



ANNUAL REPORT

2023|2024





All individuals represented in this report are supported by
Cradle of Humankind World Heritage Site & Dinokeng Projects.



Our people define our legacy



2023|2024

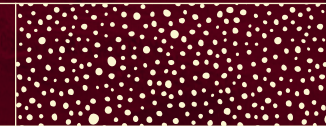


TABLE OF CONTENTS



PART A - GENERAL INFORMATION

1. GENERAL INFORMATION.....	4
2. ABBREVIATIONS/ACRONYMS.....	4
3. FOREWORD MEC.....	6
4. REPORT OF THE ACCOUNTING OFFICER.....	8
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT.....	15
6. STRATEGIC OVERVIEW.....	16
7. LEGISLATIVE AND OTHER MANDATES.....	17
8. ORGANISATIONAL STRUCTURE.....	27



PART B - PERFORMANCE INFORMATION

1. AUDITORS GENERAL'S REPORT, PREDETERMINED OBJECTIVES.....	30
2. OVERVIEW OF THE DEPARTMENTAL PERFORMANCE.....	31
2.1 Service delivery environment.....	31
2.2 Service delivery improvement plan.....	31
2.3 Organisational environment.....	31
2.4 Key policy developments and legislative changes.....	31
3. ACHIEVEMENTS OF INSTITUTIONAL IMPACTS AND OUTCOMES.....	32
4. PERFORMANCE INFORMATION BY PROGRAMME.....	33
5. TRANSFER PAYMENTS.....	55
6. CAPITAL INVESTMENT MAINTENANCE AND ASSET MANAGEMENT PLANS.....	57
7. DONOR FUNDS.....	57
8. CAPITAL INVESTMENT.....	57



PART C - GOVERNANCE

1. INTRODUCTION.....	60
2. RISK MANAGEMENT.....	60
3. FRAUD AND CORRUPTION.....	60
4. MINIMISING CONFLICT OF INTEREST.....	60
5. CODE OF CONDUCT.....	60
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES.....	61
7. PORTFOLIO COMMITTEES.....	61
8. SCOPA RESOLUTIONS.....	62
9. PRIOR MODIFICATIONS TO AUDIT REPORTS.....	62
10. INTERNAL CONTROL UNIT.....	62
11. INTERNAL AUDIT AND AUDIT COMMITTEES.....	62
12. AUDIT COMMITTEE REPORT.....	63
13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION.....	65



PART D - HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION.....	68
2. OVERVIEW OF HUMAN RESOURCES.....	68
3. HUMAN RESOURCES OVERSIGHT STATISTICS.....	68
3.1 Personnel-Related Expenditure.....	68
3.2 Employment and Vacancies.....	70
3.3 Filling of SMS Posts.....	72
3.4 Job Evaluation.....	73
3.5 Employment Changes.....	75
3.6 Employment Equity.....	77
3.7 Signing of Performance Agreements by SMS Members.....	80
3.8 Performance Rewards.....	81
3.9 Foreign Workers.....	83
3.10 Leave utilisation.....	83
3.11 HIV/AIDS & Health Promotion Programmes.....	85
3.12 Labour Relations.....	86
3.13 Skills development.....	88
3.14 Injury on duty.....	90
3.15 Utilisation of Consultants.....	90
3.16 Severance Packages.....	91



PART E - PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES.....	94
1.1 Irregular expenditure.....	94
1.2 Fruitless and wasteful expenditure.....	97
1.3 Unauthorised expenditure.....	99
1.4 Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) & (iii).....	100
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS.....	102
3. SUPPLY CHAIN MANAGEMENT.....	102
3.1 Procurement by other means.....	102
3.2 Contract variations and expansions.....	103



FINANCIAL INFORMATION CRADLE OF HUMANKIND

1. REPORT OF THE AUDITOR-GENERAL.....	108
2. ANNUAL FINANCIAL STATEMENTS.....	111



FINANCIAL INFORMATION DINOKENG

1. REPORT OF THE AUDITOR-GENERAL.....	142
2. ANNUAL FINANCIAL STATEMENTS.....	145





PART A

GENERAL INFORMATION



1. GENERAL INFORMATION
2. LIST OF ABBREVIATIONS/ACRONYMS
3. FOREWORD BY THE MEMBER OF THE EXECUTIVE COUNCIL
4. REPORT OF THE ACCOUNTING OFFICER
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT
6. STRATEGIC OVERVIEW
7. LEGISLATIVE AND OTHER MANDATES
8. ORGANISATIONAL STRUCTURE



1. DEPARTMENT GENERAL INFORMATION



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2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor-General of South Africa	FEM	Fundraising, Events & Marketing
AMD	Acid Mine Drainage	FHSSA	Fossil Hominid Sites of South Africa
AO	Accounting Officer	FY	Financial Year
APP	Annual Performance Plan	GAS	Gauteng Audit Services
B-BBEE	Broad Based Black Economic Empowerment	GDARDE	Gauteng Department of Agriculture, Rural Development and Environment
CEO	Chief Executive Officer	GDSACR	Gauteng Departments of Sport, Arts, Culture and Recreation
BCom	Bachelor of Commerce	GDSCS	Gauteng Department of Community Safety
CFO	Chief Financial Officer	GDE	Gauteng Department of Education
COHWHS	Cradle of Humankind World Heritage Site	GDED	Gauteng Department of Economic Development
COHWHS MA	Cradle of Humankind World Heritage Site Management Authority	GDHS	Gauteng Department of Human Settlements
CSIR	Council for Scientific & Industrial Research	GDID	Gauteng Department of Infrastructure Development
DFFE	Department of Forestry, Fisheries and the Environment	GDRT	Gauteng Department of Roads & Transport
DGR	Dinokeng Game Reserve	GEP	Gauteng Enterprise Propeller
DGRCDT	Dinokeng Game Reserve Community Development Trust	GGDA	Gauteng Growth & Development Agency
DGR MA	Dinokeng Game Reserve Management Association	GGT 2030	Growing Gauteng Together 2030
DoD	Department of Defence and Military Veterans	GHS	Garankuwa Hotel School
DPWI	Department of Public Works & Infrastructure	GRDP	Gross Regional Domestic Product
DSAC	Department of Sports, Arts & Culture	GTA	Gauteng Tourism Authority
DSI	Department of Science and Innovation	HOD	Head of Department
DWAS	(National) Department of Water and Sanitation	ICC	Interpretation Centre Complex
eGov	Gauteng Department of eGovernment	IECM	Integrated Environment and Conservation Management
EIA	Environmental Impact Assessment	IMP	Integrated Management Plan
EU	European Union	JMC	Joint Management Committee



LOC	Local Organising Committee	RSA	Republic of South Africa
LTA	Local Tourism Association	SAHRA	South African Heritage Resources Agency
MAL	Maropeng a'Afrika Leisure	SAWHCC	South African World Heritage Convention Committee
MEC	Member of the Executive Council	SAWHSMF	South African World Heritage Site Manager's Forum
MoA	Memorandum of Agreement	SCOPA	Standing Committee on Public Accounts
MOU	Memorandum of Understanding	SDM	Service Delivery Model
MPL	Member of the Provincial Legislature	SEDA	Small Enterprise Development Agency
MTEF	Medium Term Expenditure Framework	SMME	Small Medium a Micro Enterprises
NDT	National Department of Tourism	SCM	Supply Chain Management
NDP	National Development Plan	SMS	Senior Management Service
NEMBA	National Environmental Management: Biodiversity Act	SDIP	Service Delivery Improvement Plan
NEMPAA	National Environmental Management: Protected Areas Act	SITA	State Information Technology Agency
NHRA	National Heritage Resources Act	SLA	Service Level Agreement
NPO/NPC	Non-Profit Organisation/ Non-Profit Company	TGCSA	Tourism Grading Council of South Africa
NRM	Natural Resources Management	TISH	Townships, Informal Settlements and Hostels
NYDA	National Youth Development Agency	TMR	Transformation, Modernisation and Re-industrialisation
OC	Orientation Centre	TR	Treasury Regulations
OUV	Outstanding Universal Value	UNESCO	The United Nations Environmental, Scientific & Cultural Organisation
PAST	The Paleoanthropological Scientific Trust	WG	Working Group
PFMA	Public Finance Management Act, Act 1 of 1999	WHCA	World Heritage Convention Act
PPCB	Public Participation and Community Benefits	WITS	The University of the Witwatersrand
PPPFA	Preferential Procurement Policy Framework Act	WRMR	World Rowing Masters Regatta
RAMCO	Risk and Audit Management Committee		



3. FOREWORD

BY THE MEMBER OF THE EXECUTIVE COUNCIL

The 2023/24 Financial Year (FY) marks the last year of the implementation of the five-year strategic plans for the Gauteng Department of Economic Development (GDED) and Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects. With the end of term for the 6th administration of the Gauteng Provincial Government, there has been a lot of progress made in the strengthening of an inclusive and sustainable economy. The provincial government and its various entities have worked closely to grow the economy of the Gauteng City Region (GCR), one that is geared towards a developmental agenda that places communities at the centre. This is in line with the Growing Gauteng Together 2030 vision that is anchored on, among other things, sustainable development for future generations and the building of a capable, ethical and developmental state.

Despite many challenges such as slow economic growth and the devastating impact of the COVID-19 global pandemic that devastated national economies, including that of the Gauteng Province, the committed efforts of the 6th administration made it possible for COHWHS & Dinokeng Projects to continue. The projects surpassed expectations in terms of key economic yields including revenue generation. Economic studies conducted during this period illustrate a correlation between the capital and operational investment we have made as government in Maropeng and Sterkfontein Caves (COHWHS) and in the Dinokeng Game Reserve (Dinokeng). There was also significant ascending economic value generated and

realised in the western and north-eastern corridors of Gauteng during this period. We attribute this performance to the leadership of the Department and the Entities, which by its own action, has inspired the private sector and other key stakeholders to invest in the project. This is evident in the increased amount of capital inflows made in the hospitality and tourism sector, property development and other significant projects. This momentum, if sustained beyond this term of government, will ensure that we track to recouping capital and financial gains lost as a result of the pandemic. And while the hospitality sector was one of the hardest hit and continues to experience some systematic challenges linked to economic stagnation, we are on a growth trajectory that will ensure the realisation of our strategic 2030 vision that will cement the place of Gauteng as force in the region, economically and otherwise.

We have been able to exploit opportunities into meaningful value for our stakeholders, customers and the broader community of Gauteng. During this period, we have seen an increase in the number of people, largely from the Gauteng province, who have chosen to consider these areas as their preferred places for experiencing the beauty of nature, heritage and culture; tranquillity and relaxation; adventure; lifestyle and events; whilst in the value chain, we have been able to sustain and create new jobs. Through these projects, we have ensured that sustainable opportunities for entrepreneurs are maximised, and community projects are supported as part of facilitating inclusivity and driving transformation.



***“I wish also to applaud the management and staff of the COHWHS & Dinokeng Entities for attaining four clean audit outcomes during this tenure of government. These achievements are a practical demonstration of building a capable, ethical, and developmental state*”**

Fiscal constraints resulting from the pandemic and the stagnation of the economy meant that we had to do more with less resources. We were able to establish and leverage strategic partnerships for resource augmentation, enabling us to realise the Constitutionally enshrined right to creating an environment that is not harmful to the wellbeing of our citizens and an environment that is protected for the benefit of present and future generations. Protecting and preserving the Outstanding Universal Value (OUV) of the Cradle of Humankind World Heritage Site, and effectively managing the prestigious natural/cultural resources in the Dinokeng Hubs (Dinokeng Game Reserve, Roodeplaats and Cullinan), has ensured that we prevent ecological degradation, promote conservation and secure ecologically sustainable development while also promoting justifiable economic and social development. In this report, we duly recognise the role played by various government departments, entities and private sector in collaborating with us to create A Better Africa and the World.

I wish also to applaud the management and staff of the COHWHS & Dinokeng Entities for attaining four clean audit outcomes during this tenure of government. These achievements are a practical demonstration of building a capable, ethical, and developmental state. The task of building state capacity is by no means an easy feat. As a Department, we will continue to build capacity among public servants and elected representatives to deliver on the mandate of our government and service the people of Gauteng and the country at large. We believe in a Gauteng where the people are at the centre of sustainable development, and where our citizens can live, work and play.

MR LEBOGANG MAILE (MPL)

Member of the Executive Council:
Gauteng Department of Finance and Economic
Development
Date: 26/07/2024





4. REPORT OF THE ACCOUNTING OFFICER

4.1 OVERVIEW OF THE OPERATIONS OF THE CRADLE OF HUMANKIND WORLD HERITAGE SITE AND DINOKENG PROJECTS

It is an enormous honour to present the 2023/24 Financial Year (FY) Annual Performance Report for the Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects, which are both trading entities of the Gauteng Department of Economic Development (GDED) with a single Accounting Officer - the Chief Executive Officer (CEO) appointed in terms of section 36(3)(b) of the Public Finance Management Act (PFMA), Act 1 of 1999.

We are delighted to be able to report back on the accomplishments and progress we have made during the current period as the Cradle of Humankind World Heritage Site (COHWHS) and the Dinokeng Projects. The Projects continuously remained critical in driving inclusive and sustainable economic growth which stimulated job creation in the northern and western corridors of Gauteng, leveraging from the heritage and biodiversity resources strengths. This report outlines the journey that the Projects have undertaken in realising the Gauteng we all envision, guided by the principles and objectives set out in the National Development Plan (NDP) 2030, the Growing Gauteng Together 2030 (GGT 2030), Gauteng Township Economic Development Bill, Broad-Based Black Economic Empowerment (B-BBEE) and the Townships, Informal Settlements and Hostels (TISH).

In terms of the overall performance, COHWHS and Dinokeng Projects conjointly achieved twenty-three (23) of the

twenty-four (24) planned output indicator targets against the Annual Performance Plan (APP) for 2023/24 (FY), except for the Natural Resources Management (NRM) in the COHWHS which was 50% completed. This performance represented 96% achieved performance in overall, against the APP for 2023/24 (FY). We are greatly enthralled by the fact that our outstanding performance was in the core areas of service delivery, namely the economic growth, socio-economic development, job creation programmes, and statutory compliance requirements which are essential to our mandate, and Gauteng Provincial Government (GPG) expectations. We further invested an amount of around R100 624 000 in capital projects and operational programmes meant to create a conducive environment for inclusive and sustainable economic growth in the North-eastern and Western corridors of Gauteng. As a result, in the COHWHS alone, over 107 843 visitors visited Maropeng, and spent over R25 111 348, representing a significant revenue for Maropeng and contribution of visitors of Gross Regional Domestic Product (GRDP) contribution by COHWHS in the region. This performance was largely driven by both the private and public sector investments and initiatives which during this period remain key in ensuring one-hundred and ninety-one (191) jobs (both the sector) are created and sustained. Similarly, in Dinokeng, we sustained and created seven-hundred and eighty-seven (787) jobs, from the recorded 100 272 number of visitors, which in turn contributed around R16 237 460 into the GRDP for the area.



“These promotional activities managed to enhance socio-economic value and entrepreneurial opportunities for nearby communities, whilst elevating the overall awareness of the COHWHS

Some of the key activities which drove this increase in visitation demand in the COHWHS included the hosting of the President of the Republic of South Africa during the 9th Annual Africa Day Celebration in Maropeng, Cycle Cradle Media and Stakeholder Engagement Tour led by the Gauteng Department of Economic Development (GDED) Member of the Executive Council (MEC), the Netball World Cup Trophy Tour in Maropeng hosted in partnership with the Gauteng Department of Sports, Arts, Culture and Recreation, which was also broadcasted live on SABC's Morning Live, and finally the 702 Walk the Talk, which drew twenty-seven thousand (27 000) visitors to Maropeng. These promotional activities managed to enhance socio-economic value and entrepreneurial opportunities for nearby communities, whilst elevating the overall awareness of the COHWHS. This was further affirmed by an assessment study conducted by Ornico (African Brand Intelligence Research Company) that COHWHS in the period (December 2023 – March 2024), dominated the media reporting and also acquired positive reporting above the GDED group, and to the overall value of about R9 million Advertising Value Equivalent (AVE) in Dinokeng, we partnered with the Local Organising Committee (LOC) for World Rowing Masters Regatta (WRMR) and Tshwane Metropolitan to host the inaugural World Rowing Masters Regatta (WRMR) on the 21-24 September 2023 in the Roodeplaats Dam. This internationally broadcasted event managed to create awareness of and position Dinokeng

(Roodeplaats Dam) as Africa's top destination for water-based sports and recreation activities. Furthermore, over R12,5 million in revenue was recorded by the hospitality and tourism sector, because of over seven thousand (7000) attendees and participants to WRMR 2023 from more than forty (40) countries, worldwide.

During this period, we continued to support numerous community projects and initiatives as part of our commitment to create sustainable communities and ensure social cohesion in the areas we manage, and further formed alliances with private sector which has in turn absorbed some of these community projects into their supply chain. This has maximised the efforts of government and enhance economic leverages for the benefit of communities.

We also made significant strides in mitigating inherent risks in the environment in which we operate, whilst strengthening controls to mitigate emerging risks. In this regard, the outmost performance was realised and evident in how we have effectively executed our fraud prevention plans and addressed internal deficiencies to achieve clean administration, whilst ensuring maximum compliance to the list of statutory obligations that have been identified as being applicable to the organisation in terms of the law. During the internal audits conducted by Gauteng Audit Services (GAS), significant achievement was realised, firstly in performance information audits, where

no findings were raised. Secondly in the Ethics, Human Resources and Financial audits, there were no officials found to have registered on the Central Supplier Database (CSD) with the intention to trade with state organs, there were no "ghost" employees established, and the invoices were confirmed to have been paid within 30 days. Whilst we take pride in the pockets of successes realised, we were challenged by the external factors that has led us not to close few findings emanating from current and previous audits at a corporate level. We are exploring innovative solutions to assist us to close these findings and we are confident that these factors will be resolved during the 2024/25 Financial Year, with the guidance and support of the Gauteng Department of Agriculture, Rural Development and Environment (GDARDE), which is the new Shareholder for the Entities as of 1 April 2024, as directed by the Premier of Gauteng Province to migrate the COHWHS and Dinokeng Projects Entities from the Gauteng Department of Economic Development (GDED) to the Gauteng Department of Agriculture and Rural Development and Environment (GDARDE), so as to ensure full alignment with the mandate of the appointed Management Authority in terms of Section 8 of the World Heritage Convention Act, 1999 (Act No. 49 of 1999) to exercise powers and duties referred to in Section 13(1) and 2, and 15 of the same Act, and the 6th Administration of Government resolution.

4.2 OVERVIEW OF THE FINANCIAL RESULTS OF THE PROJECTS

Table 4.2.1- Departmental receipts: Cradle of Humankind World Heritage Site - The spending within the Projects was as follows:

Departmental receipts	2023/2024			2022/2023		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers received	69,299	69,299	-	57,733	57,733	-
Fines, penalties, and forfeits	-	-	-	-	-	-
Interest, dividends, and rent on land		111	-111	-	346	-346
Total	69,299	69,410	-111	57,733	58,079	-346

The COHWHS is not a revenue generating entity. Transfers received relates to the annual appropriated budget allocation received from the shareholder, the Gauteng Department of Economic Development (GDED). The original budget allocation for the 2023/24 financial year was R52,699m and the trading entity received an additional R16,600m during the budget adjustment process. The amount of R111 thousand is interest received on the positive bank balance during the financial year.

Table 4.2.2- Departmental Receipts: Dinokeng Projects - The spending within the Projects was as follows:

Departmental receipts	2023/2024			2022/2023		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers received	36,119	36,119		37,778	37,778	-
Fines, penalties, and forfeits						
Interest, dividends, and rent on land		182	- 182	-	21	-21
Total	36,119	36,301	-182	37,778	37,799	-21

The Dinokeng Project is not a revenue generating entity. Transfers received relate to the annual appropriated budget allocation received from the shareholder, the Gauteng Department of Economic Development. The original budget allocation for the 2023/24 financial year was R35,819m and the entity received an additional R300 thousand during the budget adjustment process. The R182 thousand is interest received on the positive bank balance during the financial year.



4.3 PROGRAMME EXPENDITURE

Table 4.3.1 - Analysis per Project – Programme Expenditure

Programme Name	2023/2024			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
COHWHS	69,299	68,742	557	57 733	57 052	681
Total	69,299	68,742	557	57 733	57 052	681
Dinokeng	36 119	37 653	-1,534	37 778	40 378	-2 600
Total	36 119	37 653	-1,534	37 778	40 378	-2 600

- **Cradle of Humankind World Heritage Site Project (COHWHS)**

As the budget being the financial expression of annual performance and operational plans, efforts were made to ensure that the strategic, operational, and annual performance plans were aligned to the budget. As such, the entity overall spending was 99% of its appropriated budget for the year under review. The adjusted appropriated budget allocated was R69,299 million with an actual expenditure of R68,742 million. The entity underspent by R557 thousand (1%) under goods and services for work still in progress and not invoiced at year end.

Included in the total actual expenditure of R68,742 million is the compensations of employee's expenditure related to officials that are based at Ga-Rankuwa Hotel School (GHS) amounting to R5,771 million (8%). The GHS is managed and administered by Gauteng Tourism Authority an agency of GDED.

- **Dinokeng Project**

As the budget being the financial expression of annual performance and operational plans, efforts were made to ensure that the strategic, operational, and annual performance plans were aligned to the budget. As such, the entity overall spending was 104% of its appropriated budget for the year under review. The adjusted appropriated budget allocated was R36,119 million with an actual expenditure of R37,653 million.

The entity has a technical overspending by R1,534 million (4%) under goods and services as a result of commitments that were brought forward from 2022/23 and paid in the current financial. It must be noted that the Gauteng Provincial Treasury had approved the application for the surrender of funds to be utilized in the financial year under review.

4.4 UNAUTHORISED, IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE

Unauthorised expenditure

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects did not incur any unauthorised expenditure during the period under review.

Irregular expenditure

The Cradle of Humankind World Heritage Site (COHWHS) entity did not incur any irregular expenditure during the 2023/24 Financial Year. However, the Dinokeng trading entity balance brought forward balance is an amount R149 000,00. During the financial year under review there is no movement due to the ongoing forensic investigation related and consequentially this balance has remained as a closing balance.

Fruitless and wasteful expenditure

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects did not incur any fruitless and wasteful expenditure during the period under review.

4.5 STRATEGIC FOCUS OVER THE SHORT TO MEDIUM-TERM PERIOD

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects are geospatial development initiatives of the GPG aimed at developing premier tourist destinations in the economically depressed regions in the north-western and north-eastern portions of the Gauteng province, respectively. Accordingly, these spatial areas play a significant role in ensuring Gauteng remains a radically transformed, modernised, and re-industrialised economy, manifesting decent work, economic inclusion, and equity.

Thus, in the sixth administration of government, COHWHS and Dinokeng' s strategic focus remained towards the execution of the National Development Plan 2030 (NDP), Growing Gauteng Together 2030 (GGT 2030), Gauteng Township Economic Development Bill, the Townships, Informal Settlements and Hostels (TISH) and B-BBEE Act 53 of 2003.

Accordingly, the priority programmes for the strategic focus of the Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects during this period included the following:

Cradle of Humankind World Heritage Site Project:

- To manage the Cradle of Humankind World Heritage Site in terms of national and international obligations including requirements as laid out by UNESCO.
- To offer interpretation for and create education and awareness about the significance of the Cradle of Humankind World Heritage Site as one of the world's iconic tourism and heritage destinations.
- To provide public participation platforms for the communities to be involved in and to benefit from the area having been declared a World Heritage Site.

Dinokeng Project:

- To develop and manage the Dinokeng Game Reserve to serve as a catalyst for socio-economic upliftment to an impoverished part of the province.
- To conserve biodiversity.
- To invest in strategic tourism infrastructure to create tourism attractions in both Cullinan and Roodeplaas.
- To increase tourist numbers to contribute to the growth of the local economies, promote the participation of previously marginalised into the mainstream economies of these areas.
- To develop the area as a Window into a Jewellery Precinct and Window into African Waterways offering

mass recreation and environmental education facilities for the domestic emerging market and large school groups.

- Ensure an inclusive tourism economy through communities.
- Ensure sustainability and inclusiveness in that communities are provided with requisite skills through training programmes.

The Cradle of Humankind World Heritage Site and Dinokeng Projects subscribe to the public service values enshrined under the Batho Pele principles:

- Courtesy
- Service Standards
- Value for money
- Consultation
- Access
- Redress
- Openness and transparency
- Information

4.6 PUBLIC-PRIVATE PARTNERSHIPS (PPP)

The Cradle of Humankind World Heritage Site (COHWHS) had a PPP relating to the management of the visitor centres of Sterkfontein and Maropeng in the COHWHS. The two sites are jointly owned by Witwatersrand (WITS) University and the Gauteng Provincial Government (GPG). The PPP arrangement and concession contract was entered into with Wits University and a private partner, which resulted in the establishment of Maropeng a' Afrika Leisure (MAL) (Pty) Ltd (MAL) to manage the visitor centres of the Sterkfontein and Maropeng in the World Heritage Site on behalf of GPG and Wits University. This concession agreement expired in 2018.

In terms of the Instruction Note No.3 of 2021/22 the accounting officer approved the deviation from normal procurement process to appoint MAL to continue



managing the Interpretation Centre Complex (ICC) visitor centres of Sterkfontein and Maropeng over a period of two financial years (2023/24 and 2024/25). The COHWHS MA has adopted the due diligence outcome report and is in the process of implementing its recommendations. The key recommendation from the report was the conversion of the (Pty) Ltd into a Non-Profit Company (NPC). The conversion process is currently underway with the assistance of the office of the State Attorney. The legal opinion received indicated that there was no provision in law that enabled a private company to be converted into a non-profit company. As such an NPC is required to be registered. Given Wits intention to withdraw from the joint management agreement of the Maropeng and Sterkfontein Interpretation Centres and manage its facility separately. GPG and Wits have been working on developing a new agreement and finalizing the dissolution of the joint agreement and winding up of MAL through the leadership of the MAL Board.

4.7 DISCONTINUED ACTIVITIES/ACTIVITIES TO BE DISCONTINUED

There were no activities that were discontinued in the Projects for the 2023/24 Financial Year.

4.8 NEW OR PROPOSED ACTIVITIES

There were no new or proposed activities for the Projects during the 2023/24 Financial Year.

4.9 SUPPLY CHAIN MANAGEMENT (SCM)

The trading entities did not receive or approve any unsolicited bids during the year under review. Stringent Supply Chain Management (SCM) discipline was put in place to strengthen the internal control environment to ensure that the procurement of goods and services is fair, equitable, transparent, and cost-effective in line with the

provisions of Section 217 of the Constitution, Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA), Treasury Regulations, and all other relevant legislative and regulatory prescripts.

