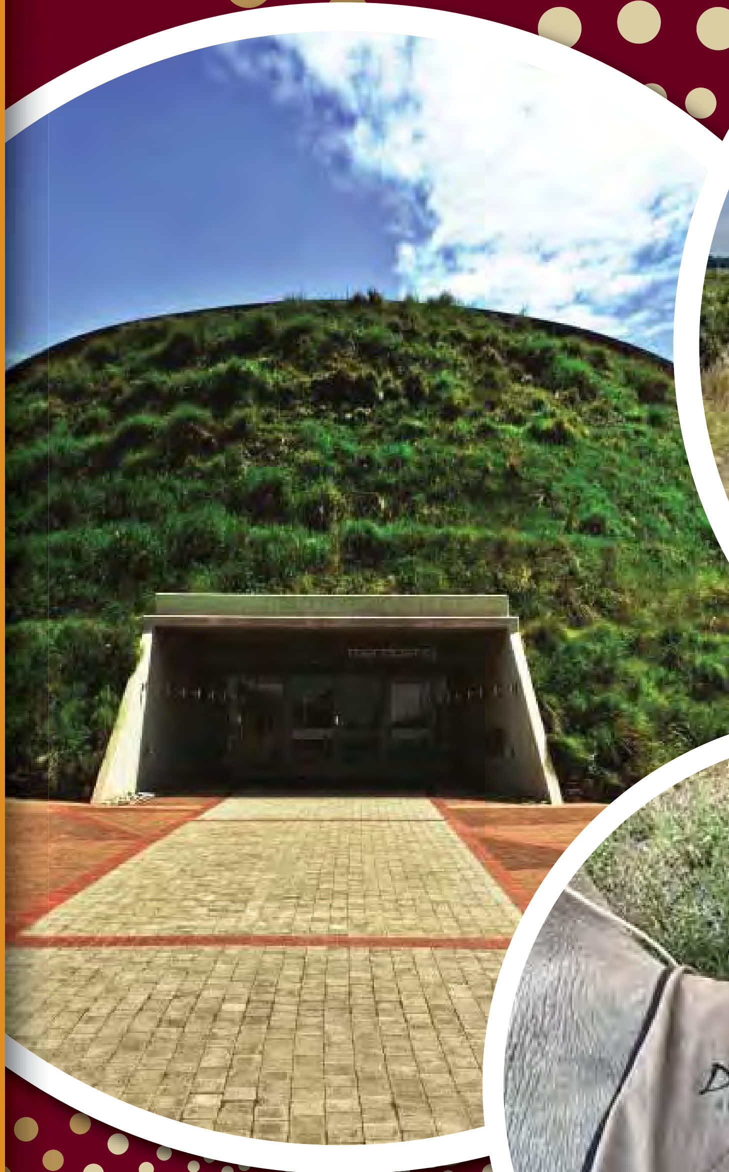

cradle of humankind
world heritage site

Dinokeng
Africa in one day

ANNUAL REPORT

2024/2025

protect, conserve, sustain.

Roodeplaat Dam

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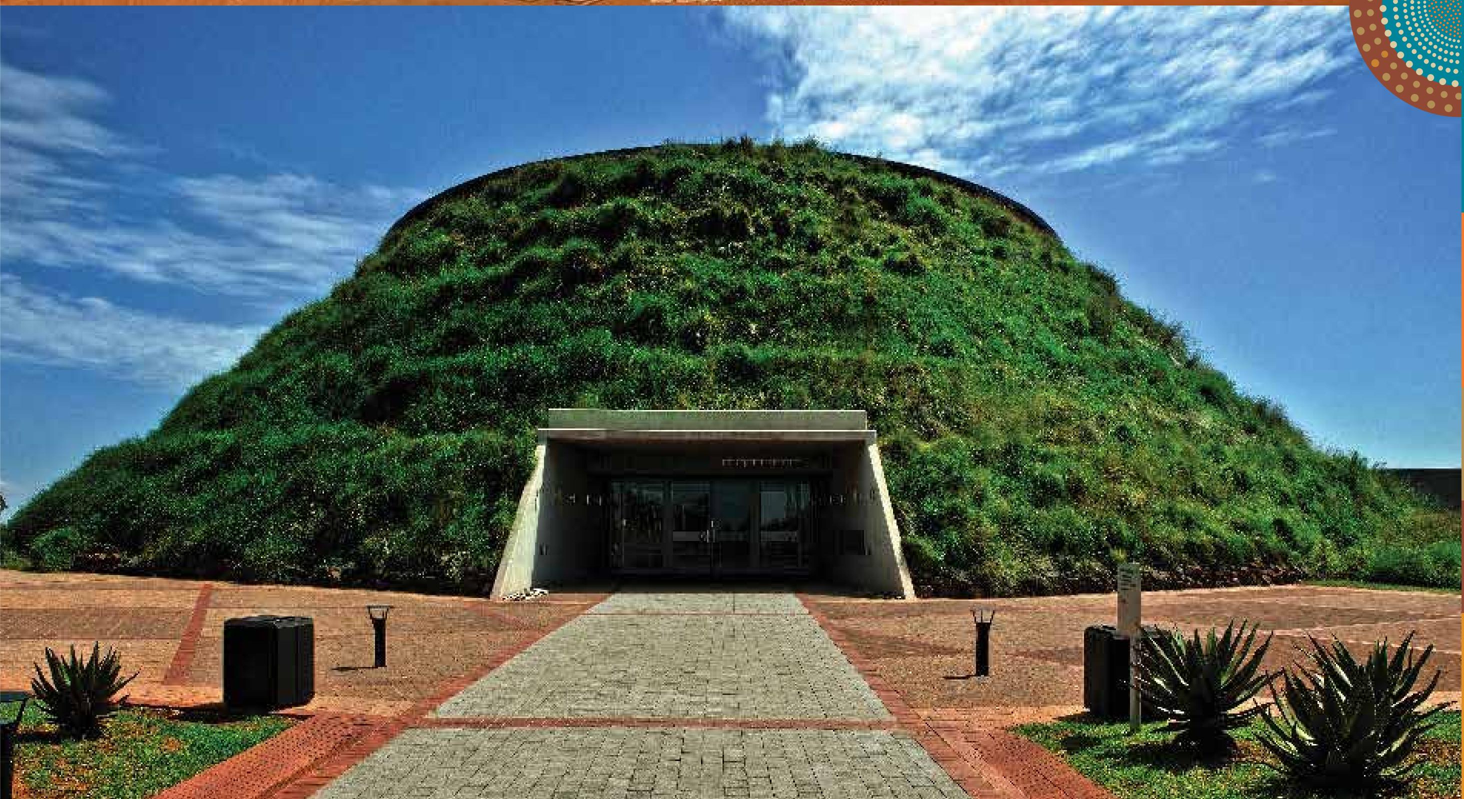

PART A

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:
124 Main Street
Johannesburg
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Johannesburg
2000

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2. LIST OF ABBREVIATIONS AND ACRONYMS

AGSA	Auditor-General of South Africa
AMD	Acid Mine Drainage
AO	Accounting Officer
APP	Annual Performance Plan
B-BBEE	Broad Based Black Economic Empowerment
CEO	Chief Executive Officer
BCom	Bachelor of Commerce
CFO	Chief Financial Officer
COHWHS	Cradle of Humankind World Heritage Site
COHWHS MA	Cradle of Humankind World Heritage Site Management Authority
CSIR	Council for Scientific & Industrial Research
DFFE	Department of Forestry, Fisheries and the Environment
DGR	Dinokeng Game Reserve
DGRCDT	Dinokeng Game Reserve Community Development Trust
DGR MA	Dinokeng Game Reserve Management Association
DoD	Department of Defence and Military Veterans
DPWI	Department of Public Works & Infrastructure
DSAC	Department of Sports, Arts & Culture
DSI	Department of Science and Innovation
DWAS	(National) Department of Water and Sanitation
eGov	Gauteng Department of eGovernment
EIA	Environmental Impact Assessment
EU	European Union
FEM	Fundraising, Events & Marketing
FHSSA	Fossil Hominid Sites of South Africa
FY	Financial Year
GAS	Gauteng Audit Services
GDARDE	Gauteng Department of Agriculture, Rural Development and Environment
GDSACR	Gauteng Departments of Sport, Arts, Culture and Recreation
GDCS	Gauteng Department of Community Safety
GDE	Gauteng Department of Education
GDED	Gauteng Department of Economic Development
GDHS	Gauteng Department of Human Settlements
GDID	Gauteng Department of Infrastructure Development
GDRT	Gauteng Department of Roads & Transport
GEP	Gauteng Enterprise Propeller

GGDA	Gauteng Growth & Development Agency
GGT 2030	Growing Gauteng Together 2030
GHS	Garankuwa Hotel School
GRDP	Gross Regional Domestic Product
GTA	Gauteng Tourism Authority
HOD	Head of Department
ICC	Interpretation Centre Complex
IECM	Integrated Environment and Conservation Management
IMP	Integrated Management Plan
JMC	Joint Management Committee
LOC	Local Organising Committee
LTA	Local Tourism Association
MAL	Maropeng a'Afrika Leisure
MEC	Member of the Executive Council
MoA	Memorandum of Agreement
MOU	Memorandum of Understanding
MPL	Member of the Provincial Legislature
MTEF	Medium Term Expenditure Framework
NDT	National Department of Tourism
NDP	National Development Plan
NEMBA	National Environmental Management: Biodiversity Act
NEMPAA	National Environmental Management: Protected Areas Act
NHRA	National Heritage Resources Act
NPO/NPC	Non-Profit Organisation/ Non-Profit Company
NRM	Natural Resources Management
NYDA	National Youth Development Agency
OC	Orientation Centre
OUV	Outstanding Universal Value
PAST	The Paleoanthropological Scientific Trust
PFMA	Public Finance Management Act, Act 1 of 1999
PPCB	Public Participation and Community Benefits
PPPFA	Preferential Procurement Policy Framework Act
RAMCO	Risk and Audit Management Committee
RSA	Republic of South Africa
SAHRA	South African Heritage Resources Agency
SAWHCC	South African World Heritage Convention Committee
SAWHSMF	South African World Heritage Site Manager's Forum
SCOPA	Standing Committee on Public Accounts
SDM	Service Delivery Model
SEDA	Small Enterprise Development Agency
SMME	Small Medium a Micro Enterprises
SCM	Supply Chain Management
SMS	Senior Management Service
SDIP	Service Delivery Improvement Plan
SITA	State Information Technology Agency
SLA	Service Level Agreement
TGCSA	Tourism Grading Council of South Africa
TISH	Townships, Informal Settlements and Hostels
TMR	Transformation, Modernisation and Re-industrialisation
TR	Treasury Regulations
UNESCO	The United Nations Environmental, Scientific & Cultural Organisation
WG	Working Group
WHCA	World Heritage Convention Act
WITS	The University of the Witwatersrand
WRMR	World Rowing Masters Regatta

3. FOREWORD BY THE MEC

The 2024/25 Financial Year marks the culmination of a strategic and transformative five-year period under the 6th Administration of the Gauteng Provincial Government. It is with measured reflection and pride that I present this Shareholder Submission on the Annual Report of the Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects. This report not only serves as a statutory compliance instrument in terms of the Public Finance Management Act (PFMA) but also as a narrative of developmental progress, ethical governance, and socio-economic advancement.

As the final year of the current Medium-Term Strategic Framework (MTSF) cycle, this reporting period provides a critical opportunity to assess both outcomes and impact. The performance of these projects—initially housed under the Gauteng Department of Economic Development (GDED) and now formally repositioned under the Gauteng Department of Environment (GDEnv) —is a testament to the strategic foresight, policy coherence, and institutional collaboration that underpins the work of this government.

Notwithstanding the adverse macroeconomic conditions characterised by stagnant national growth and persistently high unemployment rates, the COHWHS and Dinokeng Projects have not only sustained operations but outperformed expectations in key areas of delivery. Revenue generation, employment creation, and capital attraction indicators have shown upward trajectories. These achievements are the direct result of catalytic public investment, sound operational oversight, and strategic partnerships with the private sector, civil society, and research institutions.

Studies undertaken during this period demonstrate a robust correlation between government-led capital and operational expenditure and increased economic activity in the Maropeng and Dinokeng Game Reserve areas. These projects have not only anchored eco-tourism and heritage conservation but have driven meaningful local economic development in the western and north-eastern corridors of Gauteng—aligning with the spatial transformation objectives of the Growing Gauteng Together 2030 (GGT2030) vision. This vision remains the strategic lodestar for inclusive, sustainable, and future-oriented economic development in the Gauteng City Region.

Our people-centred development approach has yielded tangible results. Increased visitation to both COHWHS and Dinokeng has affirmed these sites as premier destinations for heritage, recreation, and sustainable tourism. These outcomes have been underpinned by inclusive job creation, the strengthening of SMMEs, and the promotion of community-based tourism ventures. In this regard,

> *"Studies undertaken during this period demonstrate a robust correlation between government-led capital and operational expenditure and increased economic activity in the Maropeng and Dinokeng Game Reserve areas."*

the projects have served as instruments for deepening social cohesion and redressing spatial and economic exclusion—a core tenet of our developmental agenda.

In a climate of severe fiscal constraints, the Department and its Entities have demonstrated remarkable resilience, ingenuity, and leadership. Strategic resource leveraging and intergovernmental collaboration have enabled continued service delivery and the fulfilment of our Constitutional obligations, particularly the imperative to "secure ecologically sustainable development and use of natural resources while promoting justifiable economic and social development" (Section 24, Constitution of the Republic of South Africa, 1996).

Protecting the Outstanding Universal Value (OUV) of the Cradle of Humankind World Heritage Site, and managing the Dinokeng Hubs—namely Dinokeng Game Reserve, Roodeplaat, and Cullinan—within a sustainable development framework, has positioned Gauteng as a provincial leader in environmental stewardship and climate-responsive growth. These achievements have further enhanced South Africa's international obligations under the UNESCO World Heritage Convention.

Institutionally, the attainment of four consecutive clean audit outcomes by the COHWHS and Dinokeng Projects is a profound demonstration of the principles of good governance and administrative integrity. These outcomes resonate deeply with the national commitment to building a capable, ethical, and developmental state as outlined in the National Development Plan (NDP 2030). As shareholder representative, I must commend the management and staff of these Entities for their continued excellence in corporate governance and financial probity.

As the province transitions into a new political term, it is imperative that we consolidate these gains. The repositioning of these Projects under the newly established Gauteng Department of Environment must not be seen as merely administrative, but as an elevation of their strategic significance in driving the green economy, enhancing biodiversity management, and delivering on intergenerational equity.

This 2024/25 Annual report, therefore, is not merely retrospective. It lays the foundation for a new phase of intensified implementation and strategic alignment. We must continue to nurture these projects as national assets—embedded in local economies but resonant with global relevance.

In conclusion, this submission reaffirms the commitment of the Gauteng Provincial Government to developmental governance, ecological integrity, and citizen empowerment. The successes outlined herein are reflective of a government that acts with purpose, plans with foresight, and governs with integrity. I remain confident that future administrations will continue to build upon this legacy.

MR LEBOGANG MAILE (MPL)
Member of the Executive Council:
Gauteng Department of Finance and Economic Development
Date: 07 August 2025

4. REPORT OF THE ACCOUNTING OFFICER

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

It gives me great pleasure, as the Accounting Officer, to present this detailed operational overview and annual performance summary for the Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects for the 2024/25 Financial Year (FY). This report reflects our commitment to advancing sustainable tourism, inclusive economic growth, community upliftment, environmental conservation, and compliance with our legislative and strategic obligations. As trading entities of the Gauteng Department of Economic Development (GDED), now realigned under the Gauteng Department of Environment (GDEnviro) following the pronouncement of the Premier and the publication in the Provincial Gazette Volume 30, No. 364 (October 2024), both entities have continued to serve as cornerstones of economic revitalisation in the western and northern development corridors of the province.

The 2024/25 FY was a period marked by stabilisation, renewed purpose, and an unwavering commitment to service excellence. Through the coordinated efforts of our management teams, operational staff, stakeholders, and partners, we were able to meet and, in several instances, exceed the performance expectations set out in our Annual Performance Plan (APP). We are proud to report that of the twenty-four (24) planned output indicators, twenty-three (23) were fully achieved, reflecting a consolidated achievement rate of 96%. The outstanding target is related to infrastructure maintenance specifically. Completion of roads and cycling lanes in the COHWHS remain a priority for finalisation in the coming reporting cycle.

More importantly, our performance was strongest in core strategic areas such as economic development, job creation, statutory compliance, and social transformation. These areas are not only central to our institutional mandate, but they also align closely with the broader objectives of the National Development Plan (NDP) 2030, the Growing Gauteng Together (GGT) 2030 strategy, the Gauteng Township Economic Development Bill, the Broad-Based Black Economic Empowerment (B-BBEE) framework, and the Townships, Informal Settlements and Hostels (TISH) initiative. In delivering these imperatives, the COHWHS and Dinokeng Projects demonstrated how heritage and biodiversity-based tourism can serve as powerful levers for economic upliftment and spatial equity.

