

2017/18

**REGLEMENT L**

**REGULATION L**

# JUKSKEI SA

FINANSIES

FINANCE



## INHOUD / INDEX

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<b>AFKORTINGS / ABBREVIATIONS</b>			
DA	Direkteur Administrasie	Director Administration	
DF	Direkteur Finansies	Director Finance	
AJV/AGM	Algemene Jaarvergadering	Annual General Meeting	
JSA	Jukskei SA (ook SA Jukskeiraad)	Jukskei SA (also SA Jukskei Board)	
NLDTF	National Lotteries Distribution Trust Fund	National Lotteries Distribution Trust Fund	
SAID	Suid-Afrikaanse Inkomstediens	South African Revenue Service	

<b>SRSA</b>	Sport en Rekreasie van Suid-Afrika <ul style="list-style-type: none"><li>• Vereistes van SRSA</li><li>• 'n Beduidende verandering in Finansiële Beleid sedert 2007</li></ul>	Sport and Recreation South Africa <ul style="list-style-type: none"><li>• Requirements of SRSA</li><li>• A significant change in Financial Policy since 2007</li></ul>
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<b>1</b>	<b>FINANSIËLE JAAR</b>	<b>FINANCIAL YEAR</b>
<b>1.1</b>	Die finansiële jaar strek vanaf 1 Mei tot 30 April.	The financial year runs from 1 May to 30 April.
<b>2</b>	<b>SAMESTELLING</b>	<b>COMPOSITION</b>
<b>2.1</b>	Alle portefeuljies van Jukskei SA	All portfolios of Jukskei SA
<b>3</b>	<b>MANDAAT</b>	<b>MANDATE</b>
<b>3.1</b>	Om goeie korporatiewe bestuurspraktyke te handhaaf.	To maintain good corporate governance practices.
<b>3.2</b>	Die eiendom van Jukskei SA vestig in Jukskei SA.	The property of Jukskei SA is settled in Jukskei SA.
	a) Die inkomste en eiendom van Jukskei SA, uit welke bron ookal verkry, word uitsluitlik aangewend vir die bevordering van die doelstellings van Jukskei SA, soos uiteengesit in die 'Akte van Oprigting' van Jukskei SA en geen gedeelte daarvan mag direk of indirek, by wyse van dividend, bonus of profyt aan lede van Jukskei SA betaal of oorgemaak word nie.	a) The income and property of Jukskei SA, from whichever source obtained, are used exclusively for the promotion of the objectives of Jukskei SA, as set out in the 'Memorandum of Association' of Jukskei SA and no portion thereof shall, directly or indirectly, by way of dividend, bonus or profit be paid or transferred to members of Jukskei SA.
	b) Die besoldiging van 'n amptenaar, werknemer of lid van Jukskei SA vir werklik, aan Jukskei SA bewese dienste, word egter nie belet nie.	b) The remuneration of an officer, employee or member of Jukskei SA for services rendered, is, however, not forbidden.
<b>3.3</b>	Die Direksie sal namens Jukskei SA enige aksie waarby Jukskei SA betrokke mag raak, verdedig of skik.	The Board shall, on behalf of Jukskei SA defend or settle any action which Jukskei SA may be engaged in.
<b>3.4</b>	Algemene fondse deur Jukskei SA ontvang word in 'n rekening van Jukskei SA by 'n finansiële instelling wat deur die AJV aangewys word, gedeponeer en deur die Direksie beheer en aangewend.	General funds received by Jukskei SA are deposited in an account of Jukskei SA at a financial institution designated by the AGM, and managed and utilized by the Board.
<b>3.5</b>	Alle uitbetalings geskied elektronies of onder naamtekening van die Direkteur Finansies en mede-onderteken/bekragtigt deur een van die lede van die UB.	All payments are made electronically or under the hand of the Director of Finance and co-signed/ratified by one of the members of the EC.
<b>3.6</b>	Die Direksie het die reg om Jukskei SA se lopende rekening te oortrek indien nodig of noodsaaklik.	The Board has the right to overdraw Jukskei SA's current account if necessary or essential.
<b>3.7</b>	Komitees bestuur hul eie finansies, inkomste en uitgawes ooreenkomstig die goedgekeurde begroting van Jukskei SA.	Committees manage their own finances, income and expenses in accordance with the approved budget of Jukskei SA.
<b>3.8</b>	Die Direksie lê jaarliks geouditeerde state tov die finansiële stand van Jukskei SA aan die AJV voor.	The Board annually submits audited statements regarding the financial position of Jukskei SA to the AGM.
<b>3.9</b>	Die Direksie lê jaarliks die begroting vir die volgende jaar aan die AJV voor.	The Board annually submits the budget for the next year to the AGM
<b>3.10</b>	Die Direksie het die reg om jaarliks honoraria voor te lê aan die AJV vir bekragtiging.	The Board has the right to submit annual honorarium fees to the AGM for approval.
<b>3.11</b>	Jukskei SA sal die reis-en verblyfkostes van die Direksie (en ander lede van komitees)	Jukskei SA will pay the travel- and accommodation costs of the Board (and