Planning for procurement with an emphasis on the implementation of the Demand Management and Procurement plans was tightened by:

- I. Setting and enforcement of adequate procurement lead times.
- II. Revised process flow and enforcement of a compliance checklist within the SCM unit
- III. Introduction of a re-engineered process flow within the SCM unit.
- IV. Training and development provided to improve internal controls and prevent non-compliance.

4.10 GIFTS AND DONATIONS RECEIVED IN KIND FROM NON-RELATED PARTIES

No gifts or donations were received during the 2023/24 financial year. Neither exemptions nor deviations were applied for nor received from National Treasury during the reporting period.

4.11 EXEMPTIONS AND DEVIATIONS RECEIVED FROM NATIONAL TREASURY

Approval to deviate from the normal procurement process to appoint Maropeng a 'Afrika Leisure (Pty) Ltd (MAL) as a Management Agent for the Cradle of Humankind Heritage Site for the 2023/24 and 2024/25 financial years was approved by the Accounting Officer as per Instruction Note No.3 of 2021/22. This was in view of the fact that MAL has been running operations of the Interpretation Complex Centre (ICC) since the inception of the Cradle of Humankind Heritage Site. This is in an effort of ensuring business continuity and compliance with the World Heritage Convention Act, Act 49,1999.

Currently, the COHWHS is working with the office of the State Attorney is implementing the outcome of the Due Diligence report recommendation that MAL be converted into a Non-Profit Organisation/Company (NPO/NPC).

4.12 EVENTS AFTER THE REPORTING DATE

During 2014, in terms of Section 5(1)(b) of the Cross-Boundaries Municipalities Laws Repeal and Related Matters Act 23 of 2005 (Cross Boundaries Act) Ga-Rankuwa Hotel School (GHS) a hospitality training institution as incorporated into the Gauteng Department of Economic Development (GDED) from the Northwest Department of Tourism. Subsequently GDED appointed the entities to manage and administer the GHS on its behalf, in the 2021/22 Financial Year the executive authority took a decision that the school be managed, monitored, and administered under the Gauteng Tourism Agency (GTA) an agency of the Department.

As a result, the entities have transferred the GHS assets to GTA on the 11th of September 2023 with a total value of R1,554 million. However, the process hasn't been finalised in term of Section 42 of the PFMA as its still waiting for GTA to sign off and accept the transfer. The expectation is to receive the sign off during the 2024/25 Financial Year.

4.13 OTHER

The Accounting Officer has taken due cognisance of all relevant legislation, prescripts of the World Heritage Convention Act, Act 49,1999 (WHCA) as well as those issued by UNESCO and has exercised an informed judgment on the management of the Cradle of Humankind World Heritage Site in this regard.

On the 15th of March 2024, the Minister of Forestry, Fisheries, and the Environment appointed Member of the Executive Council, MEC (MPL) for Social Development,

Agriculture, Rural Development and Environment as the Management Authority in terms of Section 8 of the World Heritage Convention Act, 1999 (Act No. 49 of 1999) to exercise powers and duties referred to in Section 13(1) and 2, and 15 of the same Act.

I hereby, present the 2023/24 Annual Financial Statements of the Cradle of Humankind and Dinokeng Projects prepared in compliance with the Generally Recognised Accounting Practise (GRAP) on an accrual basis which is prepared on the CaseWare system.

4.14 ACKNOWLEDGEMENTS OR APPRECIATION

I would hereby like to extend a vote of gratitude to the Member of the Executive Council, MEC Tasneem Motara (MPL) for her political leadership during the year under review, Head of Department (HOD), Blake Mosley-Lefatola and the rest of the senior management of the two trading entities and their staff members, thank you for your contribution in implementing the mandate of the entities. To our oversight bodies, including the Cluster 01 Audit Committee members, Gauteng Audit Services (GAS), the Independent Chairperson of our Risk and Audit Management Committee (RAMCO) and the Gauteng Legislature Portfolio Committee of Economic Development, thank you for assisting us to improve our internal control environment, compliance and governance, service delivery and meeting out targets as outlined in our annual performance plan.

4.15 CONCLUSION

The Accounting Officer has taken due cognisance of all relevant legislation and has exercised an informed judgement on key information disclosed in this Annual Report. With careful consideration of the prudent use of financial resources allocated to meet the strategic objectives of the organisation and the Gauteng Provincial

Government, measures that minimised inherent organisational risks and the prevention of incidences of fraud and corruption were implemented. The trading entities managed to maintain functional governance structures that provided the organisational policy directive and management oversight responsibility.

The instruction of the Premier of Gauteng Province to migrate the COHWHS and Dinokeng Projects Entities from the Gauteng Department of Economic Development (GDED) to the Gauteng Department of Agriculture and Rural Development and Environment (GDARDE) to align with the mandate of the appointed Management Authority in terms of Section 8 of the World Heritage Convention Act, 1999 (Act No. 49 of 1999) to exercise powers and duties referred to in Section 13(1) and 2, and 15 of the same Act, was realised by 31 March 2024.

4.16 APPROVAL AND SIGN OFF

The Annual Financial Statements set out from pages 108 to 137 (Cradle of Humankind) and pages 142 to 159 (Dinokeng Projects) have been prepared in accordance with the Standards of Generally Recognised Accounting Practise (GRAP) approved by both the Chief Executive Officer (CEO) and the Office of the Auditor-General South Africa (AGSA).



MR MATTHEW SATHEKGE
CHIEF EXECUTIVE OFFICER
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 31 May 2024





5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

All information and amounts disclosed throughout the annual report are consistent.

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 F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

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

The Accounting Officer is responsible for establishing and implementing a 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 an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Entities for the Financial Year ended 31 March 2024.

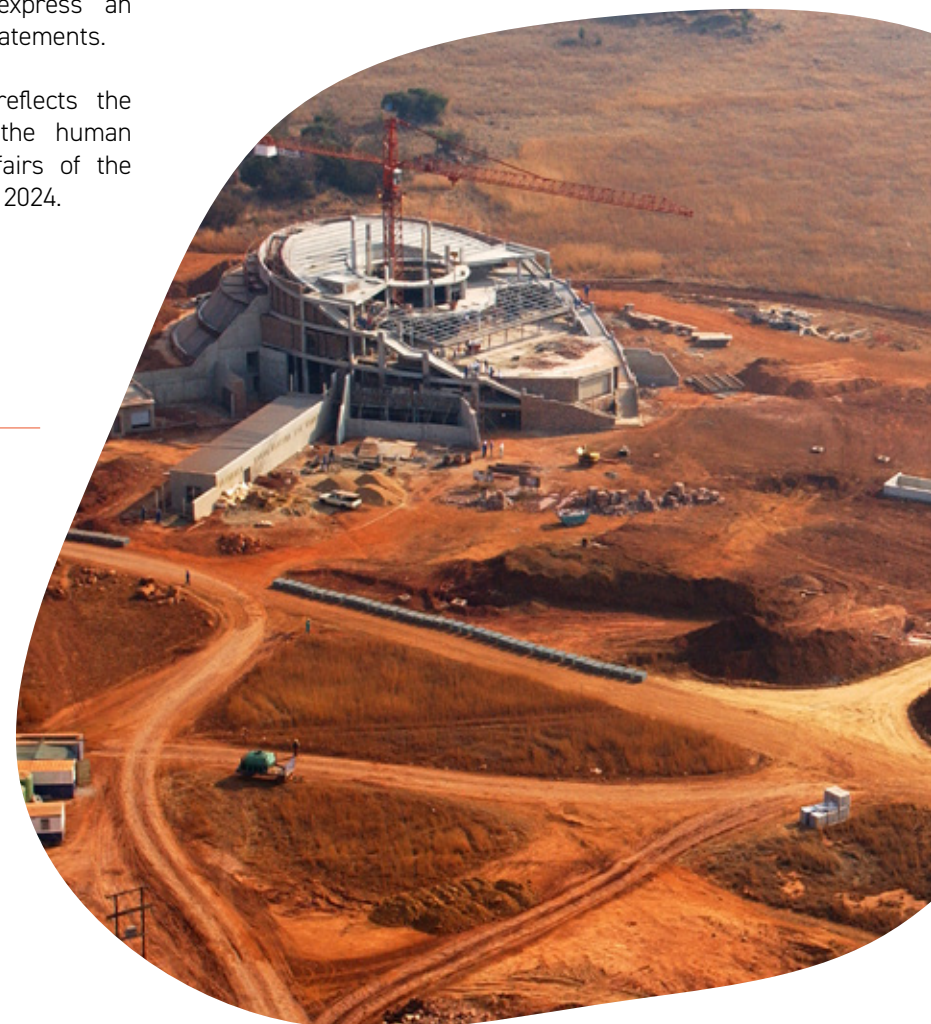
Yours faithfully

MR MATTHEW SATHEKGE

CHIEF EXECUTIVE OFFICER

Cradle of Humankind World Heritage Site
and Dinokeng Projects

Date: 31 May 2024



6. STRATEGIC OVERVIEW

6.1. VISION

A radically transformed, modernised and re-industrialised economy in Gauteng, manifesting decent work, economic inclusion, and equity.

6.2. MISSION

a. Cradle of Humankind World Heritage Site Project

- To manage the Cradle of Humankind World Heritage Site in terms of National and International obligations including requirements as laid out by UNESCO.
- To offer interpretation for and create education and awareness about the significance of the Cradle of Humankind World Heritage Site as one of the world's iconic tourism and heritage destinations.
- Provide public participation platforms for the communities to be involved in and to benefit from the area having been declared a World Heritage Site.

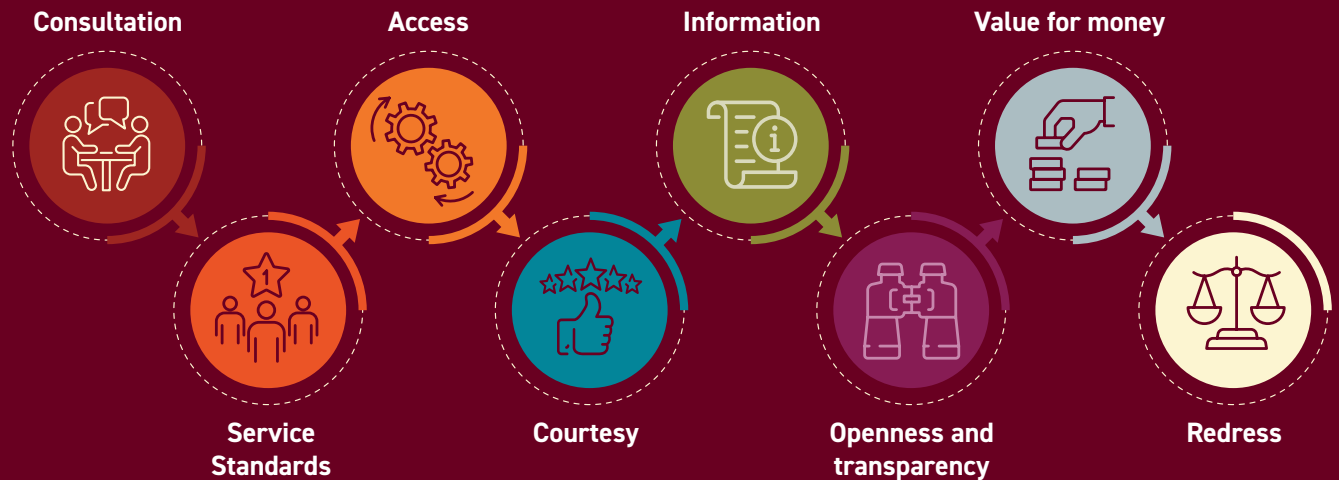
b. Dinokeng Project

- To develop and manage the Dinokeng Game Reserve to serve as a catalyst for socio- economic upliftment to an impoverished part of the province.
- To conserve biodiversity.
- To invest in strategic tourism infrastructure to create tourism attractions in both Cullinan and Roodeplaat.

- To transform Roodeplaat into South Africa's preferred destination for water sport and Gauteng's water based recreational activities. Cullinan to be Gauteng's weekend getaway destination.
- To increase tourist numbers to contribute to the growth of the local economies, promote participation of previously marginalised into the mainstream economies of these areas.
- Ensure an inclusive tourism economy through communities.
- Ensure that communities are provided with requisite skills through training programmes to ensure sustainability and inclusiveness.

6.3. VALUES

Cradle of Humankind World Heritage Site and Dinokeng Projects subscribe to the public service values enshrined under the Batho Pele Principles, which are as follows:





7. LEGISLATIVE AND OTHER MANDATES

7.1 MANDATE OF THE PROJECTS

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects are geo-spatial development initiatives of the Gauteng Provincial Government (GPG) aimed at developing premier tourism destinations in the economically depressed regions in the north-western and north-eastern portions of the Gauteng province respectively (Western Corridor).

The COHWHS and Dinokeng Projects are established as trading entities within the Gauteng Department of Economic Development (GDED) with a single Accounting Officer, the CEO appointed in terms of section 36(3)(b) of the Public Finance Management Act (PFMA), Act 1 of 1999. The CEO reports to the Head of Department (HOD) of Economic Development. The mandate of the COHWHS and Dinokeng trading entities is derived from the Blue IQ Investment Holdings (Proprietary) Limited Act, Act of 2003, and the World Heritage Convention Act (WHCA), Act 49 of 1999. The Projects are entirely funded by the Gauteng Provincial Government and incorporated into the into our strategic plan for the period 2020-2025.

The COHWHS and Dinokeng Projects operate in a complex and challenging multi-disciplinary environment, requiring partnership with various departments and strategic stakeholder groups in support of a coordinated approach to project implementation.

With regard to the management of the COHWHS, the Gauteng MEC of for Gauteng Department of Agriculture, Rural Development and Environment (GDARDE) was appointed by the Minister of the Department of Forestry, Fisheries, and the Environment (DFFE) as the Management Authority

(MA) in terms of Section 8 of the WHCA on 08 December 2017. The mandate of an appointed Management Authority is outlined in terms of Section 13 (1) and (2) of WHCA 49 of 1999. The mandate of an appointed Management Authority of the COHWHS in terms of the WHCA is summarised as follows in the Act:

- a. Provide for:
 - I. The cultural and environmental protection and sustainable development of and related activities within the COHWHS; and
 - II. Giving effect to the Values of the Convention.
- b. Make the Convention part of South African domestic law to create a framework to ensure that the Convention and the operational guidelines are effectively implemented in the Republic of South Africa (RSA), subject to the Constitution and the provision of the Act;
- c. Promote, manage, oversee, market and facilitate tourism and related development in connection with World Heritage Sites in accordance with applicable law, the Convention and the operational guidelines in such a way that cultural and ecological integrity is maintained;
- d. Ensure that everything done in terms of this Act conforms with the obligations of the RSA in terms of the Convention and the operational guidelines;
- e. Ensure the identification and transmission to future generations of the cultural and natural heritage of the RSA;
- f. Ensure that effective and active measures are taken for the protection, conservation, presentation and interpretation of the cultural and natural heritage of the RSA;
- g. Encourage investment and innovation in connection with World Heritage Sites;
- h. Encourage job creation in connection with World Heritage Sites;
- i. Promote the development of culturally, environmentally, and if applicable, economically sustained projects in connection with World Heritage Sites; and
- j. Promote empowerment and advancement of historically disadvantaged persons in projects related to World Heritage Sites.
- k. The promulgation of the COHWHS provides the Cradle of Humankind World Heritage Site Management Authority (COHWHS MA) with an opportunity to manage the World Heritage site in terms of the provisions of the National Environmental Management: Protected Areas Act (NEMPAA), Act 57 of 2003. The promulgation of the site allows the COHWHS MA to fulfil its mandate of protection, conservation, and interpretation of the site.



7.2 THE RELEVANT LEGISLATIVE AND POLICY MANDATE

The COHWHS and Dinokeng Projects complies with the following relevant legislation frameworks in carrying out its mandates;

7.2.1 National and Provincial Legislations

Act	Number
Constitution of the Republic of South Africa	Act 108 of 1996
Conservation of Agricultural Resources Act, 1983	Act 43 of 1983
Extension of Security of Tenure Act, 1997	Act 62 of 1997
National Environmental Management Act, 1998	Act 107 of 1998, as amended
National Environmental Management: Biodiversity Act, 2004	Act 10 of 2004
National Environmental Management: Protected Areas Act, 2003	Act 5 of 2003, as amended
National Heritage Resources Act	Act 25 of 1999
National Veld and Forest Fire Act	Act 101 of 1998
National Water Act, 1998	Act 36 of 1998
Environmental Impact Assessment Regulations	Regulations 1182 and 1183, 1997

7.3 GOOD GOVERNANCE ACTS

The responsibilities of the Projects are carried out in partnership with relevant statutory bodies and also comply with the legislative provisions of the following acts:

Act	Number
Basic Conditions of Employment Act, 1997	Act 75 of 1997
Broad Based Black Economic Empowerment Act, 2003	Act 53 of 2003
Constitution of the Republic of South Africa, 1996	Act 108 of 1996
Disaster Management Act, 2002	Act 57 of 2002
Electronic Communications Security (Propriety) Limited Act, 2002	Act 68 of 2002
Employment Equity Act, 1998	Act 5 of 1998
Government Immovable Asset Management Act, 2007	Act 19 of 2007
Income Tax Act, 1962	Act 58 of 1962
Intergovernmental Relations Framework Act, 2005	Act 13 of 2005
Labour Relations Act, 1995	Act 66 of 1995



Act	Number
National Archives and Records Services Act, 1996	Act 43 of 1996
Occupational Health and Safety Act, 2002	Act 57 of 2002
National Building Regulations and Building Standards Act, 1997	Act 103 of 1997
Policy to Guide Uniformity in Procurement Reform Processes in Government, 2003	2003
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000
Preferential Procurement Regulations, 2017	2017
Promotion of Access to Information Act, 2000	Act 2 of 2000
Promotion of Administrative Justice Act, 2000	Act 3 of 2000
Promotion of Equality and Elimination of Unfair Discrimination Act, 2000	Act 4 of 2000
Protection of Information Act, 1982	Act 84 of 1982
Public Finance Management Act, 1999	Act 1 of 1999
Public Service Act, 1994	Act 103 of 1994 and Amendment Act of 1999
Public Service Regulations	2001 as amended 2016
SCM: A Guide for CEO's and Accounting Authorities, 2004	2004
Skills Development Act, 1998	Act 97 of 1998
State Information Technology Agency Act	Act No 88 of 1998
Unemployment Insurance Act, 1996	Act 30 of 1996
Value Added Tax Act, 1991	Act 89 of 1991

7.4 INSTITUTIONAL POLICIES AND STRATEGIES

7.4.1 Policies and strategies

National and Provincial Policy Frameworks and Plans	Relevance to COHWHS and Dinokeng
Growing Gauteng Together (GGT) 2030	Blueprint for integrated and sustainable economic and social growth in Gauteng City Region (GCR) – Section 4.1 Economy, Jobs and Infrastructure
Gauteng Pillars of Transformation, Modernisation and Re-industrialisation (TMR) Townships, Informal Settlements and Hostels (TISH)	Provides framework guide for: Radical economic transformation; Decisive spatial transformation; Re-industrialisation of Gauteng; modernisation of the economy TISH strategy aims to ensure that development and improvement in living conditions of communities that reside in these areas.
Gauteng GCR Economic Plan	Socio-economic development plan framework for Gauteng (including Western and Northern Corridor)
National/Gauteng Tourism Sector Strategy	Tourism sector frameworks for development and growth. Western and Northern Corridor are critical in the sustainable growth and development of tourism in Gauteng

7.5 STRENGTHENING ACCOUNTABILITY

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects are multi-disciplinary in nature and their success requires active involvement of a multitude of stakeholders within and outside of government.

The Department of Forestry, Fisheries, and the Environment (DFFE) has continued to play a key role in the management of World Heritage Sites in the country as well as the competent authority in the authorisation of Environmental Impact Assessments (EIAs) for new development projects in the COHWHS. The South African Heritage Resources Agency (SAHRA) has similarly played a key role regarding heritage and cultural resources management in the COHWHS.

The cooperative governance and stakeholder engagement approach by the Projects has continued to be used as a tool to communicate the focus of the Projects in terms of public participation during the current phase of project implementation, as well as a mechanism to strengthen accountability. The review of the framework provides a mechanism by which the Projects receive critical feedback from stakeholders, enabling such feedback to be incorporated into, and thus influence, the manner in which delivery is undertaken. It represents an attempt by the Projects to partner resources available to ensure public participation are limited, and therefore need to be used judiciously to ensure that the objectives of the Projects are achieved. The framework provides for engagement, which is planned, purposeful, and underpinned by the principles of Batho Pele.



Elements of the existing cooperative governance and stakeholder engagement framework for the reporting period are set out below.

7.5.1 Cooperative Governance: National Departments

Table below sets out the scope of engagement with National Departments:

Department	Scope of Engagement
Department of Forestry, Fisheries and the Environment (DFFE)	<ul style="list-style-type: none"> • South African World Heritage Convention Committee (SAWHCC) • South African World Heritage Site Manager's Forum (SAWHSMF) • The Joint Management Committee for the Fossil Hominid Sites of South Africa (JMC) in terms of an MOU and Terms of Reference • Working on Fire • Best practice environmental and conservation management • Promulgation of the DGR as a Protected Natural Environment
Department of Sports Arts and Culture (DSAC)	<ul style="list-style-type: none"> • Participation in the South African World Heritage Convention Committee • Alignment of plans and budgets for the interpretation and preservation of heritage and culture • Support for relationship with SAHRA
Department of Defence and Military Veterans (DoD)	<ul style="list-style-type: none"> • Specific interaction regarding the participation of the department in the Dinokeng Game Reserve (DGR) with specific reference to the Ditholo Military Nature Reserve together with the DGR
Department of Science and Innovation (DSI)	<ul style="list-style-type: none"> • Alignment of plans and budgets for scientific and research endeavours • Support for relationship with National Research Foundation
Department of Public Works and Infrastructure (DPWI)	<ul style="list-style-type: none"> • Support paleontological research in the COHWHS • Roll-out of the palaeontology and archaeology strategy • Specific interaction with regard to the identification and incorporation of state land in the DGR and in the • Roodeplaat and Cullinan tourism hubs in the Dinokeng area
Gauteng Department of Agriculture, Rural Development and Environment (GDARDE) and the Gauteng and North West Land Claims Commission	<ul style="list-style-type: none"> • Specific interaction to address settlement of land claims in the Dinokeng area
National Department of Tourism (NDT)	<ul style="list-style-type: none"> • Tourism Signage • Community tourism • Alignment of plans and budgets for tourism investment and marketing • Support for the relationship with South African Tourism (SAT) and the Tourism Grading Council of South Africa (TGCSA) • Facilitate access to poverty alleviation funding
National Department of Water and Sanitation (DWAS)	<ul style="list-style-type: none"> • Resource management for Roodeplaat • Ground and surface water monitoring in the COHWHS
Office of the State Attorney	<ul style="list-style-type: none"> • Registration of the DGR Community Development Trust

7.5.2 Cooperative Governance: National Government Agencies

Table below sets out the scope of engagement with national government agencies:

Government/Agency	Scope of Engagement
South African Heritage Resources Agency (SAHRA)	<ul style="list-style-type: none"> • Extensive involvement in the management of the twenty-two (22) listed fossil sites in the COHWHS • Support for regulatory compliance for the development of Cullinan in Dinokeng • MOU with the South African Heritage Resources Agency (SAHRA) regarding the management and maintenance of the palaeontological heritage resources in the COHWHS • Competent authority on the issuing of Record of Decisions (RoDs) for Heritage Impact Assessments (HIAs) for identified activities as per NHRA • Support for regulatory compliance for the development of Cullinan in Dinokeng
South African Tourism (SAT)	<ul style="list-style-type: none"> • Support for international and domestic tourism destination marketing • Tourism intelligence

7.5.3 Cooperative Governance: Provincial Government Departments and Agencies

Table below indicates the scope of interaction with provincial departments and government agencies within the GPG:

Government/Agency	Scope of Engagement
Gauteng Department of Economic Development (GDED)	<ul style="list-style-type: none"> • Alignment of strategic and business plans and budget with GDED and its agencies • Direct reporting line as trading entity of the department • Implementation of departmental plans
Gauteng Department of Agriculture, Rural Development and Environment (GDARDE)	<ul style="list-style-type: none"> • Specialist conservation advice • Proclaim the DGR as a protected area • Alignment of programme budgets for environmental and conservation management, including EIA authorisations and natural resource management projects
Gauteng Department of Community Safety (GDSCS)	<ul style="list-style-type: none"> • Bilateral interaction to address general community safety, specialist input on safety and security for the tourism sector, and traffic law enforcement and road safety initiatives on tourism routes
Gauteng Department of Infrastructure Development (GDID)	<ul style="list-style-type: none"> • Land use development, ownership and use for tourism development
Gauteng Department of Education (GDE)	<ul style="list-style-type: none"> • School visits to COHWHS and Dinokeng project areas • Support and interpretation for fossil studies and evolution in school curriculum
Gauteng Department of Human Settlements (GDHS)	<ul style="list-style-type: none"> • Management of state land • Support for coordination with local government in Dinokeng and the COHWHS • Bilateral interaction to resolve municipal demarcations of the COHWHS area
Gauteng Department of Roads and Transport (GDRT)	<ul style="list-style-type: none"> • Issue-based interaction with GDRT as planning and implementing agent for roads network and signage budgeted by the COHWHS and Dinokeng Projects through a signed MoU • Planning and implementing agent for roads network and signage budgeted by the COHWHS Trading Entity



Government/Agency	Scope of Engagement
Gauteng Provincial Treasury	<ul style="list-style-type: none"> Guidance and advise for compliance on acts and regulations governing the public service
Gauteng Enterprise Propeller (GEP)	<ul style="list-style-type: none"> Support for Small, Medium and Micro Enterprise (SMME) development in the COHWHS & Dinokeng Projects SMME Tourism Development
Gauteng Tourism Authority (GTA)	<ul style="list-style-type: none"> Joint initiatives for international and domestic tourism destination marketing Implementation of joint projects
Gauteng Growth and Development Agency (GGDA)	<ul style="list-style-type: none"> Support in infrastructure development and investment promotion in the COHWHS & Dinokeng Projects
Ga-Rankuwa Hotel School (GHS)	<ul style="list-style-type: none"> Hospitality training in Gauteng

7.5.4 Cooperative Governance: Neighbouring Provinces

Neighbouring provinces also play an important role in the implementation, due to the geospatial areas traversing more than one province.