The operational impact of the COHWHS was particularly noteworthy this year. Maropeng, the official visitor centre of the World Heritage Site, saw a marked increase in visitation from 107 843 to 120 664 visitors

> *"A total of 787 job opportunities were created and sustained across various initiatives, affirming our enduring commitment to employment-led development."*

translating into direct revenue of R26 596 357.68. This uptick in tourism activity not only contributed significantly to the local Gross Regional Domestic Product (GRDP) but also supported the creation and retention of 165 jobs, both within the public and private sectors. Similarly, Dinokeng reported an increase in visitation numbers from 98 191 to 104 102, yielding an estimated GRDP contribution of R18 013 373 for the region. A total of 787 job opportunities were created and sustained across various initiatives, affirming our enduring commitment to employment-led development.

These achievements were enabled by continued investment in infrastructure and service delivery programmes designed to enhance the competitiveness and appeal of our destinations. Our focus on integrated, corridor-based economic development was supported by the implementation of targeted capital projects and operational programmes aimed at improving accessibility, safety, visitor experience, and enterprise opportunities within both regions.

We also undertook deliberate efforts to elevate the marketing and visibility of our destinations. This included strengthening our Joint Marketing Initiatives (JMIs) in partnership with government departments, academic institutions, and the private sector. A key highlight was the circulation of 180 970 copies of the Dinokeng Game Reserve (DGR) Magazine across all Gauteng Provincial Government departments, as part of a province-wide public service awareness campaign. In partnership with the Gauteng Department of Infrastructure Development, a successful Summer Campaign led to increased public sector engagement, with the COHWHS and Dinokeng Projects prominently featured in internal government communications.

Our collaboration with the University of Pretoria also yielded valuable insights, with the institution conducting its annual Industry Research Project in the Dinokeng region and initiating a parallel study in the COHWHS. These research efforts will inform strategic planning, product development, and promotional strategies going forward. Our participation in Meetings Africa, facilitated through JMIs, also allowed us to engage with domestic and international buyers and position our destinations as premier tourism hubs within the broader Gauteng and South African context.

In keeping with our mandate to promote inclusive growth, we intensified our support for community-based projects, ensuring that our work resonates meaningfully with local stakeholders. Several community initiatives were absorbed into private sector value chains, creating new platforms for economic participation, fostering social cohesion, and deepening our developmental impact. These public-private partnerships exemplify our strategic intent to crowd in investment, promote innovation, and build resilience in township and rural economies.

Institutional governance and risk management remained key pillars of our operational integrity during the reporting period. We made significant strides in strengthening internal controls, executing our fraud prevention plan, and enhancing transparency across our processes. The audits conducted by Gauteng Audit Services (GAS) reflected a robust governance environment. Notably, there were no findings in the performance information audit; no officials were found to be registered on the Central Supplier Database (CSD) with the intent to trade with the State; no ghost employees were detected; and supplier payments were verified as having been processed within the required 15-day period.

While these achievements affirm our commitment to clean administration and regulatory compliance, we also acknowledge that challenges remain. A number of historical audit findings some of which are inherited remain unresolved at a corporate level. However, through collaboration with our new shareholder department, GDEnviro, we developed and implemented targeted corrective measures to address these matters, with tangible improvements expected in the upcoming financial cycle. We remain committed to working closely with GDEnviro, the Office of the Premier, and all oversight bodies to ensure full alignment with the legislative responsibilities of the Management Authority, as outlined in the World Heritage Convention Act, 1999 (Act No. 49 of 1999), specifically Sections 8, 13(1)(2), and 15 of the Act.

The transition of oversight from GDED to GDEnviro marks a critical juncture in the governance and future direction of these two flagship entities. This shift will allow for greater strategic coherence between environmental stewardship and tourism development, enabling us to unlock new synergies, deepen policy integration, and enhance the protection and promotion of South Africa's globally significant heritage and conservation assets.

In conclusion, the 2024/25 FY was characterised by strategic realignment, high performance, institutional resilience, and meaningful developmental impact. The progress we have made would not have been possible without the dedication of our staff, the trust of our communities, the support of our partners, and the visionary leadership within the Gauteng Provincial Government. As we look ahead, we do so with confidence, knowing that we are well-positioned to further entrench the COHWHS and Dinokeng Projects as anchors of transformation, inclusion, and growth in the Gauteng province.


The Market Place

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	2024/2025			2023/2024		
	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	59 416	59 416	-	69 299	69 299	-
Fines, penalties, and forfeits	-	-	-	-	-	-
Interest, dividends, and rent on land	-	380	(380)		111	(111)
Total	**59 416**	**59 796**	**(380)**	**69 299**	**69,410**	**(111)**

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 2024/25 financial year was R56 116 000 and the trading entity received an additional R3 300 000 during the budget adjustment process. The 2024/25 adjusted allocation budget is R59 416 000. The amount of R380 000 is interest received on the positive bank balance during the financial year. The Premier of Gauteng's promulgation that the Cradle of Humankind World Heritage Site Trading Entity would be transferred to the Department of Environment suggests that the new agency will begin allocating funds to the Trading Entity on April 1, 2025.

Table 4.2.2- Departmental Receipts: Dinokeng Projects

The spending within the Projects was as follows:

Departmental receipts	2024/2025			2023/2024		
	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	34 165	34 165	-	36 119	36 119	-
Fines, penalties, and forfeits	-	-	-	-	-	-
Interest, dividends, and rent on land	-	266	(266)	-	182	(182)
Total	**34 165**	**34 431**	**(266)**	**36 119**	**36 301**	**(182)**

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 2024/25 financial year was R35 365 000 and the entity's original budget was reduced by R1 200 000 during the budget adjustment process. The 2024/25 adjusted budget allocation is R34 165 000. The R266 000 is interest received on the positive bank balance during the financial year. The Premier of Gauteng's promulgation that the Dinokeng Trading Entity would be transferred to the Department of Environment suggests that the new agency will begin allocating funds to the Trading Entity on April 1, 2025.

4.3 PROGRAMME EXPENDITURE

Table 4.3.1 - Analysis per Project – Programme Expenditure

Programme Name	2024/2025			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
COHWHS	59 416	59 031	385	69 299	68 742	557
Total	**59 416**	**59 031**	**385**	**69 299**	**68 742**	**557**
Dinokeng	34 165	33 865	300	36 119	37 653	(1 534)
Total	**34 165**	**33 865**	**300**	**36 119**	**37 653**	**(1 534)**

- 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's overall spending was 99% of its appropriated budget for the year under review. The adjusted appropriated budget allocated was R59 416 000 with an actual expenditure of R59 031 000. The entity underspent by R385 000 (1%) under goods and services for work still in progress and not invoiced at year end.

  Included in the total actual expenditure of R59 031 000 is the compensation of employee's expenditure related to officials that are based at Ga-Rankuwa Hotel School (GHS), amounting to R5 545 000 (9%). The GHS is managed and administered by the Gauteng Tourism Authority, an agency of GDED.

- Dinokeng Project

  As the budget is the financial expression of annual performance and operational plans, efforts were made to ensure that the strategic, operational, and annual performance plans were aligned with the budget. As such, the entity's overall spending was 99% of its appropriated budget for the year under review. The adjusted appropriated budget allocated was R34 165 000 with an actual expenditure of R33 865 000. The entity has a technical overspending by R300 000 (1%) under goods and services for work still in progress and not invoiced at year end.

4.4 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFULL 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 incurred irregular expenditure amounting to R165 000 during the 2024/25 Financial Year. However, the Dinokeng trading entity's balance brought forward is an amount of R149 000. During the financial year under review, the balance was reduced by R90 000 to R59 000 due to concluded forensic investigations

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.

Dinokeng trading entity had an opening balance of R90 000, which was written off and approved by the Chief Executive Officer (CEO) in 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 Roodeplaat.
- 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 8 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 accordance with the provisions of Instruction Note No. 3 of 2021/22 issued by the National Treasury, the Accounting Officer approved a deviation from normal procurement processes to allow for the continued appointment of Maropeng a'Afrika Leisure (Pty) Ltd (MAL) to manage the Interpretation Centre Complex (ICC) visitor centres at Maropeng and Sterkfontein over the 2023/24 and 2024/25 financial years. This intervention was necessary to ensure business continuity during a transitional period marked by institutional and governance restructuring of the site's management arrangements.

Pursuant to this, the Management Authority (MA) of the Cradle of Humankind World Heritage Site (COHWHS) adopted the outcomes of a due diligence report commissioned to assess future governance options for the ICC. A principal recommendation of the report was the reconstitution of MAL from a private company into a Non-Profit Company (NPC), in line with international heritage management best practices and the principles of public interest stewardship. The implementation of this recommendation is currently underway, with the Office of the State Attorney providing legal guidance. However, a legal opinion obtained in this regard has confirmed that South African company law does not provide for the direct conversion of a (Pty) Ltd into an NPC. As such, a new NPC must be formally registered to undertake this role.

In parallel with these developments, the University of the Witwatersrand (WITS) has formally withdrawn from the Joint Management Agreement governing the Maropeng and Sterkfontein Interpretation Centres. The withdrawal marks the conclusion of Wits' operational involvement in the joint governance of these centres. Accordingly, the Gauteng Provincial Government (GPG), through the leadership of the MAL Board, is overseeing the dissolution of the Joint Management Agreement and the structured winding up of MAL, ensuring all compliance, financial, and institutional obligations are met in an orderly and transparent manner.

This phase of transition represents a critical juncture in the institutional realignment of COHWHS governance. It is being executed with full regard for legal compliance, fiduciary responsibility, and the strategic imperative to protect and enhance the Outstanding Universal Value (OUV) of this globally significant heritage site, while advancing the objectives of sustainable development and heritage-led economic transformation in the province.

4.7 DISCONTINUED ACTIVITIES / ACTIVITIES TO BE DISCONTINUED

There were no activities that were discontinued in the Projects for the 2024/25 Financial Year.

4.8 NEW OR PROPOSED ACTIVITIES

There were no new or proposed activities for the Projects during the 2024/25 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, cost-effective, 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 2024/25 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 it is still waiting for GTA to sign off and accept the transfer. The expectation is to receive the sign-off during the 2025/26 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 2024/25 Annual Financial Statements of The Cradle of Humankind World Heritage Site 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 Lebogang Maile (MPL) for his political leadership during the year under review, Acting Head of Department (HOD), Mpho Nawa 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 Service (GAS), the Interim 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, services delivery and meeting out targets as outline 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 entity 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 for the 2024/25 Financial Year are attached.

MR MATTHEW SATHEKGE
CHIEF EXECUTIVE OFFICER
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 29 May 2025

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 Standards of Generally Recognised Accounting Practice 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 department for the Financial Year ended 31 March 2025.

Yours faithfully

MR MATTHEW SATHEKGE
CHIEF EXECUTIVE OFFICER
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 29 May 2025

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

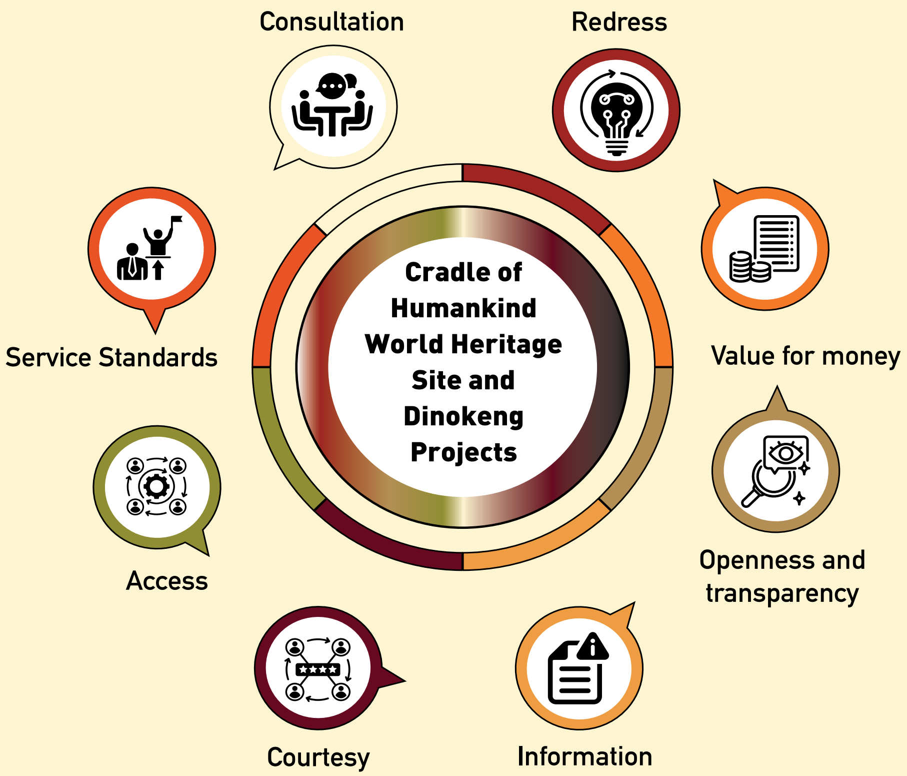
- To manage the Cradle of Humankind World Heritage Site in terms of National and International obligations including requirements as laid out by UNESCO.
- To offer interpretation for and create education and awareness about the significance of the Cradle of Humankind World Heritage Site as one of the 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.

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) 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 World Heritage Convention Act (WHCA), Act 49 of 1999. The Projects are entirely funded by the Gauteng Provincial Government and incorporated 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.

Maropeng Enviro Cup

Maropeng Iconic Pillars

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

Act	Number
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
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 0f 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)	Provides framework guide for: Radical economic transformation; Decisive spatial transformation; Re-industrialisation of Gauteng; modernisation of the economy
Townships, Informal Settlements and Hostels (TISH)	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)	• 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)	• 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)	• 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)	• Alignment of plans and budgets for scientific and research endeavours • Support for relationship with National Research Foundation
Department of Public Works and Infrastructure (DPWI)	• 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

Department	Scope of Engagement
National Department of Tourism (NDT)	• 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)	• Resource management for Roodeplaat • Ground and surface water monitoring in the COHWHS
Office of the State Attorney	• 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)	• 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)	• 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:

Department / Agency	Scope of Engagement
Gauteng Department of Economic Development (GDED)	• 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)	• 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 (GDCS)	• 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)	• Land use development, ownership and use for tourism development
Gauteng Department of Education (GDE)	• 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)	• 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)	• 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
Gauteng Provincial Treasury	• Guidance and advise for compliance on acts and regulations governing the public service
Gauteng Enterprise Propeller (GEP)	• Support for Small, Medium and Micro Enterprise (SMME) development in the COHWHS & Dinokeng Projects • SMME Tourism Development
Gauteng Tourism Authority (GTA)	• Joint initiatives for international and domestic tourism destination marketing • Implementation of joint projects

Department / Agency	Scope of Engagement
Gauteng Growth and Development Agency (GGDA)	• Support in infrastructure development and investment promotion in the COHWHS & Dinokeng Projects
Ga-Rankuwa Hotel School (GHS)	• 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	• 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	• 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	• 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	• Alignment of strategies and plans for the optimal management of the COHWHS
Mogale City Local Municipality	• 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:

Stakeholder	Scope of Engagement
Landowners	• 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)	• Land use and development authorisations • Interested and affected parties in development plans
Tourism business owners	• Cooperation on tourism research • Joint marketing initiatives
Investors, particularly tourism business investors	• Tourism research • Tourism development • Tourism destination marketing • Grading of tourism establishments • Destination brand marketing
DGR Landowners' Association (LOA)	• Implementation of the start-up phase and expansion of the DGR
DGR Management Association (DGRMA) and DGR Game Enterprises	• Representation of the interests of the state as a landowner by the Dinokeng Projects in the DGR and COHWHS
	• 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	• 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	• Implementation of landowner agreements for the • Monitoring and evaluation of palaeontological excavated sites
Scientists	• Specialist input and support for research and scientific endeavours specific to the site

Stakeholder	Scope of Engagement
Palaeontological Scientific Trust (PAST)	• Planned future engagement with an Advisory committee for specialist input and support for research and scientific endeavours
Wits	• 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	• Use of land in Cullinan to promote tourism development
Cullinan Local Tourism Association (LTA)	• Facilitate tourism development and promotion in Cullinan
Roodeplaat Local Tourism Association (LTA)	• Facilitate tourism development and promotion in Roodeplaat
Cullinan Heritage Society	• Preservation of heritage in Cullinan
Cullinan Chamber of Commerce	• Promotion of tourism
Wildlife Ecological Investment	• Ecological management of DGR
Onderstepoort Veterinary Institute	• Animal health issues in DGR
Dinokeng Game Reserve Local Tourism Association	• Facilitate tourism development and promotion in the DGR
Dinokeng Central Local Tourism Association	• Animal health issues in DGR
Dinokeng Tourism Organisation (DTO)	• 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.

