease rentals on operating lease	26	(5 739 958)	(6 104 023)
Debt Impairment	24	(61 342)	(111 135)
Loss on disposal of assets and liabilities	8	(7 823)	(62 568)
Actuarial losses	23	(443 905)	-
Administrative expenses	25	(24 108 770)	(17 316 185)
Total expenditure		**(83 975 466)**	**(77 544 972)**
Surplus (deficit) for the year		**1 963 694**	**5 305 985**

Annual Financial Statements for the year ended 31 March 2022

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus/deficit	Total net assets
Opening Balance at 31 March 2020	7 650 689	7 650 689
Prior year adjustments - Refer to note 43	601 376	601 376
Balance at 01 April 2020 as restated*	**(7 049 313)**	**(7 049 313)**
Surplus/deficit for the year	5 685 575	5 685 575
Restated balance before adjustments	(1 363 737)	(1 363 737)
Prior year adjustments - refer to note 43	(379 591)	(379 591)
Balance at 01 April 2021 as restated*	**(1 743 328)**	**(1 743 328)**
Surplus/deficit for the year	1 963 693	1 963 693
Balance at 31 March 2022	**220 365**	**220 365**

Annual Financial Statements for the year ended 31 March 2022

Cash Flow Statement

Figures in Rand	Note(s)	2022	2021 Restated*
Cash flows from operating activities			
Receipts			
Taxes and levies collected		103 959 362	48 557 843
Government Grants and Subsidies		82 016 000	80 116 000
Interest received		283 549	209 010
Socio Economic Development Contribution		856 833	9 741
Investigation fees		2 168 984	1 384 994
		189 284 728	130 277 588
Payments			
Employee costs		(50 205 921)	(49 869 079)
Suppliers		(29 970 825)	(30 256 944)
Taxes and levies transfers		(105 251 853)	(49 736 982)
Socio Economic Development Contribution		(44 845)	(254 397)
		(185 473 444)	(130 117 402)
Net cash flows from operating activities	28	**3 811 284**	**160 186**
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(295 382)	(120 222)
Net cash flows from investing activities		**(295 382)**	**(120 222)**
Net increase/(decrease) in cash and cash equivalents		**3 515 902**	**39 964**
Cash and cash equivalents at the beginning of the year		12 699 376	12 659 412
Cash and cash equivalents at the end of the year	3	**16 215 278**	**12 699 376**

Annual Financial Statements for the year ended 31 March 2022

Statemment of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Investigation fees	-	-	-	2 168 984	2 168 984	41.1
Other income	-	-	-	856 833	856 833	41.2
Interest received	-	-	-	283 549	283 549	41.3
Total revenue from exchange transactions	-	-	-	3 309 366	3 309 366	
Revenue from non-exchange transactions						
Government grants & subsidies	76 016 000	6 000 000	82 016 000	82 016 000	-	41.4
Total revenue	76 016 000	6 000 000	82 016 000	85 325 366	3 309 366	
Expenditure						
Employee related costs	(50 912 181)	-	(50 912 181)	(50 205 921)	706 260	41.5
Lease rentals on operating lease	(6 550 000)	-	(6 550 000)	(6 527 544)	22 456	41.6
Administrative expenses	(18 553 819)	(6 000 000)	(24 553 819)	(23 443 281)	1 110 538	41.6
Total expenditure	(76 016 000)	(6 000 000)	(82 016 000)	(80 176 746)	1 839 254	
Net operating receipts/(payments)	-	-	-	5 148 620	5 148 620	

Figures in Rand	Note(s)	2022	2021

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 the Public Finance Management Act (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting.

A summary of the significant accounting policies, which have been consistently applied, is disclosed below and are consistent with the previous period, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies. Assets, liabilities, revenue and expenditure has not been offset except when offsetting is required by the standard of GRAP.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the Board. All figures have been rounded to the nearest Rand.

1.2 Significant judgements and estimates

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.

Receivables from exchange and non-exchange transactions

Trade and other receivables are stated at the nominal value reduced by appropriate allowances for estimated irrecoverable amounts. The carrying amount of these receivables approximate fair value due to the short period to maturity of these instruments. Trade and other receivables from exchange transactions are disclosed separately from trade and other receivables from non-exchange transactions. Trade and other receivables in exchange for which the entity gives approximately equal value to another entity are recognised as trade and other receivables from exchange transactions. Trade and other receivables received without directly giving approximately equal value in exchange are recognised as trade and other receivables from non-exchange transactions.

The entity assesses its receivables from exchange and non-exchange transactions for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit in a statement of financial performance, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flow from financial asset.

Allowance for slow moving, damaged and obsolete stock

The Board considers an allowance for slow moving, damaged and obsolete inventory to write inventory down to the lower of cost or net realisable value at each reporting period. The items of inventory or stock kept by the Board only refers to stationery and consumables used in the normal day to day operations.

Useful lives of waste and water network and other assets

The entity's management determines the estimated useful lives and related depreciation charges for the assets as noted in the accounting policy 1.3 Property, Plant and Equipment. This estimate is based on industry norm. The effect of review of useful life and residual value are accounted for in accordance with GRAP 3. Where changes are made to the estimated residual values, Management also makes these changes prospectively.

1.2 Significant judgements and estimates (continued)

Allowance for doubtful debts

On receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Leave accrual

The entity determines the amount of leave on the basis of the number of days owed to employees as annual leave at any reporting date multiplied by the rate of pay per hour calculated excluding any discretionary payments made during the operating year. Leave accrual is disclosed in the statement of financial position.

Accounts payables

The entity has both the exchange and non-exchange transactions. The basis of recognition is either date of service delivery in case of goods and services. Payable from exchange and non-exchange transactions are carried at fair value and disclosed in the statement of financial position. The fair value of payables from exchange and non-exchange transactions approximates their carrying value. The carrying amount of these payables approximate fair value due to the short period to maturity of these instruments. Trade and other payables from exchange transactions are disclosed separately from trade and other payables from non-exchange transactions in the statement of financial position.

1.3 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.

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

The asset's residual value, useful life and depreciation method are reviewed and adjusted if appropriate at each financial year end.

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment in a value. Depreciation is calculated on straight line basis over the useful life of the assets.

The carrying amount of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying amount may not be recoverable.

An item of property, plant and equipment is de-recognised upon disposal or when no future benefits are expected from its use. Any gain or loss arising on derecognition of the assets (calculated as the difference between the net disposal proceed and the carrying amount of the assets) is included in the surplus or deficit section on the statement of financial performance.