The scope of work in relation to interaction with neighbouring provinces is set out below:

Province	Scope of Engagement
North West	<ul style="list-style-type: none"> Taung Skull Fossil Site (a serially- listed component of the Fossil Hominid Sites of South Africa (FHSSA)) Joint drafting of the Statement of Outstanding Universal Value (OUV) for the Fossil Hominid Sites of South Africa Participation in and completion of reporting for the Fossil Hominid Sites of South Africa in the UNESCO Periodic Reporting Cycle for Africa Land use planning Alignment of plans for serially listed Fossil Hominid Sites of South Africa Drafting of the State of Conservation Report for the FSHSSA
Limpopo	<ul style="list-style-type: none"> Makapan Valley World Heritage Site (a serially- listed component of the Fossil Homind Sites of South Africa) Issuance of permits for the introduction of game into parts of the DGR that traverse the Limpopo boundary Alignment of plans for DGR implementation and expansion Alignment of plans for serially listed Fossil Hominid Sites of South Africa Similar engagements with the North West in relation to the management of the Fossil Hominid Sites of South Africa

North West province is important in the overall management of land use with respect to the COHWHS as 10% of the core site falls within that province. Both Limpopo and North West Provinces are important as serially listed component sites with the COHWHS. The three sites together make up the Fossil Hominid Sites of South Africa.

The Mpumalanga and Limpopo provinces are critical for ensuring the full development of the Dinokeng Game Reserve, as expansion into neighbouring portions of the two provinces is envisaged. Successful partnership with Limpopo and Mpumalanga would be greatly enhanced by the alignment of economic and tourism development plans of neighbouring provinces and local authorities.

7.5.5 Cooperative Governance: Local Government

Collaborative relations with municipalities remain one of the important interactions for the sustainable development of the Projects. The COHWHS is largely located in the West Rand District Municipality and the Mogale City Local Municipality. Ten percent of the site falls within the Bojanala Platinum District Municipality in the North West Province. Dinokeng falls within the boundaries of the Tshwane Metropolitan Municipality. This project area expands to parts of the Limpopo and Mpumalanga Provinces. The scope of engagement with municipalities includes the establishment of local economic development strategies, land use management and housing infrastructure.

Table below sets out engagement with local municipalities:

Municipality	Scope of Engagement
City of Tshwane Metropolitan	<ul style="list-style-type: none"> Alignment of strategies and plans for the successful development of the projects and for the local economic development strategies of local government.
West Rand District Municipality	<ul style="list-style-type: none"> Alignment of strategies and plans for the optimal management of the COHWHS
Mogale City Local Municipality	<ul style="list-style-type: none"> Alignment of strategies and plans for the optimal management of the COHWHS

7.5.6 Cooperative Governance: Other Stakeholder Engagements

The scope of engagement with each stakeholder group is outlined in the table below:

Municipality	Scope of Engagement
Landowners	<ul style="list-style-type: none"> Land use and development authorisations Interested and affected parties in development plans Participation as landowners in the DGR
Occupiers (people residing on land with the implicit consent of the landowner)	<ul style="list-style-type: none"> Land use and development authorisations Interested and affected parties in development plans
Tourism business owners	<ul style="list-style-type: none"> Cooperation on tourism research Joint marketing initiatives
Investors, particularly tourism business investors	<ul style="list-style-type: none"> Tourism research Tourism development Tourism destination marketing Grading of tourism establishments Destination brand marketing
DGR Landowners' Association (LOA)	<ul style="list-style-type: none"> Implementation of the start-up phase and expansion of the DGR
DGR Management Association (DGRMA) and DGR Game Enterprises	<ul style="list-style-type: none"> Representation of the interests of the state as a landowner by the Dinokeng Projects in the DGR and COHWHS



Municipality	Scope of Engagement
	<ul style="list-style-type: none"> Representation of the interests of the state as a shareholder in DGR Game Enterprises by the Dinokeng Trading Entity
Maropeng a'Afrika Leisure (MAL) (Pty) Ltd	<ul style="list-style-type: none"> Representation of the interests of the state as a shareholder in DGR Game Enterprises by the Dinokeng Trading Entity Management of the visitor centres of Sterkfontein and Maropeng in the COHWHS
Fossil site landowners	<ul style="list-style-type: none"> Implementation of landowner agreements for the Monitoring and evaluation of palaeontological excavated sites
Scientists	<ul style="list-style-type: none"> Specialist input and support for research and scientific endeavours specific to the site
Palaeontological Scientific Trust (PAST)	<ul style="list-style-type: none"> Planned future engagement with an Advisory committee for specialist input and support for research and scientific endeavours
Wits	<ul style="list-style-type: none"> Management of the COHWHS Public Private Partnership (PPP) concession contract for Maropeng and Sterkfontein Caves Collaboration in the announcement of scientific finds
Cullinan Diamond Mine	<ul style="list-style-type: none"> Use of land in Cullinan to promote tourism development
Cullinan Local Tourism Association (LTA)	<ul style="list-style-type: none"> Facilitate tourism development and promotion in Cullinan
Roodeplaat Local Tourism Association (LTA)	<ul style="list-style-type: none"> Facilitate tourism development and promotion in Roodeplaat
Cullinan Heritage Society	<ul style="list-style-type: none"> Preservation of heritage in Cullinan
Cullinan Chamber of Commerce	<ul style="list-style-type: none"> Promotion of tourism
Wildlife Ecological Investment	<ul style="list-style-type: none"> Ecological management of DGR
Onderstepoort Veterinary Institute	<ul style="list-style-type: none"> Animal health issues in DGR
Dinokeng Game Reserve Local Tourism Association	<ul style="list-style-type: none"> Facilitate tourism development and promotion in the DGR
Dinokeng Central Local Tourism Association	<ul style="list-style-type: none"> Animal health issues in DGR
Dinokeng Tourism Organisation (DTO)	<ul style="list-style-type: none"> Destination promotion and marketing

7.6 MONITORING AND EVALUATION

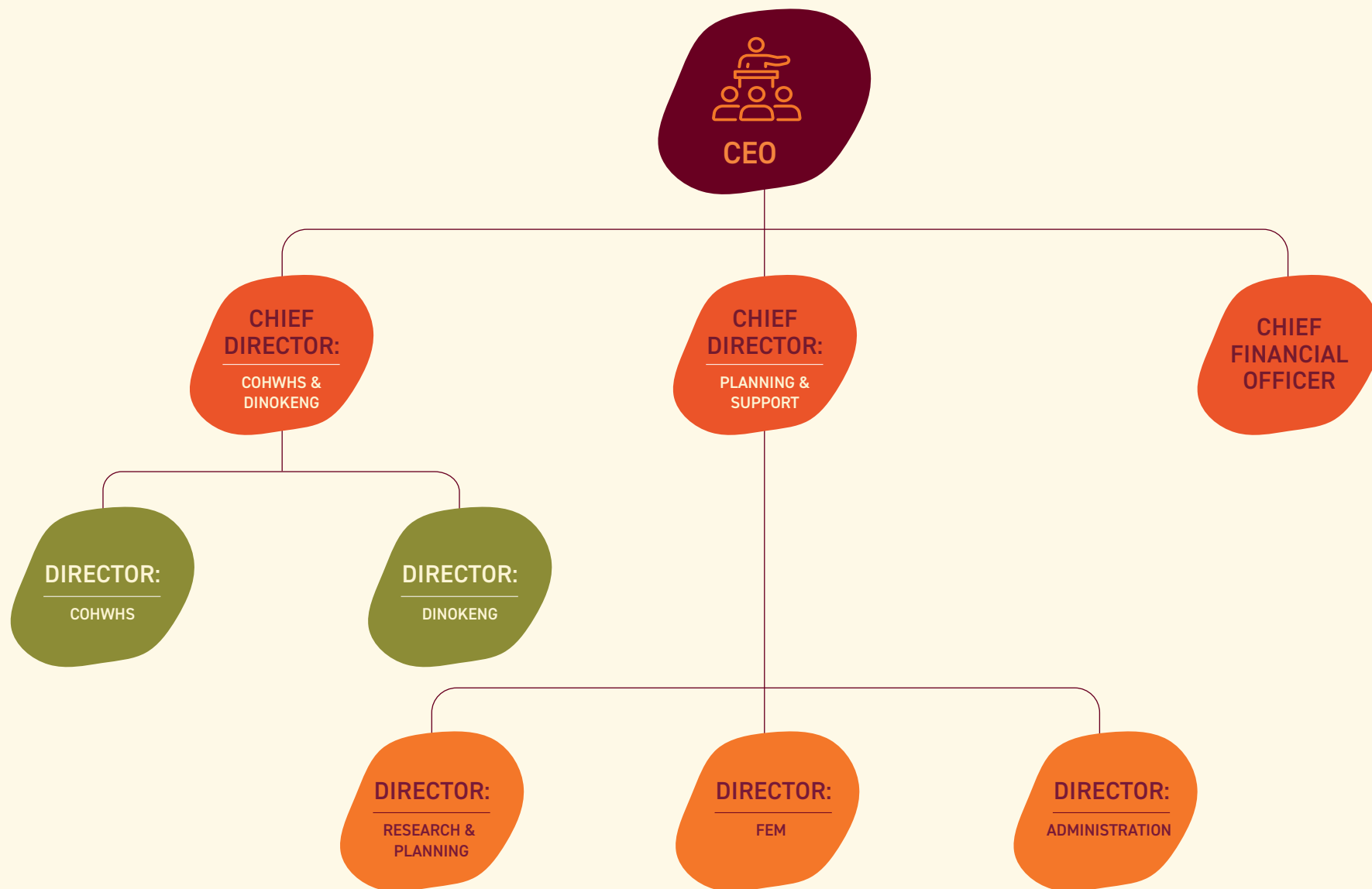
The Projects operate in a matrix management environment. Projects in this environment cut across organisational boundaries and involve staff required to report to their own line manager as well as to the project manager.

The table below shows the monitoring mechanisms applicable to the MEC, CEO, and Chief Directors, who are responsible for ensuring that the outcomes and outputs reflected in the strategic plan and the Medium-Term Expenditure Framework (MTEF), are achieved.

7.6.1. Monitoring and Accountability Mechanisms

Name of Responsible Official/s	Monitored By	Monitoring Mechanism
Member of the Executive Council (MEC)	Gauteng Legislature/Premier Executive Council/Auditor General of South Africa (AGSA)	Strategic plans and quarterly performance reports Annual reports Annual Performance Plan (APP) Provincial executive committee (EXCO) Ministers and Members of Executive Councils (MINMEC) meetings
Chief Executive Officer (CEO)	Gauteng Legislature MEC AGSA Audit Committee Charter Head of Department (HOD)	Strategic plans and budget Monthly reports Quarterly reports Annual reports Provincial EXCO meeting HOD Forum APP
Chief Financial Officer (CFO)	Gauteng Legislature MEC AGSA Audit Committee Charter Head of Department (CEO)	Strategic plans and budget Monthly reports Quarterly reports Annual reports CFO Forum APP
Chief Director: COHWS and Dinokeng	CEO	Strategic plans and budget Monthly reports Quarterly reports Annual reports
Chief Director: Planning and Support	CEO	Strategic plans and budget Monthly reports Quarterly reports Annual reports

8. ORGANISATIONAL STRUCTURE







PART B

PERFORMANCE INFORMATION



1. AUDITOR-GENERAL'S REPORT PREDETERMINED OBJECTIVES
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE
3. ACHIEVEMENTS OF INSTITUTIONAL IMPACTS AND OUTCOMES
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION
5. TRANSFER PAYMENTS
6. CAPITAL INVESTMENT MAINTENANCE AND ASSET MANAGEMENT PLANS

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 108 of the Report of the Auditor-General, published as Part E: Financial Information.





2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

In terms of the overall performance against the 2023/24 Annual Performance Plan, the COHWHS and Dinokeng Projects had twenty-four (24) output indicator targets to report on. Of all these twenty-four indicator targets, twenty-three (23) of these indicator targets were achieved and one (1) indicator target, was not achieved registering an overall achievement of 96% for this Financial Year. Internal efficiencies in project management and support by internal and external stakeholders were key in achieving this performance.

2.2 Service Delivery Improvement Plan

During the period under review, the Projects did not develop a Service Delivery Improvement Plan. However, the COHWHS and Dinokeng Projects engaged with the relevant stakeholders and partners. These included, National Department of Forestry, Fisheries and the Environment (DFFE), Maropeng Afrika Leisure (MAL), GPG Transport and Roads, GPG Department of Sport, Arts, Culture and Recreation and Gauteng Provincial Government Education, Dinokeng Game Reserve Management Authority (DGRMA) and Department of Agriculture, Rural Development and Environment as part of continuous stakeholder engagements and/or management with the view to improve service delivery to communities impacted by the existence of these Projects in the northern and western corridors of Gauteng Province.

2.3 Organisational Environment

The COHWHS and Dinokeng Projects are geo-spatial development initiatives of the GPG, aimed at developing premier tourist destinations in the economically depressed regions in the north-eastern and north-western parts of Gauteng. The COHWHS and Dinokeng Projects are established as trading entities within the GDED with a single accounting officer, the CEO appointed in terms of Section 36(3)(b) of the PFMA, 1999 (Act 1 of 1999). The CEO reports to the HOD for Economic Development. The mandate of the COHWHS and Dinokeng trading entities is derived from the Blue IQ Investment Holdings (Proprietary) Limited Act, Act of 2003, and the WHCA, 1999 (Act 49 of 1999). The Projects are entirely funded by the GPG and incorporated into the GDED strategic plans for the 2020–2025 period. The COHWHS and Dinokeng Projects are individually registered trading entities with core and transversal functions.

The core functions in the COHWHS Project include:

- Integrated Environment and Conservation Management (IECM);
- Interpretation Centre Complex (ICC); and
- Public Participation and Community Benefits (PPCB),
- Orientation Centres (OC's).
- In the Dinokeng Project, the core functions are:
- The Dinokeng Game Reserve (DGR);
- Tourism Hubs (Cullinan, Roodeplaar and Dinokeng Central); and
- Public Participation and Community Beneficiation.

The Research and Planning (R&P), Fundraising, Events, and Marketing (FEM), Administration Directorates and the Office of the Chief Financial Officer (CFO) are transversal functions that support the core functions of the COHWHS and Dinokeng

2.4 Key Policy developments and Legislative changes

The Management Authority (MA) appointment for the management of the Cradle of Humankind World Heritage Site (COHWHS) came to an end on 08 December 2022. On 15 March 2024, the Minister of Forestry, Fisheries, and the Environment appointed the MEC for the Gauteng Department of Agriculture, Rural Development and Environment as the Management Authority for a period of five (5) years.



3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

In line with the mandate of the 6th Administration as outlined in the State of Province Address (SOPA) of 2020 and of the Growing Gauteng Together 2030, the Cradle of Humankind World Heritage Site and Dinokeng Projects implemented mandates and aligned programmes (conservation, protection, interpretation, and community beneficiation) accordingly during the 6th Administration period.

The 2020-2025 five-year strategic plan for the Cradle of Humankind World Heritage Site and Dinokeng Projects incorporates the following outcomes which are:

- Sustainability of the COHWHS Project
- Sustainability of the Dinokeng Project

In terms of the overall performance against the 2023/2024 Annual Performance Plan, the COHWHS and Dinokeng Projects had twenty-four (24) output indicator targets to report on. Of the twenty-four indicator targets, twenty-three (23) indicator targets were achieved, and one (1) indicator target was not achieved registering an overall achievement of 96%. Internal efficiencies in project management and support by internal and external stakeholders were key to achieving this performance.



4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME: CRADLE OF HUMANKIND WORLD HERITAGE SITE

The main purpose of the Cradle of Humankind World Heritage Site (COHWHS) is the protection, conservation and offering of interpretation. This is carried out in terms of the World Heritage Convention Act, 1999 (Act No. 49 of 1999 - domestic legislation for the implementation of the World Heritage Convention. This includes the management of the attributes that constitute what the United Nations Educational, Scientific and Cultural Organisation (UNESCO) terms the Outstanding Universal Value (OUV) of the site. To achieve these objectives, it is required that the site is developed and managed sustainably, and economic and social development is promoted.

The Cradle of Humankind was inscribed as a World Heritage Site by the United Nations Educational, Scientific and Cultural Organisation (UNESCO) on 2 December 1999. The MEC for the Gauteng Department of Economic Development, Environment (GDED) was appointed as the Management Authority (MA) for the World Heritage Site in terms of Section 8 of the WHCA, 1999 by the Minister of Forestry, Fisheries, and the Environment (DFFE) on 08 December 2017 for a period of five (5) years. This term came to an end on 8 December 2022. On 15 March 2024, the DFFE Minister appointed the MEC for the Gauteng Department of Agriculture, Rural Development and Environment as the Management Authority for a period of five (5) years.

In terms of this appointment, the COHWHS MA is legally obliged to develop and implement an Integrated Management Plan (IMP) for the management of the World Heritage Site. This is a requirement of the World Heritage Convention Act, 1999 (Act 49, 1999) and the National Environmental Management: Protected Areas Act, 2003 (Act 57 of 2003). The IMP is informed by the Outstanding Universal Value (OUV) and provides a strategic framework to continue with the important but challenging task of balancing the conservation of the COHWHS values with locally beneficial economic development and sustainable tourism development. The primary legal mandate of the Management Authority is to protect and conserve the site using existing laws and regulations while at the same time offering interpretation of the site and developing the tourism potential of the site. The Management Authority also helps to promote further scientific research, encourages community participation to benefit local communities and assists in stimulating tourism and ultimately local economic development.

The site also represents an opportunity to support and promote government's growth and development strategy. Arising from these opportunities and by enshrining the protection and conservation of the palaeontology, archaeology, and natural resource base, the COHWHS may be developed further to the benefit of communities and the country. These are the existing proclaimed Fossil Sites registered as National Heritage Sites by the South African Heritage Resources Agency (SAHRA), as well as the biophysical environment on which the existing and as yet undiscovered Fossil Sites exist.

The management of the site is done through the implementation of measures and projects that will continue ensure the conservation and protection of the natural and cultural resources associated with the site. At the same time, the MA will continue to strive to ensure tangible benefits and interpretation for the surrounding communities and the public at large.

The encouragement of tourism development as an economic driver enhances the MA's mandate in addition to its heritage and conservation responsibility within the broader Sustainable Development Goals (SDGs) context. The science of palaeontology and the fossils found in the area are what makes this area unique and the reason it has been inscribed on UNESCO's World Heritage List. Ongoing and extensive scientific excavations in the COHWHS have changed the way that palaeoanthropology is interpreted, while new discoveries such as the Homo naledi fossils continue to place the COHWHS and South Africa on the international scientific stage.

The strategies articulated in the IMP will continue to ensure that the Cradle of Humankind as a World Heritage site not only retains its Outstanding Universal Value but remains accessible to the public, thereby contributing to socio-economic development. The COHWHS is renowned for its exceptional fossil hominin record. To date, twenty (20) fossil sites that preserve the fossilised remains of early hominins and their earliest tools, together with fossils of plants, and animals have been recorded. Fifteen (15) of the fossil sites have been graded and declared Grade 1 National Heritage Sites.

Since the inscription of the World Heritage Site and the declaration of the National Heritage Sites, there has been a constant process of inspection and monitoring of the archaeological and palaeontological sites. The COHWHS continues to ensure that each of the nationally registered fossil sites are managed and excavated in terms of best practice guidelines. This process is primarily governed by the Memorandum of Understanding (MOU) between the Management Authority and the South African Heritage Resources Agency.

The heritage value of the site provides a great opportunity for the site to further develop and attract tourism and footfall to the area with its concomitant socio-economic benefits and spin-offs. This can lead to the economic upliftment of the local community as well as contribute

to job creation and poverty alleviation. This is important for the overall success of the World Heritage Site and one that is emerging as an important and integral part of the management of sites in terms of UNESCO's Operational Guidelines for the Implementation of the World Heritage Convention, as well as national and provincial government priorities.

The involvement local communities in maintenance projects as well community beneficiation projects form part of a strategy around developing an inclusive economy in the area which remains a key focus for the COHWHS Management Authority team. The COHWHS continues to provide opportunities for local communities to enable them to become active players in the economic space in the area.

More than 98% of the proclaimed World Heritage Site is on privately owned land which is a challenge in the management of the site. A closer cooperative governance working relationship particularly with Mogale City Local Municipality, the DFFE, communities and landowners is a critical aspect of the stakeholder engagement process and will go a long way in maintaining and managing this truly iconic site for current and future generations of the world.

The site also met the condition of authenticity. That is, the hominid fossil deposits are still largely intact (some scientists estimate that only 10% of the deposits have been excavated to date, however, this is difficult to estimate as the extent of deposits in the area is unexplored).

SUB-PROGRAMMES	FUNCTIONS
Integrated Environment and Conservation Management	To manage the Cradle of Humankind World Heritage Site in terms of National and International obligations including requirements as laid out by UNESCO.
Land Use Management	To manage all development applications in the World Heritage Site in terms of the appropriate legislation. This unit is also currently responsible for the implementation of a system of mountain bike trails in the World Heritage Site as part of a process of opening the site up to cycling tourism.
Interpretation Centre Complex	To offer interpretation for and create education and awareness about the significance of the Cradle of Humankind World Heritage Site as one of the world's iconic tourism and heritage destinations.
Public Participation and Community Benefits	Provide public participation platforms for the communities to be involved in and to benefit from the area having been declared a World Heritage Site.
Orientation Centres	Responsible for provision and maintenance of road infrastructure and any other related matters including access roads, signage, and gateways in the COHWHS working closely with a number of partners and stakeholders such as the Gauteng Department of Roads and Transport (GDRT) and landowners and procurement and management of orientation centres.

The list of sub-programmes is as follows:

- The Integrated Environment and Conservation Management (IECM) and Land Use Management (NEMPAA) sub-programmes
- The Interpretation Centres Complex (ICC) sub-programme
- The Public Participation and Community Benefits (PP&CB) sub-programme
- The Orientation Centres (OC's) sub-programme

The purposes of the sub programmes of the COHWHS are as follows:

- The Integrated Environment and Conservation Management (IECM) and Land Use (NEMPAA) sub-programme manages all work related to the conservation and management of the natural and cultural heritage resources of the site within the context of the OUV. This includes the management of fossil sites and monitoring of the surface and ground water in the World Heritage Site catchment area. This sub-programme is responsible for the physical conservation management of both natural and cultural resources that reside within the proclaimed World Heritage site. Because the fossils have been preserved as a result of natural processes and are the *raison d'être* for the listing of the site on the World Heritage List, the conservation and protection of the geology and more specifically, the dolomitic environment (Karst environment) and associated grasslands is as important as the management of the fossil sites themselves.
- The purpose of the Interpretation Centre Complex (ICC) sub programme is the management of the visitor facilities of Sterkfontein and Maropeng (the official visitor centre) in the COHWHS.
- The purpose of the sub programme Public Participation and Community Benefits (PPCB) is to create awareness about the project, manage public participation activities and assist the communities to participate in the economic opportunities presented by the site through training and the implementation of community projects.
- The purpose of the Orientation Centres (OC's) sub-unit is to manage cooperative governance relationships and upgrades related to infrastructure projects in the COHWHS.

The institutional outcomes that each sub programme contributes to the overall outcome of the COHWHS Programme are as follows:

- The Integrated Environment and Conservation Management (IECM) and Land Use Management (NEMPAA) sub programmes:
- The Integrated Environment and Conservation Management (IECM) and Land Use Management (NEMPAA) sub programmes:

The sub-programme is responsible for the institutional arrangements and management of the COHWHS reporting to the National Department of Forestry, Fisheries, and the Environment (DFFE). The DFFE coordinates the management of all World Heritage sites in South Africa including the Cradle of Humankind World Heritage Site, the Taung Skull Fossil Site and the Makapan Valley World Heritage Sites. These three sites constitute what UNESCO has enlisted as the *Fossil Hominid Sites of South Africa*.

The sub-programme includes a land use management component that responds to development applications and queries regarding development for properties located within the boundary of the World Heritage Site. The Management Authority receives applications for development from developers, property owners and Environmental Assessment Practitioners (EAP's) or from the DFFE in terms of the appropriate legislation. A register is kept and regularly updated in this regard. Coordination and communication with other spheres of government and stakeholders is also undertaken informing them of development guidelines and requirements in terms of the management of the COHWHS.

- The land use development sub-programme undertakes site visits, engages with property owners, reviews development applications and plans, and forwards comments and information to the DFFE for decision making. Compliance and enforcement matters are also identified and reported on in this sub-programme on an ongoing basis.

The Interpretation Centre Complex (ICC) sub programme:

- The visitor centres of Sterkfontein and Maropeng in the COHWHS are collectively known as the Interpretation Centre Complex (ICC). The centres are responsible for the provision of interpretation for the COHWHS as well as raising awareness and implementing education programmes to promote the importance of the site as a World Heritage site. The centres act as a valuable resource for teachers and learners alike and complements the school curriculum in the field of fossil studies and evolution.

The Public Participation and Community Benefits (PPCB) sub programme:

- The Public Participation and Community Benefits sub-programme creates awareness about the project, manages public participation activities and assists the community to participate in the economic opportunities presented by the site through training and the implementation of community projects.

The Orientation Centres (OC's) sub programme:

- This sub programme manages infrastructure and maintenance related to the road network and signage in the COHWHS including the relationship with the Gauteng Department of Transport and Logistics the department responsible for roads maintenance and signage in the COHWHS.

- **Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

The implementation of the approved Integrated Management Plan (2021-2026) will go a long way in ensuring that Gauteng's only World Heritage Site is optimally managed and guided the strategic interventions for the COHWHS over the 2023/24 MTEF. The following projects are some of the initiatives that were implemented as part of the 2023/24 MTEF and the 6th Administration of Government in Gauteng:

- **Management of the Fossil sites in the COHWHS**

Management activities in the reporting period included ensuring that each of the nationally registered fossil sites are managed and excavated in terms of best practice guidelines. Fossil sites were inspected between August – September 2023 by the Management Authority and the South African Heritage Resources Agency (SAHRA). The report that is generated out of the inspection process is primarily aimed at reflecting the observations from the inspection team. It is meant to provide a holistic, status quo assessment by evaluating the site within the larger social, institutional, environmental, economic, and administrative context in which the National Heritage Sites and other generally protected paleoanthropological sites are located.

In this sense, there are external factors that impact upon the effectiveness of activities at all of the National Heritage Sites and other generally protected paleoanthropological sites; for example, human resources and financial constraints for the regulatory authorities; permit holders and landowners.

- **Hectares of vegetation managed through the Natural Resource Management Programme**

The sustainable management of the Highveld Grassland habitat is critical for the natural systems and processes to function normally which in turn will protect the important fossils found throughout the site. The management and prevention of veld fires is thus an important strategy and function for the World Heritage Site. The Natural Resources Management programme was implemented by a black-owned company, Tsundzu Logistics Pty Ltd which ensured the protection of the site and assets from veld fires, and alien vegetation eradication. A total of one-hundred and fifty (150) hectares (ha) managed was achieved by the appointed service provider in line with the Service Level Agreement. Thirty (30) people were employed from the local community through this programme in line with the GEYODI principles. The thirty (30) local community members comprised of ten (10) male youth and eighteen (18) were female youth and one (1) person living with disabilities. This community serves as an important function in the maintenance of the site not only through fire prevention and related activities, but also assists in maintaining various aspects of the fossil sites as well as other maintenance initiatives throughout the site. This twelve-month contract ends on 31 October 2024.