	dra wat Bestuursvergaderings, AJV, Spesiale Algemene Vergaderings of enige ander geleenthede in belang of in opdrag van Jukskei SA bywoon.	other members of committees) who attend Management Meetings, AGM, Special General Meetings or any other events in the interest of or on behalf of Jukskei SA.
<b>3.12</b>	Die Direksie dra sorg dat al die eiendom van Jukskei SA, soos bv trofeë, behoorlik teen verlies, brand, beskadiging of diefstal verseker word.	The Board shall ensure that all the property of Jukskei SA, such as trophies, are properly insured against loss, fire, damage or theft.
	a) Alle trofeë word in die kluis by die sentrale jukskeisentrum van Jukskei SA bewaar en/of 'n geskikte lokaal met diefwering, veiligheidshek, alarm met gewapende reaksie.	a) All trophies are kept in the safe of the central jukskei centre of Jukskei SA and/or in an appropriate venue with burglar bars, security gates and alarm with armed response.
	b) Jaarliks moet bevestig word by die AJV dat die trofeë nie verseker word nie.	b) It must be confirmed annually at the AGM that the trophies are not insured.
<b>3.13</b>	Alle vaste eiendom, huurkontrakte, aandele, ander sekuriteite, fondse en bates van Jukskei SA, vestig in die Raad en word in die naam van Jukskei SA geregistreer.	All real estate, leases, stocks, other securities, funds and assets of Jukskei SA, are established in the Council and are registered in the name of Jukskei SA.
<b>3.14</b>	Die Direksie kan enige eiendom, vas sowel as roerend, verkoop, oorplaas, aankoop, aanskaf, onder verband plaas, verhuur, huur of verpag en kan die fondse van Jukskei SA op goeie en goedgekeurde sekuriteite belê of andersins in sulke fondse aanwend in belang van Jukskei SA.	The Board may sell, transfer, purchase, acquire, mortgage, lease, or rent any property and may invest the funds of Jukskei SA in good and approved securities or otherwise use in such funds in the interest of jukskei SA.
	a) Sodanige aksie moet op die daaropvolgende AJV gekondoneer word.	a) Such action should be condoned on the next AGM
<b>3.15</b>	Enige kontrakte of ooreenkomste wat die bates van Jukskei SA mag beïnvloed, kan aangegaan word of gekanselleer word met dien verstande dat die Direksie slegs die magte soos in hierdie Artikel verleen, mag uitoefen tot die mate wat Jukskei SA mag voorskryf.	Any contracts or agreements that may influence the assets of Jukskei SA, may be incurred or cancelled, provided that the Board may only exercise the powers as provided in this Article, to the extent that Jukskei SA may prescribe.
<b>3.16</b>	Indien 'n Distrik of Provinsie ontbind of tot niet gaan, moet die Distrik- of Provinsiebestuur dadelik alle bates, insluitend finansies, boeke, trofeë, dokumente en dies meer aan die Direksie besorg.	If a District or Province dissolves or ceases to exist, the District- or Province Management must immediately hand over all assets, including finance, books, trophies, documents etc to the Board.
<b>3.17</b>	Indien klubs tot niet gaan deur ontbinding of andersins, moet alle eiendom van die betrokke klubs soos trofeë, finansies, boeke en dies meer, aan die Distrik of Provinsie onder wie se jurisdiksie die betrokke liggaam resorteer, besorg word. Die Distrik of Provinsie is verplig om sodanige besittings vir twee jaar in trust te hou, waarna sodanige besittings die eiendom van die Distrik of Provinsie word.	If clubs cease to exist by dissolution or otherwise, all property of the respective clubs like trophies, finance, books and so forth, must be handed over to the District or Province under whose jurisdiction the relevant body falls. The District or Province is obliged to hold in trust such possessions in trust for two years, after which such possessions become the property of the District or Province.
<b>3.18</b>	Indien daar by likwidasië of ontbinding van Jukskei SA, nadat alle finansiële	If at liquidation or dissolution of Jukskei SA, after all financial obligations have been