Accounting Policies

The useful lives of items of property, plant and equipment are estimated follows:

Item	Depreciation method	Average useful life
Office furniture	Straight-line	12 -24 years

1.3 Property, plant and equipment (continued)

Motor vehicles	Straight-line	8 - 12 years
Office equipment	Straight-line	7 - 18 years
Computer equipment	Straight-line	5 - 16 years
Leasehold improvements	Straight-line	the shorter of the lease period, plus renewal or useful life.
Cellphone	Straight-line	2 years

The residual value, useful life and depreciation method of each asset are reviewed at least at the end of each reporting period. If expectation differ from the previous estimates, the change will be treated in accordance with GRAP 3.

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

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements.

1.4 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:

Financial asset	Category
Cash and cash equivalent	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	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:

Financial liability	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Payables from non-exchange transactions	Financial liability measured at amortised cost

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus, in the case of financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

1.4 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:
- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectability 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 is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset’s carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset’s original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

1.4 Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, 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 entity:
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognises either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the entity recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

1.4 Financial instruments (continued)

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the entity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

1.5 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 lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the lease of assets are consumed. Contingent rentals arising under operating lease are recognised as an expense in the period in which they incurred. The difference between the amount recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.6 Inventories

Inventories are initially measured at cost except where inventories are acquired at no cost or for nominal considerations. The cost shall then be the fair value as at the date of acquisition. Subsequently inventories are measured at lowest of cost and current replacement value. The cost of inventories is assigned using the first in first out formula. The same formula is used for all inventories having a similar nature and use in the entity.

Inventories comprised of stationery and consumables for distribution during the course of rendering service.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The amounts of any write down of inventories to net replacement value and all losses of inventories are recognised as an expense in the period that the write down or loss occurred.

1.7 Taxation

The income of the Board is exempt from the tax in terms of Section 10 (1) (e) of Income Tax Act (Act 580 of 1962). In terms of Section 24 (1) of the VAT Act, North West Gambling Board is deregistered as a VAT vendor with effect from 1 April 2005.

1.8 Leave accrual

The employees of the Board are entitled to 21 working days per annum as leave gratuity. The leave days are recognised as accrued to employees. The leave accrual is based on the total number of leave days due to each employee at year-end multiplied by each employee's respective daily rate of cost to company.

1.9 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits is recognised during the period in which the employee renders a related service. The provision for employee entitlement to annual leave represent the amount, which the Board has present obligation to pay as a result of employee's services.

Retirement benefits

The Board contributes to a defined contribution plan. Contribution to defined contribution fund are charged to statement of financial performance in the year to which they relate.

The Board made arrangement with Liberty to ensure all the permanent employees for the retirement benefit. The employers contribute fifty percent of the basic salary of each employee and all administration cost, the employees contribute only fifty percent of their basic salary.

The employees are covered from the date of the employment until their termination.The termination can be whether the employee resigned or dismissed, or the death. The employees are covered until the age of sixty years.

1.10 Provisions

Provisions are recognised when:

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

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are, if it is no longer probable that an outflow of the resources embodying economic benefits or service potential will be require to settle the obligations.

1.11 Contingent liabilities and contingent assets

A contingent liability is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognised because: (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or (ii) the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity

1.12 Statutory receivables

The entity recognises statutory receivables as follows:

- 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.
- if the transaction is a non-exchange transaction, using GRAP 23; or
- if the transaction is an exchange transaction, using GRAP 9;

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, penalties or other charges that may have accrued on the receivable;
- impairment losses; and
- amounts derecognised.

Accounting Policies

1.13 Revenue from exchange transactions

Revenue is measured at fair value of the consideration received or receivable and represents the amount receivable i normal course of business. Revenue is measured when it is probable that economic benefits associated with the transaction will flow to the Board that can be reliable measured.

An exchange transaction is one in which the Board receives fees charged from service rendered, recoveries of expenses incurred in the production of revenue and sundry income.

Revenue from exchange transactions is recognised when they become due and is measured at fair value.

1.14 Revenue from non-exchange transactions

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

Revenue from non-exchange transactions relates to grant funding from Department of Economic Development, Environment, Conservation and Tourism.

Grant received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant is conditional. The liabilities are transferred to revenue as and when the conditions to the grant are met. Grants without any conditions attached, are recognised as revenue when the asset is recognised.

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

1.15 Licence application fees

This represents a fee payable in terms of section 41 of the North West Gambling Act (Act 2 of 2001) as amended. The revenue is recognised at the time of application.

1.16 Comparative figures

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is applicable, and the prior comparatives are restated accordingly.

1.17 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and could have been avoided had reasonable care been exercised. Fruitless and wasteful Fruitless is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.18 Irregular expenditure

Irregular expenditure as defined in section 1 of Public Finance Management Act as expenditure other than unauthorised expenditure, incurred in contravention of, or not in accordance with a requirement of any applicable legislation, including provincial legislation providing for procurement procedures. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and when recovered subsequently accounted for as revenue in the Statement of Financial Performance.

1.19 Budget information

Annual Financial Statements are prepared on accrual accounting basis and the budget is prepared on cash basis method. A comparison with the budgeted amounts for the reporting period have been included in the Statement of Comparison of budget and actual amounts. The explanation on variance between the budget and the actual amounts has been provided.

1.19 Budget information (continued)

The approved budget is prepared on a cash basis and presented by Programmes linked to performance outcome objectives.

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

1.20 Related parties

A related party are parties that control or significantly influence the Board in making financial and operating decisions. Specific information with regards to related party transactions is included in the disclosure notes.

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.

1.21 Going Concern

The annual financial statements have been prepared on the assumption that the Board will continue to operate as a going concern for at least next twelve (12) months.

1.22 Payables from exchange and non-exchange transactions

Payables from exchange and non-exchange transactions recognised when the Board has a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

The unspent portion on the Socio-Economic Development Fund is recognised as a liability in the Statement of Financial Position, as it represents the reduction in the ring-fenced balance in the Funds.

1.23 Events after reporting date

Events after reporting date are those events, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorised for issue.

1.24 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.25 Accounting by principals and agents

Recognition

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

1.26 Segment information

A segment is an activity of an entity:

Accounting Policies

1.26 Segment information (continued)

- 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.

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

2. New and amended Standards, Guidelines and Interpretations

2.1 Standards, Guidelines and Interpretations approved but not yet effective

The following standards, guidelines and interpretations have been approved but not yet effective:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 25 on Employee benefits (revised)	To be determined	Relevant
• GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
• IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction (revised)	To be determined	Not relevant
• IGRAP 21 on The effect of past decisions on materiality	1 April 2023	Not relevant
• Guidelines on Accounting for landfill sites	1 April 2023	Not relevant

3. Cash and cash equivalents

Cash and cash equivalents consist of:

	2022	2021
Cash on hand	588	588
ABSA Admin account	4 220 828	1 590 441
ABSA Call account	1 229	1 132
ABSA Revenue account	10 932 314	10 002 045
ABSA Socio Economic Development Fund	1 060 325	1 105 170
	16 215 284	**12 699 376**

Included in cash and cash equivalent is the funds relating to the cash received on behalf of the Department of Economic Development, Environment, Conservation and Tourism in the form of levies and taxes and Socio-Economic Development Fund. The Socio-Economic Development Fund is intended to promote meaningful contribution of the gambling industry towards sustainable socio-economic development programmes in the North West Province.