- **Implementation of an ongoing Water Monitoring Programme**

The management and conservation of the grasslands, associated fauna and flora and karst landscapes around caves in which the fossils occur is critical. Caves and karst are amongst the most vulnerable of ecosystems and are often subject to degradation as a result of phenomena or events which occur at a considerable distance. These formations are directly

affected by land use activities which modify surface and sub-surface water regimes and water quality. Their effective protection and management therefore require consideration and action at both area and local levels. Internationally, karst landscapes and associated caves are considered high on the conservation priority list. It is through the implementation of a surface and groundwater monitoring programme that the Management Authority is able to gauge the severity of the threat posed by Acid Mine Drainage (AMD) and other water polluting threats. During the 2022/23 Financial Year, the Council for Scientific and Industrial Research (CSIR) was contracted to implement a water resource monitoring programme that is able to track responses in the system over time. The status of the monitoring programme report confirms the understanding of the dynamics of the water resources responses to external factors, such climatic change as well as, the ingress of water from the decanting mine voids in the area. This study reveals the hydro vulnerability status of each of the fossil sites and it affirms that the majority of the fossil sites are not at risk. As part of the deliverables of the monitoring programme, two reports were generated on the status of the surface and groundwater on site. In October 2023, the CSIR submitted the Bi-annual status quo report, which was approved by the Project Steering Committee.

- **Identification and transmission to future generations of the cultural and natural heritage resources through the development of Biodiversity and Heritage awareness and outreach programmes**

In recognition of Heritage month, celebrations were held at the Maropeng Interpretive Centre from 02 September to 24 September 2023. This year's theme was on Indigenous Knowledge Systems for Community and Economic Benefits in the Cradle of Humankind World Heritage Site. For three weeks culminating

on Heritage Day, community cultural groups were sponsored to perform every Saturday at Maropeng.

Three cultural dancing groups performed at Maropeng during 02, 09, 16 and 23 September 2023. These consisted of the Batswana, VaTsonga and Traditional Health practitioners. The purpose of these performances was to entice and create celebratory atmosphere at Maropeng to the public and to promote the main event on the 24th of September 2023. Also, to promote and market local culture in the Cradle of Humankind World Heritage Site as part of the tourism offerings and the cultural dancing groups to the audience and public for future bookings and events. On 23 September 2023, a World Heritage Awareness Workshop for Local Communities and Stakeholders was convened at Maropeng. The aim of this workshop was to start a dialogue on sustainable ways to preserve the local community's Indigenous Knowledge and the environment in which they live in, in such a way that this will benefit and preserve their practices. It was also to ensure that the harvesting of traditional medicinal plants and utilisation of scientific and cultural heritage spaces, artefacts and specimens are done in an environmentally sustainable manner in order to preserve the Outstanding Universal Value of the Cradle of Humankind World Heritage Site.

Sponsored Schools visit to Maropeng project was continued in this Financial Year, whereby one thousand (1000) learners were sponsored to visit Maropeng. In addition, twenty (20) learners from one (1) school were involved in the Excavation Week programme and these learners accompanied scientists to the Fossil sites. This culminated into a visit to Ditsong Natural Museum of History in Pretoria. An Educators Outreach project was implemented, wherein Life Sciences educators attended a workshop at Maropeng. The workshop focused on enhancement of the teaching of Evolution Studies. This workshop was presented by University of

Johannesburg, Wits University, PAST and Maropeng. It was a partnership programme with Gauteng Department of Education.

- **Management of the Visitor Centres of Sterkfontein and Maropeng**

The number of permanent jobs sustained at the visitor centres of Sterkfontein and Maropeng in the COHWHS has been maintained through decisive interventions by Gauteng Provincial Government (GPG). Total number of visitors in the reporting period is one hundred and seven thousand and eight hundred and forty-nine (107 849). This is an indication of the recovery of the tourism sector post the Covid-19 Lockdown period. The closure of Sterkfontein Caves greatly impacted the revenue generation for the Interpretation Centres.

The COHWHS Managing Authorities has made funding available to ensure that critical structural infrastructure related maintenance at the facilities is immediately addressed to maintain the facilities as one of the major tourism attractions in Gauteng. The visitor centres are currently managed jointly by GPG and the University of the Witwatersrand (Wits) through a Board of Directors with a management team which focuses on daily operations and maintenance of the centres. GPG has continued to keep the visitor centres operational through the provision of operational funding and has continued to support initiatives to address maintenance and infrastructure upgrades at Maropeng as the official visitor centre of this unique and iconic World Heritage Site. This support is to ensure increased footfall to the visitor centres thereby increasing revenue generation while at the same time meeting the objectives of offering interpretation value for the site in terms of the World Heritage Convention Act 49 of 1999 (WHCA). The importance of the intervention by GPG and its commitment to sustain the visitor centres while a long-

term institutional solution is found for the management of the visitor centres is testimony to the immeasurable political and global importance attached to this World Heritage site. The future configuration and new institutional arrangements for the management of the centres is currently being addressed jointly by the GPG and Wits University in consultation with all relevant role players.

- **Implementation of Community Beneficiation projects**

Arising from research conducted resulting in an Inclusive Economy Study, the 'cycling economy' in the COHWHS was identified as a 'quick win' terms of addressing community beneficiation. This study recommended that the development of Small, Medium and Micro Enterprises (SMMEs) using the 'cycling economy' in the COHWHS.

Based on that research the following SMME development projects were implemented as part of the Community Beneficiation Projects sub programme:

A Bike Patrollers Project. This project is aimed at creating an SMME for guiding, safety, and communication for cyclists in the COHWHS. Phase 2 of the Bike Patrollers project included the identification and recruitment of Bike Patrollers from around the COHWHS area. Ten (10) Bike Patrollers were recruited and trained in the following areas:

- Basic First Aid
- Road Traffic Safety
- Guiding
- Business Management

New riding gear was also procured for the Bike Patrollers. Phase 3 of the Bike Patrollers project was implemented in the 2023/24 Financial Year. It included training in basic tourism guiding and basic bicycles

repairs in COHWHS area.

An SMME Development Workshop was held at Maropeng. This workshop was organised in partnership with Mogale City Local Municipality. Other partners included Gauteng Enterprise Propeller (GEP), Small Enterprise Development Agency (SEDA), National Youth Development Agency (NYDA), GDARS and eGov. Existing SMMEs from around the COHWHS and the surrounding townships of GaMogale, Munsieville and Kagiso, attended the workshop. The workshop focused on opportunities and assistance from the GPG Departments and Agencies. The workshop was also used to create a database of all SMMEs in the area for the purpose of assisting them to get on the GPG Database and to send Requests for Quotations.

Evangeli Encha, a home-based care Non-Profit Organisation (NPO) based in Kroomdraai, was assisted through a project called Implementation of Community Garden in the COHWHS. The assistance included irrigation system, garden tunnels and other farming implements.

• **COHWHS Stakeholder Programme management**

Stakeholder Engagements were conducted to deal with the issues of Acid Mine Drainage, Municipal effluent discharge from the Percy Stewart Wastewater Treatment Works and Portion 7 Rhenosterspruit land invasion.

• **Cycle Lanes, Gateways, and Mountain Bike Trail management and maintenance Programme**

A formal Service Level Agreement aimed at establishing a professional and co-operative partnership for a cohesive and coordinated road development and

management programme was entered into with the Gauteng Department of Roads and Transport (GDRT). In the reporting period, the Orientation Centres sub-unit continued to manage the existing Service Level Agreement with the Gauteng Department of Roads and Transport. There are three major capital projects identified for entity - One in the COHWHS and 2 in the Dinokeng project area. The one in the COHWHS seek to expand the Road R563 to Hekpoort in both directions, starting from the Engen garage in Oaktree up to the D400 leading to Maropeng, a total distance of about thirty (30) kms. In the period under review, the Working Group (WG) initiated discussions and a process to solicit and confirm required budgets for construction. The WG had agreed to conduct technical investigations, including road condition assessments. Coming from these visual road assessments, the corresponding condition assessment and project scoping reports would be prepared. These would serve as basis for motivation for required budgets for construction.

The same WG has started discussions on the expansion of the cycling lanes. The current cycling lanes covers an extent of thirty-seven (37) kilometres as Phase 1. The destination is attracting a high number of cyclists, especially over the weekends and more so during the summer months. It is anticipated that the planned expansion of the cycling lanes would attract more cycling events, thereby making the COHWHS a cycling destination of choice. The WG is expected to finalise the design for the planned expansion. The required budget for construction would be included as part of the motivation referred to above.

During the period under review, a road and cycling maintenance programme was implemented. The programme sought to improve road safety for all road users within the destination, by contributing to reducing

possible road accidents, including road fatalities and injuries, damages to assets (vehicles, infrastructures close to roads such as buildings (offices, houses) and animals). The programme included 4 routine road maintenance projects as follows:

- Maintenance of cycling lanes and gateways projects,
- Surface failure repairs along the D400 Road,
- Pothole repairs along six (6) access roads in the COHWHS, namely, the D1701, D540, D101,D374, D1496 and Elandsdrift Roads, and
- Road marking along three (3) access roads in the COHWHS- namely, the D400, D540, D1496.

Through the above projects, a total of one-hundred and fifty-one (151) job opportunities were created, of which seventy-six (76) were women and one-hundred and nine (109) youth, (50,33% and 72,19%), respectively. In addition, four (4) Black-owned businesses were provided with business opportunities. Moreover, the four (4) businesses were encouraged to procure their materials and equipment from local suppliers, thereby increasing spending in the area.

A visual road assessment was conducted together with the GDRT to determine the feasibility of including a dedicated lane for runners in the COHWHS. The following reasons necessitated that such an assessment be conducted:

- That there were growing numbers of both cyclists and runners using the current road network in the COHWHS, especially during weekends,
- That these two different types of athletes were forced to compete for the same space,
- That in some instances there were reported incidences of intolerance, resulting in "road rage", and
- That such an expansion would attract even more athletes to the destination.

The assessment noted that any attempt to construct a dedicated lane would negatively impact on the environment. The final outcome of the assessment was that it would not be feasible to include a dedicated lane for runners as there was not enough space for this. It however recommended:

- Better management and coordination of different events in the area,
- That specific road signs be installed,
- That safety awareness campaigns involving all key stakeholders be conducted timeously to promote road safety awareness.

The organisation initiated a new programme to provide necessary support and development strictly to inexperienced local businesses operating in the road construction industry. These are businesses who only registered their businesses but had never received nor

participated in any construction work. As part of the pilot project, there were four (4) inexperienced local businesses who participated in the programme. They were exposed to various activities necessary in the implementation of routine road maintenance projects, including how to safely control traffic during roadworks including safe use of temporary road signs, how to do excavations when fixing potholes, how to do backfilling, what is the acceptable criteria for fixing potholes, types of machinery required and how to use them safely, types of materials required and its safe handling, etc. The programme was implemented after engagements with the Mogale City Local Municipality, including the Office of the Speaker and local Ward Councillors.

The organisation working closely with the GDRT arranged a week-long training session on Road Safety Awareness and Occupational Health and Safety for workers hired on the maintenance of cycling lanes

and gateways project. The training sought to acquaint workers with basic safety regulations and measures that they are expected to be aware of and adhere to, including 'dos and don'ts' in terms of worker conduct, behaviour, and actions during the execution of their daily routines, especially since they are working on the road reserve. In the main, the session sought to ensure and promote workers' safety and safety of all road users. After the training, participants undertook a written assessment to measure their level of understanding. Participants who passed the assessment were issued with certificates of attendance. More training sessions are planned to be conducted in the coming financial year.

Table 4.1.1:

Programm/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations	Reasons for revisions to the Outputs/Output indicators/Annual Targets
Sustainability of the Cradle of Humankind World Heritage Site	Water Monitoring Programme undertaken to manage potential negative impacts caused by Acid Mine Drainage and municipal effluent discharge in the COHWHS	Number of Water Monitoring analyses undertaken to monitor potential negative impacts caused by Acid Mine Drainage and municipal effluent discharge in the COHWHS	2	2	2	1	None	None	The Water Monitoring impact analysis on the Acid Mine Drainage and of the Municipal Effluent Discharge in the COHWHS has been revised from the quarterly target of two (2) to an annual target of one (1). The Water Monitoring Analysis Report is issued as output in the format of two reports (a draft and a final report). Therefore, this being a single report ultimately, a decision was taken that the target should be revised to reflect the final and approved report, which was issued at the end of the project delivery period.



Programm/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations	Reasons for revisions to the Outputs/Output indicators/Annual Targets
	Interpretation for the COHWHS undertaken in the COHWHS visitor centre (Maropeng) in compliance with the World Heritage Convention Act 49, 1999	Special Purpose Vehicle (SPV) for the management of Maropeng as the official visitor centre in the COHWHS finalised	-	The reconfiguration of the institutional arrangements for the management of the visitor centres of Sterkfontein and Maropeng in the COHWHS undertaken	Special Purpose Vehicle (SPV) for the management of Maropeng as the official visitor centre in the COHWHS finalised	Nil	Nil	The GDED Legal Advisory Services correspondence to the COHWHS that the Office of the State Attorney had indicated that they are unable to assist the entity in this regard and that the entity needed to appoint lawyers for the conversion process through their own supply chain management processes.	This indicator has been assigned to the Annual Operational Plan due to the external dependencies and risks associated with the conversion of MAL as a Non-profit Company.

Programm/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations	Reasons for revisions to the Outputs/Output indicators/Annual Targets
	Increased commercial leverage generated from Maropeng and Sterkfontein	Number of ticket sales generated in Maropeng and Sterkfontein	-	-	176 000	-	None	None	Labour protests in Maropeng and the temporary closure of the Sterkfontein Caves Visitor Centre due to the damage to the entrance to the caves caused by heavy rains in November 2022 experienced in the area, negatively impacted on the projected number of visitors and revenue generation for Sterkfontein Visitor Centre as the site is currently inaccessible to the public and visitors. Therefore, these indicator targets have been realistically revised downwards from an annual target of one hundred and seventy-six thousand (176 000) to eighty-eight thousand (88 000) ticket sales and twenty-eight million (R28 000 000) to fourteen million Rands (R14 000 000) in revenue will be generated from Maropeng and Sterkfontein.
		Revenue generated by Maropeng and Sterkfontein	-	-	R28million	-	None	None	

Table 4.1.2:

Programme/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Sustainability of the Cradle of Humankind World Heritage Site	Maintained Outstanding Universal Value of the COHWHS through protecting and conserving the fossil sites for research and tourism development	Fossil site inspection conducted to maintain the Outstanding Universal Value of the COHWHS	2	1	Fossil site inspection conducted to maintain the Outstanding Universal Value of the COHWHS	Fossil site inspection conducted to maintain the Outstanding Universal Value of the COHWHS	None	None
	Water Monitoring Programme undertaken to manage potential negative impacts caused by Acid Mine Drainage and municipal effluent discharge in the COHWHS	Water Monitoring analysis undertaken to monitor potential negative impacts caused by Acid Mine Drainage and municipal effluent discharge in the COHWHS	2	2	1	1	None	None
	Natural Resource Management undertaken at and for the preservation of the COHWHS	Number of hectares (ha) managed through the Natural Resources Management (NRM) Programme in COHWHS	300ha	300ha	300ha	150ha	-150ha	There was a duplication of activities identified between the NRM and the roads and cycling maintenance programme which had to be resolved before the tender could be advertised.
	Job opportunities created through the Natural Resources Management project (NRM)	Number of job opportunities created through the Natural Resources Management (NRM) Programme in COHWHS	-	-	30	30	None	None
	Mountain bike trail maintained to contribute to the cycling economy in the COHWHS	Mountain bike trail maintenance implemented in the COHWHS	-	-	Mountain bike trail maintenance implemented in the COHWHS	Mountain bike trail maintenance implemented in the COHWHS	None	None

Programme/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
	Jobs created through the mountain bike trail maintenance to contribute to the cycling economy	Number of jobs created through the mountain bike trail maintenance in the COHWHS	-	10	10	10	None	None
	Roads and cycling maintenance in the COHWHS	Roads and cycling maintenance programme implemented in the COHWHS	-	-	Roads and cycling maintenance programme implemented in the COHWHS	Roads and cycling maintenance programme implemented in the COHWHS	None	None
	Community members employed through a roads and cycling maintenance programme in the COHWHS	Number of job opportunities created through a roads and cycling maintenance programme in the COHWHS	120	120	150	151	+1	The target was overachieved in Quarter 3. Thirty-one (31) jobs were created. The opportunity to provide one (1) additional employment arose and the contractor employed an extra person. This action carried no extra cost for government.
	Number of community beneficiation projects implemented through partnerships with stakeholders	Number of community beneficiation projects implemented in the COHWHS	8	4	4	4	None	None
	Increased commercial leverage generated from Maropeng and Sterkfontein	Number of ticket sales generated in Maropeng and Sterkfontein	-	-	88 000	107 849	+19 849	MAL received a high number of visitors due to the marketing intervention which yielded greater results than anticipated.
		Revenue generated by Maropeng and Sterkfontein	-	-	R14million	R25 111 348	+R11 111 348	MAL unexpectedly received a high number of visitors which in turn generated a high value in revenue



Programme/Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
	COHWHS entity assessment conducted on key government focus areas for transformation	B-BBEE compliance assessment conducted for COHWHS	-	-	B-BBEE compliance assessment conducted for COHWHS	B-BBEE compliance assessment conducted for COHWHS	None	None
		Percentage of payment of suppliers within 30 days by COHWHS	-	-	100% payment of suppliers paid within 30 days by COHWHS	100% payment of suppliers paid within 30 days by COHWHS	None	None

Linking performance with budgets

The Cradle of Humankind World Heritage Site (COHWHS) spent an adjusted appropriation of R 69,299 million with an actual expenditure of R 68,742 million which translates to 99% of the annual allocation. The entity underspent by R557 thousand (1%) under goods and services. Included in the total expenditure of R 68,742 million is the Compensations of Employees expenditure to officials that are based at Ga-Rankuwa Hotel School amounting to R 5,771 million. In the 2023/24 financial year, Cradle of Humankind continued to process and make payments for Compensation of Employees to the officials based at Ga-Rankuwa Hotel School. This is based on the decision of the EXCO to rationalise the Ga-Rankuwa Hotel School back to the Gauteng Tourism Agency. At the time of reporting, the process to transfer the Ga-Rankuwa Hotel School was still in process. However, Cradle of Humankind will continue to budget for Compensation of Employees expenditure for the Ga-Rankuwa Hotel School's officials.

Sub-programme expenditure

Table 4.1.3

Sub-Programme Name	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Interpretation Center Complex	9 608	13 473	- 3 865	21 330	21 370	40
Orientation Centres	4 199	3 664	535	3 557	3 168	389
Public Participation	4 691	3 730	961	4 658	3 493	1 165
Programme Monitoring and Evaluation	420	432	- 12	711	720	9
Tourism Investment	1 802	992	810	1 921	1 839	82
Intergrated Conservation Environment Monitoring & Evaluation	6 567	4 245	2 322	4 661	4 729	68
Fundraising	1 712	1 820	- 108	1 443	1 486	43
Events	575	537	38	706	715	9
Marketing and Public Relations	5 285	2 831	2 454	5 001	4 491	510
Executive Management	22 874	25 328	- 2 454	25 311	26 731	1 420
Total	57 733	57 052	681	69 299	68 742	557

Strategy to overcome areas of under performance

Early detection tactics and application on work to be implemented whereby unforeseen challenges are addressed. During this period under review, the entity underperformed on one (1) indicator target- number of hectares (ha) managed through the Natural Resources Management (NRM) programme in the COHWHS. The underperformance in achieving this indicator target was due to the absence of early detection in duplication of activities in the area. The remainder of the 50% is anticipated to be achieved during the 2024-25 Financial Year.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

Not applicable

4.2 PROGRAMME: DINOKENG PROJECT

The purpose of the Programme is to facilitate for the development of the Dinokeng Project area in the Northern Corridor of the province as a unique premier tourist destination that is vibrant, economically inclusive, and environmentally sustainable, packaging and promoting the abundance nature, culture and history, using tourism as the key driver for the creation of an inclusive economy. This is done through facilitating investing in strategic tourism infrastructure to create an enabling environment that will attract private and public sector investment, to grow the local economy, increase tourist numbers and most importantly, to promote meaningful participation of the previously marginalized in the mainstream economy, through the development and support of small businesses, creation of job opportunities, reduction of levels of poverty and unemployment.

The Dinokeng Programme comprise of 3 sub-programmes namely:

- The Dinokeng Game Reserve
- The Tourism Hubs
- The Public Participation and Community Benefits

The Dinokeng Programme is also supported by the Research sub-unit in the Research and Planning Unit and Marketing in the Fundraising, Event and Marketing Unit. The purpose of the sub- programmes of the Dinokeng Project is as follows:

• **The Dinokeng Game Reserve**

The Dinokeng Game Reserve sub-programme seeks to contribute significantly to economic growth and poverty alleviation in Dinokeng through the stimulation of a wildlife-based tourism industry; maintenance and

enhancement of the “pristine African” appearance of the landscape and the biodiversity in all its forms; providing tourists with outstanding game-viewing and other nature based experiences; maximising income streams, job creation, small business development, investment opportunities and all other potential benefits and opportunities to local disadvantaged communities.

• **Tourism Hubs**

The purpose of the Tourism Hubs sub-programme is to develop tourism hubs in Roodeplaat and in Cullinan to contribute in the efforts to revitalise the growth of the local economy and creating jobs. At Roodeplaat this is done through the stimulation of water sport like rowing, canoeing and recreational activities like fishing and boating by investing on strategic tourism infrastructure and capitalising on events. Roodeplaat is being developed as South Africa’s top destination for water sport also offering recreation activities. Cullinan is earmarked to serve as Gauteng’s premier short-break destination for local and international guests and a driver of employment, Small Medium and Micro Enterprises (SMME) and cooperative development in the region.

• **The Public Participation and Community Benefits**

The purpose of the Public Participation and Community Benefits sub-programme within the Dinokeng Project is to implement the principles of the Transformation, Modernisation and Reindustrialisation objective by advancing the goals of the Township Economic Revitalisation programme using tourism as a basis for intervention. The delivery model is tourism development, enterprise support and development (co-operatives and small-medium size township businesses) as well as ensuring an inclusive tourism

economy through communities. To ensure sustainability and inclusiveness, communities are provided with requisite skills through training programmes.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The Dinokeng Project identified various projects as imperative for the Financial Year 2023/2024. However, the Dinokeng Project has been experiencing substantial budget cuts since 2021/2022 and continued into the 2023/2024 (FY). All the identified projects remain essential for the development of the semi-rural areas in the Northern corridor of Gauteng as they provide an opportunity for the previously disadvantaged individuals to participate in the economy with the aim of transforming the tourism industry. With the imminent budget cuts, the Dinokeng project prioritised the following projects during the 2023/24 MTEF:

- Hectares of vegetation managed through Natural Resource Management (NRM);
- Job opportunities created through the Natural Resource Management (NRM);
- Jobs opportunities sustained through operational funding paid to the DGRMA;
- Jobs opportunities sustained by various operations in the DGR;
- Number of ticket sales generated in the DGR;
- Revenue generated from the DGR;
- Implementation of the reviewed Master Plan on Roodeplaat Dam;
- Jobs opportunities leveraged through the cleaning of Roodeplaat Dam;
- Community empowerment projects implemented through private and public sector partnerships.

Below are projects that were implemented and achieved the annual targets of each project in the DGR:

- **Hectares of vegetation managed through Natural Resource Management (NRM)**

The vegetation management in the DGR is part of the landscape management in the reserve. This is done to support the ecological management of the reserve, protection of infrastructure and biodiversity. The project includes many Natural Resource Management (NRM) functions like fire management that is applied and implemented on a landscape of 19 000 hectares (ha), which include state land 4200 hectares (ha). This project supports the cooperation of the state together with private landowners in terms of the obligations of the National Veld and Forest Fire Act 101 of 1998. Furthermore, the project must ensure that best practice must be implemented as required in the Environmental Management Plan (EMP) so that an attractive wildlife tourism destination is developed and maintained. In the period under review, the Dinokeng Project in partnership with the DGRMA managed to achieve the annual target of 4200 hectares of vegetation management in the DGR.

- **Job opportunities created through the Natural Resource Management (NRM)**

The implementation of the project was focused on providing work opportunities that will provide income relief through creating temporary work for the twenty-five (25) local people focusing on youth and women. This project was aimed on increase employment by sourcing local labour and provide skills development for poor and unemployed people. This initiative similarly was aimed to maintain a good relationship between the DGR and the communities to combat divisions and ensure that DGR is regarded as an asset and source of pride for the community.

In the end, the Dinokeng Project managed to achieve the target of creating twenty-five (25) job opportunities through NRM project. These job opportunities constituted by people from the local communities.

- **Job opportunities sustained through the operational funding paid to the DGRMA**

The overall aim of this project is to ensure the implementation of the Master Plan that requires the establishment and sustainability of an anchor tourism hub in the Dinokeng Region, to achieve socio-economic upliftment and to support biodiversity conservation for that region of Gauteng. This project supports the cooperation of the state together with private landowners where private landowners contribute their land and payment of levies, provision of time for work, and donations while government contributes Operational Funding to the reserve. Moreover, to sustain sixty-four (64) direct jobs as employees of the management authority (DGRMA) to ensure that the reserve is capacitated to manage and protect assets and investments into the DGR including state land.

- **Jobs opportunities sustained by various operations in the Dinokeng Game Reserve**

This project supports the cooperation of the state together with private landowners where private landowners contribute their land, develop tourism products. The anchor tourism hub is the big five game reserve and Operational Funding assists the DGRMA to create an attractive destination with appropriate access controls in place, that will convince investors to develop tourism products and incorporate land for expansion.

The Dinokeng Project managed to sustain and achieve annual target of six-hundred and thirty (630) jobs through the various operations within the Dinokeng Game Reserve.

- **Number of ticket sales generated Dinokeng Game Reserve (DGR)**

This refers to the total ticket sold to visitors in the Dinokeng Game Reserve (DGR) Tourism in protected areas (PA) is a high volume activity. Visitor data is essential for decision-making, policy formulation, and monitoring of protected areas. Moreover, monitoring tourism in protected areas is crucial to ensure the sustainability of the resources and to protect biodiversity.

Hundred thousand two hundred and seventy-two (100 272) tickets were sold to visitors visiting the DGR. A higher number of visitors was experienced in the reserve during the year under reporting.

- **Revenue generated from Dinokeng Game Reserve (DGR)**

This refers to the total revenue generated from Dinokeng Game Reserve (DGR). The revenue generated by the reserve through tourism (gate entrance fees), sustainable utilisation of natural resources, enterprises compatible with wildlife and biodiversity conservation are captured directly by the park. The funds generated by the park are channelled into the costs of managing the reserve. This creates the base for financial sustainability of the reserve, reducing the dependency on government funding and donor funds over time.