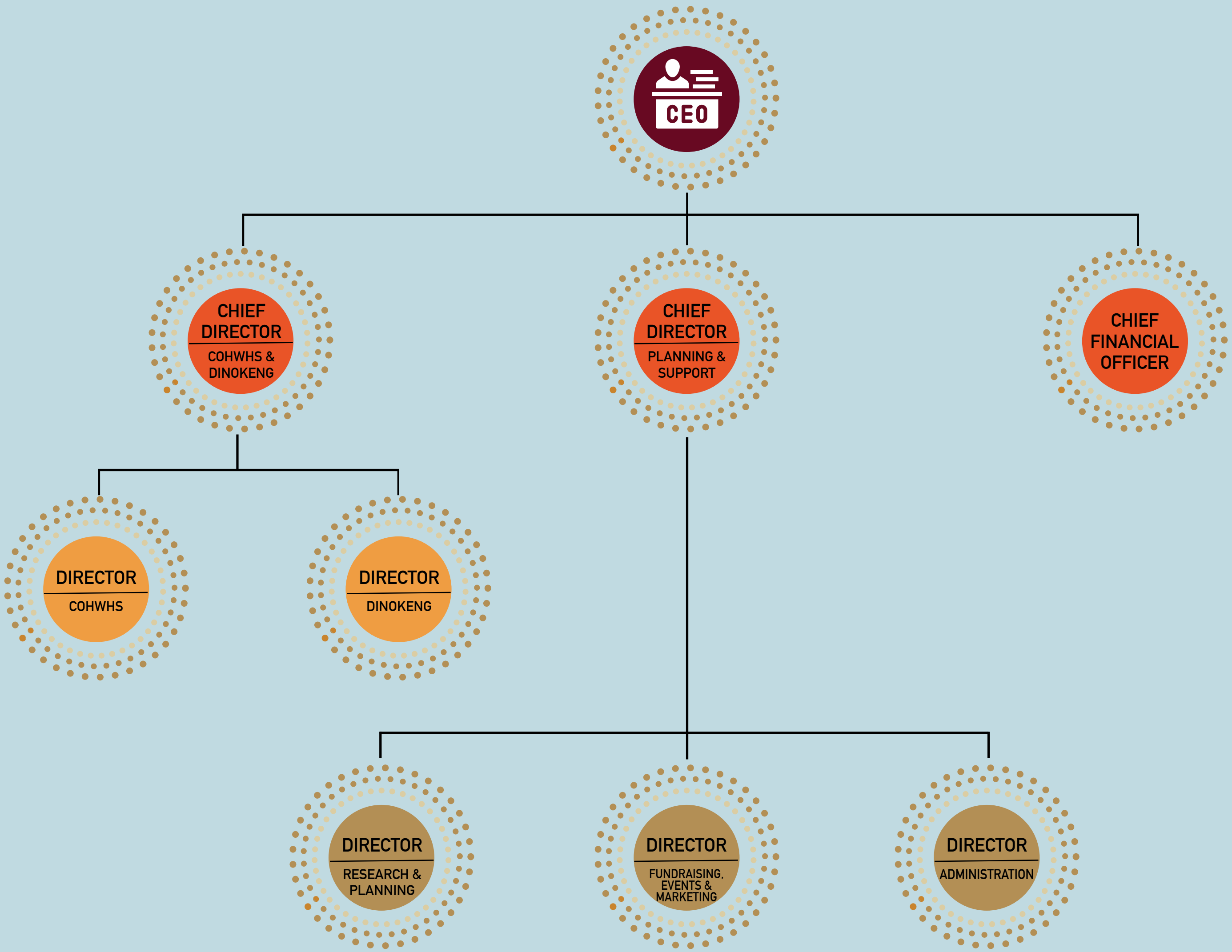
The table below shows the monitoring mechanisms applicable to the MEC, CEO, and Chief Directors, who are responsible for ensuring that the outcomes and outputs reflected in the strategic plan and the Medium-Term Expenditure Framework (MTEF), are achieved.

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 Head of Department (HOD)	Strategic plans and budget Monthly reports Quarterly reports Annual reports Provincial EXCO meeting HOD Forum APP

Name of Responsible Official/s	Monitored By	Monitoring Mechanism
Chief Financial Officer (CFO)	Gauteng Legislature MEC AGSA Audit Committee Accounting Officer (CEO)	Strategic plans and budget Monthly reports Quarterly reports Annual reports CFO Forum APP
Chief Director: COHWHS 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

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 146 of the Report of the Auditor-General, published as Part F: Financial Information.

The Maropeng Boutique Hotel

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

In terms of the overall performance against the 2024/25 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) 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 Fisheries, Forestry and Environment (DFFE), Maropeng a'Afrika Leisure (MAL), GPG Department of Roads and Transport, GPG Department of Sports, Arts, Culture and Recreation and GPG Department of Education, Dinokeng Game Reserve Management Authority (DGRMA) and GPG 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 Head of Department (HOD) for Gauteng Department of Economic Development (GDED). 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 Gauteng Provincial Government (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, Roodeplaat 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 2024/2025 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) 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.

Overall achievements
96%

Output indicator targets to report on
24

Indicator targets achieved
23

Indicator targets not achieved
1

Cradle Clean-up Campaign

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, is economically developed and socially 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' etre 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 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 centre of Maropeng in the COHWHS is known as the Interpretation Centre Complex (ICC). The centre is 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 centre acts 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 2024/25 MTEF. The following projects are some of the initiatives that were implemented as part of the 2024/25 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 in December 2024 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 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 ensured the protection of the site and assets from veld fires, and alien vegetation eradication. A total of three hundred (300) 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. 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.

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 can 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, water monitoring was conducted in September 2024, and a report was generated on the status of the surface and groundwater on site. In October 2024, the CSIR submitted the Bi-annual status quo report, which was approved by the Project Steering Committee.

Management of the Visitor Centre – 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 twenty thousand six hundred and sixty-four (120 664). 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

Six Community Beneficiation Projects were identified in the 2024/25 Financial year. These include:

1. Heritage Day Celebrations

In 2023, the Cradle of Humankind World Heritage Site (COHWHS) dedicated Heritage Month to Indigenous/Traditional Knowledge Systems (IKS), celebrating local communities and their practices. This initiative also sought to explore partnerships with Indigenous/Traditional Knowledge Holders and Practitioners for the protection and conservation of the site, while enabling traditional practices to continue within and around the site without compromising its Outstanding Universal Value (OUV).

A workshop was held to discuss sustainable methods of preserving Indigenous Knowledge and the surrounding environment in ways that uphold and promote traditional practices. Based on recommendations by Traditional Health Practitioners (THPs) from the 2023 workshop, it became evident that the site's cultural heritage was underrepresented. Consequently, a more inclusive dialogue was deemed necessary, incorporating voices from academia, science, research, African heritage knowledge holders, and communities.

As a result, a symposium titled "Revisiting the Concept of Cultural Heritage for the Cradle of Humankind World Heritage Site and What Constitutes Heritage for the Property as a World Heritage Site" was held on 24 September 2024. The event was hosted in collaboration with the Mogale City Local Municipality, the Gauteng Department of Sports, Arts, Culture and Recreation, and the University of Johannesburg (Zoology Department).

2. Environmental Ambassadors Programme

The COHWHS Management Authority collaborated with the Magaliesberg Biosphere Reserve and the Greater Cradle Nature Reserve on a project aimed at training and appointing thirty (30) youth from the Kroomdraai area as Environmental Ambassadors through the COHWHS Natural Resources Management (NRM) Programme. The intended outcomes include:

- Employing trained youths as Environmental Patrollers in future NRM projects.
- Encouraging Cradle landowners to participate in the Sink the Pink Programme by allowing trained NRM teams to control Pompom infestations on their properties.
- Managing infestations on state land and road verges.
- Mapping the extent and density of Invasive Alien Plants (IAPs) on participating properties.
- Developing a control plan for January–March 2024.
- Providing January 2025 training for the NRM service provider and team on identifying, mechanically removing, and correctly disposing of Pompom weed and other herbaceous alien species (e.g., Verbena bonariensis). Chemical control may be added based on certification requirements.
- Tracking, monitoring, and evaluating the 2024 control efforts and developing a standard record-keeping and monitoring protocol for participating landowners to ensure sustainability.
- Conducting fire training in March 2025.

3. November Craft Market

The COHWHS Management Authority supports a cooperative of local crafters under the project Hands That Rock the Cradle (HTRTC). This community-based cooperative includes six primary cooperatives, collectively supporting forty-eight (48) local crafters with a retail outlet at Maropeng.

Although the HTRTC has hosted successful craft markets across Gauteng and at Maropeng, both the COHWHS MA and HTRTC have observed a low buyer turnout at the Maropeng venue. In response, a collaborative November Craft Market was hosted at Maropeng on 30 November 2024. Maropeng was appointed as the service provider to coordinate the event in partnership with HTRTC, with the goal of empowering and promoting local artists in the arts and crafts sector.

4. Community Garden – Borehole for Small-Scale Farmers

U CAN GROW, an organisation supporting small-scale farmers in the Kroomdraai (Portion 26) area, led the request for a borehole. The organisation offers training in basic agriculture to farmers and community champions. Once participants reach self-sufficiency, they are provided with a second seed box for commercial production, transitioning them into agri-preneurs.

The borehole, however, is currently non-operational due to electricity supply issues linked to property and NGO-related challenges in the area. The COHWHS MA is currently engaging with Mogale City Local Municipality and local NGOs to resolve this issue in the next financial year.

5. SMME Development Workshop

An SMME Development Workshop was held in September 2024 in Munsieville. Its objective was to empower local entrepreneurs, particularly in the construction and road maintenance sectors, by providing guidance on how to access tender and business opportunities.

6. Youth Awareness Workshop

A two-day youth empowerment workshop was held in September 2024, targeting unemployed youth from Ga-Mogale, Munsieville, Kroomdraai, and Muldersdrift. The aim was to raise awareness about employment and skills development opportunities within the tourism sector. The programme included a tour of Maropeng and Lanseria Airport, with the Gauteng Tourism Authority presenting on youth employment and training programmes in the tourism industry.

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 30km Mountain Bike Trail management and maintenance Programme

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects continued to implement the Roads and Cycling Maintenance Programme during the 2024/25 financial year. The programme comprised four key projects:

- Repairs of potholes and surface failures along access roads
- Maintenance of 37 km cycling lanes and 4 gateways
- Maintenance of the 30 km Mountain Bike Trails
- Repairs of physical structures at the gateways and installation of signage and safety measures

The programme was implemented for the following reasons:

- To improve road safety for all road users, thereby reducing the risk of accidents, injuries, and damage to assets.
- To create job opportunities for members of local communities.
- To create business opportunities for small, Black-owned businesses, including those owned by women and youth, especially in the road construction sector.
- To boost local economic activity by encouraging appointed service providers to source materials and equipment locally.

- To support the provincial Township, Informal Settlements and Hostels (TISH) programme as announced by Gauteng Premier Panyaza Lesufi.
- To facilitate trade, attract investment, and promote tourism by maintaining critical road infrastructure in a leading destination.
- To prevent reputational damage to the destination due to poor road conditions.
- To preserve the appeal, aesthetic value, and international standing of the destination as a World Heritage Site.
- To position the COHWHS as a cycling destination of choice, as the area attracts approximately 6,000 cyclists during the summer season.

During the reporting period, heavy rainfall worsened pothole and surface failures on many access roads. A total of 1,000 potholes and 1,600 m² of surface failures were repaired. This project was successfully implemented and contributed to making the access roads safer for all users.

COHWHS MA invested in the construction of cycling facilities in 2018. Given the increasing use, especially during summer these require ongoing maintenance. Maintenance of; the 37 km cycling lane, 4 gateways, 4 traffic circles included vegetation control, debris and glass removal, and water channel cleaning. The project was successfully completed.

The mountain bike trail (MBT) caters for off-road cyclists, and it attracts about 22,000 bikers annually. Maintenance during the reporting period included trail upgrades, structure repairs, vegetation control, and restoration of two bridges that were damaged by fire. Thirteen (13) job opportunities were created during this reporting period. The MBT was re-opened to the public after the repairs were completed and it was deemed safe for usage.

Gateway structures built in 2012 required significant upkeep. Two gateways sustained damage due to motor-vehicle accidents. Maintenance activities included replacing fallen cladding stones, restoring seating areas, repairing concrete bollards, installing signage and safety measures (e.g., rumble strips and cat eyes). These elements protect visitors, guide motorists, and support road safety. Although initiated, this project was not completed by the end of the financial year. Completion is expected in 2025/26.

The COHWHS MA continued its support programme for SMMEs by exposing four local road construction businesses to practical training under expert supervision. They were trained in safe traffic control, pothole excavation, backfilling, material use, and machinery handling.

Twenty (20) workers were trained in bush cutter operations and minor repairs. A total of one-hundred and twenty-two (122) jobs were created against a target of one-hundred and fifty (150). The shortfall was due to delays in the gateway repair and signage installation project caused by funding constraints.

A Road Safety Appraisal conducted in March 2023 recommended a safety campaign, especially for non-motorised road users. Key findings included growing user numbers, shared limited space between cyclists and runners, pedestrian vulnerability, and an increase in speeding, freight traffic, and animal crossings. In response, the COHWHS MA collaborated with the Gauteng Department of Roads and Transport (GDRT) to run a safety campaign in October 2024. It promoted courteous driving and supported the Pedal Power Association's 'Stay Wider of the Rider' campaign, encouraging 1m passing distance.

The campaign took place at four strategic locations. In addition, a Road Safety Conference in November 2024 focused on engaging tourism stakeholders, raising awareness of road safety, and promoting the COHWHS as a cycling and running destination.


Road Safety Campaign

Table 4.1.1:

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**	**Reasons for revisions to the Outputs/ Output indicators/ Annual Targets**
Sustainability of the Cradle of Humankind World Heritage Site	Community members employed through roads and cycling maintenance programme in the COHWHS	Number of job opportunities created through roads and cycling maintenance programme in the COHWHS	162	151	150	60	None	None	The Quarter 3 target for roads and cycling maintenance jobs created was revised and moved to Quarter 4 due to delays in the implementation of the gateway repairs and installation of signage and safety measures project. These delays were primarily caused by financial constraints, which impacted the timeline for planned activities and, consequently, the number of job opportunities created within the quarter.

Table 4.1.2:

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**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	1	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	1	Water Monitoring analysis undertaken to monitor 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	None	None

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	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	150ha	300ha	300ha	None	None
	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	30	None	None
	Mountain bike trail maintained to contribute to the cycling economy in the COHWHS	30 Kilometres Mountain Bike Trail maintained in the COHWHS	-	Mountain Bike Trail maintenance implemented in the COHWHS	30 Kilometres Mountain Bike Trail maintained in the COHWHS	30 Kilometres Mountain Bike Trail maintained in the COHWHS	None	None

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**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	13	+3	Due to the severely deteriorated condition of the Mountain Bike Trail, including two bridges that were completely destroyed by fire, urgent maintenance became necessary to address significant safety risks for end users. Reports of cyclist injuries further highlighted the urgency. To expedite repairs, additional labour was sourced. The situation was further intensified by the peak cycling season approaching the start of summer, necessitating accelerated maintenance efforts.

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**
	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	Nil	Two of the three sub-projects were successfully implemented. The gateway repairs and signage/safety installations project commenced but was not completed by year-end	The gateway infrastructure repairs, and signage installations were delayed due to financial constraints, which affected procurement and implementation timelines. Completion is expected in the next financial year (2025/2026). The delay in completing the gateway and signage project reduced the scope of work available in the reporting period, resulting in fewer job opportunities being realised than originally planned.
	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	162	151	150	122	-28	

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Number of community beneficiation projects implemented through partnerships with stakeholders	Number of community beneficiation projects implemented in the COHWHS	4	4	6	6	None	None

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Increased commercial leverage generated from Maropeng	Number of ticket sales generated in Maropeng	-	107 849	105 000	120 664	+15 664	The over-achievement in both revenue generated and ticket sales at Maropeng is attributed to the successful implementation of a focused revenue generation strategy. This strategy included targeted marketing initiatives, promotional campaigns, and enhanced visitor engagement efforts, which collectively drove higher visitor numbers and increased ticket sales.
		Revenue generated by Maropeng	-	R11 111 348	R25 000 000	R26 596 357.68	+R1 596 357.68	

Programme / Sub-programme: CRADLE OF HUMANKIND WORLD HERITAGE SITE (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	COHWHS entity assessment conducted on key government focus areas for transformation	Percentage of payment of suppliers within 15 days by COHWHS	-	100% payment of suppliers paid within 30 days by COHWHS	90%	99.5%	+9.5%	The Entity conducted additional payment runs during the reporting period, which enabled timely processing and disbursement of payments to suppliers, thereby exceeding the set target for supplier payment turnaround times.