4. Receivables from exchange transactions

	2022	2021
Trade debtors	3 378 014	3 743 214
Rent deposit	319 491	319 491
Provision of doubtful debts	(1 331 941)	(1 270 599)
Staff telephone recoveries	991	1 135
	2 366 555	**2 793 241**

Trade and other receivables

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months are not considered to be impaired.

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

	2022	2021
1 month past due	-	9 357
2 months past due	-	167 510
3 months past due	1 636 252	-

Reconciliation of provision for impairment of trade and other receivables

	2022	2021
Opening balance	1 270 600	1 159 465
Provision for impairment	61 342	111 135
	1 331 942	**1 270 600**

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

5. Receivables from non-exchange transactions

	2022	2021
Levies and taxes	8 152 028	7 839 375

Accounts receivable from non-exchange transactions relate to the levies and taxes collected from the licensees on behalf of the Department of the Economic Development, Environment, Conservation and Tourism. Levies and taxes are paid on or before the prescribed time, and in the event of late payment, penalties are imposed and paid within 30 days.

6. Inventories

	2022	2021
Stationery and consumables on hand	167 800	185 836
Inventories recognised as an expense during the year	124 634	175 798

7. Prepayments

	2022	2021
Software license renewal	285 936	14 094
Other prepayments	36 397	13 065
	322 333	**27 159**

8. Property, plant and equipment

	31 March 2022			31 March 2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	3 038 190	(1 818 911)	1 219 279	3 038 190	(1 613 553)	1 424 637
Motor vehicles	1 124 347	(215 960)	908 387	1 124 347	(180 602)	943 745
Office equipment	4 398 034	(3 146 418)	1 251 616	4 372 282	(2 712 850)	1 659 432
IT equipment	4 478 390	(3 476 680)	1 001 710	4 272 506	(3 197 961)	1 074 545
Leasehold improvements	1 812 055	(1 739 739)	72 316	1 812 055	(1 525 728)	286 327
Cellphones	138 447	(78 522)	59 925	164 843	(32 930)	131 913
Total	**14 989 463**	**(10 476 230)**	**4 513 233**	**14 784 223**	**(9 263 624)**	**5 520 599**

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 31 March 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Office furniture	1 424 637	-	-	(205 358)	1 219 279
Motor vehicles	943 745	-	-	(35 358)	908 387
Office equipment	1 659 432	25 752	-	(433 568)	1 251 616
Computer equipment	1 074 545	269 630	(7 823)	(334 642)	1 001 710
Leasehold improvements	286 327	-	-	(214 011)	72 316
Cellphones	131 913	-	-	(71 988)	59 925
	5 520 599	**295 382**	**(7 823)**	**(1 294 925)**	**4 513 233**

Reconciliation of property, plant and equipment - 31 March 2021

	Opening balance	Additions	Disposals	Depreciation	Total
Office Furniture	1 631 325	-	-	(206 688)	1 424 637
Motor vehicles	979 103	-	-	(35 358)	943 745
Office equipment	2 247 401	1 700	(22 380)	(567 289)	1 659 432
Computer equipment	1 595 769	-	(40 187)	(481 037)	1 074 545
Leasehold improvements	500 926	-	-	(214 599)	286 327
Cellphones	63 466	118 522	-	(50 075)	131 913
	7 017 990	**120 222**	**(62 567)**	**(1 555 046)**	**5 520 599**

Expenditure incurred to repair and maintain property, plant and equipment

	2022	2021
Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance		
Motor vehicle	16 754	15 206
Computer equipment	-	22 495
	16 754	**37 701**

9. Operating lease liability

	2022	2021
Non-current liabilities	-	(320 729)
Current liabilities	(320 729)	(787 586)
	(320 729)	**(1 108 315)**

The Board extended its contract with Senatla Investment Capital to rent office building under the operating lease with an escalation rate of 9% per annum for a period of five (5) years effective from 1 August 2017. The lease expires on the 31 July 2022.

The Board appointed La Quinta Properties to rent Warehouse and offices under the operating lease with an escalation rate of 10% per annum for a period of five (5) years effective from 1 August 2017. The lease expires on the 31 July 2022.

The Board entered into a contract with Konica Minolta to rent photocopier machines under the operating lease for the period of twelve (12) months effective from 1 of March 2021 to 28 February 2022. The contract was extended for one (1) month.

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

10. Payables from exchange transactions

	2022	2021
Investigation fees - refundable deposit	264 740	173 149
Trade payables	1 752 561	2 752 465
	2 017 301	**2 925 614**

11. Payables from non-exchange transactions

	2022	2021
License fees received in advance	4 517 388	5 001 603
Levies and taxes payable	9 500 109	9 995 732
	14 017 497	**14 997 335**

12. Investigation fees received in advance

	2022	2021
Investigation fees deposit	1 147 063	1 073 623

13. Leave Accruals

Reconciliation of leave accruals - 31 March 2022

	Opening Balance	Additions	Utilised during the year	Total
Leave accruals	4 108 241	3 808 297	(3 200 546)	4 715 992

Reconciliation of leave accruals - 31 March 2021

	Opening Balance	Additions	Utilised during the year	Total
Leave accruals	2 828 433	3 310 783	(2 030 975)	4 108 241

14. Accruals

	2022	2021
Accruals		
Accrual -Trade payables	3 650 722	1 498 702
Accruals - 13th Cheque (6 months from October 2021 to March 2022)	867 226	895 407
Back pay	-	292 507
	4 517 948	**2 686 616**

Accrual - Trade payables is the creditors that were owed as at 31 March 2022, the main contributing transactions are of legal fees invoices that were received after 31 March 2022 with transactions relating to 2021/22 financial year.

15. Other income

	2022	2021
Other recoveries	1 369	245
Application fee - tenders	-	6 500
Travel cost recoveries	17 911	2 996
Other income	31 809	31 809
	51 089	**41 550**

16. Investigation fees

	2022	2021
Investigation fees	2 088 932	975 930

Figures in Rand	2022	2021

17. Salary recovery

Salary recovery - secondments	846 171	753 797

The Board has two officials who are currently seconded in different entities, one is seconded at the Office of the Premier and the other one is seconded at the Department of Social Development North West. The salary of these two officials were paid by the Board since the secondment started. But the Board and the relevant entities/Department have a service level agreement of recovering all the funds that were paid to these two officials during the period of secondment.