Sixteen million two hundred thirty-seven thousand four hundred sixty rands (R16 237 460) was the revenue generated by the Game Reserve. The various streams of revenue collected came from; tourism (gate entrance fees), sustainable utilisation of natural resources, enterprises compatible with wildlife and biodiversity conservation during the year under reporting.

- **Job opportunities created through cleaning of Roodeplaas Dam**

The Dinokeng project was involved in the preparations to host the 2023 World Rowing Masters Regatta held from 21-23 September 2023. One of the determining factors for this international event to take place which is also applicable for Roodeplaas dam as a top destination for water sport is that the dam must be water hyacinth free and E. coli in the water must be within acceptable standard for water contact sport. A memorandum of understanding (MOU) between Dinokeng Project and the World Rowing Masters Regatta continued in 2023/2024 financial year on cleaning the dam by removing water hyacinth. The fifty-eight (58) local youth that were trained and employed in 2022/2023 financial year were again employed through the partnership in 2023/2024 (FY). Tons of water hyacinth was removed from the dam in preparation for the rowing course which is about 2.5km. Water hyacinth has been kept under control; however, it will remain a recurring problem since it cannot be eradicated completely. E. coli levels were also within the acceptable standard for the WRMR to take place, however E. coli levels continues to fluctuate since the Bavianspoort water treatment plant is still not repaired. The nearby treatment plant continues to spill raw sewer into the Dam. The sewer plant is under the management of the City of Tshwane.

The hosting of the World Rowing Masters Regatta at Roodeplaas Dam was heavily dependent on the quality of the dam, that is, the dam be free of E. coli. The event was a great achievement for Dinokeng that seeks to transform Roodeplaas into South Africa's top destination for water sports and recreation. Roodeplaas Dam has hosted about eight hundred (800) international athletes and around one hundred (100) domestic athletes accompanied by friends and relatives from 21-24 September 2023. From 2022 to 2023 tourism hubs

focused on preparing Roodeplaas Dam and its facility to host the 2023 World Rowing Masters Regatta (WRMR) a world-renowned event on rowing. The WRMR was used as a catalyst for the required infrastructure that supports tourism at Roodeplaas through water sport activities. Ten (10) job opportunities were created during the event in this Dinokeng area.

- **Development of a 5km walking/running trail at Roodeplaas Dam**

In the 2023/2024 Financial Year, the Dinokeng Project also focused on developing a 5km walking/ running trail within the Roodeplaas area. A service provider was appointed to develop an adventure walking/running trail. The development of the 5km trail at Roodeplaas was kept as natural as possible to achieve the required terrain. The trail has more obstacles that allows for a slower and more concentrated run because the obstacles and the terrain are constantly changing. The trail has breath-taking views of the Roodeplaas dam. The developed trail is aligned to the sport activities that are currently unfolding and others planned for development at Roodeplaas Dam. The Dinokeng Project is planning to host trail running and walking events to market Roodeplaas Dam as a tourism hub. The trail is currently utilised mainly by rowers and schools during their training camps.

- **Development of a Layout Plan for tourism amenities at Roodeplaas Dam**

A layout plan for tourism amenities was also developed through an appointed service provider. The layout plan provides the best physical location of the facilities and the space and size that is available for development since Roodeplaas dam is a nature reserve. The layout plan provides a schematic overview of how the reserve will look like once the tourism amenities have been developed and the development capacity.

- **Establishment of Tripartite Agreement**

The work on establishing a Tripartite Agreement between the Dinokeng Project, the Gauteng Department of Agriculture, Rural Development and Environment (GDARDE) and the Gauteng Department of Infrastructure Development (GDID) on the development and management of Roodeplaas Dam Nature Reserve has advanced in the year under reporting. A Business Case was developed to outline why the Tripartite Agreement is necessary and what it will achieve. The Business Case put an emphasis on the role of each department. The three departments have various mandates which if employed optimal will contribute significantly to the management of the nature reserve. GDARDE is responsible for the management of nature reserves in the province, this mandate allows GDARDE to extend its reach to all other nature reserves/biodiversity significant land. GDARDE in terms of the Tripartite Agreement is expected to be the lead department with respect to the overall ecological management and implementation of eco-tourism activities. GDID will invest in the development of bulk infrastructure. The Dinokeng Project and the GDARDE are also expected to contribute funding for infrastructure development and participate in the design, procurement, and implementation processes. The Dinokeng Project, is to be the lead entity in the conceptualisation and development of niche tourism initiatives aimed at optimising the tourism potential of this nature reserve.

- **Partnership with Cullinan Diamond Mine**

The proposed partnership with the Cullinan Diamond Mine that is aimed for tourism development in Cullinan remains elusive. Cullinan is to serve as Gauteng's premier short-break destination for local and international guests. In 2023/2024 a meeting with

Petra Diamonds (who owns Cullinan Diamond Mine) ascertained that the mine prefers to collaborate on tourism work through their Social Labour Plan (SLP).

- **Community Empowerment projects implemented**

The Dinokeng Project had identified two (2) projects together with the private sector institutions namely: The Dinokeng Game Reserve Community Development Trust (DGRCDT) and the Dinokeng Game Reserve Management Association (DGRMA) for the benefit of the community of Dinokeng Project area. The identified projects are not sector specific; however, they address the needs of the communities in the Dinokeng Project with the aim of tackling the economic inclusivity concerned with ensuring a pro-poor alternative to economic emancipation and capacity building for the beneficiaries. The following projects were facilitated for the year under review.

- **Bakery Project**

The bakery is a women owned enterprise and based in Kekana Gardens (Tshwane Municipality, Ward 73, Hammanskraal). This small project was established

by the Dinokeng Project to empower the most marginalised members in society and those that are mainly breadwinners for their families. As part of ensuring that the beneficiaries have a non-rental space to operate in with the aim of reducing operational costs and providing business stability through a good investment opportunity. Brick and mortar can be a very costly investment, however, as part of ensuring decent township business development and ownership, the Dinokeng Project provided a temporary structure in a form of a corrugated shipping container which was converted into a bakery and has become a significant game changer for the small business. This commercial premises has become a major step in empowering the previously disadvantaged who may own a stable site without the burden of paying mortgage which they cannot afford.

- **The Crafters Project in Roodeplaat**

The Roodeplaat crafters programme was initiated as a result of the World Rowing Master's Regatta (WRMR) that was hosted at Roodeplaat Dam in September 2023 with the aim of the previously disadvantaged individual offered an opportunity to participate as

Small Medium Micro Enterprises (SMMEs) at the event. This spinoff from this prestigious event succeeded as the beneficiaries managed to sell artifacts that were products of origin to the tourists that visited the Roodeplaat dam during the event and continue to do so at small events held at the dam. However, to ensure that they had a premises to produce and sell products, the Dinokeng Project provided a temporary structure in the form of a Nutec Wendy House. Nutec is an eco-friendly material manufactured from renewable fibres and is certified by South African Bureau of Standards (SABS) standards. It is also a budget-friendly option not only because of the manufacturing process but also because it does not damage the natural environment. Furthermore, the exterior boards are sustainable and require less maintenance than the costly brick and mortar structure.

As a growing small youth owned business, it was important to alleviate the burden of leasing a premise which may have financial constraints on the small crafters business. This premises can therefore be seen as a good investment from a financial and long-term growth perspective for this business that produce custom made products.

Table 4.2.1:

Programme/Sub-programme: DINOKENG									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations	Reasons for revisions to the Outputs/Output indicators/ Annual Targets
Sustainability of the Dinokeng Projects	Declaration of DGR as a protected area as per NEMPAA requirement	The Dinokeng Game Reserve published in the Government Gazette as a protected area according to NEMPAA requirement	-	-	The Dinokeng Game Reserve published in the Government Gazette as a protected area according to NEMPAA requirement	Nil	Nil	None	Due to the external dependencies and challenges encountered during the execution of the project by the Land Owners Association (LOA and Dinokeng Game Reserve Management Association (DGRMA) to incorporate all stakeholders (landowners) as participating decision makers on issues of common interest in the Dinokeng Game Reserve. This target has been assigned to the Annual Operational Plan.
	Job opportunities sustained by various operations in the Dinokeng Game Reserve	Number of job opportunities sustained by various operations in the Dinokeng Game Reserve	630	630	640	630	Nil	None	The indicator and target on jobs was revised to separate new and sustained jobs earmarked to be achieved in the 2023/24 Financial Year.
	Roodeplaat Dam camp site developed for the stimulation of sport tourism	Roodeplaat Dam camp site developed	-	-	Roodeplaat Dam camp site developed	Nil	Nil	Requires time to address land use zoning issues at Roodeplaat Dam that has affected the development of a campsite	Due to the external dependencies and challenges experienced during the execution of the project in consultation with the Tshwane Municipality, this target has been assigned to the Annual Operational Plan.

Table 4.2.2:

Programme/Sub-programme: DINOKENG								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Sustainability of the Dinokeng Projects	Vegetation management (Natural Resources Management) undertaken at and for the preservation of the Dinokeng Game Reserve and sustaining the jobs leveraged	Number of hectares (ha) of vegetation managed through the Natural Resource Management project (NRM)	4 200ha	4 200ha	4 200ha	4 200ha	None	None
	Job opportunities created through the Natural Resources Management project (NRM)	Number of job opportunities created through the Natural Resources Management project (NRM)	-	25	25	25	None	None
	Job opportunities sustained through operational funding paid to the DGRMA	Number of job opportunities sustained through operational funding paid to the DGRMA	60	63	64	64	None	None
	Job opportunities sustained by various operations in the Dinokeng Game Reserve	Number of job opportunities sustained by various operations in the Dinokeng Game Reserve	630	630	630	630	None	None

Programme/Sub-programme: DINOKENG								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
	Job opportunities created by various operations in the Dinokeng Area	Number of job opportunities created in the Dinokeng Area	-	-	10	10	None	None
	Job opportunities created through the cleaning of the Roodeplaat Dam	Number of job opportunities leveraged by cleaning the Roodeplaat Dam	-	58	58	58	None	None
	Community empowerment projects implemented as a medium for meaningful socioeconomic benefit for communities in Dinokeng	Number of community empowerment projects implemented	15	15	2	2	None	None
	Increased commercial leverage generated from Dinokeng Game Reserve (DGR)	Number of ticket sales generated in Dinokeng Game Reserve (DGR)	-	-	60 000	100 272	+40 272	The DGR sold a higher number of tickets than expected. This was a result of a high number of visitors to the reserve
		Revenue generated from Dinokeng Game Reserve (DGR)	-	-	R13.2million	R16 237 460	+R3 037 460	The DGR generated more revenue because the reserve collected more revenue from various income streams & also due to an increase in conservation fees during the year
	Increased contribution by Dinokeng entity to key government focus areas on transformation	B-BBEE compliance assessment conducted for Dinokeng	-	-	B-BBEE compliance assessment conducted for Dinokeng	B-BBEE compliance assessment conducted for Dinokeng	None	None
		100% payment of suppliers paid within 30 days by Dinokeng	-	-	100% payment of suppliers paid within 30 days by Dinokeng	100% payment of suppliers paid within 30 days by Dinokeng	None	None

Sub-programme expenditure

Table 4.2.3:

Sub-Programme Name	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Dinokeng Game Reserve	8 956	8 926	30	8 708	8 708	-
Tourism Hubs	4 326	4 847	- 521	5 189	5 189	-
Public Participation	5 520	7 321	- 1 801	3 073	3 073	-
Programme Monitoring & Evaluation	432	432	-	852	852	-
Tourism and Investment	902	886	16	1 026	1 026	-
Events	492	537	- 45	719	721	2
Marketing	1 770	1 979	- 209	827	1 023	196
Executive Management	15 380	15 450	- 70	15 725	17 061	1 336
Total	37 778	40 378	-2 600	36 119	37 653	-1 534

Linking performance with budgets

The Dinokeng Projects spent an adjusted appropriation of R 36,119 million with an actual expenditure of R 37,653 million which translates to 104% of the Annual allocation. The entity overspent by R 1,534 million on Goods and services expenditure. The overspent-on goods and services expenditure is as a result of commitments that were brought forward from 2022/2023.

Strategy to overcome areas of underperformance

Not applicable.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

Not applicable

5. TRANSFER PAYMENTS

5.1 TRANSFER PAYMENTS TO PUBLIC ENTITIES

Not applicable.

5.2 TRANSFER PAYMENTS TO ALL ORGANISATIONS OTHER THAN PUBLIC ENTITIES

Dinokeng Project

Dinokeng Project signed a Memorandum of Agreement (MoA) & Service Level Agreements (SLA's) with each project with the Dinokeng Game Reserve Management Association (DGRMA). The SLAs governs the relationship between the two parties in the implementation of the projects in the DGR. The SLAs were deemed essential to ensure alignment between both parties in terms of projects execution, monitoring and reporting. In the SLAs between the Dinokeng Project and DGRMA, there were various commitments that needed to be adhered to by both parties. The Dinokeng Project with DGRMA established monthly and quarterly meetings to manage, report and monitor the spending of funds during the implementation of projects in the DGR. Such regular meetings helped project managers to assess whether the funds are used appropriately, whether projects implementation is on time, or whether DGRMA was facing any challenges with executing the projects.

Furthermore, monthly, and quarterly meetings were held to gather monthly progress reports over a period of a month and quarterly meetings were used to gather quarterly status reports of the projects over a period, in

this case, a quarter of the year. Monthly meetings helped with relevant information to better manage the projects. At these meetings, DGRMA reported on what they have accomplished and outlined next month activities.

The Dinokeng Project signed a Memorandum of Agreement (MOA) with the World Rowing Masters Regatta (WRMR). The MOA governs the relationship between the two parties and guides the implementation and monitoring of the project around infrastructure development at Roodeplaats Dam. The MOA included clearing water hyacinth from Roodeplaats Dam and the development of the Campsite. Initiating the campsite meetings were held with WRMR to plan the execution of the project in partnership with the City of Tshwane land use management section. A decision was taken in agreement with Gauteng Department of Infrastructure Development (GDID) and Department of Agriculture, Rural Development and Environment (GDARDE) to review the Roodeplaats Dam Environmental Management Plan to enable the campsite development. The Reviewed EMP must be signed by the MEC for GDARDE.



The table below reflects the transfer payments made for the period 1 April 2023 to 31 March 2024.

Table 5.2.1:

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Dinokeng Game Reserve Management Authority	DGRMA is a Non Profit Organisation (SECTION 21 Company)	Cover operational cost of the Dinokeng Game Reserve	Yes	R7 860	R7 301 0791.59	<p>During the implementation of the four projects by the DGRMA in 2023/2024 financial year, only two projects were not fully completed: which were support to Nakedi Picnic site and declaration of the DGR as a protected area in 2023/2024 due to the following reasons: the delays towards connection of the cable from where the electrical transformer will be installed in the DGR by the Eskom to the Nakedi Picnic site and the declaration of the DGR as protected area was not concluded due to the lack of agreement with landowners on Memorandum of Agreement and dispute among land owners on a new proposed model of Confederal Management Structure to be implemented in the DGR.</p> <p>The remaining funds will be used by the DGRMA in 2024/25 financial year to complete the abovementioned projects.</p>
World Rowing Masters Regatta	World Rowing Masters Regatta is a Non-profit Company	The funds transferred to World Rowing Masters Regatta were for the purpose of payments for ten (10) collectors that were employed by the research unit to collect data from regatta attendees to assess the impact of the event	No	R80	R80 000	The funds were used for payments of the ten (10) data collectors, meal money and transportation from their place of residence to the Roodeplaat Dam over the period of the event.



Cradle of Humankind World Heritage Site

The Service Level Agreement (SLA) signed between the department and Maropeng a' Afrika Leisure PTY (LTD) (MAL) binds MAL to exercise appropriate control and management over the funds it receives. In terms of the SLA, MAL is obliged to submit to the department monthly, quarterly, and annual financial reports.

Table 5.2.2:

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Maropeng a Afrika Leisure PTY (LTD)	Private Company Operating MAL on behalf of the Gauteng Province	Cover operational losses	Yes	R20 248	R20 248	N/A

6. CONDITIONAL GRANTS

Not applicable.

7. DONOR FUNDS

Not applicable.

8. CAPITAL INVESTMENT

Not applicable.





PART C

GOVERNANCE



1. INTRODUCTION
2. RISK MANAGEMENT
3. FRAUD AND CORRUPTION
4. MINIMISING CONFLICT OF INTEREST
5. CODE OF CONDUCT
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES
7. PORTFOLIO COMMITTEES
8. STANDING COMMITTEES ON PUBLIC ACCOUNTS (SCOPA) RESOLUTIONS
9. PRIOR MODIFICATION TO AUDIT REPORTS
10. INTERNAL CONTROL UNIT
11. INTERNAL AUDIT AND AUDIT COMMITTEES
12. REPORT OF THE AUDIT COMMITTEE

1. INTRODUCTION

The Cradle of Humankind World Site (COHWHS) and Dinokeng Projects comply with good governance practices, as mandated by the Public Finance Management Act, Treasury Regulations, and the King IV Report on Corporate Governance. These precepts are implemented in conjunction with the Risk Management Framework and the Risk Management Policies. The COHWHS and Dinokeng Projects have a functional governance structure comprised of the Chief Executive Officer (CEO), Chief Financial Officer (CFO) and two Chief Directors who serve as the decision-making authority and ensure that governance standards are complied with. The Risk and Audit Management Committee (RAMCO) is also established to oversee, evaluate, and monitor the risks, and ensure necessary controls and processes.

2. RISK MANAGEMENT

The risk management frameworks for the COHWHS and Dinokeng Projects stem from their established Risk Management Policy and Strategy, which undergo a review every three years or whenever there are significant shifts in the organisational goals. Every year, as mandated by Treasury Regulations, these Projects recognise emerging risks and revisit existing ones through a risk evaluation meeting conducted with the Senior Management of the Projects and the Gauteng Provincial Treasury. During this process, risks are identified, assessed, tracked continually, and reported to Gauteng Provincial Government's shareholder and auditing bodies.

There is also a Risk and Audit Management Committee (RAMCO) within the Projects, which operates under the leadership of an independently appointed external chairperson by the accounting officer and other appointed committee members. RAMCO is responsible for providing

guidance on various governance issues including risk management, compliance, ethics, auditing, and finance during its quarterly meetings. It includes chief directors and directors from different departments in the Projects as well as representatives from Gauteng Department of Economic Development (GDED), Gauteng Provincial Treasury (GPT), Gauteng Audit Services (GAS). Over the review period, RAMCO held four meetings and prepared reports submitted to the GPG Audit Committee every quarter with the guidance of the external Chairperson. However, upon his resignation, an Acting Chairperson was appointed and ensured continuity. The GPG Audit Committee lends advice on governance practices to the Projects and steps in when necessary.

Furthermore, the organisation has made strides in risk mitigation with plans to boost these efforts through more workshops and trainings. Additional resources will be allocated to enhance how risk management tactics are woven into the day-to-day activities of regularly scrutinized units.

3. FRAUD AND CORRUPTION

The Fraud Prevention Plan for 2023/24 was crafted with the support of the Fraud Unit in the Gauteng Provincial Office of the Premier. Its creation entailed an extensive examination of possible fraud threats and the formulating of countermeasures. The development of the fraud prevention plan in the organisation involved a comprehensive analysis of potential fraud risks and developing strategies to mitigate them. This included:

- Identifying potential areas of vulnerability to fraud, such as financial transactions, inventory management, and vendor relationships.
- Assessing the likelihood and potential impact of fraud occurring in each of these areas.
- Developing policies and procedures to mitigate the identified risks, such as implementing internal controls,

conducting background checks on employees and vendors, and establishing a whistle-blower hotline.

- Holding workshops for employees on the importance of fraud prevention and providing them with the tools and resources to report suspected fraud.

Reporting on the implementation of strategies designed to curb fraudulent activities was conducted to RAMCO and the GPG Audit Committee. During this term, the Projects attained an impressive 100% completion rate of objectives aligned with the fraud prevention scheme, indicating advancements in protecting individuals who report misconduct, adherence to ethical codes and conduct guidelines, along with ensuring suitable standards are applied for remunerative work beyond public service. Moreover, instructional sessions concerning Ethics and Remunerative Work Outside of the Public Service (RWOPS) were also rolled out for the COHWHS and Dinokeng Projects employees to guarantee they remain well-versed in these matters.

4. MINIMISING CONFLICT OF INTEREST

Throughout the monitoring period, measures were taken to curb the potential for conflict of interest. These measures included identifying both potential and emerging risks, evaluating their severity and impact, and implementing adequate steps to mitigate these risks. Actions to reduce risk involved making known any conflicts of interest and ensuring that all relevant parties were informed, and appropriate actions were taken to manage them.

During the period under review, the senior management in the Projects, as well as staff at Levels 11 and 12 and those in financial and supply chain management, have all completed their financial disclosures. In addition, all employees have been informed about the need to seek

approval before undertaking any paid work outside of their roles in the public service. Finally, members involved in various committees such as Bid Adjudication, Bid Specification, Bid Evaluation Committees, and interview panels have consistently been asked to declare any conflicts of interest related to their work.

5. CODE OF CONDUCT

The Code of Conduct serves as a fundamental component for promoting good governance and the ethical behaviour of public officials. Consequently, it is mandatory for all employees working on the Project to comply with this code. They are also urged to adhere to the Code of Ethics and Business Conduct for Public Servants, including taking an active role in reporting any instances of fraud or corruption and adhering to guidelines governing business interactions with state entities. Both middle-level and senior managers are required to undergo mandatory ethics training provided online by the National School of Governance. Similarly, newly hired staff are prompted to engage in this online ethics training.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Shared Auxiliary Services division within the Gauteng Department of Economic Development is actively managing health and safety for its initiatives. Health oversight is a collaborative effort with a committee made up of representatives from all participating agencies, working together to ensure a healthy and secure work environment. This committee diligently coordinates and upholds health and safety protocols, thereby ensuring adherence to the stringent requirements of the Occupational Health and Safety (OHS) Act 85 of 1993.

7. PORTFOLIO COMMITTEES

Meeting description	Date meeting was held
Portfolio Committee on Economic Development Meeting: VOTE 03 Budget Appropriation Presentation	11 May 2023 (Virtual Meeting)
Feedback Session for the Portfolio Committee on Maropeng Issues	18 May 2023 (Physical Meeting)
Presentation of the Fourth Quarter for the 2022/2023 (FY) Report to the Portfolio Committee	05 June 2023 (Virtual Meeting)
GDED'S Presentation of the First Quarter Report for the 2023/2024 (FY) to the Portfolio Committee	18 August 2023 (Physical Meeting)
Invite to the Department and Entities to appear before the Portfolio Committee on the FIS (Presentations on the operations of GHS and Dinokeng Projects)	24 August 2023 (Virtual Meeting)
Site Visits at Ga-Rankuwa and Dinokeng	25 August 2023 (Physical Meeting)
Portfolio Committee on Economic Development meeting: Presentation of Annual Performance Reports for 2022/2023 (FY) by GDED & its Entities	27 October 2023 (Physical Meeting)
Portfolio Committee on Economic Development meeting	07 November 2023 (Physical Meeting)
Presentation of the GDED'S Second-Quarter Report for the 2023/2024 (FY)	14 November 2023 (Physical Meeting)
Portfolio Committee on Economic Development to meet with COHWHS (Maropeng)	21 November 2023 (Physical Meeting)
Gauteng Department of Economic Development including its Entities to appear before the Portfolio Committee to make presentations on the Provincial Adjustment Appropriation Bill for the 2023/2024 (FY)	08 February 2024 (Virtual Meeting)
Department of Economic Development to appear before the 3 rd Quarterly Report for the 2023/2024 (FY) and Focus intervention Study	29 February 2024 (Physical Meeting)

8. SCOPA RESOLUTIONS

There were no SCOPA resolutions.

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

There were no Prior Modifications to audit reports.

10. INTERNAL CONTROL UNIT

In the Projects, there is no dedicated internal control unit. However, the Gauteng Audit Services ensured that the organisation operates in compliance with all applicable laws and regulations. RAMCO keeps a check on internal control matters and submits validated reports to the GPG Audit Committee. Progress on implementing the action plans resulting from reviews is tracked by the business units, Gauteng Audit Services, and the Cluster 01 Audit Committee. The following tasks were performed, including but not limited to:

- Identifying and assessing risks.
- Implementing measures to mitigate risks.
- Ensuring that operations are performed in accordance with the organisation's policies and procedures.
- Ensuring that all necessary records and reports are maintained.
- Ensuring that all employees are properly trained and aware of their responsibilities.
- Co-ordinating with external auditors and other parties as needed.
- Ensuring that the organisation's assets are adequately protected.
- Ensuring that the organisation is in compliance with all applicable laws and regulations.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

The key activities of the internal audit are to evaluate and assess the effectiveness and efficiency of the organisation's internal controls, risk management framework, and governance processes. The objectives of the internal audit include evaluating compliance with laws and regulations, identifying opportunities for process and performance improvement, and assessing the accuracy and reliability of financial reporting.

Internal audit work for the Projects is conducted by Gauteng Audit Services (GAS), a unit within the Gauteng Department of Finance. GAS provides internal audit services to all the Departments, including the COHWHS and Dinokeng Projects, in the province, on a shared service model. GAS

provides assurance on the effectiveness and efficiency of internal controls, governance, and risk management of the Projects. During the year under review, GAS conducted all the audits that were planned and approved in line with its Annual Audit Plan. The Projects proactively mitigated audit findings raised by GAS throughout the year.

The key activities of the audit committee are to oversee the financial reporting process, monitor the integrity of the financial statements, and oversee the audit process. The objectives of the audit committee include providing independent oversight of the Project's financial reporting and audit processes, ensuring compliance with laws and regulations, and promoting effectiveness of internal controls and risk management.

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Masaccha Mbonambi (Ms)	<ul style="list-style-type: none"> • Bachelor of Accounting • B.Com Honors (Accounting) • Certificate in Board Governance • Certificate in Enterprise wide Risk Management 	External		01 August 2022	Current	
Peter Mukheli (Mr)	<ul style="list-style-type: none"> • B.Com Honors (Auditing) • B.Com Accounting 	External		01 August 2023	Current	
Yedwa Mjiako (Ms)	<ul style="list-style-type: none"> • Bachelor of Commerce • Master of Business Administration • Certified Internal Auditor • Certification in Control Self-Assessment • Quality Assessment Review (QAR) • Certificate in Executive Leadership Development Program • International Executive Leadership Development 	External		01 November 2021	Current	

12. AUDIT COMMITTEE REPORT

Dinokeng and Cradle of Humankind World Heritage Site

We are pleased to present our report for the financial year ended 31 March 2024.

Audit Committee and Attendance

The Audit Committee consists of the external Members listed hereunder and is required to meet at least two times per annum as per the provisions of the Public Finance Management Act, 1999 (Act Number 1 of 1999) (PFMA). In terms of the approved Terms of Reference (GPG Audit Committee Charter), five meetings were held during the current financial year i.e., three meetings to consider the Quarterly Performance Reporting (financial and non-financial) and two meetings to review and discuss the Annual Financial Statements and the Audit and Management Reports of the Auditor-General South Africa (AGSA).