Linking performance with budgets

The Cradle of Humankind World Heritage Site (COHWHS) spent an adjusted appropriation of R 59 416 000 with an actual expenditure of R 59 031 000, which translates to 99% of the annual allocation. The entity underspent by R385 000 (1%) on goods and services. Included in the total expenditure of R59 416 000 is the Compensation of Employees expenditure to officials who are based at Ga-Rankuwa Hotel School, amounting to R5 545 000. In the 2024/25 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 Authority. 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 in the 2025/26 Financial Year. Emanating from the EXCO decision, Ga-Rankuwa Hotel School's assets with a cost value of R1 904 000 and an accumulated depreciation of R1 899 000, and at the book-value amount of R305 000 were transferred to Gauteng Tourism Authority.

Sub-programme expenditure

Table 4.1.3

Sub- Programme Name	2024/25			2023/24		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
Interpretation Center Complex	15 787	15 787	-	21 330	21 370	40
Orientation Centers	4 144	3 475	669	3 557	3 168	389
Public Participation	3 588	3 588	-	4 658	3 493	1 165
Programme Monitoring and Evaluation	758	752	6	711	720	9
Tourism Investment	997	991	6	1 921	1 839	82
Intergraded Conservation Environment Monitoring & Evaluation	5 854	5 834	20	4 661	4 729	68
Fundraising	1 139	1 164	(25)	1 443	1 486	43
Events	897	899	(2)	706	715	9
Marketing and Public Relations	1 551	1 552	(1)	5 001	4 491	510
Executive Management	24 701	24 989	(288)	25 311	26 731	1 420
Total	**59 416**	**59 031**	**385**	**69 299**	**68 742**	**557**

Strategy to overcome areas of under performance

To address the underperformance in the roads and cycling maintenance target and associated job creation, the Entity will prioritise the completion of the delayed gateway repairs and signage installations in the upcoming financial year. This includes securing dedicated funding earlier in the year, streamlining procurement timelines, and strengthening project oversight. Additional job opportunities will be created through these outstanding activities, ensuring full achievement of the intended socio-economic impact.

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 marginalised 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 (FEM) 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 area and in Cullinan to contribute in the efforts to revitalise the growth of the local economy and creating jobs. At Roodeplaat, this is realised through the stimulation of water sport like rowing, canoeing. There are recreational activities that include fishing and boating. By investing in these strategic eco-tourism infrastructures and capitalising on various entertainment and sports events, the Roodeplaat area is becoming South Africa's top destination of choice for water sport and 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 2024/2025. However, the Dinokeng Project has been experiencing substantial budget cuts since 2021/2022 and continued into the 2024/2025 (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 2024/25 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;
- Development of Mountain Bike, Walking and Running Trails;
- 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 management of vegetation within the DGR is part of the landscape management in the reserve. This was performed to support the ecological management of the reserve, protecting infrastructure and biodiversity. The project includes several Natural Resource Management (NRM) tasks such as fire management, Alien plant control, and bush encroachment control carried out across a landscape of 19,000 hectares (ha), which is inclusive of 4,200 hectares (ha) of state land. In the 2024/25 Financial year, 4,200 hectares (ha) of vegetation were executed to ensure that best practices are adhered to, as stipulated in the Environmental Management Plan (EMP), to create and uphold an appealing tourism destination. The vegetation management project in the DGR, as part of Natural Resource Management (NRM) responsibilities, assisted the DGRMA in managing fire risk mainly on all incorporated state land and ensuring adherence to Conservation of Agricultural Resource Act,1983 and the National Veld & Forest Fire Act, 1998. Additionally, executing this project in the DGR assisted in generating employment opportunities for young people from the nearby communities. The project promoted collaboration between the state and private landowners regarding the responsibilities outlined in the Veld & Forest Fire Act.

Job opportunities created through the Natural Resource Management (NRM)

The implementation of the project was focused on providing work opportunities that would provide income relief through creating temporary work for the fifteen (15) local people focusing on youth and women. This project was aimed at increasing employment by sourcing local labour and providing skills development for poor and unemployed people. This initiative was similarly aimed at maintaining 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. The Dinokeng Project managed to achieve the target of creating fifteen (15) job opportunities through the NRM project. These job opportunities were made up of individuals from the local communities.

Job opportunities sustained through the operational funding paid to the DGRMA

The overall aim of this project is to ensure that the DGRMA can maintain a workforce of staff components to uphold a park management authority and to execute the Environmental Management Plan (EMP) duties that need to be applied across a landscape of 19,000 hectares (ha). Adherence to EMP guidelines is the key factor that influences the quality of the tourism product. This project supported the cooperation of the state together with private landowners, where private landowners contributed their land and payment of levies, provision of time for work, and donations. The Dinokeng Project provided operational funding to the DGRMA, which ultimately assisted the management authority (DGRMA) to sustain sixty-four (64) direct jobs as employees of the DGRMA to ensure that the reserve is capacitated to manage and protect assets and investments into the DGR including state-owned 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 an annual target of six-hundred and forty (640) jobs through the various operations within the Dinokeng Game Reserve.

Number of ticket sales generated Dinokeng Game Reserve (DGR)

This refers to the total number of tickets 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.

One hundred four thousand one hundred and two (104 102) tickets were sold to visitors visiting the DGR. A greater influx of visitors was experienced in the reserve during the year under review.

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 the financial sustainability of the reserve, reducing the dependency on government funding and donor funds over time.

Eighteen million thirteen thousand three hundred seventy-three rands (R18 013 373) 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.

Implementation of the reviewed Roodeplaat Master Plan

The key to the success of the Dinokeng destination and its contribution to economic and social development is tourism visitation. Visitation is highly dependent on the supply of tourism offerings for visitors to consume, and the tourism hubs unit facilitates the development and investment of strategic infrastructure.

In the year under reporting, the Dinokeng project continued to implement the recommendations provided by the reviewed Dinokeng Master Plan document on Roodeplaat. Maintenance of Roodeplaat Dam continued in 2024/2025 as one of the primary tourism infrastructures for the Roodeplaat tourism hub.

Maintenance of the Roodeplaat Dam

The Dinokeng Project entered into a Memorandum of Understanding (MOU) with the Gauteng Rowing Association (GRA) on maintaining the dam by removing water hyacinth. Ten (10) job opportunities were created for local youth, mainly from Kameeldrift Plot 175. Water hyacinth has been kept under control; however, it will remain a recurring problem since it cannot be eradicated completely. The 2km of the dam shoreline was monitored and cleared of water hyacinth. However, E. coli levels remain a challenge since the nearby Bavianspoort water treatment plant is still not repaired and continues to spill raw sewage into the Dam. The sewer plant is under the management of the City of Tshwane Metropolitan Municipality.

The existing developed 5km walking/running trail was also maintained to make sure that the tourism facilities that were developed remain in usable conditions. Five (5) job opportunities were created for youth from local communities. Damage, signage and overgrown vegetation were cleared. Roodeplaat Dam continues to attract more water sports events like weekend trainings and school championships. The Dinokeng Project is currently hopeful that Roodeplaat Dam will be transformed into South Africa's top tourism destination for water sports and recreation.

Development of an additional 5km walking/running trail at Roodeplaat Dam

In the 2024/2025 Financial Year, the Dinokeng Project prioritised the development of an additional 5km walking and running trail within the Roodeplaat area, aimed at completing the full 10km circuit required for triathlon events. A service provider was appointed to undertake this development, and significant progress was achieved, including the design and clearing of the trail path in line with the approved scope of work. Importantly, the trail was conceptualised to be inclusive and accessible to people living with disabilities. However, due to funding constraints, the trail has not yet met the full criteria for universal accessibility. To address this, the Dinokeng Project intends to engage with prospective partners and funding organisations in the 2025/2026 Financial Year to secure the necessary resources for the provision of inclusive amenities, including ablution facilities, appropriate signage, and resting areas, thereby ensuring the trail meets universal access standards.

Development of a 10km mountain bike trail at Roodeplaat

The development of a 10km Mountain Bike Trail in Roodeplaat is linked to the development of Olympic triathlons facilities in Roodeplaat. To host the Olympic triathlon, a 10km running trail, a 40km mountain bike trail and a 1.5km swimming course is required. The Dinokeng Project partnered with the Gauteng Rowing Association to develop extra 20km during a single financial year. In total a 30km trail is developed which is located on the Roodeplaat Dam Nature Reserve. The development of the trail has created thirty-two (32) job opportunities for people from local communities.

Community Empowerment projects implemented

During the 2024/25 financial year, the Dinokeng Project implemented two community empowerment initiatives aimed at advancing inclusive economic participation. Skills development workshops were held to support existing cooperatives in the area, focusing on strengthening their operational capacity, sustainability, and overall competitiveness. These interventions formed part of a broader commitment to promoting pro-poor economic alternatives and ensuring meaningful community involvement in the local tourism economy. Through these efforts, the Project contributed to building local capacity and fostering economic resilience among previously marginalised groups.

Research conducted in the Dinokeng area

During the period under review, an Infrastructure Audit was undertaken to assess tourism products, facilities, and support services within the Hammanskraal area. The objective of this audit was to generate data that would inform targeted interventions for the development and enhancement of eco-tourism offerings within the broader Dinokeng region. Notably, the initiative also contributed to local socio-economic development by creating ten (10) short-term research opportunities for unemployed individuals from surrounding communities, thereby fostering inclusive participation in the tourism value chain.

Establishment of Tripartite Agreement

The Tripartite agreement was reviewed to include the new Gauteng Department of Environment (GDEnv). This agreement will be entered into between the Gauteng Department of Environment (the mother Department for Dinokeng Project) and the Gauteng Department of Infrastructure Development (GDID). The Dinokeng Project will lead in the conceptualisation and development of niche tourism initiatives aimed at optimising tourism potential of this nature reserve.


DGR Cheetah Transfer

Table 4.2.1:

Programme / Sub-programme: DINOKENG									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**	**Reasons for revisions to the Outputs/ Output indicators/ Annual Targets**
Sustainability of the Dinokeng Projects	Community empowerment projects implemented as a medium for meaningful socio-economic benefit for communities in Dinokeng	Number of community empowerment projects implemented	15	2	2	0	None	None	The target for the number of community empowerment projects implemented was separated into two distinct targets to improve monitoring and reporting accuracy. This allowed for clearer tracking of progress, as each project had different implementation timelines and resource requirements, which resulted in their completion across separate quarters

Table 4.2.2:

Programme / Sub-programme: DINOKENG								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**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	15	15	None	None

Programme / Sub-programme: DINOKENG								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Job opportunities sustained through operational funding paid to the DGRMA	Number of job opportunities sustained through operational funding paid to the DGRMA	63	64	64	64	None	None
	Job opportunities sustained by various operations in Dinokeng	Number of job opportunities sustained by various operations in Dinokeng	630	630	640	640	None	None

Programme / Sub-programme: DINOKENG								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**
	Job opportunities created by various operations in the Dinokeng Area	Number of job opportunities created in the Dinokeng Area	-	10	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	2	2	2	None	None

Programme / Sub-programme: DINOKENG								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	*Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Extension of the walking and running trail to improve tourism product offerings at Roodeplaat Dam	Number of Kilometres of the walking and running trail extended	-	-	5KM	5KM	None	None
	Mountain Bike Trail developed to improve tourism product offerings at Roodeplaat Dam	10KM Mountain Bike Trail developed	-	-	10KM	30KM	+20KM	Due to the Dinokeng Projects partnership with the Gauteng Rowing Association, an additional 20km was achieved in the 2024/25 Financial Year. The 30km trail will be utilised to achieve the distance required to host the Olympic Cycling Triathlons in the Roodeplaat Area.

Programme / Sub-programme: DINOKENG								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**
	Increased commercial leverage generated from Dinokeng Game Reserve (DGR)	Number of ticket sales generated in Dinokeng Game Reserve (DGR)	-	100 272	72 000	104 102	+32 102	The DGR surpassed its ticket sales and revenue generated targets, driven by a significant increase in visitor numbers attributed to effective marketing initiatives, contributions from multiple income streams and the introduction of a new booking system to curb unpaid entrance fees.
		Revenue generated from Dinokeng Game Reserve (DGR)	-	R16 237 460	R13 600 000	R18 013 373	+R4 413 373	

Programme / Sub-programme: DINOKENG								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2022/2023**	**Audited Actual Performance 2023/2024**	**Planned Annual Target 2024/2025**	***Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement 2024/2025**	**Reasons for deviations**
	Increased contribution by Dinokeng entity to key government focus areas on transformation	Percentage of payment of suppliers within 15 days by Dinokeng	-	100% payment of suppliers paid within 30 days by Dinokeng	90%	99.5%	+9.5%	The Entity conducted additional payment runs during the reporting period, which enabled timely processing and disbursement of payments to suppliers, thereby exceeding the set target for supplier payment turnaround times.

Sub-programme expenditure

Table 4.2.3:

Sub- Programme Name	2023/2024			2024/2025		
	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	6 980	6 957	23	8 708	8 708	-
Tourism Hubs	3 167	3 226	(59)	5 189	5 189	-
Public Participation	2 848	2 909	(61)	3 073	3 073	-
Programme Monitoring & Evaluation	753	753	-	852	852	-
Tourism and Investment	1 044	1 045	(1)	1 026	1 026	-
Events	897	897	-	719	721	2
Marketing	844	837	7	827	1 023	196
Executive Management	17 632	17 241	391	15 725	17 061	1 336
Total	**34 165**	**33 865**	**300**	**36 119**	**37 653**	**(1 534)**

Linking performance with budgets

The Dinokeng Projects spent an adjusted appropriation of R34 165 000 with an actual expenditure of R33 865 000 which translates to 99% of the Annual allocation. The entity underspent by R330 000 on goods and services expenditure. Overspent on goods and services expenditure is as a result of commitments that were brought forward from 2023/2024.

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) with the Dinokeng Game Reserve Management Association (DGRMA). The MoA governs the relationship between the two parties in the implementation of the projects in the DGR. The MoA was deemed essential to ensure alignment between both parties in terms of projects execution, monitoring and reporting. In the MoA 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.

The Dinokeng Project signed a Memorandum of Agreement (MoA) with the Gauteng Rowing Association. The MoA governs the relationship between the two parties and guides the implementation and monitoring of the project around the maintenance of Roodeplaat Dam infrastructure and of developed tourism facilities like the running/walking trail. The MoA included monitoring and clearing of water hyacinth from the dam and keeping developed tourism facilities in good useable condition. An agreement was also reached on the development of a 30km mountain bike trail.

The table below reflects the transfer payments made for the period 1 April 2024 to 31 March 2025.

Table 5.2.1:

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	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	R6 043	R6 043	All the funds were spent by the entity.
World Rowing Masters Regatta	World Rowing Masters Regatta is a Non-profit Company	The funds transferred to Gauteng Rowing Association were for the purpose of payments for the 48 workers employed for the maintenance of the Roodeplaat Dam and the development of the 30KM Mountain Bike Trail	No	R943	R943	All the funds were spent by the entity.

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 s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Maropeng a Africa Leisure PTY (LTD)	Private Company Operating MAL on behalf of the Gauteng Province	Cover operational losses	Yes	R14 600	R14 600	N/A

6. CONDITIONAL GRANTS

For the period under review R2 000 000 was received as a conditional grant from GDED. R1 000 000 was allocated for Cradle of Humankind and R1 000 000 was allocated to for Dinokeng trading entity.

7. DONOR FUNDS

Not applicable.

8. CAPITAL INVESTMENT

Not applicable.

PART C

GOVERNANCE

1. INTRODUCTION

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects continue to uphold sound governance practices in accordance with the Public Finance Management Act (PFMA), Treasury Regulations, and the King IV Report on Corporate Governance. Governance implementation is further guided by the approved Risk Management Framework, Risk Management Policy, and associated compliance instruments. The governance structure remains functional and effective, comprising the Chief Executive Officer (CEO), Chief Financial Officer (CFO), and two Chief Directors, who collectively provide strategic leadership and serve as the executive decision-making authority. This structure ensures accountability, ethical leadership, and compliance with governance principles across the operations of both projects. In addition, the Risk and Audit Management Committee (RAMCO) is fully established and operational. RAMCO plays a critical oversight role by evaluating and monitoring the effectiveness of risk management, internal controls, and governance processes. It continues to provide independent assurance on the adequacy of risk mitigation strategies and the integrity of reporting practices.

2. RISK MANAGEMENT

Risk Management at the Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects is governed by an approved Risk Management Policy and Strategy, which are reviewed every three years or sooner if there are significant shifts in strategic direction. These documents are aligned with Treasury Regulations and underpin the organisation's commitment to a proactive and integrated approach to risk governance.

Each financial year, emerging and residual risks are identified, assessed, and prioritised through a strategic risk assessment process led by the Senior Management Team in collaboration with the Gauteng Provincial Treasury. These engagements ensure that both existing and new risks are adequately addressed and that risk registers remain relevant and responsive to the evolving operational environment. Risk reporting is routinely escalated to the shareholder and external oversight structures of the Gauteng Provincial Government.