18. Interest received

Interest from bank accounts	283 549	209 010

19. Government grant and subsidies

Government grant and subsidies

Original allocation	76 016 000	76 116 000
Adjustment	6 000 000	4 000 000
	82 016 000	**80 116 000**

20. Service in kind

Mr. Mabale is the Acting Chief Executive Officer of the North West Gambling Board seconded from North West Development Corporation (NWDC) by the mother Department (Department of Economic Development, Environment, Conservation and Tourism). The salary of Mr. Mabale is being paid by North West Development Corporation (NWDC) from 17 January 2020 to date. This is classified as service in-kind and is significant to the North West Gambling Board's operations. The fair value of this service in kind can be reliably measured as the amount of cost to company for Mr. Mabale to the NWDC can be determined.

Service in kind transactions

Bafana Mabale	653 419	652 248

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

21. Employee related costs

Basic salary	43 717 991	42 958 348
Medical aid contributions	548 900	565 400
Compensation Commission	171 496	149 526
Leave pay expense	607 751	1 279 808
Provident fund contribution	3 889 704	4 033 993
Long-service awards	436 000	441 822
13th Cheques	1 789 302	1 756 518
Housing benefits and allowances	899 600	912 600
	52 060 744	**52 098 015**

Chief Executive Officer (N Oliphant)

Basic salary	1 243 262	1 600 000
Provident fund	120 333	158 294
Termination leave	423 224	-
Travel and subsistence	3 128	55 842
	1 789 947	**1 814 136**

Chief Executive Officer (Nathan Oliphant was on suspension during the year under review until he was dismissed from North West Gambling Board in December 2021.

Board Secretariat (J Montshioa from 01 October 2021)

Basic salary	681 599	-
Provident fund	65 034	-
Travel allowance	4 242	-
	750 875	**-**

Legal Manager (J Montshioa until 30 September 2021)

Basic salary	642 295	1 285 515
Provident fund	64 074	125 060
Termination leave	189 530	-
Travel and subsistence	3 233	22 881
	899 132	**1 433 456**

The Legal Manager was dismissed during the financial year and the termination leave was paid to him. He was then re-instated during the financial year as the Board Secretariat.

Corporate Service Manager (S Motlhabane until February 2021)

Basic salary	-	1 155 915
Provident fund	-	115 615
Travel and subsistence	-	7 895
Termination leave	-	122 776
	-	**1 402 201**

Audit and Systems Manager (K Monate - Acting Chief Financial Officer from November 2020 to July 2021)

Basic salary	1 374 703	1 335 926
Provident fund	134 164	129 958
Travel and subsistence	133 740	102 092
Acting allowance	21 170	27 740

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
21. Employee related costs (continued)		
Long Service Award	54 175	-
	1 717 952	**1 595 716**

Gaming Control Manager (S Mogapi)

Basic salary	1 406 114	989 855
Provident fund	106 032	96 211
Acting allowance	14 079	-
Travel and subsistence	1 869	13 135
Long Service Award	-	38 252
	1 528 094	**1 137 453**

Investigation and Licensing Manager (M Moss)

Basic salary	1 022 593	988 609
Provident fund	99 325	96 211
Travel and subsistence	10 129	4 731
	1 132 047	**1 089 551**

Acting Chief Executive Officer (B Mabale)

Travel and subsistence (NWGB)	7 549	452
Acting allowance (NWGB)	356 115	42 727
	363 664	**43 179**

Acting Chief Financial Officer (ED Phosiwa from 01 March until October 2020)

Basic salary	-	830 059
Provident fund	-	80 285
Travel allowance	-	5 502
Acting allowance	-	31 876
	-	**947 722**

Acting Chief Financial Officer (F Khomogwe from August 2021)

Basic salary	664 032	-
Provident fund	63 563	-
Acting allowance	90 980	-
	818 575	**-**

Legal Manager (B Qalinge from 01 October 2021)

Basic salary	500 579	-
Provident fund	47 376	-
Travel and subsistence	15 111	-
	563 066	**-**

22. Finance costs

Long Service Award	258 000	298 000

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

23. Actuarial gain/loss

Actuarial gain/loss	(443 905)	102 422

24. Debt impairment

Debt impairment	61 342	111 135

25. Administrative expenses

Advertising	1 339 595	816 549
Auditor's remuneration	2 846 823	3 321 586
Bank charges	48 972	42 799
Cleaning	290 883	310 350
Computer expenses	492 450	471 892
Consulting and professional fees	5 951 615	128 993
Entertainment	33 590	4 541
Insurance	448 900	470 807
Legal costs	7 157 089	7 335 742
Motor vehicle expenses	126 096	62 738
COVID-19 procurements	77 937	158 299
Board members fees	371 674	229 098
Postage and courier	307	570
Printing and stationery	124 634	215 128
Security	890 366	646 252
Subscriptions and membership fees	287 928	255 535
Telephone and fax	1 125 649	1 201 727
Training	125 450	102 026
Travel - local	1 483 374	660 219
Loose tools	21 669	2 704
Electricity	619 981	551 248
Credit check	51 707	31 195
Relocation cost	39 390	-
Repairs and maintenance	100 558	282 730
Venue expenses	52 133	13 457
	24 108 770	**17 316 185**

26. Operating leases

Operating leases for the year are stated after accounting for the following:

Operating lease charges		
Premises		
• Contractual amounts	5 588 367	5 792 874
Equipment		
• Contractual amounts	151 591	311 149
	5 739 958	**6 104 023**

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

27. Auditors' remuneration

External audit fees	2 308 676	2 421 366
Internal audit fees	538 147	900 220
	2 846 823	**3 321 586**

28. Cash generated from operations

Surplus	1 963 694	5 305 985
Adjustments for:		
Depreciation and amortisation	1 294 924	1 555 046
Gain/loss on sale of assets and liabilities	7 823	62 568
Finance costs	258 000	298 000
Actuarial gain/loss	443 905	(102 422)
Debt impairment	61 342	111 135
Movements in operating lease assets and accruals	(787 586)	(279 951)
Movements in leave accruals	607 751	1 279 808
Movement in provision	252 095	132 000
Changes in working capital:		
Inventories	18 036	125 016
Receivables from exchange transactions	365 343	(612 836)
Receivables from non-exchange transactions	(312 653)	(5 808 208)
Prepayments	(295 174)	725 794
Payables from exchange transactions	793 436	(7 415 485)
Taxes and transfers payable (non-exchange)	(979 838)	4 619 069
Unspent: Socio Economic Development Fund	(44 845)	(254 397)
Investigation fees received in advance	165 031	419 064
	3 811 284	**160 186**

29. Provisions

	2 804 000	2 672 000
Long Service Award reconciliation		
Opening balance	2 804 000	2 672 000
Current service cost	436 000	419 000
Interest cost	258 000	298 000
Amount used	(183 905)	(482 577)
Actual gain/loss	443 905	(102 422)
	3 758 000	**2 804 001**
Current portion	618 000	190 000

The provision for long service awards is raised in terms of Human Resources Policy. The Actuaries (Semeka Consultants and Actuarial (Pty) Ltd) use escalation rate of 8% per annum which include real growth of 1% per annum for merit increase. In the calculation, the actuaries assumed that the salary increase are given on 1 April of each year. The current portion relates only to employees who qualify for long service awards in the next twelve (12) months. The non-current portion has been discounted and adjusted for the probability of staff leaving the employment of the entity before they are eligible for award.