Non-Executive Members

Name of Member	Number of Meetings attended
Ms. Masaccha Mbonambi (Chairperson)	05
Ms. Yedwa Mjiako (Member)	05
Mr. Peter Mukheli (Member)	05

Executive Members

In terms of the GPG Audit Committee Charter, officials listed hereunder are obliged to attend meetings of the Audit Committee

Compulsory Attendees	Number of Meetings attended
Mr. Matthew Sathekge (Chief Executive Officer)	05
Mr. Kgomotso Mojapelo (Chief Financial Officer)	05
Mr. Fisokuhle Mbatha (Acting Chief Risk Officer)	05
Mr. Velile Kweyama (Chief Audit Executive)	04

The Audit Committee noted that the Chief Executive Officers attended five (05) scheduled Audit Committee meetings. Therefore, the Audit Committee is satisfied that Dinokeng and the Cradle of Humankind World Heritage Site Entities adhered to the provisions of the GPG Audit Committee Charter.

The Members of the Audit Committee met with the Senior Management of the entities and Internal Audit, collectively discussed the risks and addressed the Entities challenges. A number of in-committee meetings were held to address control weaknesses and deviations within the Entities.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its oversight responsibilities arising from section 38(1) (a) of the PFMA and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal control and Information and Communication Technology (ICT) Governance

Based on the results of the audits performed by the Internal Audit and the follow-up reviews conducted, the overall opinion on the internal control design was adequate but ineffective to ensure that the Entities' objectives were achieved.

Management have taken reasonable steps in terms of the agreed upon action plans to reduce or mitigate the identified risks to an acceptable level as 80% of the reported findings were closed and 20% were open still in progress.

The Audit Committee will continue to monitor the Entities efforts to improve the effectiveness of controls in the following areas:

- POPIA review
- The AGSA Follow-up
- Dinokeng Project Management Review

Management should also implement the findings raised by the AGSA and Internal Audit on time.

Internal Audit

The Audit Committee is satisfied that the Internal Audit plan represents a clear alignment with the key risks, has adequate information systems coverage, and a good balance across the different categories of audits, i.e. risk-based, mandatory, performance, computer and follow-up audits.

Furthermore, the Audit Committee requested the Gauteng Audit Services (GAS) to develop two separate Internal Audit Plans as Dinokeng and the Cradle of Humankind World Heritage Sites are two separate Entities.

The Audit Committee has noted considerable improvement in the communication between the Executive Management, the AGSA and the Internal Audit Function, which has strengthened the Corporate Governance initiatives within the Entities.

The coordination of efforts between internal audit and the AGSA has been enhanced further during the year in the provision of assurance services. The Audit Committee believes this is an important step towards a fully effective combined assurance.

The Audit Committee will continue to monitor the capacity and resources of the Entities in order for the Internal Audit Function to operate at optimal level as expected by the Audit Committee.

The following audits were covered by Internal Audit during the period under review:

- POPIA review
- The AGSA Follow-up
- Dinokeng Project Management Review
- Review of the Draft Annual Performance Report
- Performance of the Entities against predetermined objectives/Performance Information Q1&Q2
- SAP ESS & PERSAL leave reconciliation
- Data Analysis – ETHICS / FIN / HR

Risk Management

Progress on the Entities risk management process was reported to the Audit Committee on a quarterly basis. The Audit Committee is satisfied that the actual management

of risk is receiving attention, although there are areas that still require improvement.

Management should take full responsibility for the entire Enterprise Risk Management process and continue to support the Chief Risk Officer to even further enhance the performance of the Entities. Management should improve the culture of risk management within the entities to ensure that the Entities risks are addressed to an acceptable level.

Forensic Investigations

No new forensic investigation was reported to the Audit Committee for the reporting period.

The quality of quarterly reports submitted in terms of the PFMA and the Division of Revenue Act

The Audit Committee is satisfied with the content and quality of the financial and non-financial quarterly reports prepared and submitted by the Chief Executive Officer of the Entities during the year under review and confirms that the reports were in compliance with the statutory reporting framework.

However, the Audit Committee remains concern that the outcomes of the due diligence to convert Maropeng A’afrika Leisure (MAL) into a Non-Profit organisation (NPO) remains outstanding. This matter also impacts the Department disclosure in the Financial Statements with respect to the loans, commitments, revenue and liabilities. The progress and updated needs to be reported and accounted on a quarterly basis.

Evaluation of Annual Financial Statements

The Audit Committee undertook the following activities related to Annual Financial Statements:

- Reviewed the draft annual financial statements prepared by the Entities prior to submission to the AGSA for audit purpose.
- Reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report, with the AGSA and the Accounting Officer;
- Reviewed the Audit Report of the AGSA;
- Reviewed the AGSA’s Management Report and Management’s response thereto;
- Reviewed the Entities compliance with legal and regulatory provisions.

The Audit Committee concurs with and accepts the AGSA’s conclusions on the Annual Financial Statements and is of the opinion that, for Dinokeng and Cradle, the audited Annual Financial Statements be accepted and read together with the report of the AGSA.

One-on-One Meeting with the Accounting Officer

The Audit Committee met with Management of the Entities to address unresolved issues where there was a need.

One-on-One Meetings with the Executive Authority

The Audit Committee appraised the Executive Authority, through regular reports on the performance of the Entities.

Auditor-General of South Africa

The Audit Committee met with the AGSA to ensure that there are no unresolved issues.



MS. MASACCHA MBONAMBI

Chairperson of the Audit Committee

Date: 31 July 2024

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the B-BBEE requirements of the B-BBEE Act of 2013 and as determined by the Department of Trade, Industry and Competition.

Has the Department / Public Entities applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions, or other authorisations in respect of economic activity in terms of any law?	No	Not Applicable to the Organisation
Developing and implementing a preferential procurement policy?	Yes	
Determining qualification criteria for the sale of state-owned enterprises?	No	Not applicable to the Organisation
Developing criteria for entering into partnerships with the private sector?	No	Not applicable to the organisation
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	Not applicable to the organisation





PART D

HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION
2. OVERVIEW OF HUMAN RESOURCES
3. HUMAN RESOURCES OVERSIGHT STATISTICS



1. INTRODUCTION

The strategic objective of Human Resources is to implement effective human resource management ensuring that adequate and sufficient skilled resources are in place and that performance is monitored.

2. OVERVIEW OF HUMAN RESOURCES

The Entity undertook an organisational review process which sought to ensure the full alignment of the structure to the mandate of the Entity. By the end of the current financial year the entity has concluded consultations with all stakeholders toward the review and structure and achieved the development of its Service Delivery Model (SDM).

The proposed changes of the Organisational Structure have been finalised for submission at the Gauteng Premiers Office for input and recommendations which will be submitted for approval by the Minister of Public Service Administration for implementation in 2024/25 Financial Year.

The status of Human Resources in the department.

The entity has continued with its quest to filling all critical and essential service posts. In view of the vacancies and insufficient capacity in the entity to perform critical functions towards achieving its mandate, the entity took a decision to fill some of the identified vacant posts and the following appointments were realised; and they are:

- Director: Research and Planning
- Deputy Director: Integrated, Environment Conservation and Management (IECM)
- Assistant Director: Events
- Assistant Director: Marketing

The pronouncement of Circular 49 of 2023, a directive on the implementation of control measures aimed at assisting the Executive Authority in managing the Wage Bill was one of the constraints in the entity's endeavour to build its capacity to deliver on its mandate. Human Resource priorities for the year under review and the impact of these.

The entity complied with the Employee Performance Management and Development System (PMDS) policy as directed by the Department of Public Service and Administration for the implementation of the approved payment of pay progression to qualified employees within the prescribed 1.5% for salary levels 4-12; however, the moderation of Senior Management Services (SMS) was not achieved during the current financial cycle.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel-Related Expenditure

The following tables summarise the final audited personnel related expenditure by programme and by salary bands. They provide an indication of the following:

- amount spent on personnel,
- amount spent on salaries, overtime, homeowner's allowances, and medical aid.



**Table 3.1.1 Personnel costs by programme for the period 1 April 2023 to 31 March 2024**

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
GP: WORLD HERITAGE SITE (PERSAL)	49 459	49 280	-	-	99,6	835 254
Total as on Financial Systems (BAS) (PERSAL)	49 459	49 280	-	-	99,6	835 254

Table 3.1.2 Personnel costs by salary band for the period 1 April 2023 and 31 March 2024

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	400,00	1,1	2	278 500
Skilled (level 3-5)	5 783,00	15,6	16	480 938
Highly skilled production (levels 6-8)	25 145,00	59,2	35	837 057
Highly skilled supervision (levels 9-12)	8 365,00	19,4	5	1 914 400
Senior and Top management (levels 13-16)	1 990,00	4,4	1	2 159 000
Total	41 683,00	99,7	59	835 254

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2023 and 31 March 2024

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
GP: WORLD HERITAGE SITE	41 683	84,3	-	-	1034	2,1	1 065	3,4
Total	41 683	84,3	-	-	1034	2,1	1 065	3,4

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2023 and 31 March 2024

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	400	71,8	-	-	40	7,2	69	12,4
Skilled (level 3-5)	5 783	75,1	-	-	267	3,5	742	9,6
Highly skilled production (levels 6-8)	25 145	85,4	-	-	386	1,3	833	2,8
Highly skilled supervision (levels 9-12)	8 365	87,1	-	-	341	3,6	31	0,3
Senior management (level 13-16)	1 990	92,2	-	-	-	-	-	-
Total	41 683	84,3	-	-	1034	2,1	1 675	3,4

3.2 Employment and Vacancies

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

- This information is presented in terms of three key variables:
 - programme
 - salary band
 - critical occupations (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 3.2.1 Employment and vacancies by programme as on 31 March 2024

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
GP: WORLD HERITAGE SITE, Permanent	80,00	59,00	26,30	0,00
Total	80,00	59,00	26,30	0,00

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2024

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	2	-	100	-
Skilled (3-5)	4	2	50	-
Highly skilled production (6-8)	24	16	33,3	-
Highly skilled supervision (9-12)	41	35	14,6	-
Senior management (13-16)	8	5	37,5	-
14 Contract (Levels >= 13), Permanent	1	1	-	-
Total	80	59	26,3	-

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2024

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED, Permanent	8	7	12,5	-
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent	3	1	66,7	-
FINANCE AND ECONOMICS RELATED, Permanent	6	5	16,7	-
FINANCIAL AND RELATED PROFESSIONALS, Permanent	2	2	-	-
FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent	2	2	-	-
FOOD SERVICES AIDES AND WAITERS, Permanent	2	1	50	-
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER, Permanent	3	3	-	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent	22	17	22,7	-
HUMAN RESOURCES CLERKS, Permanent	2	2	-	-
HUMAN RESOURCES RELATED, Permanent	2	2	-	-
LIBRARY MAIL AND RELATED CLERKS, Permanent	1	-	100	-
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent	4	3	25	-
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent	4	1	75	-
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent	11	7	36,4	-
SENIOR MANAGERS, Permanent	8	6	25	-
Total	80	59	26,3	-

3.3 Filling of SMS Posts

The entity had one SMS vacancy which was not filled during the reporting period. This was not advertised and filled due to the review and realignment of the organisational structure. As a result, there is no available information on advertising and filling of SMS posts.

Table 3.3.1 SMS post information as on 31 March 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
14 Contract (Levels >= 13),	1	1	-	-	-
05 Senior Management (Levels >=13) Permanent	8	5	87.5	3	12.5
Total	9	6	87.5	3	12.5

Table 3.3.2 SMS post information as of 30 September 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
14 Contract (Levels >=)	1	1	-	-	-
05 Senior Management (Levels >=13) Permanent	8	7	87.5	1	12.5
Total	9	8	87.5	1	12.5

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2023 and 31 March 2024

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
05 Senior Management (Levels > = 13)	-	-	-
Total	-	-	-

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2023 and 31 March 2024**Reasons for vacancies not advertised within six months**

The entity undertook an organisational structure review and realignment. During this process the Office of the Premier advised against the filling of vacant posts which were not critical to service delivery.

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2023 and 31 March 2024**Reasons for vacancies not advertised within six months**

The entity undertook an Organisational Structure review and realignment. During this process the Office of the Premier advised against the filling of vacant posts which were not critical to service delivery.

Reasons for vacancies not filled within six months

The entity undertook an Organisational Structure review and realignment. During this process the Office of the Premier advised against the filling of vacant posts which were not critical to service delivery.

3.4 Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2023 and 31 March 2024

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	2	-	-	-	-	-	-
Skilled (Levels 3-5)	4	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	24	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	41	-	-	-	-	-	-
Senior Management Service Band A	5	-	-	-	-	-	-
Senior Management Service Band B	2	-	-	-	-	-	-
Senior Management Service Band C	1	-	-	-	-	-	-
Senior Management Service Band D	1	-	-	-	-	-	-
Total	80	-	-	-	-	-	-

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2023 and 31 March 2024

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability	-	-	-	-	-

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2023 and 31 March 2024

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Not Applicable	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				
-				
Percentage of total employed				
-				

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2023 and 31 March 2024

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability	-	-	-	-	-
Total number of Employees whose salaries exceeded the grades determine by job evaluation	-	-	-	-	None

3.5 Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2023 and 31 March 2024

Salary band	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
02 Skilled (Levels 3-5) Permanent	2	-	-	-
03 Highly Skilled Production (Levels 6-8) Permanent	15	1	-	-
04 Highly Skilled Supervision (Levels 9-12) Permanent	33	-	1	3
05 Senior Management Service Band A Permanent	3	1	-	-
06 Senior Management Service Band B Permanent	2	-	-	-
14 Contract Band A Permanent	1	-	-	-
17 Contract Band D Permanent	1	-	-	-
TOTAL	57	2	1	1.8

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March 2024

Critical occupation	Number of employees at beginning of period-April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED Permanent	12	-	1	8.3
ENGINEERING SCIENCES RELATED Permanent	1	-	-	-
FINANCE AND ECONOMICS RELATED Permanent	6	-	-	-
FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent	2	1	1	-
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER Permanent	3	-	-	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent	14	-	-	-
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent	1	-	-	-
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent	6	-	-	-
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent	8	-	-	-
SENIOR MANAGERS Permanent	3	1	2	1.8
TOTAL	56	2	4	10.1

The table below identifies the major reasons why staff left the department.

Table 3.5.3 Reasons why staff left the department for the period 1 April 2023 and 31 March 2024

Termination Type	Number	% of Total Resignations	% of Total Employment
Retirement	2	3.2	96.8
Resignation	1	1.6	98.4
Total	3	4.8	7.8

Table 3.5.4 Promotions by critical occupation for the period 1 April 2023 and 31 March 2024

Occupation	Employees 1 April 2023	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ADMINISTRATIVE RELATED	12	1	8,3	3	25
ENGINEERING SCIENCES RELATED	1	-	-	-	-
FINANCE AND ECONOMICS RELATED	6	-	-	3	50
FINANCIAL CLERKS AND CREDIT CONTROLLERS	2	-	-	2	100
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	3	-	-	-	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	14	2	14,3	6	42,9
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1	-	-	1	100
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	6	-	-	3	50
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	8	-	-	4	50
SENIOR MANAGERS	4	-	-	1	25
Total	57	3	5,3	23	40,4

Table 3.5.5 Promotions by salary band for the period 1 April 2023 and 31 March 2024

Salary Band	Employees 1 April 2023	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	2	-	-	2	100
Skilled (Levels 3-5)	15	-	-	6	40
Highly skilled production (Levels 6-8)	33	3	9,1	15	45,5
Highly skilled supervision (Levels 9-12)	6	-	-	-	-
Senior Management (Level 13-16)	1	-	-	-	-
Total	57	3	5,3	23	40,4



3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as of 31 March 2024

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
01 – Senior Officials and Managers	6,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	7
Professionals	9,00	0,00	0,00	1,00	11,00	1,00	1,00	1,00	24
Technicians and associate professionals	5,00	0,00	1,00	0,00	10,00	0,00	1,00	0,00	17
Clerks	2,00	0,00	0,00	0,00	9,00	1,00	0,00	1,00	13
Total	22,00	0,00	1,00	1,00	31,00	2,00	2,00	2,00	61
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as of 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
Senior Management	4,00	0,00	1,00	0,00	1,00	0,00	0,00	0,00	6,00
Professionally qualified and experienced specialists and mid-management	13,00	0,00	0,00	1,00	17,00	1,00	2,00	1,00	35,00
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and	2,00	0,00	0,00	0,00	12,00	1,00	0,00	1,00	16,00
Semi-skilled and discretionary decision-making	1,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	2,00
08 Contract (Top Management), Permanent	1,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
Total	22,00	0,00	1,00	1,00	31,00	2,00	2,00	2,00	61,00

Table 3.6.3 Recruitment for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	-	-	-	-	1	-	-	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	-	-	-	-	1	-	-	-	1
Total	-	-	-	-	2	-	-	-	2
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.4 Promotions for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally qualified and experienced specialists and mid-management	9	-	-	-	9,00	1,00	0,00	1,00	20
04 Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	-	-	-	5,00	0,00	0,00	1,00	8
05 Semi-skilled and discretionary decision making, Permanent	1	-	-	-	1,00	0,00	0,00	0,00	2
Total	12	-	-	-	15,00	1,00	0,00	2,00	30
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.5 Terminations for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	1	-	1	-	-	-	-	-	2
03 Professionally qualified and experienced	1	-	-	-	-	-	-	-	1
Total	2	-	1	-	-	-	-	-	3
Employees with Disabilities	-	-	-	-	-	-	-	-	-


Table 3.6.6 Disciplinary action for the period 1 April 2023 to 31 March 2024

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Not Applicable	-	-	-	-	-	-	-	-	-

Table 3.6.7 Skills development for the period 1 April 2023 to 31 March 2024

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-
Technicians and associate professionals	-	-	-	-	-	-	-	-	-
Clerks	-	-	-	-	-	-	-	-	-
Service and sales workers	-	-	-	-	-	-	-	-	-
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-

3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2023

SMS Level	Total number of funded posts	Total number of SMS members	Total number of signed performance agreements	Personnel Cost SMS (R'000)
Band A	4	4	4	4 183,29
Band B	2	2	2	2 458,66
Band C	1	1	1	1 561,55
Band D	1	1	1	1 816,87
Total	8	8	8	10 020,37

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2024

Reasons
Not Applicable

Reasons
Not Applicable

3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review.

The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2023 to 31 March 2024

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African Female	-	31	-	-	-
African Male	-	22	-	-	-
Asian, Female	-	2	-	-	-
Asian, Male	-	1	-	-	-
Coloured, Female	-	2	-	-	-
Coloured, Male	-	-	-	-	-
Total Blacks, Female	-	35	-	-	-
Total Blacks, Male	-	23	-	-	-
Female White	-	2	-	-	-
Male White	-	1	-	-	-
Total	-	61	-	-	-

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
02 Skilled (Levels 3-5)	0,00	2,00	0,00	0,00	0,00	0,00
03 Highly Skilled Production (Levels 6-8)	0,00	16,00	0,00	0,00	0,00	0,00
04 Highly Skilled Supervision (Levels 9-12)	0,00	35,00	0,00	0,00	0,00	0,00
TOTAL	0,00	53,00	0,00	0,00	0,00	0,00

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2023 to 31 March 2024

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
FINANCIAL CLERKS AND CREDIT CONTROLLERS	-	3	-	-	-
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	-	16	-	-	-
FINANCE AND ECONOMICS RELATED	-	6	-	-	-
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	-	1	-	-	-
ADMINISTRATIVE RELATED	-	11	-	-	-
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	-	9	-	-	-
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	-	3	-	-	-
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	-	6	-	-	-
SENIOR MANAGERS	-	5	-	-	-
ENGINEERING SCIENCES RELATED	-	1	-	-	-
TOTAL	-	61	-	-	-

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	-	4	-	-	-	-
Band B	-	2	-	-	-	-
Band C	-	1	-	-	-	-
Band D	-	1	-	-	-	-
Total	-	8	-	-	-	-

3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 3.9.1 Foreign workers by salary band for the period 1 April 2023 and 31 March 2024

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Lev. 6-8)	-	-	-	-	-	-
Highly skilled supervision (Lev. 9-12)	-	-	-	-	-	-
Contract (level 9-12)	-	-	-	-	-	-
Contract (level 13-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2023 and 31 March 2024

Major occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Not Applicable	-	-	-	-	-	-

3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 2024

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Highly skilled production (Levels 6-8)	16	75	2	11,1	8	26
Highly skilled supervision (Levels 9-12)	66	36,4	15	83,3	4	196
Senior management (Levels 13-16)	4	-	1	5,6	4	21
TOTAL	86	41,9	18	100	5	243

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2024

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.10.3 Annual Leave for the period 1 January 2023 to 31 December 2024

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Highly skilled production (Levels 6-8)	157	10	16
Highly skilled supervision (Levels 9-12)	560	17	33
Senior management (Levels 13-16)	107	15	7
Skilled (Levels 3-5)	6	3	2
TOTAL	830	14	58

Table 3.10.4 Capped leave for the period 1 January 2023 to 31 December 2024

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average Number of Days Taken per Employee	Average capped leave per employee as on 31 March 2024
Lower skilled (Levels 1-2)	0,00	0,00	0,00	0,00
Skilled Levels 3-5)	0,00	0,00	0,00	3,00
Highly skilled production (Levels 6-8)	0,00	0,00	0,00	19,00
Highly skilled supervision (Levels 9-12)	0,00	0,00	0,00	0,00
Senior management (Levels 13-16)	0,00	0,00	0,00	0,00
Total	0,00	0,00	0,00	14,00

Table 3.10.5 Leave payouts for the period 1 April 2023 and 31 March 2024

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
ANNUAL - DISCOUNTING WITH RESIGNATION (WORK DAYS)	32	1,00	32
ANNUAL - GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT(WORK	65	1,00	65
TOTAL	97	2,00	97

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Not Applicable	-

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	-	-	Not applicable
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	-	-	Not applicable
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/ services of this Programme.	-	-	Not applicable
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	-	-	Not applicable
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	-	-	Not applicable
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	-	-	Not applicable
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	-	-	Not applicable
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/ indicators.	-	-	Not applicable



3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2023 and 31 March 2024

Subject matter	Date
Not Applicable	None
Total number of Collective agreements	None

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2023 and 31 March 2024

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	-	-
Verbal warning	-	-
Written warning	-	-
Final written warning	-	-
Suspended without pay	-	-
Fine	-	-
Demotion	-	-
Dismissal	-	-
Not guilty	-	-
Case withdrawn	-	-
Total	-	-
Total number of Disciplinary hearings finalised		None

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2023 and 31 March 2024

Type of misconduct	Number	% of total
Not Applicable	-	-
Total	-	-

**Table 3.12.4 Grievances logged for the period 1 April 2023 and 31 March 2024**

Grievances	Number	% of Total
Number of grievances resolved	-	-
Number of grievances not resolved	-	-
Total number of grievances lodged	-	-

Table 3.12.5 Disputes logged with Councils for the period 1 April 2023 and 31 March 2024

Disputes	Number	% of Total
Number of disputes upheld	-	-
Number of disputes dismissed	-	-
Total number of disputes lodged	-	-

Table 3.12.6 Strike actions for the period 1 April 2023 and 31 March 2024

Total number of persons working days lost	-
Total costs working days lost	-
Amount recovered as a result of no work no pay (R'000)	-

Table 3.12.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024

Number of people suspended	-
Number of people whose suspension exceeded 30 days	-
Average number of days suspended	-
Cost of suspension (R'000)	-



3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

Table 3.13.1 Training needs identified for the period 1 April 2023 and 31 March 2024

Occupational category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period			
			Leaverships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials, and managers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Professionals	Female	-	-	-	-	-
	Male	-	-	-	-	-
Technicians and associate professionals	Female	-	-	-	-	-
	Male	-	-	-	-	-
Clerks	Female	-	-	-	-	-
	Male	-	-	-	-	-
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Sub Total	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		-	-	-	-	-


Table 3.13.2 Training provided for the period 1 April 2023 and 31 March 2024

Occupational category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Professionals	Female	-	-	-	-	-
	Male	-	-	-	-	-
Technicians and associate professionals	Female	-	-	-	-	-
	Male	-	-	-	-	-
Clerks	Female	-	-	-	-	-
	Male	-	-	-	-	-
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Sub Total	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		-	-	-	-	-



3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2023 and 31 March 2024

Nature of injury on duty	Number	% of total
Required basic medical attention only	-	-
Temporary Total Disablement	-	-
Permanent Disablement	-	-
Fatal	-	-
Total	-	-

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations "consultant" means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- The rendering of expert advice;
- The drafting of proposals for the execution of specific tasks; and
- The execution of a specific task which is of a technical or intellectual nature but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2023 and 31 March 2024

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Not Applicable	-	-	-
Total number of projects	-	-	-

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Not Applicable	-	-	-


Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2023 and 31 March 2024

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
Not Applicable	-	-	-
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
Not Applicable	-	-	-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Not Applicable	-	-	-

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2023 and 31 March 2024

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	-	-	-	-
Skilled Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-
Total	-	-	-	-





PART E

PFMA COMPLIANCE REPORT



1. IRREGULAR, FRUITLESS, WASTEFUL AND UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS
3. SUPPLY CHAIN MANAGEMENT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	149	149
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	149	149

The irregular expenditure of R148,618 was incurred under Dinokeng Projects during the 2016/17 financial year towards tourism indaba trip. The entity is awaiting the finalisation of the forensic investigation outcome that is linked to this matter. Once the investigation outcome has been issued, the entity will apply for condonement from the Provincial Treasury as per the National Treasury Framework.

Reconciling notes

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure that was under assessment	0	0
Irregular expenditure that relates to the prior year and identified in the current year	0	0
Irregular expenditure for the current year	0	0
Total	0	0

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)

Description ¹	2023/24	2022/23
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	0	0
Total²	0	0

Include discussion here where deemed relevant.

c) Details of current and previous year irregular expenditure condoned

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0

Include discussion here where deemed relevant.

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	0	0

Include discussion here where deemed relevant.

¹ Group similar items

² Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

e) Details of current and previous year irregular expenditure recovered

Description ³	2023/24	2022/23
	R'000	R'000
Irregular expenditure recovered	0	0
Total	0	0

Include discussion here where deemed relevant.

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure written off	0	0
Total	0	0

Include discussion here where deemed relevant.

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
Not applicable
Total

Include discussion here where deemed relevant.

³ Group similar items

h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description	2023/24	2022/23
	R'000	R'000
Not applicable		
Total		

Include discussion here where deemed relevant.

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Not applicable

Include discussion here where deemed relevant.