The Risk and Audit Management Committee (RAMCO) serves as an oversight mechanism for the governance, risk, audit, and compliance environment of the Projects. While the Committee is mandated to operate under the leadership of an independent Chairperson appointed by the Accounting Officer, during the 2024/25 financial year, an Acting Chairperson was appointed to fulfil this function. This ensured continuity and stability following the resignation of the external Chairperson. Despite this, the Committee remained effective in discharging its responsibilities, including the submission of risk and audit oversight reports to the GPG Audit Committee. RAMCO's composition includes representation from COHWHS and Dinokeng Project leadership, the Gauteng Department of Economic Development (GDED), Gauteng Provincial Treasury (GPT), and Gauteng Audit Services (GAS).

The Projects have continued to strengthen risk mitigation through targeted interventions. Initiatives are underway to embed risk awareness across functional units, with an emphasis on training, capacity building, and practical integration of risk controls into daily operations. Additional resources are being identified to enhance implementation support, especially within high-risk and compliance sensitive areas.

3. FRAUD AND CORRUPTION

The Fraud Prevention Plan for the 2024/25 financial year was developed in collaboration with the Fraud and Ethics Management Unit within the Gauteng Office of the Premier. Its formulation was guided by a structured risk-based assessment of fraud vulnerabilities across critical operational areas, including procurement, financial transactions, asset control, and stakeholder engagement.

The approach emphasised both prevention and response, with a focus on strengthening organisational resilience to fraud and unethical conduct. Key measures undertaken included:

- Identification and reassessment of high-risk areas susceptible to fraud and misconduct;
- Enhancement of internal controls and due diligence processes related to vendors, staff conduct, and transaction verification;
- Continued enforcement of whistle-blower protection mechanisms and awareness of the reporting hotline;
- Capacity-building sessions on fraud prevention, ethics, and conduct, targeting employees at all levels;
- Updated guidance on Remunerative Work Outside the Public Service (RWOPS) to support compliance with public sector standards.

Progress on the implementation of the Fraud Prevention Plan was tracked and reported to the GPG Audit Committee. These reports formed part of a broader effort to reinforce a culture of ethical conduct, transparency, and accountability. In addition, dedicated awareness workshops and engagement sessions were conducted throughout the year to entrench understanding of ethical obligations, reporting responsibilities, and disciplinary protocols related to fraud and corruption. These sessions helped to improve institutional responsiveness and maintain alignment with the values set out in the organisation's Code of Conduct.

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 Projects Impact Reports	26 April 2024 (Physical Meeting)
Portfolio Committee Projects Impact Reports (Continuation)	02 May 2024 (Physical Meeting)
Portfolio Committee Department of Economic Development and its Entities 4th Quarter (2023/24 Financial Year) and 1st Quarter (2024/25 Financial Year) Reports	22 August 2024 (Physical Meeting)
Portfolio Committee Presentation of the 2023/24 Financial Year Annual Reports	25 October 2024 (Physical Meeting)
Portfolio Committee Economic Development Break-Away Session	12 November 2024 (Physical Meeting)
Portfolio Committee Economic Development Session	20 February 2025 (Physical Meeting)
Portfolio Committee Economic Development Session (Continuation)	25 February 2025 (Virtual Meeting)
Portfolio Committee Economic Development Break-Away Session	14 March 2025 (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 02 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

- **Key activities and objectives of the audit committee**
  - **Purpose and mandate**

    The Audit Committee is established in terms of the Public Finance Management Act and National Treasury Regulations to provide oversight

    responsibility on financial and non-financial performance of GPG departments, internal control systems, risk management, ICT, governance and to give counsel to the departments on any compliance with legal regulations.
  - **Independence**

    The Audit Committee is an independent governance structure established and constituted in terms of section 38(1)(a)(ii) and 77 of the Public

    Finance Management Act (PFMA) and paragraph 3.1 of the Treasury Regulations.
  - **Protecting the independence of the internal audit function**

    The Audit Committee ensure and protect the independence of the internal audit by reviewing and approving their three (03) yea rs audit plan and

    monitor quarterly progress and implementation of the plans. The Audit Committee evaluate Internal Audit function at least annually to determine its efficiency and effectiveness.
  - **Performance against statutory duties**

    The Audit Committee perform in terms of the Charter (Terms of Reference) which is aligned to the Public Finance Management Ac t and Treasury

    Regulations. Their duties and responsibilities are stipulated in the above-mentioned regulations and are monitored regularly to ensure its efficient and effectiveness.
  - **Composition of the audit committee**

    The Audit Committee comprise of three (03) independent members, of which one (01) is appointed as the Chairperson.
  - **Meeting attendance**

    There were five (05) Audit Committee Meetings held during the period under review. All stakeholders and Audit Committee Members attended the

    meetings as scheduled and in terms of the Audit Committee Charter.
  - **Combined assurance**

    The Audit Committee review the effectiveness of the Combined Assurance Model and its implementation on a quarterly basis.

    The Audit Committee ensure sound relationships with all assurance providers, oversight structures and other stakeholders to achieve an effective combined assurance system.
  - **Resolution of audit committee recommendations**

    The Audit Committee Meeting resolutions for 2024/2025 financial year were addressed to satisfactory.
  - **Audit committee performance evaluation**

    The Audit Committee evaluation outcome for the period under review was effective, meaning the Audit Committee were observed as adding value to the Gauteng Government Departments.

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

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Has the AC member declared private and business interests in every Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
Mr. Vishnu Naicker (Chairperson)	• Bachelor of Commerce (Accounting and Economics) • Higher Diploma in • Taxation • Business Management • Diploma • Systems Administration • Diploma • Harvard Sustainable Business Strategy Certificate	IODSA– Certified Director IRMSA– Fellow	11 August 2020	31 July 2026	05	Yes	No	0	1
Ms. Sizo Mzizi (Member)	• Cert Dir; IODSA • ACG; CGISA • Post Graduate Diploma in Corporate Law • Post Graduate Certificate in Corporate Governance • ACMA CGMA; CIMA • BCom Hons (Financial • Management) • BTech: Cost and Management Accounting • Higher Diploma in Education (Economic Sciences)	IODSA CIMA CGISA	01 August 2022	31 July 2025	04	Yes	No	3	1
Mr. Luyanda Mangquku (Member)	• Chartered Accountant • (South Africa) • Master of Business • Leadership • Advanced Company • Law I&II • Honours Bachelor of • Accounting Sciences • Bachelor of Commerce • Honours (Accounting)	SAICA	11 August 2020	31 July 2026	04	No	No	7	1

- **Remuneration of audit committee members**
  - **Rates**

    The Audit Committee Members are remunerated for preparation and actual duration hours of the Meetings, capped at 12 hours. The hourly remuneration rates are R3076 and R2153 for Chairperson and Member respectively. A special or ad hoc meeting is remunerated at R5500 for Chairperson and R5000 for a member.
  - **Whether audit committee members who worked or are working for an organ of state are being remunerated**

    All Audit Committee Member within the Cluster 02 are not working for an organ of the state.
  - **Total audit committee expenditure for the reporting period.**

    The total Cluster 02 Audit Committee expenditure for the 2024/2025 reporting period amounted to R444 361 inclusive remuneration for all scheduled, in-committees or ad hoc meetings.

12. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2025, set out in three parts:

Part 1: Audit Committee Reflections – 2024/25

The Audit Committee is an independent governance structure established in accordance with sections 38(1)(a)(ii) and 77 of the Public Finance Management Act (PFMA), 1999, and paragraph 3.1 of the National Treasury Regulations. Its mandate is to provide oversight on the financial and non-financial performance of Gauteng Provincial Government (GPG) departments. This includes the evaluation and monitoring of internal control systems, risk management practices, governance arrangements, information and communication technology (ICT), and overall compliance with applicable legal and regulatory frameworks. In addition, the Audit Committee plays an advisory role by offering strategic counsel to departments on matters of governance and compliance.

To ensure integrity and transparency, all Audit Committee members are required to declare any potential conflicts of interest upon appointment. Furthermore, at the commencement of each audit committee meeting, members are provided the opportunity to declare interests relating to the agenda, and such declarations are formally recorded in the meeting minutes.

The Chief Audit Executive reports functionally to the Audit Committee and administratively to the Accounting Officer of the Gauteng Provincial Treasury. The Audit Committee is responsible for reviewing and approving the Internal Audit Plan and for monitoring progress against this plan through quarterly reports. It also provides guidance and oversight over Internal Audit activities, including facilitating one-on-one engagements to resolve any matters arising from audit findings.

During the year under review, a comprehensive 360-degree evaluation of the Audit Committee's performance was conducted. The results of the review confirmed that the Committee is functioning effectively and continues to add value to GPG departments. Any challenges or areas requiring improvement identified through this process were presented at the Provincial Audit Committee meetings and addressed within the stipulated timeframes.

The Audit Committee confirms that it has fulfilled its responsibilities in accordance with the PFMA, Treasury Regulations, and its formally adopted Audit Committee Charter. The Committee has also embedded the principles and requirements of the Global Internal Audit Standards™ into its work. It operated without limitation or interference throughout the reporting period and discharged its duties in line with its terms of reference.

Part 2: Audit Committee Composition and Meeting Attendance

The audit committee consists of three (03) members. The committee is solely constituted of independent members, ensuring a balanced representation with a diverse and suitable mix of qualifications, skills, and experience. Throughout the year, the committee convened for ordinary meetings five times.

Include each member's meeting attendance details in tabular form as set out below:

Name (Position)	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Mr. Vishnu Naicker (Chairperson)	• Bachelor of Commerce (Accounting and Economics) • Higher Diploma in Taxation • Business Management Diploma • Systems Administration Diploma	No	5	0
Ms. Sizo Mzizi (Member)	• Post Graduate Diploma in Corporate Law • Post Graduate Certificate in Corporate Governance • Professional Qualification: CIMA (ACMA CGMA) • BCom Hons (Financial Management) • BTech: Cost and Management Accounting • Higher Diploma in Education (Economic Sciences)	No	4	0

Name (Position)	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Mr. Luyanda Mangquku (Member)	• Chartered Accountant (South Africa) • Master of Business Leadership • Advanced Company Law I&II • Honours Bachelor of Accounting Sciences • Bachelor of Commerce Honours (Accounting)	No	4	0

Part 3: Audit Committee Focus Areas

The following was reviewed during the year under review:

- **Effectiveness of the internal control systems**

Based on the results of the audits conducted and subsequent follow-up reviews, the overall assessment is that the design of internal controls is adequate and operating effectively to support the achievement of the entity's objectives.

- **Effectiveness of the Internal Audit Function (IAF)**

Gauteng Audit Services derives its mandate from the Internal Audit Charter, the Public Finance Management Act (PFMA), and Treasury Regulations. According to Section 38 (1) of the PFMA, the Accounting Officer for a department, trading entity, or constitutional institution must ensure that there is a system of internal audit in place, under the control and direction of an Audit Committee. This system must comply with and operate in accordance with the regulations and instructions outlined in Sections 76 and 77.

Treasury Regulation 3.2 stipulates that every institution to which these regulations apply must have an internal audit function. This function enhances the department's ability to create, protect, and sustain value by providing management and, ultimately, the Audit Committee with independent, risk-based, and objective assurance, as well as advice, insights, and foresight.

The Audit Committee has concluded that the performance and effectiveness of the internal audit function are satisfactory. It has reviewed and approved the annual internal audit plans, evaluated the independence and performance of the internal audit function, considered the reports from the internal auditors regarding the department's internal control systems, and assessed the adequacy of corrective actions taken by management in response to issues raised by the internal audit.

- **Activities of the IAF**
  - Internal Audit reviewed the following processes and control environments during the year under review:
  - Management and maintenance of Visitor Centres
  - Follow up on AG report
  - Supply Chain Management Review
  - Review of DGRMA
  - Review of Draft Annual Performance Report (Cradle and Dinokeng)
  - Performance of the Entity against predetermined objectives/Performance Information (Cradle and Dinokeng) – Q1
  - Performance of the Entity against predetermined objectives/Performance Information (Cradle and Dinokeng) – Q2
  - Data Analysis –SAP ESS & PERSAL leave reconciliation 1 Apr (1 Jan-31 Mar 25)
  - Data Analysis – ETHICS / FIN /HR (1 Jan 2024 –30 June 2024)
  - Data Analysis – ETHICS / FIN /HR (1 July 2024 –31 December 2024)

- **Effectiveness of risk management**

The Audit Committee received quarterly reports on the entity's risk management activities. While the Committee acknowledges and commends the entity's efforts to strengthen its risk management processes, it notes that certain areas still require further improvement. Management is urged to assume full accountability for the effective implementation of the Enterprise Risk Management process and to provide ongoing support to the Chief Risk Officer in driving improved performance. Furthermore, the entity should ensure that risk management principles are fully integrated into its decision-making processes.

- **Adequacy, reliability, and accuracy of financial and performance information**

The Audit Committee assessed the quality, accuracy, reliability, and relevance of both quarterly and annual financial reports. The committee is satisfied with the content and quality of the financial and non-financial quarterly reports submitted by the Accounting Officer of the entity during the year under review. Furthermore, the committee confirms that these reports comply with the statutory reporting framework.

- **Accounting and auditing concerns identified as a result of internal and external audits**

The Audit Committee conducted separate in-committee meetings with management, the Auditor General of South Africa, and Internal Audit as needed to address the findings raised by the auditors. Management implemented action plans to address the audit findings. For those findings that have not yet been resolved, management has established measures with specific due dates to ensure they are addressed.

- **Compliance with legal and regulatory provisions**

During the year, the Audit Committee, Management, Internal Audit, and Auditor-General of South Africa identified several instances of non-compliance with enabling laws and regulations. As a result, the Audit Committee suggested the establishment and implementation of an effective compliance management system to address issues of non-compliance with laws and regulations.

- **The quality of the in-year management and monthly/quarterly reports submitted in terms of legislation**

The Audit Committee would like to commend the department for reporting monthly and quarterly to Treasury as is required by the PFMA. The Audit Committee advises that the entity should continue to ensure full compliance with section 40(1) of the Public Finance Management Act (PFMA), particularly concerning the management's review and oversight of financial reports and performance information reports.

- **Combined Assurance**

The Combined Assurance Framework is established within the entity. Management provides quarterly reports to the Audit Committee detailing the coordinated approach that integrates Risk Management and assurance activities. This integration aims to enhance the effectiveness of controls within the entity.

- **Evaluation of the annual financial statements**

Before submission to the Auditor-General of South Africa for auditing purposes, the Audit Committee conducted a thorough review and subsequently recommended the entity's Annual Financial Statements. The Audit Committee concurs with the conclusions drawn by the Auditor-General regarding the Annual Financial Statements and advises that the audited statements be accepted and considered in conjunction with the Auditor-General's report.

- **External Audit**

The Auditor General of South Africa, as an independent assurance provider, attended all Audit Committee meetings during the financial year and participated in the process. The Audit Strategy and Engagement Letter were presented and endorsed by the Audit Committee, including the audit fees. The Auditor General of South Africa engaged the Audit Committee to provide a progress update on the audit before finalisation of the Audit and Management Reports for the Department.

- **Auditor-General's Report**

The audit outcomes for Dinokeng and the Cradle of Humankind World Heritage Site remain consistent with the previous year. Both sites received an unqualified report, with no findings related to performance or compliance with laws and regulations. The annual financial statements submitted for audit contained no material misstatements. Management is praised for sustaining these positive audit results. The Audit Committee congratulates the Trading Entities on their successful audit outcomes.

- **Conclusion**

The Audit Committee would like to extend its appreciation to the Honourable MEC, the Chief Executive Officer, and their executive team for their ongoing dedication and support during the financial year. The Committee also recognises the invaluable contributions of the Auditor-General of South Africa, the Internal Audit unit, and other assurance providers, whose efforts were key in enhancing governance, accountability, and oversight processes.

The Audit Committee commends this leadership and encourages the entity to continue this momentum going forward.

Mr. Vishnu Naicker
Chairperson of the Audit Committee
Cradle of Humankind World Heritage Site
Date: 7 August 2025

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 Entity 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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PART D

HUMAN RESOURCE MANAGEMENT

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

During the financial year under review, the Entities embarked on an organisational review process aimed at ensuring full alignment of the organisational structure with the Entity's mandate. By year-end, consultations with all relevant stakeholders had been concluded, culminating in the development of a new Service Delivery Model (SDM).

The proposed changes to the organisational structure were finalised up to the SDM stage and are now ready for submission to the Gauteng Premier's Office for review and input. Following this, the submission will be forwarded to the Department of Public Service and Administration (DPSA) for formal approval and subsequent implementation processes.

Significant developments impacting the organisational structure arose during the year. On 3 July 2024, the Premier of Gauteng, Mr. Andrek P. Lesufi (MPL), announced the Gauteng Provincial Macro Organisation of Government (PMOG) framework. This was formalised through Gauteng Premier's Notice No. 3 of 2024, published in the Provincial Gazette Extraordinary No. 364 on 1 October 2024. The Notice confirmed the transfer of the Cradle of Humankind World Heritage Site and Dinokeng Projects as per the Premier's directives.