	verpligtinge nagekom is, nog eiendom van welke aard ookal oorbly, word dit nie onder lede van Jukskei SA verdeel of uitbetaal nie.	met, there is still property of any kind whatsoever left, it is not distributed or paid to members of Jukskei SA.
	a) Dit word gedoneer aan sodanige sport-, kulturele-, liefdadigheids- of godsdienstige instellings, wat dieselfde doelstellings as Jukskei SA het.	a) It is donated to such sports-, cultural-, charity- or religious institutions, who have the same objectives as Jukskei SA.
	b) Sodanige instellings word deur die lede van Jukskei SA voor sy ontbinding aangewys.	b) Such institutions are appointed by the members of Jukskei SA before its dissolution.
<b>3.19</b>	Die Direksie tree as Trustee van Jukskei SA op en voer die pligte wat aan die Trustee toegesê word, uit.	The Board acts as Trustee of Jukskei SA and performs the duties that are assigned to the Trustee.
<b>3.20</b>	Die Jukskeimuseum is die eiendom van Jukskei SA.	The Jukskei museum is owned by Jukskei SA.
<b>4</b>		
<b>4</b>	<b>GELDE BETAALBAAR AAN JUKSKEI SA</b>	<b>FEES PAYABLE TO JUKSKEI SA</b>
<b>4.1</b>	Lede betaal jaarliks affiliasie-, sportregistrasie- en inskrywingsgeld soos bepaal deur die AJV.	Members annually pay affiliation-, sports registration- and entry fee as determined by the AGM.
<b>4.2</b>	Distrikte, Provinsies wie se finansiële verpligtinge teenoor Jukskei SA nie op die ooreengekome sperdatum nagekom is nie, sal deur die Direksie geskors word tot tyd en wyl alle agterstallige geld betaal is.	Districts, Provinces whose financial obligations to Jukskei SA have not been met at the agreed deadline will be suspended by the Board until all arrears have been paid.
<b>4.3</b>	’n Distrik of Provinsie wat nie in staat is om sy finansiële verpligtinge (uitgesluit affiliasiegelde) teenoor Jukskei SA na te kom nie, mag van die Direksie verlof kry vir uitstel.	A District or Province, who is not able to meet its financial obligations (excluding affiliation fees) to Jukskei SA, may get permission from the Board to postpone.
<b>4.4</b>	Elke geaffilieerde Klub, Distrik en Provinsie moet volledig rekord hou van alle gelde wat ontvang en uitbetaal is.	Each affiliated Club, District and Province must keep full record of all monies received and disbursed.
	a) Die Direksie mag te eniger tyd van enige van hierdie liggame eis om sy finansiële state vir ondersoek deur Jukskei SA se ouditeure aan hom voor te lê.	a) The Board may at any time require from any of these bodies to submit their financial statements to Jukskei SA's auditors for examination.
	b) Indien dit onbevredigend blyk te wees, mag die liggaam of enige van sy ampsdraers na goeddunke deur die Direksie geskors word.	b) If it turns out to be unsatisfactory, the body or any of its officials may, at its discretion, be suspended by the Board.
<b>4.5</b>	Die Direksie van Jukskei SA mag die notules/finansiële state en ander dokumente van enige Klub, Distrik of Provinsie opeis vir insae sonder opgawe van redes.	The Board of Jukskei SA may claim the minutes / financial statements and other documents of any Club, District or Province for inspection without stating reasons.
	a) Indien die dokumente onbevredigend blyk te wees, mag daar teen die liggaam of enige van sy ampsdraers na goeddunke deur die Direksie opgetree word.	a) If the documents appear to be unsatisfactory, the Board may act against the body or any of its officers at the discretion of the Board.
<b>4.6</b>	<b>Affiliasiegeld</b>	<b>Affiliation fees</b>