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

30. Related parties

Relationships	
Controlling entity	North West Department of Economic Development, Environment, Conservation and Tourism
Entities under common control	North West Parks Board North West Tourism Board North West Development Corporation
Key management	Refer to note 21 Employee related cost
Acting Chief Executive Officer	Bafana Mabale

Mr. Mabale is the Acting Chief Executive Officer of the North West Gambling Board seconded from North West Development Corporation (NWDC) by the mother Department (Department of Economic Development, Environment, Conservation and Tourism). The salary of Mr. Mabale is being paid by North West Development Corporation (NWDC) from 17 January 2020 to date. The North West Gambling Board is paying Mr. Mabale the acting allowance in terms of the Human Resource policy.

Acting Chief Executive Officer	2022	2021
North West Development Corporation (NWDC) earnings	1 254 870	1 218 230
North West Gambling Board (NWGB)	356 115	42 727
Travel allowance (NWGB)	7 549	452
	1 618 534	**1 261 409**

Related party transactions

	2022	2021
Amount owed		
North West Department of Economic Development, Environment, Conservation and Tourism	14 017 497	14 997 335

Amount owed relates to the levies and taxes collected in terms of the mandate of the Board, this amount is due and payable to the Department as at 31 March 2022.

	2022	2021
Grant received		
North West Department of Economic Development, Environment, Conservation and Tourism	82 016 000	80 116 000

Grant received relates to the grant allocation in terms of the approved 2021/22 strategic plan and Annual Performance Plan for the Board.

	2022	2021
Cash surrendered		
North West Department of Economic Development, Environment, Conservation and Tourism	105 251 853	49 736 982

Cash surrendered relates to levies and taxes that were collected and surrendered to the Department as at 31 March 2022

Figures in Rand	2022	2021

31. Accounting by principals and agents

Details of the arrangement(s) is/are as follows:

The member of Executive Council (MEC) of the Department of Economic Development, Environment, Conservation and Tourism (DECECT) is accountable to the Provincial Legislature for the exercise of her powers and performance of her function. The MEC's responsibility include oversight of the performance of North West Gambling Board (NWGB). The Board controls the affairs of the North West Gambling Board and is accountable to the MEC for compliance of the NWGB with PFMA, the North West Gambling Act, and the protocol on Corporate Governance in the public sector and related policies and/or legislation.

Entity as agent

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

The levies and taxes are transferred on a monthly basis on/or before the 15th of every month.

Liabilities and assets recognised by the Board

As at 31 March 2022 the amount of levies and taxes that was due to the Department of Economic Development, Environment, Conservation and Tourism (DEDECT) was R 14 017 497 and payable on/or before 15 January 2022 in terms of North West Gambling Act.

As at 31 March 2022 the amount of the levies and taxes due and payable by the licensees was R 8 152 028 in terms of North West Gambling Board Act, the licensees pay the Casino, LPM's and Bingo levies on/or before the 7th of every month, Bookmakers levies are paid on a weekly basis and totalizators within twenty-one (21) days.

Liabilities recognised by the Board Reconciliation: Payable from non-exchange transactions	2022	2021
Balance at the beginning of the year	14 997 335	10 378 266
Add: Levies and taxes collected and accrued	99 754 627	49 242 848
Add: License renewals	4 517 388	5 001 603
Add: Levies and taxes received in advance	-	111 600
Less: Amount surrendered for the period	(105 251 853)	(49 736 982)
	14 017 497	**14 997 335**

Assets recognised by the Board Reconciliation: Receivable from non-exchange transactions	2022	2021
Balance at the beginning of the year	7 839 375	2 031 167
Add: Levies and taxes collected and accrued	104 272 015	54 254 343
Less: Actual cash received	(103 959 362)	(48 446 135)
	8 152 028	**7 839 375**

Figures in Rand	2022	2021

32. Members' emoluments

Board members 31 March 2022	Board fees	Travel and subsistence	Cellphones	Total
L Vere (Chairperson)	164 268	-	8 644	172 912
L Seepe (Deputy Chairperson)	86 078	35 250	8 665	129 993
T Mathe	86 078	-	9 142	95 220
	336 424	**35 250**	**26 451**	**398 125**

Board members 31 March 2021	Board fees	Travel and subsistence	Cellphones	Total
L Vere (Chairperson)	66 582	744	5 889	73 215
L Seepe (Deputy Chairperson)	9 530	8 974	6 044	24 548
T Mathe	26 208	-	7 882	34 090
N Maharaj	26 508	-	6 277	32 785
W Reetsang	30 974	-	5 422	36 396
	159 802	**9 718**	**31 514**	**201 034**

Audit and Risk Committee 31 March 2022

The Board did not have the Audit and Risk Committee during 2021/22 financial year. As the term of the Audit and Risk Committee came to an end during 2020/21 financial year and the Board appointed the Audit and Risk Committee after 31 March 2022.

Audit and Risk Committees 31 March 2021	Audit and Risk Committee fees	Travel and subsistence	Total
N Maharaj	4 766	-	4 766
T Mathe	9 532	-	9 532
Z Mothibe	19 064	-	19 064
J Brown	7 152	-	7 152
P Mangoma	19 064	-	19 064
	59 578	-	**59 578**

Figures in Rand	2022	2021

33. Commitments

Operating lease commitment

Mafikeng Office

Minimum lease payments due		
- within one year	1 727 731	5 040 536
- in second to fifth year inclusive	-	1 727 731
	1 727 731	**6 768 267**

The Board extended its contract with Senatla Investment Capital to rent office building under the operating lease with an escalation rate of 9% per annum for a period of five (5) years effective from 1 August 2017. The lease expires on the 31 July 2022.

Warehouse

Minimum lease payment due		
-Within one year	351 384	1 022 208
-In second to fifth year inclusive	-	351 384
	351 384	**1 373 592**

The Board appointed La Quinta Properties to rent Warehouse and offices under the operating lease with an escalation rate of 10% per annum for a period of five (5) years effective from 1 August 2017. The lease expires on the 31 July 2022.

Other Commitment

Minimum payments due		
-Within one year	1 762 549	1 818 720
-In second to fifth year inclusive	149 395	481 448
	1 911 944	**2 300 168**

Figures in Rand	2022	2021

34. Risk management

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, entity treasury maintains flexibility in funding by maintaining availability under committed credit lines.