Additionally, the President of the Republic of South Africa issued Proclamation No. 220 of 2024, published in Government Gazette No. 51556 dated 29 October 2024. This Proclamation amended Schedule 2 of the Public Service Act of 1994, replacing the Gauteng Department of Economic Development with the Gauteng Department of Environment as the responsible department for the transferred functions.

As a result of these proclamations and institutional changes, the Entities were unable to proceed with the finalisation and implementation of the organisational structure realignment. The announcement made by Premier Lesufi (MPL) during his inaugural address for the 7th Administration confirming the establishment of the Gauteng Department of Environment as a standalone department, separate from the Gauteng Department of Agriculture and Rural Development necessitated the deferral of structural adjustments pending the full implementation of the new administrative framework.

The status of Human Resources in the department.

Over the past year, several key positions became vacant due to resignations and retirements. In response, the Entities sought to fill these vacancies as part of a broader organisational realignment initiative aimed at ensuring continuity and effective service delivery in line with their mandate. However, ongoing structural changes within the Gauteng Province delayed the finalisation and implementation of these plans.

The Cradle of Humankind World Heritage Site and Dinokeng Projects are currently awaiting the conclusion of the Gauteng Provincial Macro Organisation of Government (PMOG) process. This process facilitates the formal separation of the Gauteng Department of Environment from the Gauteng Department of Agriculture and Rural Development, resulting in the establishment of the new Gauteng Department of Environment.

The completion of this provincial restructuring will enable the finalisation of the organisational realignment process for the Entities.

During the reporting period, the Entity implemented the Employee Performance Management and Development System (PMDS), as prescribed by the Department of Public Service and Administration. In line with this policy, eligible employees on salary levels 4 to 12 received a pay progression of 1.5%.

However, the moderation process for employees within the Senior Management Service (SMS) was not completed during the current financial year.

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 2024 to 31 March 2025

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)	49 399	49 551	-	-	99,7	882 125
Total as on Financial Systems (BAS) (PERSAL)	**49 399**	**49 551**	**-**	**-**	**99,7**	**882 125**

Table 3.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
02 Skilled (Levels 3-5)	603	1,2	2	301 500
03 Highly skilled production (Levels 6-8)	7 532	15,2	15	502 133
04 Highly skilled supervision (Levels 9-12)	31 367	63,3	33	950 515
05 Senior management (Levels ->= 13)	7 636	15,4	5	1 527 200
14 Contract (Levels ->= 13)	2 260	4,6	1	2 260 000
Total	**49 399**	**99,7**	**56**	**882 125**

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2024 and 31 March 2025

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	41 745	84,2	-	-	1 017	2,1	1 779	3,6
Total	**41 745**	**84,2**	**-**	**-**	**1 017**	**2,1**	**1 779**	**3,6**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025

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
02 Skilled (Levels 3-5)	433	71,8	-	-	42	7	76	12,6
03 Highly skilled production (Levels 6-8)	5 752	76,3	-	-	308	4,1	775	10,3
04 Highly skilled supervision (Levels 9-12)	26 796	85,1	-	-	414	1,3	903	2,9
05 Senior management (Levels →= 13)	6 680	87,3	-	-	253	3,3	25	0,3
14 Contract (Levels →= 13)	2 084	92,2	-	-	-	-	-	-
Total	**41 745**	**84,2**	**-**	**-**	**1 017**	**2,1**	**1 779**	**3,6**

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 2025

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	56,00	30	0,00
Total	**80**	**56,00**	**30**	**0,00**

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2025

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
01 Lower Skilled (Levels 1-2), Permanent	2	-	100	-
02 Skilled (Levels 3-5), Permanent	5	2	60	-
03 Highly Skilled Production (Levels 6-8), Permanent	23	15	34	-
04 Highly Skilled Supervision (Levels 9-12), Permanent	41	33	19	-
05 Senior Management (Levels ->= 13), Permanent	8	5	37	-
14 Contract (Levels ->= 13), Permanent	1	1	-	-
Total	**80**	**56**	**30**	**-**

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2025

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration Clerks, Permanent	7	5	28,6	-
Administration Officer, Permanent	3	-	100	-
Administrative and Governance Policy Manager, Permanent	2	1	50	-
Caretaker/ Cleaner, Permanent	1	1	-	-
Chief Financial Officer, Permanent	1	1	-	-
Filing And Registry Clerk, Permanent	1	-	100	-
Finance Manager, Permanent	3	3	-	-
Food Trade Assistant, Permanent	2	1	50	-
Head of Provincial Government Component, Permanent	1	1	-	-

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Healthcare Cleaner, Permanent	1	-	100	-
Human Resource Clerk, Permanent	3	3	-	-
Human Resource Manager, Permanent	2	1	50	-
Human Resource Practitioner, Permanent	9	9	-	-
Middle Manager: Administrative Related, Permanent	10	6	40	-
Middle Manager: Finance and Economics Related, Permanent	7	7	-	-
Office Cleaner, Permanent	1	0	100	-
Organisational Development Practitioner, Permanent	8	6	25	-
Other Middle Manager, Permanent	1	-	100	-
Personal Assistant, Permanent	5	3	40	-
Policy and Planning Managers, Permanent	2	2	-	-
Programme or Project Manager, Permanent	3	1	66,7	-
Public/Media Relations Manager, Permanent	1	1	-	-
Secretary (General), Permanent	4	2	50	-
Strategy/Monitoring and Evaluation Manager, Permanent	1	1	-	-
Switchboard Operator, Permanent	1	1	-	-
Total	**80**	**56**	**30**	**-**

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 2025

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	100	-	-
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 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 →=)	1	1	100	-	-
05 Senior Management (Levels →=13) Permanent	8	5	85.7	3	14.3
Total	**9**	**6**	**85.7**	**3**	**12.5**

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2025

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 2024 and 31 March 2025

Reasons for vacancies not advertised within six months
The Entities undertook an organisational structure review and realignment, and the process to realign the organisational structure could not be realised due to the pronouncement of the Gauteng Provincial Macro Organisation of Government (PMOG) initiative by the Gauteng Premier Mr. Andrek P Lesufi (MPL) on 03 July 2024 and the Gauteng Premiers Notice No. 3 of 2024 as published in Provincial Gazette Extraordinary, No 364 dated 01 October 2024 confirming the transfer of the Cradle of Humankind World Heritage Site and Dinokeng Projects from the Gauteng Department of Economic Development to the Gauteng Department of Environment which is to split from the Department of Agriculture Rural Development and Environment (GDARDE).

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 2024 and 31 March 2025

Reasons for vacancies not advertised within six months
The Entities undertook an organisational structure review and realignment, and the process to realign the organisational structure could not be realised due to the pronouncement of the Gauteng Provincial Macro Organisation of Government (PMOG) initiative by the Gauteng Premier Mr. Andrek P Lesufi (MPL) on 03 July 2024 and the Gauteng Premiers Notice No. 3 of 2024 as published in Provincial Gazette Extraordinary, No 364 dated 01 October 2024 confirming the transfer of the Cradle of Humankind World Heritage Site and Dinokeng Projects from the Gauteng Department of Economic Development to the Gauteng Department of Environment which is to split from the Department of Agriculture Rural Development and Environment (GDARDE).
Reasons for vacancies not filled within six months
The Entities undertook an organisational structure review and realignment, and the process to realign the organisational structure could not be realised due to the pronouncement of the Gauteng Provincial Macro Organisation of Government (PMOG) initiative by the Gauteng Premier Mr. Andrek P Lesufi (MPL) on 03 July 2024 and the Gauteng Premiers Notice No. 3 of 2024 as published in Provincial Gazette Extraordinary, No 364 dated 01 October 2024 confirming the transfer of the Cradle of Humankind World Heritage Site and Dinokeng Projects from the Gauteng Department of Economic Development to the Gauteng Department of Environment which is to split from the Department of Agriculture Rural Development and Environment (GDARDE).

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 2024 and 31 March 2025

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
01 Lower Skilled (Levels 1-2)	2	-	-	-	-	-	-
02 Skilled (Levels 3-5)	5	-	-	-	-	-	-
03 Highly Skilled Production (Levels 6-8)	23	-	-	-	-	-	-
04 Highly Skilled Supervision (Levels 9-12)	41	-	-	-	-	-	-
05 Senior Management Service Band A	5	-	-	-	-	-	-
06 Senior Management Service Band B	2	-	-	-	-	-	-
07 Senior Management Service Band C	1	-	-	-	-	-	-
17 Contract 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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

Salary band	Number of employees at the beginning of period April 2024	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	16	-	1	6.3
04 Highly Skilled Supervision (Levels 9-12) Permanent	35	-	1	2.9
05 Senior Management Service Band A Permanent	2	-	-	-
06 Senior Management Service Band B Permanent	2	-	-	-
07 Senior Management Service Band C Permanent	1	-	-	-
17 Contract Band D Permanent	1	-	-	-
Total	**59**	**-**	**2**	**3.4**

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- 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	7	-	-	-
Cleaners in Offices Workshops Hospitals Etc. Permanent	1	-	-	-
Finance and Economics Related Permanent	5	-	-	-
Financial and Related Professionals Permanent	2	-	-	-
Financial Clerks and Credit Controllers Permanent	2	-	-	-
Food Services Aids and Waiters Permanent	1	-	-	-
Head of Department/Chief Executive Officer Permanent	3	-	-	-
Human Resources and Organisational Development and Related Professional Permanent	17	-	-	-
Human Resources Clerks Permanent	2	-	-	-
Human Resources Related Permanent	2	-	-	-
Organisational Development Practitioner Permanent	-	-	1	-
Other Administrat and Related Clerks and Organisers Permanent	3	-	0	0
Other Administrative Policy and Related Officers Permanent	1	-	1	100
Secretaries and Other Keyboard Operating Clerks Permanent	7	-	-	-
Senior Managers Permanent	6	-	-	-
Total	**59**	**-**	**2**	**3,4**

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 2024 and 31 March 2025

Termination Type	Number	% of Total Resignations	% of Total Employment
Death Permanent	1	50	1,8
Permanent Retirement	1	50	1,8
Total	**2**	**100**	**3,6**

Table 3.5.4 Promotions by critical occupation for the period 1 April 2024 and 31 March 2025

Occupation	Employees 1 April 2024	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
Administration Clerks	-	-	-	3	-
Administrative and Governance Policy Manager	-	-	-	2	-
Administrative Related	7	-	-	-	-
Cleaners in Offices Workshops Hospitals Etc.	1	-	-	-	-
Finance and Economics Related	5	-	-	-	-
Finance Manager	-	-	-	3	-
Financial and Related Professionals	2	-	-	-	-
Financial Clerks and Credit Controllers	2	-	-	-	-
Food Services Aids and Waiters	1	-	-	-	-
Head of Department/Chief Executive Officer	3	-	-	-	-
Human Resource Manager	-	-	-	2	-
Human Resource Practitioner	-	-	-	3	-
Human Resources and Organisational Development and Related Professionals	17	-	-	-	-
Human Resources Clerks	2	-	-	-	-

Occupation	Employees 1 April 2024	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
Human Resources Related	2	-	-	-	-
Middle Manager: Administrative Related	-	-	-	1	-
Middle Manager: Finance and Economics Related	-	-	-	3	-
Organisational Development Practitioner	-	-	-	4	-
Other Administrat and Related Clerks and Organisers	3	-	-	-	-
Other Administrative Policy and Related Officers	1	-	-	-	-
Personal Assistant	-	-	-	3	-
Policy and Planning Managers	-	-	-	1	-
Secretaries and Other Keyboard Operating Clerks	7	-	-	-	-
Secretary (General)	-	-	-	1	-
Senior Managers	6	-	-	-	-
Switchboard Operator	-	-	-	3	-
Total	**59**	**-**	**-**	**29**	**49.2**

Table 3.5.5 Promotions by salary band for the period 1 April 2024 and 31 March 2025

Salary Band	Employees 1 April 2024	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
02 Skilled (Levels 3-5), Permanent	2	-	-	2	100
03 Highly Skilled Production (Levels 6-8), Permanent	16	-	-	9	56,4
04 Highly Skilled Supervision (Levels 9-12), Permanent	35	-	-	18	51,4
05 Senior Management (Levels ->= 13), Permanent	5	-	-	-	-
14 Contract (Levels ->= 13), Permanent	1	-	-	-	-
Total	**59**	**-**	**-**	**29**	**49,3**

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 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
01 – Senior Officials and Managers	5	-	-	-	1	-	-	-	6
Professionals	8	-	-	1	11	1	1	1	23
Technicians and associate professionals	5	-	-	-	10	-	-	-	15
Clerks	2	-	-	-	8	1	-	1	12
Total	**20**	**-**	**-**	**1**	**30**	**2**	**1**	**2**	**56**
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 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
01 Top Management, Permanent	1	-	-	-	-	-	-	-	1
02 Senior Management, Permanent	3	-	-	-	1	-	-	-	4
03 Professionally qualified and experienced specialists and mid-management, Permanent	12	-	-	1	17	1	1	1	33
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	2	-	-	-	11	1	-	1	15
05 Semi-skilled and discretionary decision making, Permanent	1	-	-	-	1	-	-	-	2
08 Contract (Top Management), Permanent	1	-	-	-	-	-	-	-	1
Total	**20**	**-**	**-**	**1**	**30**	**2**	**1**	**2**	**56**

Table 3.6.3 Recruitment for the period 1 April 2024 to 31 March 2025

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

Table 3.6.4 Promotions for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally qualified and experienced specialists and mid-management, Permanent	7	-	-	-	9	1	-	1	18
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	2	-	-	-	5	1	-	1	9
05 Semi-skilled and discretionary decision making, Permanent	1	-	-	-	1	-	-	-	2
Total	**10**	**-**	**-**	**-**	**15**	**2**	**-**	**2**	**29**

Table 3.6.5 Terminations for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally mid-management, Permanent	1	-	-	-	-	-	-	-	1
04 Skilled technical and academically qualified worker, Permanent	-	-	-	-	1	-	-	-	1
Total	**1**	**-**	**-**	**-**	**1**	**-**	**-**	**-**	**2**
Employees with Disabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Table 3.6.6 Disciplinary action for the period 1 April 2024 to 31 March 2025

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 2024 to 31 March 2025

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 2024

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	-	-	-	-
Band D	-	-	-	-
Total	**6**	**6**	**6**	**6 641,95**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
Not Applicable

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025

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 2024 to 31 March 2025

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	-	30	-	-	-
African, Male	-	20	-	-	-
Asian, Female	-	1	-	-	-
Asian, Male	-	-	-	-	-
Coloured, Female	-	2	-	-	-
Coloured, Male	-	-	-	-	-
Total Blacks, Female	-	33	-	-	-
Total Blacks, Male	-	20	-	-	-
White, Female	-	2	-	-	-
White, Male	-	1	-	-	-
African, Female	-	61	-	-	-

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2024 to 31 March 2025

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)	-	2	-	-	-	-
03 Highly Skilled Production (Levels 6-8)	-	15	-	-	-	-
04 Highly Skilled Supervision (Levels 9-12)	-	33	-	-	-	-
Total	**-**	**50**	**-**	**-**	**-**	**-**

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2024 to 31 March 2025

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administration Clerks	-	5	-	-	-
Administrative and Governance Policy Manager	-	1	-	-	-
Caretaker/ Cleaner	-	1	-	-	-
Chief Financial Officer	-	1	-	-	-
Finance Manager	-	3	-	-	-
Food Trade Assistant	-	1	-	-	-
Head of Provincial Government Component	-	1	-	-	-
Human Resource Clerk	-	3	-	-	-
Human Resource Manager	-	1	-	-	-
Human Resource Practitioner	-	9	-	-	-
Middle Manager: Administrative Related	-	6	-	-	-
Middle Manager: Finance and Economics Related	-	7	-	-	-
Organisational Development Practitioner	-	6	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Personal Assistant	-	3	-	-	-
Policy and Planning Managers	-	2	-	-	-
Programme or Project Manager	-	1	-	-	-
Public/Media Relations Manager	-	1	-	-	-
Secretary (General)	-	2	-	-	-
Strategy/Monitoring and Evaluation Manager	-	1	-	-	-
Switchboard Operator	-	1	-	-	-
Total	**-**	**56**	**-**	**-**	**-**

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2024 to 31 March 2025

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	-	2	-	-	-	-
Band B	-	2	-	-	-	-
Band C	-	1	-	-	-	-
Band D	-	1	-	-	-	-
Total	**-**	**6**	**-**	**-**	**-**	**-**

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 2024 and 31 March 2025

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Level 6-8)	-	-	-	-	-	-
Highly skilled supervision (Level 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 2024 and 31 March 2025

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 2024 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)	43	46,5	10	38,5	4	74
Highly skilled supervision (Levels 9-12)	48	64,6	14	53,8	3	141
Senior management (Levels 13-16)	1	-	1	3,8	1	6
Skilled (Levels 3-5)	5	60	1	3,8	5	5
Total	**97**	**55,7**	**26**	**100**	**4**	**227**

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

Salary band	Total days taken	Average per Employee	Number of Employees using Annual Leave
Contract (Levels 13-16)	10,00	10,00	1,00
Highly skilled production (Levels 6-8)	301,00	19,00	16,00
Highly skilled supervision (Levels 9-12)	602,00	18,00	33,00
Senior management (Levels 13-16)	60,00	10,00	6,00
Skilled (Levels 3-5)	19,00	10,00	2,00
Total	**992,00**	**17,00**	**58,00**

Table 3.10.4 Capped leave for the period 1 January 2024 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 2025
Contract (Levels 13-16)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	3
Highly skilled supervision (Levels 9-12)	-	-	-	18
Senior management (Levels 13-16)	-	-	-	32
Skilled (Levels 3-5)	-	-	-	-
Total	**-**	**-**	**-**	**18**

Table 3.10.5 Leave payouts for the period 1 April 2024 and 31 March 2025

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual – Gratuity: Death/Retirement/Medical Retirement (Work)	91	1	91
Capped – Gratuity: Death/Retirement/Medical Retirement (Work)	150	1	150
Total	**241**	**2**	**56,64**

Leave Payouts (Actual) Allowance Codes - 0060, 0168, 0625, 0422, 0567, 0698, 0699, 0701

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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

Table 3.12.4 Grievances logged for the period 1 April 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of 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		**-**	**-**	**-**	**-**	**-**

Table 3.13.2 Training provided for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	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 2024 and 31 March 2025

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:

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) 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 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	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 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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 2024 and 31 March 2025

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

1.1 IRREGULAR EXPENDITURE

a) Reconciliation of irregular expenditure – Cradle of Humankind World Heritage

Description	2024/25	2023/24
	R'000	R'000
Opening balance	-	-
Add: Irregular expenditure confirmed	165	-
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	**165**	**-**

The irregular expenditure of R164,910.00 was incurred under Cradle of Humankind World Heritage during the 2018/19 financial year in relation to awarding of a Purchase Order to a supplier. The forensic investigation has been finalised and the entity has applied for condonement to Gauteng Provincial Treasury as per the National Treasury Framework in February 2025.