4.6.1	Dit is betaalbaar deur alle Distrikte, Provinsies en Assosiaat Liggame aan wie lidmaatskap deur Jukskei SA toegestaan word.	It is payable by all Districts, Provinces and Associate Bodies to whom membership is granted by Jukskei SA.
4.6.2	Affiliasiegeld is betaalbaar <b>10 kalenderdae</b> voor die aanvang van die Algemene Jaarvergadering van Jukskei SA.	Affiliation fees are payable <b>10 calendar days</b> before the start of the Annual General Meeting of Jukskei SA.
<b>4.7</b>	<b>Spelerregistrasie</b>	<b>Player Registration</b>
4.7.1	Dit is betaalbaar per lid per jaar ooreenkomstig die lidmaatskapskategorie soos bepaal deur AJV.	It is payable per member per year according to the membership category as determined by AGM.
4.7.2	Elke geaffilieerde Distrik, Provinsie of Assosiaat Liggame betaal spelerregistrasie alvorens lede aan enige georganiseerde (liga en provinsiale) geleenthede mag deelneem.	Each affiliated District, Province or Associate Bodies pay player registration before members may participate in any organized (league and provincial) events.
4.7.3	Indien 'n persoon aan 'n aktiwiteit deelneem wat ongeregistreer is of nie in die korrekte lidmaatskapskategorie geregistreer is nie, sal die Distrik, Provinsie of Assosiaat Liggaam verantwoordelik wees vir die spelerregistrasiegelde soos van toepassing asook 'n boete wat gelykstaande is aan die spelerregistrasiegelde van toepassing.	If a person participates in an activity that is unregistered or not registered in the correct category of membership, the District, Province or Associate Body will be responsible for the player registration fees as applicable as well as a fine equivalent to the player registration fees applicable.
<b>4.8</b>	<b>Inskrywingsgeld</b>	<b>Entry Fees</b>
4.8.1	Distrikte, Provinsies en Assosiaat Liggame betaal inskrywingsgeld om aan die onderskeie Kampioenskappe en Toernooie deel te neem.	Districts, Provinces and Associate Bodies pay an entry fee to participate in the various Championships and Tournaments.
	a) Die inskrywingsgeld word jaarliks tydens die AJV van Jukskei SA bepaal.	a) The entry fee is determined annually by the AGM of Jukskei SA
	b) Distrikte, Provinsies en Assosiaat Liggame wat nie al hul finansiële verpligtinge voor of op die onderskeie sperdatums nagekom het nie, kan belet word om aan die onderskeie Toernooie of Kampioenskappe deel te neem.	b) Districts, Provinces and Associate Bodies that have not fulfilled their financial obligations on or before the due dates, can be prevented from taking part in the various Tournaments or Championships.
4.8.2	<b>SA Meesterstoernooi:</b> Jaarliks betaalbaar voor die datum soos deur die SA Meesterskomitee bepaal en deur die Direkteur Administrasie aan Distrikte, Provinsies en Assosiaat Liggame gekommunikeer.	<b>SA Masters Tournament:</b> Annually payable before the date set by the SA Masters Committee and communicated by the Director of Administration to Districts, Provinces and Associate Bodies.
4.8.3	<b>B&amp;C Toernooi:</b> Jaarliks betaalbaar voor die datum soos deur B&C komitee bepaal en deur die Direkteur Administrasie aan Distrikte, Provinsies en Assosiaat Liggame gekommunikeer.	<b>B&amp;C Tournament:</b> Annually payable before the date set by the B&C Committee and communicated by the Director of Administration to Districts, Provinces and Associate Bodies.
4.8.4	<b>SA Junior Kampioenskap:</b> Jaarliks betaalbaar voor <b>31 Oktober</b> .	<b>SA Junior Championship:</b> Annually payable before <b>31 October</b> .
4.8.5	<b>SA Senior Kampioenskap:</b>	<b>SA Senior Championship:</b>