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	90	93
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	-	(3)
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	90	90

The fruitless and Wasteful expenditure of R90,000 was incurred under Dinokeng Projects during the 2016/17 financial year towards tourism indaba trip. The entity is awaiting the finalisation of the forensic investigation outcome that is linked to this matter. Once the investigation outcome has been issued, the entity will apply for the amount to be written off as per the National Treasury Framework.

Reconciling notes

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	0	0
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	0	0
Fruitless and wasteful expenditure for the current year	0	0
Total	0	0

b) Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description ³	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total⁴	0	0

Include discussion here where deemed relevant.

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure recovered	0	0
Total	0	0

Include discussion here where deemed relevant.

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure written off- Cradle	-	3
Fruitless and wasteful expenditure written off- Dinokeng	-	3
Total	-	6

The fruitless and wasteful expenditure was in relation to the shortfall due to system error for pension fund contribution to GEPPF

e) Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Not applicable
Total

Include discussion here where deemed relevant.

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	0	0
Add: unauthorised expenditure confirmed	0	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable	0	0
Less: unauthorised not recovered and written off ⁵	0	0
Closing balance	0	0

Include discussion here where deemed relevant.

⁵ This amount may only be written off against available savings

Reconciling notes

Description	2023/24	2022/23
	R'000	R'000
Unauthorised expenditure that was under assessment	0	0
Unauthorised expenditure that relates to the prior year and identified in the current year.	0	0
Unauthorised expenditure for the current year	0	0
Total	0	0

b) Details of current and previous year unauthorised expenditure (under assessment, determination, and investigation)

Description ⁶	2023/24	2022/23
	R'000	R'000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	0	0
Unauthorised expenditure under investigation	0	0
Total⁷	0	0

Include discussion here where deemed relevant.

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2023/24	2022/23
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recovered	0	0
Less: Not recovered and written off	0	0
Total	0	0

Include discussion here where deemed relevant.

⁶ Group similar items

⁷ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)



b) Details of other material losses

Nature of other material losses	2023/24	2022/23
	R'000	R'000
Not applicable		
Total		

Include discussion here where deemed relevant and criminal or disciplinary steps taken by the institution.

c) Other material losses recovered

Nature of losses	2023/24	2022/23
	R'000	R'000
Not applicable		
Total		

Include discussion here where deemed relevant.

d) Other material losses written off

Nature of losses	2023/24	2022/23
	R'000	R'000
Not applicable		
Total		

Include discussion here where deemed relevant.

2. LATE AND OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
	R'000	R'000
Valid invoices received	252	52 693
Invoices paid within 30 days or agreed period	252	52 693
Invoices paid after 30 days or agreed period	0	0
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	0
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0

Include reasons for the late and or non-payment of invoices, including reasons that the invoices are in dispute, where applicable.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Exhibition stand at Tourism Indaba	Synergy Business Events	Sole Service Provider	4251102653	391
Advertising space at Tourism Indaba	Sola Media	Soler Service Provider	4251102651	54
DSTV Services	Multichoice	Preferred Service Provider	4251116432	47
Operator at the visitor centre	Maropeng a Afrika	Preferred Service Provider	N/A	8 100
Total				



3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total						







PART F

FINANCIAL INFORMATION for Cradle of Humankind



1. GENERAL INFORMATION
2. INDEX
3. REPORT OF THE AUDITOR GENERAL
4. STATEMENT OF FINANCIAL PERFORMANCE
5. STATEMENT OF CHANGES IN NET ASSETS
6. CASH FLOW STATEMENT
7. ACCOUNTING POLICIES
8. NOTES TO THE ANNUAL FINANCIAL STATEMENTS



General Information

Country of incorporation and domicile

South Africa

Nature of business and principal activities

Management Authority of Heritage Sites in the Cradle of Humankind Area.

Members

Mr. Sathekge Matthew:
Chief Executive Officer
 Mr. Pillay Mags: Director: Cradle of Humankind Retired 29 February 2024
 Ms. Shezi Nontokozi: Director Research and Planning
 Mr. Mbatha Fisokuhle: Chief Director: Research & Planning
 Mr. Molokwane Daniel: Director Dinokeng Resigned 31 January 2024
 Mr. Hadebe Mfundo: Director Fundraising Events Marketing
 Mr. Mojapelo Kgomotso: Chief Financial Officer
 Mr, Zwane Wandile: Chief Director Cradle and Dinokeng

Controlling entity

Gauteng Department of Economic Development

Auditors

Auditor - General South Africa Registered Auditors



Index

	Page
Statement of Financial Position	111
Statement of Financial Performance	112
Statement of Changes in Net Assets	113
Cash Flow Statement	114
Significant Accounting Policies	115 - 122
Notes to the Annual Financial Statements	123 - 137

The annual financial statements set out on page 108, which have been prepared on the going concern basis, were approved by the Accounting Authority on 31 March 2024 and were signed on its behalf by:

Mr. Sathekge Matthew:

Chief Executive Officer



REPORT OF THE AUDITOR-GENERAL TO GAUTENG PROVINCIAL LEGISLATURE ON THE CRADLE OF HUMANKIND WORLD HERITAGE SITE

Report on the review of the financial statements

1. I have reviewed the financial statements of the Cradle of Humankind World Heritage Site (COHWHS) set out on pages 111 to 137, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Cradle of Humankind World Heritage Site as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of General Recognised Accounting Practice (GRAP) and the requirements of the Public Financial Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting officer for the financial statements

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

4. In preparing the financial statements, the accounting officer is responsible for assessing the trading 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 government structure either intends to liquidate the trading entity or to cease operations, or has no realistic alternative but to do so.

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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.
6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the Annual Performance

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
9. I selected the following material performance indicators related to cradle of humankind world heritage site presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the trading entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Fossil sites inspection conducted to maintain the outstanding universal value of the COHWHS.
 - Water monitoring analysis undertaken to monitor potential negative impacts caused by Acid Mine Drainage and municipal effluent discharge in the COHWHS
 - Number of hectares (ha) managed through the natural resources management (NRM) Programme in COHWHS.
 - Number of job opportunities created through the natural resource management (NRM).
 - Mountain bike trail maintenance implemented in the COHWHS
 - Number of job opportunities created through the mountain bike trail maintenance in COHWHS
 - Roads and cycling maintenance programme implemented in the COHWHS



- Number of job opportunities created through road and cycling maintenance programme
 - Number of community beneficiation projects implemented in the COHWHS
 - Number of tickets sales generated in Maropeng and Sterkfontein
 - Revenue generated in Maropeng and Sterkfontein
 - B-BBEE compliance assessment conducted for COHWHS
 - Percentage of payment of suppliers paid within 30 days by COHWHS
10. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the trading entity's planning and delivery on its mandate and objectives.
11. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the trading entity's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the trading entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the

annual performance report are the same as what was committed to in the approved initial or revised planning documents

- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over-or underachievement of targets.
12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
13. I did not identify any material findings on the reported performance information for the selected indicators.

Report on compliance with legislation

14. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the trading entity's compliance with legislation.
15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
16. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the trading entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
17. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

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

Professional ethics and quality control

20. I am independent of the trading 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
21. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor - General

Johannesburg
31 July 2024





ANNEXURE TO THE AUDITOR'S REPORT

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sectional or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 51(1)(b)(ii), 51(1)(e)(iii), 52(b), 53(4), 54(2)(c), 54(2)(d), 55(1)(a), 55(1)(b), 55(1)(c)(i), 57(b), 66(3)(a), 66(3)(b), 66(3)(c), 66(3)(d), 66(4), 66(5), 67
Treasury Regulations	TR 31.1.2(c), TR 16A.7.1, TR 16A.7.3, TR 16A.7.6, TR 16A.7.7, TR 31.2.1, TR 31.3.3, TR 32.1.1(a), TR 32.1.1(b), TR 32.1.1(c), TR 31.2.5, TR 31.2.7(a), TR 30.1.1, TR 30.1.3(a), TR 29.1.1, TR 29.1.1(a), TR 29.1.1(c), TR 30.1.3(b), TR 30.1.3(d), TR 29.2.1, TR 29.2.2, TR 30.2.1, TR 33.1.3, TR 33.1.1, TR 16A9.1(b)(ii), TR 16A9.1(e), TR 16A9.1(f) TR 16A8.4 National Treasury Instruction 4A of 2016/17 NT Instruction note 4 of 2015/16 par.3.4 SBD 6.2 issued in 2015/16 Treasury Instruction note 11 of 2020/21 par.3.1 Treasury Instruction note 11 of 2020/21 par.3.4 (b) and 3.9 NT Instruction No 5 of 2020/21 par 5.3 NT Instruction No 5 of 2020/21 par 4.8 NT Instruction No 5 of 2020/21 par 4.9 NT Instruction 07 of 2017/18 par 4.3 3). NT Instruction 4A of 2016/17 par 6
Preferential Procurement Regulations of 2022 (PPR)	PPPFA 2(1)(a); PPPFA (definition of acceptable tender) Regulation 4(4),
Prevention and Combating of Corruption Activities Act 12 of 2004	34(1)
CIDB Act	Section 18(1), CIDB reg. 17; 2). CIDB reg.25(7A)
Public Service Regulations	Regulation 18(1),(2)



STATEMENT OF FINANCIAL POSITION

as at March 31, 2024

	Note(s)	2024 R'000	2023 R'000
Assets			
Current Assets			
Receivables from exchange transactions	3	3 285	2 360
Receivables from non-exchange transactions	4	-	40
Cash and cash equivalents	5	2 596	3 428
		5 881	5 828
Non-Current Assets			
Property, plant and equipment	6	1 929	1 395
Total Assets		7 810	7 223
Liabilities			
Current Liabilities			
Payables from exchange transactions	8	6 432	5 689
Provisions	9	195	185
		6 627	5 874
Total Liabilities		6 627	5 874
Net Assets			
Accumulated surplus		1 183	1 349
Total Net Assets		1 183	1 349



STATEMENT OF FINANCIAL PERFORMANCE

as at March 31, 2024

	Note(s)	2024 R'000	2023 R'000
Revenue			
Revenue from exchange transactions			
Other income	10	135	357
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	11	69 299	57 733
Total revenue		69 434	58 090
Expenditure			
Employee related costs	12	(30 036)	(28 125)
Depreciation and amortisation		(963)	(735)
Transfers and Subsidies	13	(20 248)	(8 293)
Loss on disposal of assets and liabilities		(10)	(79)
General Expenses	14	(18 343)	(21 990)
Total expenditure		(69 600)	(59 222)
Deficit for the year		(166)	(1 132)



STATEMENT OF CHANGES IN NET ASSETS

as at March 31, 2024

	Accumulated surplus / deficit R '000	Total net assets R '000
Balance at 01 April 2022	2 678	2 678
Deficit for the year	(1 132)	(1 132)
Transfer from accumulated surplus	(197)	(197)
Total changes	(1 329)	(1 329)
Balance at 01 April 2023	1 349	1 349
Changes in net assets		
Surplus for the year	(166)	(166)
Total changes	(166)	(166)
Balance at 31 March 2024	1 183	1 183



CASH FLOW STATEMENT

as at March 31, 2024

	Note(s)	2024 R'000	2023 R'000
Cash flows from operating activities			
Receipts			
Grants		69 299	57 733
Other receipts		157	574
		69 456	58 307
Payments			
Employee costs		(29 684)	(28 090)
Suppliers		(39 098)	(29 965)
Other payments		-	(197)
		(68 782)	(58 252)
Net cash flows from operating activities	15	674	55
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(1 507)	(736)
Net increase/(decrease) in cash and cash equivalents		(833)	(681)
Cash and cash equivalents at the beginning of the year		3 429	4 110
Cash and cash equivalents at the end of the year	5	2 596	3 429



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

1. Significant accounting policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

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

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

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements are disclosed below.

These accounting policies are consistent with the previous period, except for the changes set out in note Changes in accounting policy.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity and they have been rounded to the nearest thousands.

1.3 Significant judgements and sources of estimation uncertainty

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

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

1.4 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months. This basis presumes that funds will be available to finance future operations and realisation of assets and settlement of liabilities, contingent obligations and commitments as they occur in the ordinary course of business. The entity will continue receiving funds from Gauteng Department of Economic Development.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental

to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

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

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

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

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

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

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

Item	Depreciation method	Average useful life
Computer equipment	Straight-line	3-7 years
Office equipment	Straight-line	5-8 years
Computer software	Straight-line	3-6 years

The residual value and the useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the changes is accounted for as a change in accounting estimate.

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

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

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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

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

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

The entity assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date. An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

1.7 Financial instruments

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

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Receivables

Receivables are classified as financial assets at amortised cost, and are subsequently measured at amortised cost using the effective interest rate method.

Payables

Financial liabilities consist of payables. They are categorised as financial liabilities held at amortised cost, and are initially recognised at fair value and subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

Cash and Cash Equivalents

Cash includes cash on hand (including petty cash) and cash with banks. The Entity categorises cash and cash equivalents as financial assets carried at amortised cost. Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument. Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.
- derivatives;
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

1.8 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-

accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits: Defined benefit plans

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

The entity determines the net defined benefit liability (asset) with sufficient regularity that the amounts recognised

in the financial statements do not differ materially from the amounts that would be determined at the end of the reporting period.

1.9 Provisions and contingencies

Provisions are recognised when:

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

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented.

The entity is liable for a contingent resulting from certain employees that have capped leave.

The amount is paid on the occurrence of future events that are not merely controlled by the entity. It is paid upon death, retirement and when an employee resigns from the entity.

1.10 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.

1.11 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

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

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

Interest

Revenue arising from the use by others of entity assets yielding interest or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method.

1.12 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the entity can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

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.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue.

When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue. The taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

1.13 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.14 Irregular expenditure

Irregular expenditure as defined in Section 1 of the PFMA is expenditure other than Unauthorised expenditure, incurred in the contravention of or that is not in accordance with a requirement or any applicable litigation including - This Act or the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the

irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment. and disclosed in a such relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/ expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

1.15 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.16 Related parties

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

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

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

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

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

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

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

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

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



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

GRAP 25 (as revised): Employee Benefits

Background

The Board issued the Standard of GRAP on Employee Benefits (GRAP 25) in November 2009. GRAP 25 was based on the International Public Sector Accounting Standard on Employee Benefits (IPSAS 25) effective at that time.

However, GRAP 25 was modified in some respects where the Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS[®] 19) were more appropriate. Specifically, the Board:

- Eliminated the corridor method and required recognition of actuarial gains and losses in full in the year that they arise.
- Required the recognition of past service costs in the year that a plan is amended, rather than on the basis of whether they are vested or unvested.

Since 2009, the International Accounting Standards Board[®] has made several changes to IAS 19, including

changes to the recognition of certain benefits, and where these changes are recognised. The IPSASB made similar changes to its standard and as a result of the extent of changes, issued IPSAS 39 on Employee Benefits to replace IPSAS 25 in 2016.

When the Board consulted locally on the proposed amendments to IPSAS 25 in 2016, stakeholders welcomed the amendments to align IPSAS 25 to IAS 19 and supported the changes that resulted in IPSAS 39.

In developing GRAP 25, the Board agreed to include the guidance from the IFRS Interpretation on IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (IFRIC 14[®]) partly in GRAP 25 and partly in the Interpretation of the Standards of GRAP on The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (IGRAP 7).

Key amendments to GRAP 25

The Board agreed to align GRAP 25 with IPSAS 39, but that local issues and the local environment need to be considered. As a result of this decision, there are areas where GRAP 25 departs from the requirements of IPSAS 39. The Board's decisions to depart are explained in the basis for conclusions.

The amendments to GRAP 25 are extensive and mostly affect the accounting for defined benefit plans. A new renumbered Standard of GRAP (e.g. GRAP 39) will not be issued, but rather a new version of the current GRAP 25. The effective date of these revisions have not yet been set. 01 April 2023.

The entity has adopted the revisions for the first time in the 2023/2024 annual financial statements. The impact of the revisions is not material.

GRAP 1 (amended): Presentation of Financial Statements (Materiality)

Amendments to this Standard of GRAP, are primarily drawn from the IASB's Amendments to IAS 1.

Summary of amendments are:

Materiality and aggregation

The amendments clarify that:

- information should not be obscured by aggregating or by providing immaterial information;
- materiality considerations apply to all parts of the financial statements; and
- even when a Standard of GRAP requires a specific disclosure, materiality considerations apply.

Statement of financial position and statement of financial performance

The amendments clarify that the list of line items to be presented in these statements can be disaggregated and aggregated as relevant and additional guidance on subtotals in these statements.

Notes structure

The amendments add examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

order of the notes and to demonstrate that the notes need not be presented in the order listed in GRAP 1.

Disclosure of accounting policies

Remove guidance and examples with regards to the identification of significant accounting policies that were perceived as being potentially unhelpful.

An entity applies judgement based on past experience and current facts and circumstances. The effective date of this amendment is for years beginning on or after 01 April 2025.

The entity expects to adopt the amendment for the first time in the 2025/2026 annual financial statements. The impact of the amendment is not material.

2.2 Standards and interpretations early adopted

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2024 or later periods:

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board[®] amended its existing Standards to deal with these issues. The IASB issued IFRS[®] Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS[®] on Financial Instruments: Presentation and the IFRS Standard[®] on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of the revisions is not yet set by the Minister of Finance.

The entity expects to adopt the revisions for the first time when the Minister sets the effective date for the revisions.

It is unlikely that the standard will have a material impact on the entity's annual financial statements.



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

3. Receivables from exchange transactions

	2024 R'000	2023 R'000
Trade debtors	17	17
Inter-entity GDED	59	-
Inter-entity Dinokeng	1 403	1 529
Travel and subsistence	5	5
Salary related	1 334	356
Staff debtors	467	453
	3 285	2 360

4. Receivables from non-exchange transactions

	2024 R'000	2023 R'000
Other receivables from non-exchange	-	40

5. Cash and cash equivalents

	2024 R'000	2023 R'000
Cash and cash equivalents consist of:		
Cash on hand	5	3
Bank balances	2 591	3 425
	2 596	3 428



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

6. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Cost / Valuation
Furniture and fixtures	2 977	(2 150)	827	2 277	(1 861)	416
IT equipment	3 070	(1 968)	1 102	2 608	(1 629)	979
Leasehold improvements	1 865	(1 865)	-	1 865	(1 865)	-
Total	7 912	(5 983)	1 929	6 750	(5 355)	1 395

Reconciliation of property, plant and equipment - 2024 March	Opening balance	Additions	Disposals	Depreciation	Accumulated depreciation	Total
Furniture and fixtures	416	783	(83)	(372)	83	827
IT equipment	979	724	(263)	(591)	253	1 102
	1 395	1 507	(346)	(963)	336	1 929

The leasehold improvements are fully depreciated and will be written of on the next reporting period.

Reconciliation of property, plant and equipment - 2023 March	Opening balance	Additions	Disposals	Depreciation	Accumulated depreciation	Total
Furniture and fixtures	644	169	-	(396)	-	416
IT equipment	788	567	(266)	(297)	187	979
Leasehold improvements	37	-	-	(37)	-	-
	1 469	736	(266)	(730)	187	1 395



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

7. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Cost / Valuation
Computer software, other	526	(526)	-	526	(527)	(1)

Reconciliation of intangible assets - 2023 March

	Opening balance	Depreciation	Total
Computer software, other	4	(5)	-

8. Payables from exchange transactions

	2024 R'000	2023 R'000
Trade payables	1 355	2 274
Accrued leave pay	2 460	2 132
Accrued bonus	746	713
Salary related	1 871	570
	6 432	5 689



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

9. Provisions

Reconciliation of provisions - 2024 March

Capped leave

Opening Balance	Additions	Total
185	10	195

Reconciliation of provisions - 2023 March

Capped leave

Opening Balance	Additions	Total
179	6	185

10. Other income

Other income

Interest received bank

	2024 R'000	2023 R'000
Other income	24	11
Interest received bank	111	346
	135	357

11. Government grants & subsidies

Operating grants

Transfer payment received form DED

	2024 R'000	2023 R'000
Transfer payment received form DED	69 299	57 733



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

12. Employee related costs

	2024 R'000	2023 R'000
Basic	20 997	19 277
Medical aid - company contributions	1 348	1 202
Leave pay provision charge	96	168
Overtime payments	-	1
13th Cheques	1 674	1 514
Acting allowances	27	152
Transport allowance	23	5
Housing benefits and allowances	597	603
Pension - company contribution	3 085	2 488
Compensation - injury on duty	5	23
Non-pensionable allowance	2 184	2 692
	30 036	28 125

Included in the employee related costs it's an ammount of R300 thousand incured towards some of the transversal employees of Dinokeng for the period of March 2024.



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

13. Transfer and subsidies

	2024 R'000	2023 R'000
Other subsidies		
Transfer and subsidies	20 248	8 293

The Cradle of Humankind World Heritage Site (COHWHS) provides operational funding to Maropeng a' Afrika Leisure (PTY) (LTD) to manage the visitors' facilities in the World Heritage Site.

This is in line with the World Heritage Convention Act (Act 49,1999) to promote,manage, oversee, market and facilitate tourism and related development in connection with World Heritage Site in accordance with applicable law, the Convention and the Operational Guidelines in such a way that cultural and ecological intergrity are maintained.



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

14. General expenses

	2024 R'000	2023 R'000
Advertising	2 506	543
Auditors remuneration	1 093	1 408
Bank charges	11	1
Cleaning	202	460
Consulting and professional fees	8 822	14 300
Entertainment	319	99
IT expenses	-	1
Fuel and oil	60	14
Printing and stationery	160	187
Security services	202	190
Software expenses	-	13
Subscriptions and membership fees	100	-
Telephone and fax	325	319
Transport and freight	387	247
Training	444	357
Travel - local	125	325
Travel - overseas	-	4
Refuse	4	5
Electricity	397	477
Water	53	73
Uniforms	-	11
Security services	28	25
Rental	2 487	2 084
Venue expenses	498	736
Assets expensed under R5000	120	111
	18 343	21 990



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

15. Cash generated from operations

	2024 R'000	2023 R'000
Deficit	(166)	(1 132)
Adjustments for:		
Depreciation and amortisation	963	735
Loss on disposal of assets	10	79
Movements in provisions	10	6
Changes in working capital:		
Receivables from exchange transactions	(925)	1 133
Other receivables from non-exchange transactions	40	(40)
Payables from exchange transactions	742	(529)
Transfer from accumulates surplus	-	(197)
	674	55



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

16. Related parties

Relationships	
Members	Refer to members' report note 17
Controlling entity	Gauteng Department of Economic Development
Controlled entities	Dinokeng
Entity under same control	Maropeng

Related party balances

Amounts included in Trade receivable (Trade Payable) regarding related parties

	Note(s)	2024 R'000	2023 R'000
Gauteng Department of Economic Development		59	40
Gauteng Department of Economic Development		(426)	(226)
Dinokeng		1 403	1 529
Dinokeng		(67)	(31)



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

17. Members emoluments

Executive

2024 March

	Basic Salary	Employer Contribution Pension	Employer Contribution Medical	Bonus & Notch Increase	Allowances	Total
Mr. Sathekge Matthew: Chief Executive Officer	648	84	-	54	293	1 079
Mr. Pillay Mags: Director: Cradle of Humankind Retired 29 February 2024	375	49	3	34	168	629
Mr. Mbatha Fisokuhle: Chief Director: Planning and Support	494	64	-	-	148	706
Mr. Molokwane Daniel: Director Dinokeng Resigned	384	50	-	46	83	563
Mr. Mfundo Hadebe: Director FEM	404	52	8	34	175	673
Mr. Mojapelo Kgomotso: Chief Financial Officer	645	84	5	54	134	922
Mr. Zwane Wandile: Chief Director Cradle and Dinokeng	532	69	-	44	115	760
Ms. Nontokozo Shezi: Director: Research & Planning: Appointed 01 May 2023	373	49	-	-	111	533
	3 855	501	16	266	1 227	5 865

There is an equal (50%-50%) split of salaries for Senior Management between Cradle of Humankind World Heritage Site and Dinokeng Trading Entities performs functions for both entities.

Mr. Molokwane resigned on the 31 January 2024 and Mr. Pillay retired on the 29 February 2024.



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

2023 March

	Basic salary	Employer contribution pension	Employer contribution medical	Bonus and notches	Allowances	Total
Mr. Sathekge Matthew: Chief Executive Officer	620	81	-	17	292	1 010
Mr. Pillay Mags: Director: Cradle of Humankind Retired 29 February 2024	391	51	3	32	184	661
Ms. Layton Nina: Director: Administration Retired 30 September 2022	190	25	-	34	138	387
Mr. Mbatha Fisokuhle: Chief Director: Planning and Support	465	61	-	-	149	675
Mr. Molokwane Daniel: Director Dinokeng Resigned 31 January 2024	399	52	-	33	96	580
Mr. Hadebe Mfundo: Director Fundraising Events Marketing	385	50	8	209	-	652
Mr. Mojapelo Kgomo: Chief Financial Officer	575	75	4	27	129	810
Mr, Zwane Wandile: Chief Director Cradle and Dinokeng	466	61	-	17	110	654
	3 491	456	15	369	1 098	5 429

There is an equal (50%-50%) of salaries for senior management between Cradle of Humankind World Heritage Site and Dinokeng Trading Entities performs functions for both entity. Other benefits comprise travel allowance and medical benefits.

18. Risk management

Liquidity risk

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

At 31 March 2024

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade payables	4 526	-	-	-

At 31 March 2023

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade payables	3 554	-	-	-



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

19. Financial instruments disclosure

Categories of financial instruments

2024 March

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	3 285	3 285
Cash and cash equivalents	2 596	2 596
	5 881	5 881

Financial liabilities

	At amortised cost	Total
Other financial liabilities	1 355	1 355

2023 March

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	2 360	2 360
Other receivables from non-exchange transactions	40	40
Cash and cash equivalents	3 428	3 428
	5 828	5 828

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	2 274	2 274

20. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The entity will continue to receive to receive funding from Gauteng Department Economic Development (GDED).



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

21. Commitments

Authorised capital expenditure	2024 R'000	2023 R'000
Already contracted for but not provided for		
- Property, plant and equipment	-	696
Authorised capital expenditure		
Total capital commitments		
Already contracted for but not provided for	-	696

This committed expenditure relates to property and will be financed by available retained surpluses, existing cash resources, funds internally generated, etc.