Reconciling notes

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure that was under assessment in 2024/25	-	-
Irregular expenditure that relates to 2018/19 and identified in 2024/25	165	-
Irregular expenditure for the current year	-	-
Total	**165**	**-**

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

Description[1]	2024/25	2023/24
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total[2]	-	-

Include discussion here where deemed relevant.

c) Details of current and previous year irregular expenditure condoned

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

Include discussion here where deemed relevant.

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

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	2024/25	2023/24
	R'000	R'000
Irregular expenditure recovered	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure written off	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

a) Reconciliation of irregular expenditure – Dinokeng Trading Entity

Description	2024/25	2023/24
	R'000	R'000
Opening balance	149	149
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	(90)	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	**59**	**149**

The irregular expenditure of R148,618 was incurred under Dinokeng Projects during the 2016/17 financial year towards tourism indaba trip. The forensic investigation report has been finalized that is linked to this matter. The entity has applied for condonement from the Provincial Treasury as per the National Treasury Framework for amount of R58 618.70 as per outcome of the investigation report.

Reconciling notes

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in current year	-	-
Irregular expenditure for the current year	-	-
Total	**-**	**-**

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

Description[3]	2024/25	2023/24
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total [4]	**-**	**-**

Include discussion here where deemed relevant.

[3] Group similar items
[4] Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

c) **Details of current and previous year irregular expenditure condoned**

Description	2024/25 R'000	2023/24 R'000
Irregular expenditure condoned	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

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

Description	2024/25 R'000	2023/24 R'000
Irregular expenditure NOT condoned and removed	90	0
Total	**90**	**0**

Include discussion here where deemed relevant.

e) **Details of current and previous year irregular expenditure recovered**

Description	2024/25 R'000	2023/24 R'000
Irregular expenditure recovered	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure written off	-	-
Total	**-**	**-**

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.

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	2024/25	2023/24
	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 – Dinokeng Trading Entity

Description	2024/25	2023/24
	R'000	R'000
Opening balance	90	96
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	(90)	(6)
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	-	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 forensic investigation report has been finalised and the approval has been granted to write off the fruitless and wasteful expenditure in National Treasury Framework.

Reconciling notes

Description	2024/25 R'000	2023/24 R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	**-**	**-**

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

Description[5]	2024/25 R'000	2023/24 R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total[6]	-	-

Include discussion here where deemed relevant.

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

Description	2024/25 R'000	2023/24 R'000
Fruitless and wasteful expenditure recovered	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

[5] Group similar items
[6] 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	2024/25 R'000	2023/24 R'000
Fruitless and wasteful expenditure written off- Cradle	-	3
Fruitless and wasteful expenditure written off- Dinokeng	90	3
Total	**90**	**6**

The fruitless and Wasteful expenditure of R90,000 was incurred under Dinokeng Projects during the 2016/17 financial year towards tourism indaba trip. The forensic investigation report has been finalised and the approval has been granted to write off the fruitless and wasteful expenditure in National Treasury Framework

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	2024/25	2023/24
	R'000	R'000
Opening balance	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off[7]	-	-
Closing balance	-	-

Include discussion here where deemed relevant.

Reconciling notes

Description	2024/25	2023/24
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates in the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	**-**	**-**

[7] This amount may only be written off against available savings

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

Description[8]	2024/25 R'000	2023/24 R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total[9]	**-**	**-**

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	2024/25	2023/24
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	**-**	**-**

Include discussion here where deemed relevant.

[8] Group similar items
[9] Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

b) Details of other material losses

Nature of other material losses	2024/25	2023/24
	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	2024/25	2023/24
	R'000	R'000
Not applicable		
Total		

Include discussion here where deemed relevant.

d) Other material losses written off

Nature of losses	2024/25 R'000	2023/24 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
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 Leisure	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

cradle of humankind
world heritage site

GENERAL INFORMATION

Country of incorporation and domicile	South Africa
Members	Mr. Sathekge Matthew: Chief Executive Officer Ms. Shezi Nontokozo: Director Research and Planning Mr. Mbatha Fisokuhle: Chief Director Planning and Support 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

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The annual financial statements set out on pages **149** to **179**, which have been prepared on the going concern basis, were approved by the accounting officer on 31 March 2025 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 set out on pages 149 to 179 which comprise the statement of financial position as at 31 March 2025, 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 2025 and its financial performance and cash flows for the year then ended in accordance with the 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 the 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 Cradle of Humankind World Heritage Site presented in the annual performance report for the year ended 31 March 2025. 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
- Number of hectares (ha) managed through the Natural Resources Management (NRM) Programme in COHWHS
- Water Monitoring analysis undertaken to monitor potential negative impacts caused by Acid Number of hectares (ha) managed through the Natural Resources Management (NRM) Programme in COHWHS Mine Drainage and municipal effluent discharge in the 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 roads and cycling maintenance programme
- Number of community beneficiation projects implemented in the COHWHS
- Number of ticket 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 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 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 material performance 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 2025

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, 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) TR16A8.4 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 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 31 March 2025

	Note(s)	2025 R '000	2024 Restated* R '000
Assets			
Current Assets			
Receivables from exchange transactions	3	1 975	3 285
Cash and cash equivalents	4	1 558	2 596
		3 533	**5 881**
Non-Current Assets			
Property, plant and equipment	5	1 270	1 929
Non-Current Assets		1 270	1 929
Current Assets		3 533	5 881
Total Assets		**4 803**	**7 810**
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	2 314	3 972
Unspent conditional grants and receipts	8	55	-
Provisions	9	2 323	2 655
		4 692	**6 627**
Non-Current Liabilities		-	-
Current Liabilities		4 692	6 627
Total Liabilities		**4 692**	**6 627**
Assets		4 803	7 810
Liabilities		(4 692)	(6 627)
Net Assets		**111**	**1 183**
Accumulated surplus		111	1 183
Total Net Assets		**111**	**1 183**

STATEMENT OF FINANCIAL PERFORMANCE
as at 31 March 2025

	Note(s)	2025 R '000	2024 Restated* R '000
Revenue			
Revenue from exchange transactions			
Other income	10	423	135
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	11	59 361	69 299
		423	135
		59 361	69 299
Total revenue		**59 784**	**69 434**
Expenditure			
Employee related costs	12	(28 828)	(30 036)
Depreciation and amortisation		(778)	(963)
Transfers and Subsidies	13	(14 600)	(20 248)
Loss on disposal of assets and liabilities		-	(10)
General Expenses	14	(16 649)	(18 343)
Total expenditure		**(60 855)**	**(69 600)**
Operating surplus/deficit		-	-
Deficit		(1 071)	(166)
Deficit for the year		**(1 071)**	**(166)**

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus / deficit	Total net assets
	R '000	R '000
Balance at 01 April 2023	**1 349**	**1 349**
Changes in net assets		
Deficit for the year	(166)	(166)
Total changes	**(166)**	**(166)**
Balance at 01 April 2024		
Changes in net assets	1 183	1 183
Deficit for the year	(1 071)	(1 071)
Total changes	(1 072)	(1 072)
Balance at 31 March 2025	**111**	**111**

CASH FLOW STATEMENT

	Note(s)	2025 R '000	2024 Restated* R '000
Cash flows from operating activities			
Receipts			
Grants		59 416	69 299
Other receipts		482	157
		59 898	**69 456**
Payments			
Employee costs		(29 327)	(29 684)
Suppliers		(31 491)	(39 098)
		(60 818)	**(68 782)**
Total receipts		59 898	69 456
Total payments		(60 818)	(68 782)
Net cash flows from operating activities	15	**(920)**	**674**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(118)	(1 507)
			(833)
Net increase/(decrease) in cash and cash equivalents		**(1 038)**	**(1 038)**
Cash and cash equivalents at the beginning of the year		2 596	3 429
Cash and cash equivalents at the end of the year	4	**1 558**	**2 596**

SIGNIFICANT ACCOUNTING POLICIES

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 Environment.

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:

SIGNIFICANT ACCOUNTING POLICIES

1.5 Property, plant and equipment (continued)

- 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 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.

SIGNIFICANT ACCOUNTING POLICIES

1.5 Property, plant and equipment (continued)

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.

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.

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

SIGNIFICANT ACCOUNTING POLICIES

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.

SIGNIFICANT ACCOUNTING POLICIES

1.7 Financial instruments (continued)

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.
- 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.t

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

Multi-employer plans are defined contribution plans (other t han 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.

SIGNIFICANT ACCOUNTING POLICIES

1.8 Employee benefits (continued)

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 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

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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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 or similar distributions is recognised when:

SIGNIFICANT ACCOUNTING POLICIES

1.11 Revenue from exchange transactions (continued)

- 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.

SIGNIFICANT ACCOUNTING POLICIES

1.12 Revenue from non-exchange transactions (continued)

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. 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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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

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:

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 2025 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

	2025 R '000	2024 R '000

3. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Trade debtors	36	17
Inter entity GDED	-	59
Inter-entity Dinokeng	1 761	1 403
Travel and subsistence	5	5
Salary related	3	1 334
Staff debtors	170	467
	1 975	**3 285**

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:		
Cash on hand	5	5
Bank balances	1 553	2 591
	1 558	**2 596**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

5. PROPERTY, PLANT AND EQUIPMENT

	March 2025			March 2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	2 977	(2 343)	634	2 977	(2 150)	827
IT equipment	3 188	(2 552)	636	3 070	(1 968)	1 102
Leasehold improvements	1 865	(1 865)	-	1 865	(1 865)	-
Total	**8 030**	**(6 760)**	**1 270**	**7 912**	**(5 983)**	**1 929**

Reconciliation of property, plant and equipment - March 2025

	Opening balance	Additions	Depreciation	Total
Furniture and fixtures	827	-	(193)	634
IT equipment	1 102	118	(585)	636
	1 929	**118**	**(778)**	**1 270**

In line with GRAP 17, Management is in the process of assessing the usefull life of assets.

Reconciliation of property, plant and equipment - March 2024

	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**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6. INTANGIBLE ASSETS

	March 2025			March 2024		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	526	(526)	-	526	(526)	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

7. PAYABLES FROM EXCHANGE TRANSACTIONS

	2025 R '000	2024 R '000
Trade payables	973	1 355
Accrued bonus	756	746
Salary related	585	1 871
	2 314	**3 972**

8. UNSPENT CONDITIONAL GRANTS AND RECEIPTS

Unspent conditional grants and receipts comprises of:

	2025 R '000	2024 R '000
Unspent grant (EPWP)	55	-

The shareholder allocated an amount of R1 million to the entity for the Empowermnt Public Works Program (EPWP). The entity allocated the money towards the maintance of the roads in the Cradle of Humankind area and created 62 jobs and then R945 thousand was spend to date, resulting in R55 thousad being an unspent conditional grant.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

9. PROVISIONS

Reconciliation of provisions - March 2025

	Opening Balance	Additions	Utilised during the year	Total
Leave accrual	2 460	-	(274)	2 186
Capped leave	195	83	(141)	137
	2 655	**83**	**(415)**	**2 323**

Reconciliation of provisions - March 2024

	Opening Balance	Additions	Total
Leave accrual	-	2 460	2 460
Capped leave	185	10	195
	185	**2 470**	**2 655**

The leave accrual is classified as a provision, as it becomes payable only upon an employee's exit from the Entity, whether through resignation, retirement, or termination. In terms of GRAP 19, the distinction between an accrual and a provision is based on the degree of uncertainty regarding the timing and amount of the obligation.

The capped leave is accounted for as a provision in accordance with GRAP 19. This is because the timing of the outflow of cash is uncertain, as it depends on when the employee retires.

10. OTHER INCOME

	2025 R '000	2024 R '000
Other income	43	24
Interest received bank	380	111
	423	**135**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

11. GOVERNMENT GRANTS & SUBSIDIES

Operating grants

	2025 R '000	2024 R '000
Transfer payment received form DED	59 361	69 299

12. EMPLOYEE RELATED COSTS

	2025 R '000	2024 R '000
Basic	20 734	20 997
Medical aid - company contributions	1 069	1 348
Leave pay provision charge	343	96
13th Cheques	1 574	1 674
Acting allowances	83	27
Bargaining Council	5	23
Housing benefits and allowances	590	597
Pension - company contribution	2 347	3 085
Compensation - injury on duty	-	5
Non-pensionable allowance	2 083	2 184
	28 828	**30 036**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

13. TRANSFER AND SUBSIDIES

Other subsidies		
Transfer and subsidies	14 600	20 248
Total transfers and subsidies	14 600	20 248
	14 600	**20 248**

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

This is consistent with the World Heritage Convention Act (Act 49,1999), which aims to promote, manage, oversee, market, and facilitate tourism and related development in connection with the United Nations Educational, Scientific and Cultural Organization (UNESCO) following applicable law, and the Operational Guidelines. The goal is to ensure that cultural and ecological integrity is maintained.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

14. GENERAL EXPENSES

Advertising	1 495	2 506
Auditors remuneration	1 556	1 093
Bank charges	8	11
Cleaning	214	202
Consulting and professional fees	6 789	8 822
Entertainment	253	319
Fuel and oil	-	60
Printing and stationery	119	160
Security services	214	202
Subscriptions and membership fees	245	100
Telephone and fax	310	325
Transport and freight	398	387
Training	640	444
Travel - local	66	125
Refuse	55	4
Electricity	464	397
Water	71	53
Security services	1	28
Theft and losses	270	-
Rental	2 637	2 487
Venue expenses	808	498
Assets expensed under R5000	36	120
	16 649	**18 343**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

15. CASH (USED IN) GENERATED FROM OPERATIONS

	2025 R '000	2024 R '000
Deficit	(1 071)	(166)
Adjustments for:		
Depreciation and amortisation	778	963
Loss on disposal of assets	-	10
Movements in provisions	(332)	2 470
Changes in working capital:		
Receivables from exchange transactions	1 310	(925)
Other receivables from non-exchange transactions	-	40
Payables from exchange transactions	(1 660)	(1 718)
Unspent conditional grants and receipts	55	-
	(920)	**674**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

16. RELATED PARTIES

Relationships

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

Related party balances

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

	2025 R '000	2024 R '000
Gauteng Department of Economic Development	-	59
Gauteng Department of Economic Development	(112)	(426)
Dinokeng	1 761	1 403
Dinokeng	-	(67)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

17. MEMBERS EMOLUMENTS

Executive

March 2025

	Basic salary	Employer contribution pension	Employer contributions medical	Bonus and notches	Allowances	Total
Mr. Sathekge Matthew: Chief Executive Officer	678	88	-	57	307	1 130
Mr. Mbatha Fisokuhle: Chief Director (Planning and Support)	518	67	-	-	155	740
Mr. Mfundo Hadebe: Director Fundraising Events and Marketing	424	55	8	35	184	706
Mr. Mojapelo Kgomotso: Chief Financial Officer	677	88	5	56	141	967
Mr. Zwane Wandile: Chief Director : Cradle and Dinokeng	558	73	-	46	120	797
Ms. Shezi Nontokozo: Director: Research and Planning	426	55	-	-	127	608
	3 281	**426**	**13**	**194**	**1 034**	**4 948**

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.