The entity manages risk through ongoing review of future commitments. Cash flow is prepared and monitored. The Board receives an annual grant and therefore not exposed to liquidity risk.

The table below analyses the entity's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 31 March 2022	Less than one year	Between one and two years	Between two and five years	Over five years	Total
	-	-	-	-	-
Payables from exchange transactions	2 017 301	-	-	-	2 017 301
Payables from non-exchange transactions	14 017 497	-	-	-	14 017 497
Accruals	4 479 956	-	-	-	4 479 956
Investigation fees received in advance	1 147 063	-	-	-	1 147 063
	21 661 817	-	-	-	**21 661 817**

At 31 March 2021	Less than one year	Between one year and two years	Between two and five years	Over five years	Total
Payables from exchange transactions	2 925 614	-	-	-	2 925 614
Payables from non-exchange transactions	14 997 335	-	-	-	14 997 335
Accruals	2 686 616	-	-	-	2 686 616
Investigation fees received in advance	1 073 623	-	-	-	1 073 623
	21 683 188	-	-	-	**21 683 188**

Credit risk

Credit risk consists mainly of electronic transfers, advance payments and financial instruments. The entity only deposits money with major banks with high quality credit standing.

The Board maximum exposure to credit risk is equal to the cost amount of financial assets at balance sheet date and is summarised as follows:

Financial instrument	March 222	March 2021
Receivables from non-exchange transactions	8 152 028	7 839 375
Receivables from exchange transactions	2 366 555	2 793 241
Cash and cash equivalent	16 215 284	12 699 376
Payables from exchange transactions	(2 017 301)	(2 925 614)
Payables from non- exchange transactions	(14 017 497)	(14 997 335)
Accruals	(4 479 956)	(2 686 616)

Figures in Rand	2022	2021

34. Risk management (continued)

Financial assets by category	At amortised cost	Total
Receivables from non-exchange transaction	8 152 028	8 152 028
Receivables from exchange transactions	2 366 555	2 366 555
Cash and cash equivalents	16 215 284	16 215 284
	26 733 867	**26 733 867**

Financial liabilities by category	At Amortised cost	Total
Payables from exchange transactions	2 012 301	2 012 301
Payables from non- exchange transactions	14 017 497	14 017 497
Accruals	4 479 956	4 479 956
	-	-
	20 509 754	**20 509 754**

35. Going concern

As at 31 March 2022, the entity had accumulated surplus of R220 370 with the total assets of R31 737 233 and total liabilities of R31 516 863.

It should also be noted that there is approved grant allocation amounting to R76 116 000 from the Department of Economic Development, Environment, Conservation and Tourism to support the operations of the entity for 2022/23 financial year. Since the entity's primary source of funding for its operation is a grant from the department, the entity is certain that it will receive adequate financial support from the Department for any possible short fall.

36. Fruitless and wasteful expenditure

	2022	2021
Opening balance as previously reported	310 958	310 437
Correction of prior period error	-	590
Opening balance as restated	**310 958**	**311 027**
Add: Fruitles and wasteful expenditure incurred in the prior year but identified in the current year	128 463	-
Less: Amounts recoverable - current	-	(69)
Closing balance	**439 421**	**310 958**

Fruitless and wasteful expenditure incurred in incurred during the year resulted from the advertisement of the Chief Financial position that was initially advertised in March 2021 in various newspapers. The advertisement was later followed by an erratum which was informing the public of the change in the closing date for submissions of the applications. The same position was later advertised in November 2021 and additional costs were incurred to that effect.

37. Irregular expenditure

	2022	2021
Opening balance	91 388 448	79 857 100
	-	-
Add: Irregular expendirure incurred in the prior year, but identified in the current year	2 579 929	-
Add: Irregular expenditure- current	14 230 021	11 531 348
Less: Irregular expenditure condoned - current	(7 027 763)	-
Closing balance	**101 170 635**	**91 388 448**

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

The major contributing transactions to irregular expenditure incurred relate to irregular appointment of service providers from 2014/15 to 2020/22 financial year and the extension of certain contracts with the value exceeding the maximum threshold as prescribed section 44 of the PFMA and Treasury regulation. The above irregular expenditure was investigated and submitted to Provincial Treasury for condonation. The irregular expenditure amounting to R7 027 763 was condoned during 2021/22 financial year. The amount of R14 230 021 was incurred during 2021/22 financial, R3 403 119 is the new irregular expenditure incurred during the year and R10 826 902 is coming from the previous year's irregular contracts.

Notes to the Annual Financial Statements

Figures in Rand	2022	2021

38. Contingencies

Contingent liabilities

GRAMMATICUS (PTY) LTD
- The Applicant is seeking, amongst others, an order setting aside or invalidating the Search Warrants issued by the Magistrate of Brits Magistrates Court, pertaining to Grammaticus' business premises in Brits.
- Uncertainty exists around the timing of the outflow as this will be determined by the date of a set down by the court. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R300 000.

PEERMONT GLOBAL NW
- The Applicant is seeking amongst others reviewing, correcting or setting aside both the decision of the Review Tribunal and the Board respectively.
- Uncertainty exists around the timing of the outflow as this will be determined by the date of a set down by the court upon the appeal by the applicant. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R1 500 000.

SUN INTERNATIONAL (SA) LIMITED
- The applicant is seeking an order to review and set aside the decision of the Board on 10 June 2016 to grant Bingo Applications in Rustenburg (Eliocube). Estimated cost is R400 000.
- Uncertainty exists around the timing of the outflow as this will be determined by the date of a set down by the court. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R400 000.

GOLDRUSH GROUP (PTY) Ltd
- The Applicant is seeking a declaratory order pertaining the Board's imposition of the 60/40 on the licence's licence conditions as unlawful and invalid.
- Uncertainty exists around the timing of the outflow as this will be determined by the judgement to be handed down by the court. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R800 000.

ETHMIOS NICOLOPOLOUS
- The Applicant is seeking an order setting aside the decision of the Board to disqualify him as a shareholding in various gambling operations.
- Uncertainty exists around the timing of the outflow as this will be determined by the date of a set down by the court. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R800 000.

SANTOSAT (PTY) Ltd & 2 others/NWGB & 4 others
- The applicant is claiming damages against the Board and others for unreasonably closing its premises from 1 - 18 April 2019. (Various costs associated to the claim are: legal expenses, damages, loss of revenue etc)
- Uncertainty exists around the timing of the outflow as this will be determined by the date of a set down by the court. Estimated legal costs and disbursements to be paid to conclude this matter amounts to R500 000.

Contingent assets

METRO GAMING NW
- Matter struck off the Roll, costs awarded to Respondents. Costs yet to be recovered. Applicant objected to cost invoice. The Board is still to lodge a cost application. Estimated recovery is R300 000.

- Uncertainty exists around the timing of the inflow as this will be determined by the successful lodging of the cost application by the Board.