Operating leases - as lessee (expense)		
Minimum lease payments due (within one year)		
Rental of building	1 911	1 803
Parking	216	204
	2 127	2 007
Rental expenses relating to operating leases (in second to fifth year inclusive)		
Rental of building	1 324	3 235
Parking	150	366
	1 474	3 601



Dinokeng
GAME RESERVE



PART G

FINANCIAL STATEMENTS for Dinokeng



1. GENERAL INFORMATION
2. INDEX
3. REPORT OF THE AUDITOR GENERAL
4. STATEMENT OF FINANCIAL POSITION
5. STATEMENT OF FINANCIAL PERFORMANCE
6. CASH FLOW STATEMENT
7. STATEMENT OF CHANGES IN NET ASSETS
8. ACCOUNTING POLICIES
9. NOTES TO THE ANNUAL FINANCIAL STATEMENTS



General Information

Country of incorporation and domicile

South Africa

Nature of business and principal activities

Development of three tourism hubs and five tourism nodes in the Dinokeng area in order to create a tourism destination

Members

Mr. Matthew Sathekge: Chief Executive Officer
Mr. Wandile Zwane: Chief Director:
Cradle and Dinokeng
Mr. Kgomoitso Mojapelo: Chief Financial Officer
Mr. Fisokuhle Mbatha: Chief Director:
Planning and Support
Mr. Papi Molokwane: Director: Dinokeng
(resigned: 31 January 2024)
Mr. Mags Pillay: Director: Cradle of Humankind
World Heritage Site Retired:(29 February 2024)
Mr. Mfundo Hadebe: Director: Fundraising,
Events and Marketing
Ms. Nontokozo Shezi: Director Planning
and Support (Appointed 01 May 2023)

Registered office

124 Main Street
Marshalltown
Johannesburg
2000

Business address

124 Main Street
Marshalltown
Johannesburg
2000

Postal address

124 Main Street
Johannesburg
2000

Bankers

Standard Bank

Auditors

Auditor General South Africa
Registered Auditors



Index

	Page
Statement of Financial Position	145
Statement of Financial Performance	146
Statement of Changes in Net Assets	147
Cash Flow Statement	148
Significant Accounting Policies	149 - 158
Notes to the Annual Financial Statements	159- 173

The Annual Financial Statements set out on page 142, which have been prepared on the going concern basis, were approved by the Accounting Authority on April 30, 2024 and were signed on its behalf by:

Mr. Sathekge Matthew:

Chief Executive Officer

REPORT OF THE AUDITOR-GENERAL TO GAUTENG PROVINCIAL LEGISLATURE ON DINOKENG

Report on the review of the financial statements

1. I have reviewed the financial statements of the Dinokeng set out on pages 145 to 173 which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Dinokeng as at 31 March 2024 and their financial performance and cash flows for the year then ended in accordance with the South African Standards of General Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the Accounting officer for the financial statements

3. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the PFMA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial

statements that are free from material misstatement, whether due to fraud or error.

4. In preparing the financial statements, the accounting officer is responsible for assessing the trading 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 trading entity or to cease operations or has no realistic alternative but to do so.

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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.
6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.

7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
9. I selected the following material performance indicators related to Dinokeng presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the trading entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Number of hectares of vegetation managed through the natural resource management (NRM)
 - Number of job opportunities created through the natural resources management project (NRM)
 - Number of job opportunities sustained through the operational funding paid to the
 - DGRMA
 - Number of job opportunities sustained by various operations in the Dinokeng Game Reserve



- Number of job opportunities created in the Dinokeng area
 - Number of job opportunities leveraged by cleaning the Roodeplaat dam
 - Number of community empowerment projects implemented in Dinokeng
 - Number of ticket sales generated in the Dinokeng game reserve (DGR)
 - Revenue generated from the Dinokeng game reserve (DGR)
 - B-BBEE compliance assessment conducted for Dinokeng
 - Percentage of payment of suppliers within 30 days by Dinokeng
10. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the trading entity's planning and delivery on its mandate and objectives.
11. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the trading entity's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the trading entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific,

time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
 - there is adequate supporting evidence for the achievements reported and the reasons provided for any over- or underachievement of targets.
12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
13. I did not identify any material findings on the reported performance information for the selected indicators.

Report on compliance with legislation

14. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the trading entity's compliance with legislation.
15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
16. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the trading entity, clear to allow consistent measurement and evaluation, while also

sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

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

Internal control deficiencies

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

Professional ethics and quality control

20. I am independent of the trading 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
21. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor - General

Johannesburg
31 July 2024



AUDITOR-GENERAL
SOUTH AFRICA
Auditing to build public confidence



ANNEXURE TO THE AUDITOR'S REPORT

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 51(1)(b)(ii), 51(1)(e)(iii), 52(b), 53(4), 54(2)(c), 54(2)(d), 55(1)(a), 55(1)(b), 55(1)(c)(i), 57(b), 66(3)(a), 66(3)(b), 66(3)(c), 66(3)(d), 66(4), 66(5), 67
Treasury Regulations	TR 31.1.2(c), TR 16A.7.1, TR 16A.7.3, TR16A.7.6, TR 16A.7.7, TR 31.2.1, TR 31.3.3, TR 32.1.1(a), TR 32.1.1(b), TR 32.1.1(c), TR 31.2.5, TR 31.2.7(a), TR 30.1.1, TR 30.1.3(a), TR 29.1.1, TR 29.1.1(a), TR 29.1.1(c), TR 30.1.3(b), TR30.1.3(d), TR 29.2.1, TR 29.2.2, TR 30.2.1, TR 33.1.3, TR 33.1.1, TR 16A9. 1(b)(ii), TR 16A9.1(e), TR 16A9.1(f), TRI 6A8.4 National Treasury Instruction 4A of 2016/17 NT Instruction note 4 of 2015/16 par. 3.4 SBD 6.2 issued in 2015/16 Treasury Instruction note 11 of 2020/21 par. 3.1 Treasury Instruction note 11 of 2020/21 par. 3.4 (b) and 3.9 NT Instruction No 5 of 2020/21 par 5.3 NT Instruction No 5 of 2020/21 par 4.8 NT Instruction No 5 of 2020/21 par 4.9 NT Instruction 07 of 2017/18 par 4.3 NT Instruction 4A of 2016/17 par 6
Preferential Procurement Regulations of 2022 (PPR)	PPPFA 2(1)(a); PPPFA (definition of acceptable tender) Regulation 4(4),
Prevention and Combating of Corrupt Activities Act 12 of 2004	34(1)
CIDB Act	Section 18(1), CIDB reg. 17; 2). CIDB reg. 25(7A)
Public Service Regulations	Regulation 18(1),(2)



STATEMENT OF FINANCIAL POSITION

as at March 31, 2024

	Note(s)	2024 R'000	2023 R'000
Assets			
Current Assets			
Receivables from exchange transactions	3	68	31
Receivables from non-exchange transactions	4	2,000	-
Cash and cash equivalents	5	359	4,199
		2,427	4,230
Non-Current Assets			
Property, plant and equipment	6	4	8
Total Assets		2,431	4,238
Liabilities			
Provisions	7	52	48
Payables from exchange transactions	8	3,777	3,795
Payables from non-exchange transactions	9	-	990
		3,829	4,833
Total Liabilities		3,829	4,833
Net Assets			
Accumulated surplus		(1,398)	(595)
Total Net Assets		(1,400)	(597)



STATEMENT OF FINANCIAL PERFORMANCE

as at March 31, 2024

		2024 R'000	2023 R'000
Revenue			
Revenue from exchange transactions			
Other revenue	10	-	21
Interest revenue	11	182	383
Total revenue from exchange transactions		182	404
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	12	36,119	37,778
Total revenue		36,301	38,182
Expenditure			
Employee related costs	13	(20,112)	(18,706)
Depreciation and amortisation		(4)	(61)
Transfers and Subsidies	14	(7,940)	(4,113)
General Expenses	15	(9,048)	(18,207)
Total expenditure		(37,104)	(41,087)
Deficit for the year		(803)	(2,905)



STATEMENT OF CHANGES IN NET ASSETS

as at March 31, 2024

	Accumulated surplus / deficit	Total net assets
Balance at April 1, 2022	3,298	3,298
Changes in net assets Surplus (deficit) for the year	(2,905)	(2,905)
Transfer to Gauteng Provincial Treasury	(990)	(990)
Total changes	(3,895)	(3,895)
Balance at April 1, 2023	(597)	(597)
Changes in net assets Surplus (deficit) for the year	(803)	(803)
Total changes	(803)	(803)
Balance at March 31, 2024	(1,400)	(1,400)
Note(s)		



CASH FLOW STATEMENT

as at March 31, 2024

	Note(s)	2024 R'000	2023 R'000
Cash flows from operating activities			
Receipts			
Grants		36,119	37,778
Interest income		182	383
Other receipts		31	24
		36,332	38,185
Payments			
Employee costs		(20,071)	(20,079)
Suppliers		(20,101)	(22,869)
		(40,172)	(42,948)
Net cash flows from operating activities	16	(3,840)	(4,763)
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		4,199	8,962
Cash and cash equivalents at the end of the year	5	359	4,199



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

1. Significant accounting policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

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

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

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements are disclosed below.

These accounting policies are consistent with the previous period, except for the changes set out in the changes in accounting policy.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity and they have been rounded to the nearest thousands.

1.3 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months. This basis presumes that the funds will be available to finance future operations and realisation of assets and settlement of liabilities, contingent obligations and commitments as they occur in the ordinary course of business. The entity will continue receiving funds from Gauteng department of Economic Development (GDED).

1.4 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Other significant judgments, sources of estimation uncertainty/or relating information, have been disclosed in relating notes.

Significant judgements include:

Provision for Staff leave

Provisions is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when the employment is

terminated. Provisions were raised and management determined an estimate based on the information were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 8 - Provisions.

Provisions and Contingent Liabilities

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

Revenue Recognition

Accounting policy on Revenue from Non-Exchange Transactions and Accounting Policy on Revenue from Exchange Transactions describes the conditions under which the revenue will be recognised by management of the entity.

In making their judgment, management considers detailed criteria for the recognition of revenue as set out in iGRAP 9 :(Revenue from Exchange Transactions) and GRAP 23 (Revenue from Non-Exchange Transactions).

Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation. For other assets, management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- ✓ it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- ✓ the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

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

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management. Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Office equipment	Straight-line	5-8 Years
Computer Equipment	Straight-line	3-7 Years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity.

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



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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

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

1.6 Financial instruments

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

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and

minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A financial asset is:

- ✓ cash;
- ✓ a residual interest of another entity; or
- ✓ a contractual right to:
- ✓ receive cash or another financial asset from another entity; or
- ✓ exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- ✓ deliver cash or another financial asset to another entity; or
- ✓ exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- ✓ equity instruments or similar forms of unitised capital;
- ✓ a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- ✓ a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- ✓ the entity designates at fair value at initial recognition; or
- ✓ are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

1.7 Leases

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

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

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis. The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Operating leases - lessee

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

1.8 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

Short-term employee benefits All short-term employee benefits



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

Short-term employee benefits include items such as the following, if expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related services: (a) wages, salaries and social security contributions; (b) paid annual leave and paid sick leave; (c) bonus, incentive and performance related payments; and (d) non-monetary benefits such as medical care, housing, cars and free or subsidised goods or services for current employees. An entity need not reclassify a short-term employee benefit if the entity's expectations of the timing of settlement change temporarily. However, if the characteristics of the benefit change (such as a change from a non-accumulating benefit to an accumulating benefit) or if a change in expectations of the timing of settlement is not temporary, then the entity considers whether the benefit still meets the definition of short-term employee benefits.

Post Employment Benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment:

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are

determined without regard to the identity of the entity that employs the employees concerned.

1.9 Provisions and contingencies

Provisions are recognised when:

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

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation. Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating surplus (deficit). If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- ✓ has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- ✓ has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- ✓ necessarily entailed by the restructuring; and
- ✓ not associated with the ongoing activities of the entity

No obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- ✓ the amount that would be recognised as a provision; and
- ✓ the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note .

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The entity recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement.

Indications that an outflow of resources may be probable are:

- ✓ financial difficulty of the debtor;
- ✓ defaults or delinquencies in interest and capital repayments by the debtor;
- ✓ breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- ✓ a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.
- ✓ Where a fee is received by the entity for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the entity considers that an outflow of economic resources is probable, an entity recognises the obligation at the higher of:
 - ✓ the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
 - ✓ the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.10 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.

1.11 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

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

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

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- ✓ the amount of revenue can be measured reliably;
- ✓ it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- ✓ the stage of completion of the transaction at the reporting date can be measured reliably; and

- ✓ the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by .

Interest

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- ✓ It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- ✓ The amount of the revenue can be measured reliably.
- ✓ Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Dividends or similar distributions are recognised, in surplus or deficit, when the entity's right to receive payment has been established.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the entity can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

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.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting

date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

1.13 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).



SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

Refer to Note 23 on Fruitless and Wasteful Expenditure for additional disclosures in terms of National Treasury Instruction Note 4 of 2023.

1.14 Irregular expenditure

Irregular expenditure as defined in Section 1 of the PFMA is expenditure other than Unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement or any applicable legislation including- This Act: or the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury, or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law.

Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements.

The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant Programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register. Refer to Note 24 on Irregular Expenditure for additional disclosures in terms of National Treasury Instruction Note 4 of 2023.

1.15 Related parties

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

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

Joint control is the agreed sharing of control over an activity by a binding arrangement and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged. Significant influence is the power to participate in the financial and operating policy decisions of an entity but is not control over those policies.

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

Close members of the family of a person are those family members who may be expected to influence or be influenced by that person in their dealings with the entity. The entity is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate. Where the entity is exempt from the disclosures in accordance with the above, the entity discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.16 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

SIGNIFICANT ACCOUNTING POLICIES

as at March 31, 2024

- ✓ those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- ✓ those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.





NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

GRAP 25 (as revised): Employee Benefits Background

The Board issued the Standard of GRAP on Employee Benefits (GRAP 25) in November 2009. GRAP 25 was based on the International Public Sector Accounting Standard on Employee Benefits (IPSAS 25) effective at that time. However, GRAP 25 was modified in some respects where the Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS[®] 19) were more appropriate. Specifically, the Board:

- Eliminated the corridor method and required recognition of actuarial gains and losses in full in the year that they arise.
- Required the recognition of past service costs in the year that a plan is amended, rather than on the basis of whether they are vested or unvested.

Since 2009, the International Accounting Standards Board[®] has made several changes to IAS 19, including changes to the recognition of certain benefits, and where these changes are recognised. The IPSASB made similar changes to its standard and as a result of the extent of

changes, issued IPSAS 39 on Employee Benefits to replace IPSAS 25 in 2016.

When the Board consulted locally on the proposed amendments to IPSAS 25 in 2016, stakeholders welcomed the amendments to align IPSAS 25 to IAS 19 and supported the changes that resulted in IPSAS 39.

In developing GRAP 25, the Board agreed to include the guidance from the IFRS Interpretation on IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (IFRIC 14[®]) partly in GRAP 25 and partly in the Interpretation of the Standards of GRAP on The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (IGRAP 7).

Key amendments to GRAP 25

The Board agreed to align GRAP 25 with IPSAS 39, but that local issues and the local environment need to be considered. As a result of this decision, there are areas where GRAP 25 departs from the requirements of IPSAS 39. The Board's decisions to depart are explained in the basis for conclusions.

The amendments to GRAP 25 are extensive and mostly affect the accounting for defined benefit plans. A new renumbered Standard of GRAP (e.g. GRAP 39) will not be issued, but rather a new version of the current GRAP 25. The effective date of these revisions have not yet been set. April 1, 2023.

The entity expects to adopt the revisions for the first time in the 2023/2024 annual financial statements.

2.2 Standards and Interpretations early adopted

The entity has chosen to early adopt the following standards and interpretations:

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board[®] amended its existing Standards to deal with these issues. The IASB issued IFRS[®] Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS[®] on Financial Instruments: Presentation and the IFRS Standard[®] on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of the revisions is not yet set by the Minister of Finance.

The entity has early adopted the revisions for the first time when the Minister sets the effective date for the revisions. The impact of the standard is not material. GRAP 1 (amended): Presentation of Financial Statements (Materiality)

Amendments to this Standard of GRAP, are primarily drawn from the IASB's Amendments to IAS 1. Summary of amendments are:

Materiality and aggregation

The amendments clarify that:

- information should not be obscured by aggregating or by providing immaterial information;
- materiality considerations apply to all parts of the financial statements; and

- even when a Standard of GRAP requires a specific disclosure, materiality considerations apply.

Statement of financial position and statement of financial performance

The amendments clarify that the list of line items to be presented in these statements can be disaggregated and aggregated as relevant and additional guidance on subtotals in these statements.

Notes structure

The amendments add examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the order of the notes and to demonstrate that the notes need not be presented in the order listed in GRAP 1.

Disclosure of accounting policies.

Remove guidance and examples with regards to the identification of significant accounting policies that were perceived as being potentially unhelpful.

An entity applies judgement based on past experience and current facts and circumstances. The effective date of this amendment is for years beginning on or after April 1, 2025.

The entity has early adopted the amendment for the first time in the 2023/2024 annual financial statements. The impact of the amendment is not material.





NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

3. Receivables from exchange transactions

	2024 R'000	2023 R'000
Inter Entity: Cradle of Humankind	68	31

4. Receivables from non-exchange transactions

	2024 R'000	2023 R'000
Inter Entity: Cradle of Humankind	2,000	-

Dinokeng Trading Entity collaborated with World Rowing Masters Regatta NPC(RWMR) in developing the tourism infrastructure around Roodeplaat Dam and development of camping site. As at the 31st March 2024, the RWMR was not able to develop the infrastructure as per the Service Level Agreement (SLA) and the RWMR agreed to surrender the funds back to Dinokeng Trading Entity.

5. Cash and cash equivalents

Cash and cash equivalents consist of:

	2024 R'000	2023 R'000
Cash on hand	5	3
Bank balances - 31 March 2024	354	4,196
	359	4,199



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

6. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Cost / Valuation
Computer Equipment	182	(178)	4	181	(173)	8

Reconciliation of property, plant and equipment - 31 March 2024

Computer Equipment

Opening balance	Depreciation	Total
8	(4)	4

Reconciliation of property, plant and equipment - 31 March 2023

Computer Equipment

Opening balance	Depreciation	Total
69	(61)	8

7. Provisions

Reconciliation of provisions - 31 March 2024

Capped Leave Provision

Opening balance	Additions	Total
48	4	52

Reconciliation of property, plant and equipment - 31 March 2023

Capped Leave Provision

Opening balance	Additions	Total
47	1	48



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

8. Payables from exchange transactions

Note(s)	2024 R'000	2023 R'000
Trade payables	68	206
Staff leave accrual	1,617	1,310
Service Bonus	552	494
Inter Entity: Cradle of Humankind	1,403	1,529
Inter Entity: Gauteng Department of Economic Development	137	226
Other Payables	-	30
	3,777	3,795

9. Trade and Other Payables (non-exchange)

Note(s)	2024 R'000	2023 R'000
Surrender to Gauteng Treasury	-	990

10. Other revenue

Note(s)	2024 R'000	2023 R'000
Other revenue	-	21

11. Interest revenue

Note(s)	2024 R'000	2023 R'000
Interest revenue		
Interest Received	182	383



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

12. Government grants & subsidies

Note(s)	2024 R'000	2023 R'000
Operating grants		
Transfer Payments from Gauteng Department of Economic Development	36,119	37,778

13. Employee related costs

Note(s)	2024 R'000	2023 R'000
Basic and non-pensionable	16,163	14,626
Medical aid - company contributions	487	449
Acting Allowances	15	76
Pension Company Contributions	1,834	1,541
Overtime payments	-	1
13th Cheques (Service Bonus)	1,186	1,539
Bargain Council- Company Contribution	3	2
Housing benefits and allowances	424	472
	20,112	18,706

14. Transfer and subsidies

Note(s)	2024 R'000	2023 R'000
Transfer payments to Dinokeng Game Reserve Management Authority	7,860	4,113
Transfer Payments to World Rowing Masters Regatta	80	-
	7,940	4,113

Dinokeng Trading Entity provides operational funding to Dinokeng Game Reserve with the aim to promote socio-economic development, particularly for historically disadvantaged communities.

Dinokeng Trading Entity collaborated with World Rowing Masters Regatta NPC (WRMR) and transferred R80 000 to be used as a payment for the sourcing transport and provision of meals for data collectors at World Master Rowing Regatta Event.



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

15. General expenses

Note(s)	2024 R'000	2023 R'000
Audit Fees	964	702
Advertising	62	683
Cleaning	167	442
Technical and Consulting services	3,378	11,575
Consumables	1	-
Entertainment	226	269
Diesel	53	61
Printing and stationery	32	1
Security	167	174
Transport and freight	117	-
Training	199	1,402
Travel – local	108	133
Electricity	330	360
Sewerage and waste disposal	34	53
Water	42	73
Rental of Office Buildings	2,734	2,130
Other Expenses	-	26
Venue expenses	348	45
	86	78
	9,048	18,207



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

16. Cash used in operations

Note(s)	2024 R'000	2023 R'000
Deficit	(803)	(2,905)
Adjustments for:		
Depreciation and amortisation	4	61
Movements in provisions	4	1
Changes in working capital:		
Receivables from exchange transactions	(37)	(8)
Other receivables from non-exchange transactions	(2,000)	-
Payables from exchange transactions	(18)	(1,912)
Payable from non-exchange transactions	(990)	-
	(3,840)	(4,763)



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

17. Financial instruments disclosure

Categories of financial instruments

31 March 2024

Financial assets

	Note(s)	At amortised cost	Total
Trade and other receivables from exchange transactions		68	68
Other receivables from non-exchange transactions		2,000	2,000
Cash and cash equivalents		359	359
		2,427	2,427

Financial liabilities

	Note(s)	At amortised cost	Total
Trade and other payables from exchange transactions		271	271



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

17. Financial instruments disclosure (continued)

31 March 2023

Financial assets

	Note(s)	At amortised cost	Total
Trade and other receivables from exchange transactions		31	31
Cash and cash equivalents		4,199	4,199
		4,230	4,230

Financial liabilities

Trade and other payables from exchange transactions		432	432
Trade and Other payables (non-exchange)		990	990
		1,422	1,422

18. Commitments

Operating leases - as lessee (expense)

	Note(s)	2024 R'000	2023 R'000
Minimum lease payments due			
- within one year		2,127	2,007
- in second to fifth year inclusive		1,474	3,601
		3,601	5,608

Operating lease payments represent rentals payable by the entity at 124 Main Street. Leases are negotiated for an average term of seven years and rentals are fixed for an average of three years. No contingent rent is payable.

Rental expenses relating to operating leases

Rental		1,324	3,235
Parking		150	366
		1,474	3,601



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

19. Related parties

Relationships	
Members	Refer to members' report note 20
Controlling entity	Gauteng Department of Economic Development
Fellow controlling entity	Cradle of Humankind World Heritage Site
Entity under the same control	Dinokeng Game Reserve

Related party balances

Amounts included in Trade receivable (Trade Payable) regarding related parties

	Note(s)	2024 R'000	2023 R'000
Gauteng Department of Economic Development		(137)	(226)
Cradle of Humankind World Heritage Site		(1,403)	(1,529)
Cradle of Humankind World Heritage Site		68	31



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

20. Members' Emoluments

Key Management Personnel

31 March 2024

	Basic Salary	Employer Contribution Pension	Employer Contribution Medical	Bonus & Notch Increase	Allowances	Total
Mr. Matthew Sathekge: Chief Executive Officer	648	84	-	54	293	1,079
Mr. Wandile Zwane: Chief Director: Cradle and Dinokeng	532	69	-	44	115	760
Mr. Kgomotso Mojapelo: Chief Financial Officer	645	84	4	54	135	922
Mr. Mags Pillay: Director: Cradle of Humankind World Heritage Site Retired: (29 February 2024)	375	49	3	34	168	629
Mr. Papi Molokwane: Director: Dinokeng (resigned: 31 January 2024)	384	50	-	46	83	563
Mr. Fisokuhle Mbatha: Chief Director: Planning and Support	494	64	-	-	148	706
Mr. Mfundo Hadebe: Director: Fundraising, Events and Marketing	404	52	8	34	175	673
Ms. Nontokozo Shezi: Director Planning and Support (Appointed 01 May 2023)	373	48	-	-	111	532
	3,855	500	15	266	1,228	5,864



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

20. Members' Emoluments

Key Management Personnel

31 March 2023

	Basic Salary	Employer Contribution Pension	Employer Contribution Medical	Bonus & Notch Increase	Allowances	Total
Mr. Matthew Sathekge: Chief Executive Officer	620	81	-	17	292	1,010
Mr. Wandile Zwane: Chief Director: Cradle and Dinokeng	466	60	-	18	110	654
Ms. Nina Layton: Director: Administration (Retired: 30 September 2022)	190	24	-	34	139	387
Mr. Kgomotso Mojapelo: Chief Financial Officer	575	75	4	27	133	814
Mr. Mags Pillay: Director: Cradle of Humankind World Heritage Site Retired: 29 February 2024)	391	51	3	32	189	666
Mr. Papi Molokwane: Director: Dinokeng (resigned: 31 January 2024)	391	52	-	33	107	591
Mr. Fisokuhle Mbatha: Chief Director: Planning and Support	465	60	-	-	149	674
Mr. Mfundo Hadebe: Director: Fundraising, Events and Marketing	385	50	8	32	177	652
	3,491	453	15	193	1,296	5,448



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

20. Members' Emoluments (continued)

There is an equal (50%-50%) of salaries for senior management between Cradle of Humankind World Heritage Site and Dinokeng Trading Entities who perform functions for both entities. Other benefits comprise of travel allowance and medical benefits.

21. Change in estimate

Computer Equipment

The useful life of computer equipment was estimated in 2020 to be 3 years. In the current period management have revised their estimate to 5 years. The effect of this revision has decreased the computer equipment for the current and future periods by R 56,371.41 to R 4,144.02

22. Financial risk

Liquidity risk

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

At March 31, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	2,159	-	-	-
At March 31, 2023,	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	2,807	-	-	-



NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at March 31, 2024

23. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The entity will continue to receive funding from Gauteng Department of Economic Development (GDED).

24. Fruitless and wasteful expenditure

In terms of National Treasury Instruction Note 4 of 2022/23, the entity must only disclose the Fruitless and Wasteful Expenditure incurred and confirmed during the year under audit. In respect of comparatives the entity is required to disclose the expenditure incurred and confirmed during the 2022/23 financial year. The detailed disclosure on fruitless and wasteful expenditure is disclosed under Part E: PFMA Compliance Report on Page 94 of the Annual Report.

25. Irregular expenditure

Amount written-off

In terms National Treasury Instruction Note 4 of 2022/23 detailed disclosure notes on Irregular Expenditure were removed from the AFS to the Annual Report. In terms of the Instruction note, the entity is only allowed to disclose only irregular expenditure incurred and confirmed from 01 April 2023 until 31 March 2024. The detailed disclosure on Irregular Expenditure is disclosed in Part E: PFMA Compliances Report of Page 94 of the Annual Report.

26. Contingencies

Trade Union on behalf of an employee // Cradle of Humankind and Dinokeng Projects (Labour Court Matter)

The entity received summons in relation to a labour matter. The matter is currently with the labour court. The entity is not aware of the financial implications at the time of reporting.



ANNUAL REPORT

**CRADLE OF HUMANKIND WORLD HERITAGE SITE
AND DINOKENG PROJECTS**

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