	Jaarliks betaalbaar voor die datum soos deur JSA Direksie bepaal en deur die Direkteur Administrasie aan Distrikte en Provinsies gekommunikeer.	Annually payable before the date determined by JSA Board of Directors and communicated by the Director Administration to Districts and Provinces.
<b>5</b>	<b>SRSA</b>	<b>SRSA</b>
<b>5.1</b>	Subsidie van SRSA moet aangewend word soos voorgeskryf.	Grant from SRSA must be applied as prescribed.
<b>6</b>	<b>LOTTO</b>	<b>LOTTO</b>
<b>6.1</b>	Lotto-toekenning moet aangewend word soos voorgeskryf en bewyse moet met die uitvoering van projekte versamel word om in te dien saam met die finansiële verslag.	Lotto grant must be used as prescribed and evidence should be gathered with the implementation of projects to be submitted with the financial report.
<b>7</b>	<b>INTERNASIONALE JUJSKEI FEDERASIE</b>	<b>INTERNATIONAL JUJSKEI FEDERATION</b>
<b>7.1</b>	Jukskei SA is geaffilieer by die Internasionale Jukskei Federasie wat poog om Jukskei op internasionale vlak uit te bou en te bevorder.	Jukskei SA is affiliated with the International Jukskei Federation that tries to build and promote jukskei internationally.
<b>7.2</b>	Alle geregistreerde lede by Jukskei SA sal 'n jaarlikse deelnemersfooi aan die IJF betaal.	All registered members of Jukskei SA will pay an annual participation fee to the IJF.
	a) Die bedrag word tydens die AJV van Jukskei SA vasgestel en outomaties deur Jukskei SA met registrasie-gelde gehef.	a) The amount is determined by the AGM of Jukskei SA and automatically charged by Jukskei SA with registration.
<b>8</b>	<b>FINANSIËLE BELEID</b>	<b>FINANCIAL POLICY</b>
<b>8.1</b>	Alle inkomste- en uitgawetransaksies word afsonderlik verantwoord vir die tydperk van toepassing.	All income- and expense transactions are accounted for separately for the period of application.
	a) Afsonderlik beteken dat inkomstes nie teen uitgawes afgespeel kan word nie, maw nie net die netto word verantwoord nie.	a) Separately means that income can not be offset against expenses, i.e not only the netto is accounted for.
<b>8.2</b>	Alle bates tot en met 'n waarde van R1 000 word met aankope afgeskryf.	All assets up to a value of R1 000 are written off at purchase.
<b>8.3</b>	Bates bo R1 000 word verantwoord oor die ekonomiese leeftyd van die bate.	Assets above R1 000 are accounted for on the economic life of the asset.
<b>8.4</b>	Waardevermindering word op 'n reguitlynmetode oor die ekonomiese leeftyd van die bate bereken:	Depreciation is calculated on a straight-line basis over the economic life of the asset.
	a) Rekenaartoerusting 3 jaar	a) Computer Equipment 3 years
	b) Ander Toerusting 5 jaar	b) Other Equipment 5 years
	c) Kantoortoerusting 6 jaar	c) Office equipment 6 years
<b>8.5</b>	Voorraad word verantwoord teen kosprys of die netto realiseerbare waarde, welke een die laagste is.	Inventories are carried at cost or the net realizable value, which ever is the lower.
	a) Kosprys word bepaal deur die laaste aankoopprys.	a) Cost is determined by the last purchase price
<b>8.6</b>	Voorsien vir 'obsolete inventory' ten opsigte van gebruiksvorraad teen 33 ⅓% per jaar.	Provide for 'obsolete inventory' regarding stock for usage at 33⅓% per annum.
	a) (Gebruiksvorraad is items wat	a) (Stock for usage are items that are