GALAXY BINGO- METRO GAMING AND ENTERTAINMENT (PTY) LTD
- The applicant is seeking an order to review and set aside the decision of the Tribunal and the decision of the Board on 10 June 2016 to refuse the application of Metro for a Bingo licence at Mega City Mall. The applicant further seeks an order to review and set aside all the decisions.

Figures in Rand	2022	2021

38. **Contingencies (continued)**
- The matter was heard on 21-23 October 2019. Judgement herein was delivered in the favour of the Board. Applicants are appealing the judgements.
- Uncertainty exists around the timing of the inflow as this will be determined by the date of a set down by the court since the applicant has appealed the judgement. Estimated recovery is R1 549 479.

39. **Budgetary basis, period and scope**

The budget is approved on a cash basis in terms of approved strategic plan and Annual Performance Plan. An amount of R 82 016 000. was the budget allocation to the North West Gambling Board for the period under review.

40. **Reconciliation between budget and cash flow statement**

Reconciliation of budget surplus/deficit with the net cash generated from operating, investing and financing activities:

	2022	2021
Operating activities		
Actual amount as presented in the budget statement	5 148 620	783 241
Basis differences	(1 337 336)	(623 055)
Net cash flows from operating activities	**3 811 284**	**160 186**
Investing activities		
Actual amount as presented in the budget statement	(295 382)	(120 222)
Net cash generated from operating, investing and financing activities	**3 515 902**	**39 964**

Figures in Rand	2022	2021

41. Statement of Comparison of Budget and Actual Amounts

The budget is approved on cash basis and presented by functional classification linked to the performance outcome objectives. The approved budget covers the period from 01 April 2021 to 31 March 2022. The budget is prepared on a cash basis and the financial statement on accrual basis. The amount in the financial statement were recast from accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget.

41.1 Investigation fees

Investigation fees is the amount recovered from licensee or applicant during the investigation of the application, all expenses incurred during the investigation such as the advertisement, travel and accommodation, sitting fees and administrations. An amount of R1 050 000 was targeted in the data base document. The over-achievement of R1 118 984 of the investigation fees is due to the fact that the North West Gambling Board did not have the Board of Directors from July 2020 until July 2021, as a result all application from July 2020 were only approved during 2021/22 financial year.

41.2 Other income

Other income is the amount that the Board made out of the tender documents, photocopies and travel and subsistence recoveries. There an amount of R837 553 that was paid during 2021/22 financial year, it is included in the other income as the cash was received during year financial year.

41.3 Interest received

Interest received is the money received from bank credit interest from all the bank accounts of the Board.

41.4 Government grant and subsidies

The grant allocated has been received. The personnel costs and cost of goods and services incurred during the financial year were covered by the grant that was received from the Department of Economic Development, Environment, Conservation and Tourism.

41.5 Employee related costs

There is significant savings in personnel due to resignations and the vacant position of the Chief Financial Officer that was budgeted for in 2021/22 financial year and was only filled in May 2022.

41.6 Goods and services

The savings of R1 132 994 is due to the feasibility study for a fifth casino license that was not conducted during 2021/22 financial year. It will be conducted during 2022/23 financial year.

42. Unspent: Socio Economic Development Fund

The unspent Socio-Economic Development Fund is the remaining balance of the ex-gratia payment from Sun International. These funds are used for Socio Economic Development projects as per the terms and condition of the ex-gratia.

Socio Economic Development Fund comprises of:

	2022	2021
Unspent: Socio Economic Development Fund	1 060 325	1 105 170

Figures in Rand	2022	2021

42. Unspent: Socio Economic Development Fund (continued)

Movement during the year

Balance at the beginning of the year	1 105 170	1 359 567
Additions during the year	(2 796)	(2 318)
Income recognition during the year	2 951	10 520
Projects paid during the year	(45 000)	(262 599)
	1 060 325	**1 105 170**

43. Prior period errors

- Receivables from exchange transactions were under-stated by a net amount of R940 540. The amount is made up of R3 293 of a travel claim that was paid in advance but the trip was not taken and R853 690 of legal fees recoveries, R119 285 of interest charged on legal fee recoveries that were only raised in the current year yet the court orders dated back to 2019/20 financial year. The reversal of R30 445 that had a duplicated invoice for the same investigation reconciliation, and an amount of R5 283 was settled with the amount that was reserved on the investigation fees payables account.
- Payables from exchange transactions were over-stated by R10 000. The error occurred when the investigation fees deposit amount was incorrectly accounted for as licence fees received in advance. Investigation fees -refundable deposits were over-stated by R5 283 from previous years. The error occured when the refund was accounted for in the investigation fees-refundable deposit and the same licensee was owing the same amount.
- Operating lease liability was over-stated by R1 485. The error occurred when the straight-lining amount was not derecognised from the operating lease liability account when the operating lease contract ended.
- Accruals were under-stated by a net amount of R736 107. The erroneous amount is made up of the following transactions: an over-statement of employee related costs by R6 495, an under-statement of salary back-pays by R292 507 including administrative expenses. An over-statement of legal fees by R 399 251, communication by R4 310 and subsistence by R465. An under-statement of legal fees by R624 302, communication by R193 766 , bank charges by R2 560, cleaning by R2 993, auditor's remuneration by R17 114, operating lease on rental lease by R12 633, subsistence by R189.
- Prepayments were under-stated by R 545. The error occurred when the contract that was ended was paid the full amount instead of what was rendered for that period.
- Accumulated surplus/deficit was under-stated by a net amount of R596 092. The erroneous amount is made up of a number of transactions. Legal fees were understated by R249 254 in the 2018/19 financial year. In 2020/21 financial year, the error affected the accumulated surplus/deficit and accruals. Communications were under-stated by R61 336. The error occurred when Vodacom invoices relating to cellular phone equipment that relates to 2019/20 financial year was only submitted during 2021/22 financial year. Subsistence and travel recoveries were under-stated by R391. The error occurred when the same transactions were raised as invoice and payables. Legal fees recoveries were under-stated by R941 166. The error occurred when the court orders that were in favour of the Board were only recognised during 2021/22 financial year with the dates relating to 2019/20 financial year. Investigation fees were over-stated by R35 728
- Investigation fees were under-stated by R10 000. The error occurred when the amount of investigation fees deposit was incorrectly accounted for as licence fees received in advance, as a result the investigation fees were not derecognised from investigation fee deposit.