	aangekoop word met die doel om dit nie te verkoop nie, maw daar word nie handel gedryf in hierdie items nie.)	purchased with the intention not to sell, i.e. these items are not traded.)
<b>8.7</b>	Jukskei SA is gederegistreer vir BTW doeleindes.	Jukskei SA is deregistered for VAT purposes.
<b>8.8</b>	Jukskei SA is 'n Openbare Weldaads-organisasie (OWO) vir inkomstebelasting-doeleindes en moet jaarliks hierdie status bevestig.	Jukskei SA is a Public Benefit Organisation (PBO) for income tax purposes and must annually confirm this status.
<b>8.9</b>	Bates wat gehuur word, word verantwoord oor die leeftyd van die kontrak.	Assets leased are accounted for over the life of the contract.
<b>9</b>	<b>FINANSIËLE INSTELLINGS</b>	<b>FINANCIAL INSTITUTIONS</b>
	a) Tjekrekening	a) Cheque account
	b) Beleggingsrekening	b) Investment account
<b>9.1</b>	Handtekeningsmagtiging word jaarliks hersien.	Signature authority is reviewed annually.
<b>9.2</b>	Ten minste twee persone moet 'n betaling goedkeur volgens goedgekeurde handtekeningmagte en delegasie.	At least two persons must approve a payment in accordance with approved signature powers and delegation.
<b>10</b>	<b>ONTVANGSTES</b>	<b>RECEIPTS</b>
<b>10.1</b>	Bestaan hoofsaaklik uit:	Consists mainly of:
	a) Affiliatiegeld	a) Affiliation fees
	b) Registrasiegeld	b) Registration fees
	c) Inskrywingsgeld	c) Entry fees
	d) Kampioenskapbydraes	d) Championship Contributions
	e) Donasies	e) Donations
	f) Borgskappe	f) Sponsorships
<b>10.2</b>	Kwitansies word uitgereik vir alle ontvangstes hetsy kontant of tjeks wat deur 'n Direksie- of komiteelid van Jukskei SA ontvang word.	Receipts are issued for all receipts either cash or cheques received by a Board- or committee member of Jukskei SA.
<b>10.3</b>	Alle ontvangstes word gedeponeer by 'n goedgekeurde finansiële instelling.	All receipts are deposited with an authorized financial institution.
<b>10.4</b>	Ontvangstes word aangeteken op 'n ontvangstejoernaal (opsomming van ontvangstes).	Receipts are recorded on a receipts journal (summary of receipts).
<b>11</b>	<b>BETALINGS</b>	<b>PAYMENTS</b>
<b>11.1</b>	Bestaan hoofsaaklik uit administratiewe- en kampioenskapuitgawes.	Consists mainly of administrative and championship expenses.
<b>11.2</b>	Alle uitgawes word ondersteun deur die nodige bewyse (onafhanklike bewyse soos faktuur en/of kwitansie).	All expenses are supported by the necessary proof (independent proof such as invoice and / or receipt).
	a) Kwotasies en betalingsadviese is nie geldige transaksiebewyse nie.	a) Quotations and payment vouchers are not valid proof of transactions.
<b>11.3</b>	Reiskoste (rand per km eis) en toelaes word tydens Direksievergaderings bepaal en betaal op goedgekeurde eisvorms.	Travel expenses (rand per km claim) and allowances are determined at Board Meetings and paid on approved claim forms.
<b>11.4</b>	Alle uitgawes word goedgekeur deur twee UB lede.	All expenses are approved by two EC members.

<b>11.5</b>	Alle betalings geskied elektronies onder naamtekening van twee UB lede wat magtiging het (tjeks en internetbankdiens)	All payments are done electronically under the hand of two EC members who have authority (cheques and Internet banking)
<b>11.6</b>	Betalings word aangeteken in 'n betalingsjoernaal (opsomming van betalings).	Payments are recorded in a payment journal (summary of payments).
<b>12 GOEDKEURING VAN TRANSAKSIES APPROVAL OF TRANSACTIONS</b>		
<b>12.1</b>	Alle transaksies word goedgekeur die President en Direkteur Administrasie.	All transactions are approved by the President and Director of Administration.
<b>12.2</b>	Indien die transaksie verband hou met die President en/of Direkteur Administrasie word dit goedgekeur deur onpartydige/onbetrokke UB lede.	If the transaction is associated with the President and/or Director of Administration it must be approved by disinterested/uninvolved EC members.
<b>12.3</b>	Alle transaksies word op vergaderings geratifiseer.	All transactions are ratified at meetings.
<b>12.4</b>	Duplikaatbetalings, ongemagtigde transaksies asook nuttelose en spandabelrige transaksies word verhoed deurdat die Direkteur Finansies alle transaksies hersien voor betaling.	Duplicate payments, unauthorized transactions as well as fruitless and wasteful transactions are prevented because the Director of Finance reviews all transactions before payment.
<b>12.5</b>	Alle standaard transaksies bv versekering, fotostaathuur word van maand tot maand gemonitor.	All standard transactions such insurance, photocopy rent are monitored from month to month.
<b>12.6</b>	Fakture wat reeds betaal is, word as sulks gemerk om duplikaatbetalings te verhoed.	Invoices that have already been paid are marked as such to prevent duplicate payments.
<b>12.7</b>	Bankrekonsiliasies word op 'n maandelikse basis nagegaan en goedgekeur.	Bank reconciliations are reviewed and approved on a monthly basis.
<b>12.8</b>	Finansies word op vergaderings bevestig.	Finance is confirmed at meetings.
<b>12.9</b>	Tjeks word geëndosseer 'nie verhandelbaar'.	Cheques are endorsed 'not negotiable.'
<b>12.10</b>	Geen kontanttjeks word uitgemaak nie.	No cash cheques will be made out
<b>12.11</b>	Tjekboek word in 'n veilige plek bewaar.	Cheque book is kept in a safe place.
<b>12.12</b>	Finansies word geoudit deur onafhanklike ouditeure.	Finance is audited by independent auditors.
<b>12.13</b>	Aankope en uitgawes ten opsigte van nie-begrote items word deur die UB goedgekeur voordat die Direkteur Finansies die transaksies kan toevoer.	Purchases and expenditure on non-budgeted items are approved by the EC before the Director Finance can supply the transactions.
<b>13 REKONSILIASIE RECONCILIATION</b>		
<b>13.1</b>	Alle ontvangstes en betalings word maandeliks gerekonsilieer.	All receipts and payments are reconciled monthly.
<b>13.2</b>	Registrasiegelde en databasis van spelers/afriegers/skeidsregters word op 'n maandelikse basis gerekonsilieer.	Registration fees and database of players/coaches/referees are reconciled on a monthly basis.
<b>13.3</b>	Aantal spanne wat deelneem tydens Kampioenskappe en Toernooie word gerekonsilieer met die spaninskrywings wat ontvang is.	Number of teams participating in Championships and Tournaments must be reconciled with the team entries received.
<b>13.4</b>	Rekonsiliasies word tydens vergaderings goedgekeur.	Reconciliations are approved during meetings.