Figures in Rand	2022	2021

43. **Prior period errors (continued)**

- Administrative expenses were understated by a net amount of R124 245. A number of transactions affected the error. The error occurred when a number of invoices affecting the prior year period amounting to R375 048, were submitted during the year resulting in under-stated legal fees. The legal fees were also overstated by R399 251. The error occurred when the invoice was duplicated due to the part payment that was done. The cleaning expenses were under-stated by R2 993. due to an invoice that was received after the submission of the Annual Financial Statements in 2020/21 financial year. Communications were under-stated by R132 430. The error occurred when Vodacom invoices relating to cellular phone equipment that relates to 2019/20 financial year was only submitted during 2021/22 financial year. Audit fees were understated by R17 114.00, the error occurred when the Board did not receive the invoice from the supplier until the submission of the Annual Financial Statement 2020/21 financial year. Travel local expenses were overstated by R3 293 due to the advance claim that was paid to the official by the trip did not take place. Conference facilities were overstated by R18 due to the drink that was not utilised. Bank charges were under-stated by R2 561, the error occurred when the bank charges that belong to 2020/21 financial year were not recognised in the correct period. Communication expenses were over-stated by R3 340.
- Employee related costs were under-stated by a net amount of R90 430. The erroneous amount is made up of a number of transactions. It occurred when the interest cost of R298 000 and Actuarial gain of R102 422 were included in the long service award expense, this over-stated the employee related cost by R195 577. The amount of R292 507 was under-stated due to salary back pays of two officials (256 144+36 363) that was paid during 2021/22 financial year. The provident funds were over-stated by R6 495 due to an amount that was incorrectly deducted by the service supplier. Employee related costs (note 21) were adjusted, the basic salary was increased by the medical aid portion that is paid by the employees and the 50% provident portion that is contributed by the employees.
- Lease rental on operating leases was under-stated by net amount of R11 148. The error occurred when the supplier submitted the invoices after submitting of the Annual Financial Statement to the Auditor General in 2020/21 financial year. The lease rentals on operating lease and accruals were under-stated by R12 632.00 due to the invoices that were received after the submission of the Annual Financial Statements. Operating lease liability and lease rentals on operating lease were over-stated by R1 484.84 that was not reversed during the straight-line process.
- Finance costs were under-stated by R298 000. The error occurred when the finance costs was included in the long service award expenses when recognising the provisions.
- Actuarial gains were under-stated by R102 422. The error occurred when the actual gains/loss was included in the long service award expenses when recognising the provisions.
- The correction of the error(s) results in adjustments as follows:

Notes to the Annual Financial Statements

Figures in Rand		2022	2021

Statement of Financial Position	As previously reported	Correction of error	Restated
Receivables from exchange transactions	1 852 700	940 540	2 793 240
Payables from non-exchange transactions	(15 007 335)	10 000	(14 997 335)
Operating lease liability	(1 109 799)	1 484	(1 108 315)
Accruals	(1 950 508)	(736 107)	(2 686 615)
Prepayments	26 574	585	27 159
Investigation fees-refunadable deposit	(178 432)	5 283	(173 149)
Accumulated surplus/deficit	1 965 113	(601 375)	1 363 738
	(14 401 687)	**(379 590)**	**(14 781 277)**

Statement of Financial Performance	As previously reported	Correction of error	Restated
Investigation fees	(965 930)	(10 000)	(975 930)
Administrative expenses	17 191 940	124 244	17 316 184
Employee related cost	52 007 587	90 430	52 098 017
Lease rentals on operating lease	6 092 875	11 148	6 104 023
Finance cost	-	298 000	298 000
Actuarial gain	-	(102 422)	(102 422)
Other income	(9 741)	(31 809)	(41 550)
	74 316 731	**379 591**	**74 696 322**

Figures in Rand	2022	2021

43. Prior period errors (continued)

Fruitless and Wasteful expenditure

	2022	2021
Opening balance	-	310 437
Adjustments made	-	590
Restated opening balance	**-**	**311 027**

Adjustment made to opening balance of fruitless and wasteful expenditure is due to an amount of R590 that was deducted from fruitless and wasteful expenditure before adding the same amount in the register as amount incurred during 2018/19 financial year. The error was corrected during 2021/22 financial year.

44. Change in estimate

Property, plant and equipment

The useful lives of all asset classes were adjusted during 2021/2022 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 8, Property, plant and equipment. The effect of changing the remaining useful life of assets for the entity during 2021/2022 has decreased the depreciation charge for the current and future periods. -

Impact on the Statement of financial position	**2022**	**Future periods**
Furniture and fittings	1 351	5 406
Office equipment	124 935	374 805
Computer equipment	118 032	354 096
	244 318	**734 307**

Impact on the Statement of financial performance	**2022**	**Future periods**
Depreciation	244 318	734 307

45. Segment information

General information

The segments were organised around the different programmes of the entity with the exception of the administration programme which the primary functions is that of support to the entity and the entity does not generate any economic benefits from this programme.

Information reported about these segments is used by management as a basis for evaluating the segments 'performance and for making decisions about the allocation of resources where necessary. The disclosure information about these segments is also considered appropriate for external reporting purposes. It is considered impractical to allocate the entities assets and liabilities to different segments reported below, hence the allocation was not made.

Figures in Rand	2022	2021

Types of goods and/or services by segment

Reportable segment	**Goods and/or services**
Programme 2	Investigation and Licensing
Programme 3	Gambling Control
Programme 4	Gambling Audit

Segment surplus or deficit, assets and liabilities

2022

	Investigation and Licensing	Gambling Control	Gambling Audit	Total
Revenue				
Grant allocation	6 900 505	8 790 665	7 712 000	23 403 170
Investigation fees	2 088 932	-	-	2 088 932
Travel and subsistence recoveries	-	-	6 312	6 312
Total segment revenue	**8 989 437**	**8 790 665**	**7 718 312**	**25 498 414**
Entity's revenue				**25 498 414**
Expenditure				
Salaries and wages	5 437 734	7 083 866	7 998 332	20 519 932
Other expenses	1 362 754	341 359	295 715	1 999 828
Total segment expenditure	**6 800 488**	**7 425 225**	**8 294 047**	**22 519 760**
Total segmental surplus/(deficit)				**2 978 654**

Revenue from exchange transaction from Investigation and Licensing, is the investigation fees charged to the investigation of the all the application received by the Board and from Gambling Audit is the travel and subsistence recovered from the Licensee who requested the Board to conduct the audit on the Licensee's premises. After completion of the investigation the Board recovers all the expenditured incurred during the investigation from the Licensees or any other applicant.

2021

	Investigation and Licensing	Gambling Control	Gambling Audit	Total
Revenue				
Grant allocation	6 900 505	8 790 665	7 712 000	23 403 170
Investigation fees	975 930	-	-	975 930
Total segment revenue	**7 876 435**	**8 790 665**	**7 712 000**	**24 379 100**
Entity's revenue				**24 379 100**
Expenditure				
Salaries and wages	5 780 917	6 813 390	7 031 984	19 626 291
Other expenses	328 821	173 385	60 590	562 796
Total segment expenditure	**6 109 738**	**6 986 775**	**7 092 574**	**20 189 087**
Total segmental surplus/(deficit)				**4 190 013**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