<b>14</b>	<b>KONTANTVLOEI</b>	<b>CASH FLOW</b>
<b>14.1</b>	Kontantvloeï word maandeliks gemonitor.	Cash flow is monitored monthly.
<b>14.2</b>	Beskikbaarheid van genoegsame fondse word bevestig voordat betalings gedoen word.	Availability of sufficient funds is verified before payments are made.
<b>14.3</b>	Surplusfondse word in finansiële instrumente by goedgekeurde instellings belê tot voordeel van die organisasie.	Surplus funds are invested in financial instruments in approved institutions for the benefit of the organization.
<b>15</b>	<b>VERSLAGDOENING EN MONITERING</b>	<b>REPORTING AND MONITORING</b>
<b>15.1</b>	Die Direkteur Finansies doen verslag tydens vergaderings.	The Director of Finance reports during meetings
<b>15.2</b>	Die Direkteur Finansies stel finansiële state op en die state bestaan uit die volgende:	The Director of Finance prepares financial statements and the statements consist of the following:
	a) Inkomstestaat	a) Income Statement
	b) Balansstaat	b) Balance Sheet
	c) Kontantvloeiastaat	c) Cash Flow Statement
	d) Direkteursverslag	d) Director's Report
	e) Portefeulje opsommings	e) Portfolio summaries
<b>15.3</b>	Maandstate word opgestel.	Monthly statements are prepared.
<b>15.4</b>	Alle transaksies word geprosesseer op Pastel en beskikbaar gestel aan die Direksie voor of op die <b>sewende (7e) dag</b> van elke maand.	All transactions are processed on Pastel and made available to the Board on or before the <b>seventh (7th) day</b> of each month.
<b>15.5</b>	Jaareindverslae word op Pastel geprosesseer binne <b>14 dae</b> na jaareinde.	Year-end reports are processed on Pastel within <b>14 days</b> after year-end.
<b>15.6</b>	Finansiële state word jaarliks deur die Direksie goedgekeur.	Financial statements are approved annually by the Board.
<b>15.7</b>	Eksterne ouditeure is jaarliks verantwoordelik vir die oudit van Jukskei SA se finansiële state.	External auditors are responsible annually for the audit of Jukskei SA's financial statements.
<b>15.8</b>	Geouditeerde state word tydens die AJV voorgelê vir goedkeuring.	Audited statements are submitted at the AGM for approval.
<b>15.9</b>	Verslag word jaarliks aan SASCOC en SRSA gedoen.	Reports are annually made to SASCOC and SRSA.
<b>15.10</b>	Verslag word aan die NLDTF gedoen ooreenkomstig die ooreenkoms soos met hulle aangegaan.	Reports are made to the NLDTF in accordance with the agreement as entered into with them.
<b>15.11</b>	Jaarlikse verslaglewering aan SAID.	Annual reporting to SARS.
<b>16</b>	<b>BEGROTING</b>	<b>BUDGET</b>
<b>16.1</b>	'n Begroting word jaarliks opgestel en bestaan uit:	A budget is drawn up annually and consists of:
	a) Operasionele aktiwiteite	a) Operational activities
	b) Strategiese aktiwiteite	b) Strategic activities
<b>16.2</b>	Die begroting word voorgelê tydens die AJV vir goedkeuring, na bekragtiging deur die UB.	The budget is presented at the AGM for approval, after confirmation by the EC.
<b>16.3</b>	Finansiële transaksies word op 'n maandelikse basis gemonitor teen die begroting.	Financial transactions are monitored on a monthly basis against the budget.
<b>17</b>	<b>BATES</b>	<b>ASSETS</b>

<b>17.1</b>	’n Bateregister van alle trofeë en toerusting/items word op datum gehou en toon oorspronklike datum en waarde aan asook vervangings-/versekerings-waarde.	An asset register of all trophies and equipment /items is kept up to date and shows original date and value as well as replacement-/insurance value.
<b>17.2</b>	Bates word jaarliks bevestig asook dat redelike sorg toegepas word deur die verantwoordelike persoon vir bates in sy/haar besit.	Assets are annually confirmed as well as that reasonable care is taken by the person responsible for assets in his/her possession.
<b>17.3</b>	Bates word verseker teen verlies, brand, beskadiging of diefstal.	Assets are insured against loss, fire damage or theft
<b>17.4</b>	Sorg dat al die eiendom van die Direksie op ’n Bateregister verskyn en behoorlik teen verlies, brand, beskadiging en diefstal verseker word.	Ensure that all the property of the Board are listed in the Asset Register and are properly insured against loss, fire, damage and theft.
<b>18</b>		
<b>18</b>	<b>ALGEMEEN</b>	<b>GENERAL</b>
<b>18.1</b>	Vestig die volgende:	Establish the following
	a) ‘Chart of Accounts’	a) Chart of Accounts’
	b) Kostekode verslag	b) Cost Code report
<b>18.2</b>	Versker dat daar aan algemene aanvaarde rekenkundige praktyk voldoen word.	Ensure that there is compliance with generally accepted accounting practice.
<b>18.3</b>	Versker dat daar aan die vereistes van die Maatskappywet voldoen word.	Ensure that there is compliance with the requirements of the Companies Act.
<b>18.4</b>	Hersien finansiële inligting van portefeuljes.	Review financial information of portfolios.
<b>18.5</b>	Hersien finansiële inligting van Distrikte, Provinsies en Assosiaat Liggame.	Review financial information of Districts, Provinces and Associate Bodies.
<b>18.6</b>	Vestig ’n besigheidsplanraamwerk en proses vir strategiese en operasionele aktiwiteite en monitering daarvan (UB portefeuljes, Distrikte, Provinsies en Assosiaat Liggame).	Establish a business plan framework and process for strategic and operational activities and monitoring thereof (EC portfolios, Districts, Provinces and Associate Bodies).
<b>18.7</b>	Verslagdoening van strategiese en operasionele aktiwiteite aan SASCOC en SRSA.	Reporting of strategic and operational activities to SASCOC and SCSA.
<b>18.8</b>	Vorbereiding van voorstellings vir borgskappe.	Preparing presentations for sponsorship.
<b>19</b>		
<b>19</b>	<b>WYSIGINGS</b>	<b>AMENDMENTS</b>
<b>19.1</b>	Wysigings tot hierdie Reglement word deur middel van ’n Beskrywingspunt voor ’n datum soos bepaal deur die UB van Jukskei SA by die Direkteur Administrasie ingedien sodat die voorstel op die Sakelys van die Algemene Jaarvergadering geplaas kan word.	Amendments to this Regulation shall be submitted through a Motion before a date set by the EC of Jukskei SA to the Director of Administration so that the proposal can be placed on the Agenda of the Annual General Meeting.
<b>19.2</b>	Na aanvaarding deur die AJV sal die wysigings geïmplementeer word.	After acceptance by the AGM the changes will be implemented.
<b>19.3</b>	Hierdie Reglement is aanvaar op die Algemene Jaarvergadering van Jukskei SA soos gehou op <b>22 Julie 2017</b> te Kroonstad.	This Code was adopted at the Annual General Meeting of Jukskei SA that was held in Kroonstad on <b>22 July 2017</b> .

**JN NEL**  
**PRESIDENT JSA**

**D SMIT**  
**DIREKTEUR/DIRECTOR**  
**ADMINISTRASIE/ADMINISTRATION**