There are three vacant director posts, however there are three officials acting on those posts.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

17. MEMBERS EMOLUMENTS (CONTINUED)

March 2024

	Basic salary	Employer contribution pension	Employer contributions medical	Bonus and notches	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
Ms. Shezi Nontokozo: Director Research and Planning	373	49	-	-	111	533
Mr. Mbatha Fisokuhle: Chief Director Planning and Support	494	64	-	-	148	706
Mr. Molokwane Daniel: Director Dinokeng Resigned 31 January 2024	384	50	-	46	83	563
Mr. Hadebe Mfundo: Director Fundraising Events Marketing	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
	3 855	**501**	**16**	**266**	**1 227**	**5 865**

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

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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.

March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
• Trade and other payables	2 557	-	-	-

March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
• Trade and other payables	4 526	-	-	-

19. FINANCIAL INSTRUMENTS DISCLOSURE

Categories of financial instruments

2025 March

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	1 972	1 972
Cash and cash equivalents	1 558	1 558
	3 530	**3 530**

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	973	973

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

19. FINANCIAL INSTRUMENTS DISCLOSURE (CONTINUED)

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
Trade and other payables from exchange transactions	1 355	1 355

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 funding from Gauteng Department of Environment.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

21. COMMITMENTS

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)

	2025 R '000	2024 R '000
Minimum lease payments due		
Rental of building	1 324	1 911
Parking	150	216
	1 474	**2 127**

Rental expenses relating to operating leases(in second to fifth year)

	2025 R '000	2024 R '000
Rental of building	-	1 324
Parking	-	150
	-	**1 474**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

22. PRIOR PERIOD ERROR

The prior year figures have been restated due to the following reclassification and adjustments discovered in the current financial year:

The 2023/24 provisions were understated by an amount of R2,460,185.92 due to an overstatement of payables from exchange transactions by the same amount. This is due to the reclassification of Staff leave accrual from Payables from non- exchange transactions to provisions. The net effect of the prior period's adjustments increased the provisions and reduced the payables from non-exchange transactions by R2,460,185.92

The correction of the error(s) results in adjustments as follows:

Statement of Financial Position

	2025 R '000	2024 R '000
Trade Payables	-	2 460
Provisions	-	(2 460)

PART G

FINANCIAL INFORMATION

Dinokeng
Africa in one day

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; job creation and community development.
Members	Mr. Matthew Sathekge: Chief Executive Officer Mr. Wandile Zwane: Chief Director: Cradle and Dinokeng Mr. Kgomotso Mojapelo: Chief Financial Officer Mr. Fisokuhle Mbatha: Chief Director: Planning and Support Mr. Mfundo Hadebe: Director: Fundraising, Events and Marketing Ms. Nontokozo Shezi: Director Research and Planning
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

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The Annual Financial Statements set out on pages **187** to **216**, which have been prepared on the going concern basis, were approved by the Accounting Officer on 30 April 2025 and were signed on its behalf by:

Mr. Matthew Sathekge

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 Dinokeng set out on pages 187 to 216, which comprise the financial position, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended 31 March 2025, 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 2025 and its financial performance and cash flows for the year then ended in accordance with the 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 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 2025. 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 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 Dinokeng
   - Number of job opportunities created in the Dinokeng Area
   - Number of job opportunities leveraged by cleaning the Roodeplaat Dam
   - Number of community empowerment project implemented
   - Number of Kilometres of the walking and running trail extended
   - 10KM Mountain Bike Trail developed
   - Number of ticket sales generated Dinokeng Game Reserve (DGR)
   - Revenue generated from Dinokeng Game Reserve (DGR)
   - Percentage of payment of suppliers paid within 15 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 for the 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 material performance 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

1. 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.

2. I did not identify any significant deficiencies in internal control.

Professional ethics and quality control

3. 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.

4. 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 2025

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
	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) TR16A8.4 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
Treasury Regulations	PPPFA 2(1)(a); PPPFA (definition of acceptable tender) Regulation 4(4)
Preferential Procurement Regulations of 2022 (PPR)	34(1)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 18(1), CIDB reg. 17; 2). CIDB reg. 25(7A)
CIDB Act	Regulation 18(1),(2)
Public Service Regulations	

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Note(s)	2025 R '000	2024 Restated* R '000
Assets			
Current Assets			
Receivables from exchange transactions	3	467	68
Receivables from non-exchange transactions	4	-	2,000
Cash and cash equivalents	5	3,723	359
		4,190	**2,427**
Non-Current Assets			
Property, plant and equipment	6	2	4
Total Assets		**4,192**	**2,431**
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	2,456	2,160
Provisions	8	1,529	1,669
		3,985	**3,829**
Total Liabilities		**3,985**	**3,829**
Net Assets		**207**	**(1,398)**
Accumulated surplus		205	(1,400)
Total Net Assets		**205**	**(1,400)**

STATEMENT OF FINANCIAL PERFORMANCE

as at 31 March 2025

	Note(s)	2025	2024 Restated*
		R '000	R '000
Revenue			
Revenue from exchange transactions			
Interest revenue	9	266	182
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	10	34,165	36,119
Total revenue		**34,431**	**36,301**
Expenditure			
Employee related costs	11	(19,642)	(20,112)
Depreciation and amortisation		(2)	(4)
Transfers and Subsidies	12	(6,986)	(7,940)
General Expenses	13	(6,196)	(9,048)
Total expenditure		**(32,826)**	**(37,104)**
Surplus (deficit) for the year		**1,605**	**(803)**

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus / deficit	Total net assets
	R '000	R '000
Balance at April 1, 2023	**(597)**	**(597)**
Changes in net assets		
Surplus (deficit) for the year	(803)	(803)
Total changes	(803)	(803)
Restated* Balance at April 1, 2024	**(1,400)**	**(1,400)**
Changes in net assets		
Surplus (deficit) for the year	1,605	1,605
Total changes	1,605	1,605
Balance at March 31, 2025	**205**	**205**

Note(s)

CASH FLOW STATEMENT

	Note(s)	2025 R '000	2024 Restated* R '000
Cash flows from operating activities			
Receipts			
Grants		34,165	36,119
Interest income		266	182
Other receipts		2,000	-
Other cash item		68	31
		36,499	**36,332**
Payments			
Employee costs		(19,849)	(20,071)
Suppliers		(13,286)	(20,101)
		(33,135)	**(40,172)**
Net cash flows from operating activities	14	**3,364**	**(3,840)**
Net increase/(decrease) in cash and cash equivalents		**3,364**	**(3,840)**
Cash and cash equivalents at the beginning of the year		359	4,199
Cash and cash equivalents at the end of the year	5	**3,723**	**359**

ACCOUNTING POLICIES

1. SIGNIFICANT ACCOUNT POLICIES

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

1.1 Basis of preparations

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.

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 Environment.

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:

Provisions

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

ACCOUNTING POLICIES

1.4 Significant judgements and sources of estimation uncertainty (continued)

Revenue Recognition

Accounting policy on revenue from non-exchange transaction and accounting g policy on revenue from exchange transactions describes the conditions under which revenue will be recognised by management of the entity.

In making their judgement, management considers detailed criteria for the recognition of revenue as set out in GRAP 9: (Revenue from exchange transactions) and GRAP 28 (Revenue from non-exchange transactions)

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.

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

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

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

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	3-6 Years

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

ACCOUNTING POLICIES

1.5 Property, plant and equipment (continued)

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.

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.

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

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.

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 derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

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 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.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions. Loans payable are financial liabilities, other than short-term payables on normal credit terms.

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.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

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.

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 - 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 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.

ACCOUNTING POLICIES

1.8 Provisions and contingencies (continued)

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.

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.

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.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 21.

1.9 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.

1.10 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. 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).

ACCOUNTING POLICIES

1.10 Revenue from exchange transactions (continued)

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:

1.11 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.

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.

ACCOUNTING POLICIES

1.11 Revenue from non-exchange transactions (continued)

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.

1.12 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 expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

ACCOUNTING POLICIES

1.12 Fruitless and wasteful expenditure (continued)

Refer to Part: E (PFMA Compliance) of the annual report for additional disclosures on Fruitless and Wasteful Expenditure in line with National Treasury Instruction Note 4 of 2023.

1.13 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

Refer to Part: E (PFMA Compliance) of the annual report for additional disclosures on Irregular Expenditure in line with National Treasury Instruction Note 4 of 2023.

1.14 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.

ACCOUNTING POLICIES

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.

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 Conditional Grants

Conditional Grants and Receipts Revenue received from conditional grants, donations and funding are recognized as revenue to the extent that the Entity has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognized back to the funder.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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:

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 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.

Background

The Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors (GRAP 3) applies to the selection of accounting policies. Entities apply the accounting policies set out in the Standards of GRAP, except when the effect of applying them is immaterial. This means that entities could apply alternative accounting treatments to immaterial items, transactions or events (hereafter called "items").

The Board received questions from entities asking whether past decisions to not apply the Standards of GRAP to immaterial items effect future reporting periods. Entities observed that when they applied alternative accounting treatments to items in previous reporting periods, they kept historical records on an ongoing basis of the affected items. This was done so that they could assess whether applying these alternative treatments meant that the financial statements became materially "misstated" over time. If the effect was considered material, retrospective adjustments were often made.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. NEW STANDARDS AND INTERPRETATIONS (CONTINUED)

This Interpretation explains the nature of past materiality decisions and their potential effect on current and subsequent reporting periods.

iGRAP 21 addresses the following two issues:

- Do past decisions about materiality affect subsequent reporting periods?
- Is applying an alternative accounting treatment a departure from the Standards of GRAP or an error?

The entity expects to adopt the interpretation for the first time in the 2023/2024 April 1, 2023.

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.

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:

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. NEW STANDARDS AND INTERPRETATIONS (CONTINUED)

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 2024/2025 annual financial statements.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

3. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	2025 R '000	2024 R '000
Inter Entity: Cradle of Humankind	-	68
Gauteng Liquor Board	467	-

Receivables from exchange is as a result of an employee transferred from Dinokeng trading entity to Gauteng Liquor Board.

4. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	2025 R '000	2024 R '000
Receivables from non- exchange- Regatta	-	2,000

5. CASH AND CASH EQUIVALENTS

	2025 R '000	2024 R '000
Cash and cash equivalents consist of:		
Cash on hand	5	5
Bank balances - 31 March 2025	3,718	354
	3,723	**359**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6. PROPERTY, PLANT AND EQUIPMENT

	31 March 2025			31 March 2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer Equipment	182	(180)	2	182	(178)	4

Reconciliation of property, plant and equipment - 31 March 2025

	Opening balance	Depreciation	Total
Computer Equipment	4	(2)	2

Reconciliation of property, plant and equipment - 31 March 2024

	Opening balance	Depreciation	Total
Computer Equipment	8	(4)	4

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

7. PAYABLES FROM EXCHANGE TRANSACTIONS

	2025 R '000	2024 R '000
Trade payables	36	68
Inter Entity: Cradle of Humankind	1,761	1,403
Inter Entity: Gauteng Department of Economic Development	46	137
Service bonus accrual	531	552
Department of Justice and Constitutional development	82	-
	2,456	**2,160**

In the current financial year, the Staff leave accrual is reclassified to Note 8 (Provisions)

8. PROVISIONS

Reconciliation of provisions - 31 March 2025

	Opening Balance	Additions	Utilised during the year	Total
Capped Leave Provision	52	85	-	137
Staff Leave Accrual	1,617	-	(225)	1,392
	1,669	**85**	**(225)**	**1,529**

Reconciliation of provisions - 31 March 2024

	Opening Balance	Additions	Total
Capped Leave Provision	48	4	52
Staff Leave Accrual	1,310	307	1,617
	1,358	**311**	**1,669**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

The leave accrual is classified as a provision, as it becomes payable only upon an employee's exit from the Entity, whether through resignation, retirement, or termination. In terms of GRAP 19, the distinction between an accrual and a provision is based on the degree of uncertainty regarding the timing and amount of the obligation

The capped leave is accounted for as a provision in accordance with GRAP 19. This is because the timing of the outflow of cash is uncertain, as it depends on when the employee retires.

9. INTEREST REVENUE

	2025 R '000	2024 R '000
Interest revenue		
Interest Received	266	182

10. GOVERNMENT GRANTS & SUBSIDIES

	2025 R '000	2024 R '000
Operating grants		
Voted funds from Gauteng Department of Economic Development	34,165	36,119

11. EMPLOYEE RELATED COSTS

	2025 R '000	2024 R '000
Basic and non-pensionable	15,519	16,163
Medical aid - company contributions	539	487
Acting Allowances	162	15
Leave pay provision charge	61	-
Pension-Company Contributions	1,832	1,834
13th Cheques (Service Bonus)	1,118	1,186
Bargain Council- Company Contribution	3	3
Housing Allowances	408	424
	19,642	**20,112**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

12. TRANSFER AND SUBSIDIES

Transfer payments to Dinokeng Game Reserve Management Authority	6,043	7,860
Transfer Payments to World Rowing Masters Regatta	-	80
Gauteng Rowing Association	943	-
	6,986	**7,940**

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 Gauteng Rowing Association (NPC) in developing the tourism infrastructure around Roodeplaat Dam and development of camping site around Roodeplaat Dam.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

13. GENERAL EXPENSES

	2025 R '000	2024 R '000
Audit Fees	897	964
Advertising	-	62
Cleaning	214	167
Technical and Consulting services	1,026	3,378
Consumables	-	1
Entertainment	2	226
Diesel	1	53
Printing and stationery	-	32
Security	214	167
Transport and freight	-	117
Training	280	199
Travel - local	123	108
Electricity	469	330
Sewerage and waste disposal	51	34
Water	71	42
Uniforms		36
Rental of Office Buildings	2,636	2,734
Venue expenses	-	348
Licencing	94	86
Legal Expenses	82	-
	6,196	**9,048**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

14. CASH GENERATED FROM (USED IN) OPERATIONS

	2025 R '000	2024 R '000
Surplus (deficit)	1,605	(803)
Adjustments for:		
Depreciation and amortisation	2	4
Movements in provisions	(140)	4
Changes in working capital:		
Receivables from exchange transactions	(399)	(37)
Other receivables from non-exchange transactions	2,000	(2,000)
Payables from exchange transactions	296	(18)
Payable from non-exchange transactions	-	(990)
	3,364	**(3,840)**

15. FINANCIAL INSTRUMENTS DISCLOSURE

Categories of financial instruments

31 March 2025

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	467	467
Cash and cash equivalents	3,722	3,722
	4,189	**4,189**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

15. FINANCIAL INSTRUMENTS DISCLOSURE (CONTINUED)

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	163	163

31 March 2024

Financial assets

	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

	At amortised cost	Total
Trade and other payables from exchange transactions	271	271

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

16. COMMITMENTS

Authorised capital expenditure

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

Operating leases - as lessee (expense)

Minimum lease payments due

	2025 R '000	2024 R '000
- within one year	1,474	2,127
- in second to fifth year inclusive	-	1,474
	1,474	**3,601**

Operating lease payments represent rentals payable by the entity for certain of its office properties. 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

	2025 R '000	2024 R '000
Rental	1,324	1,324
Parking	150	150
	1,474	**1,474**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

17. RELATED PARTIES

Relationships

Members	Refer to members' report note 18
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

	2025 R '000	2024 R '000
Gauteng Department of Economic Development	(46)	(137)
Cradle of Humankind World Heritage Site	(1,761)	(1,403)
Cradle of Humankind World Heritage Site	-	68
Gauteng Liquor Board	467	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

18. MEMBERS' EMOLUMENTS

Key Management Personnel

31 March 2025

	Basic Salary	Employer Contribution Pension	Employer Contribution Medical	Bonus & Notch Increase	Allowances	Total
Mr. Matthew Sathekge: Chief Executive Officer	678	88	-	56	307	1,129
Mr. Wandile Zwane: Chief Director: Cradle and Dinokeng	558	73	-	46	120	797
Mr. Kgomotso Mojapelo: Chief Financial Officer	677	88	5	56	141	967
Mr. Fisokuhle Mbatha: Chief Director: Planning and Support	518	67	-	-	155	740
Mr. Mfundo Hadebe: Director: Fundraising, Events and Marketing	424	55	8	35	184	706
Ms. Nontokozo Shezi: Director	426	55	-	-	127	608
Research and Planning						
	3,281	**426**	**13**	**193**	**1,034**	**4,947**

31 March 2024

	Basic Salary	Employer Contribution Pension	Employer Contribution Medical	Bonus & Notch	Allowances Increases	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	375	49	3	34	168	629
Mr. Papi Molokwane: Director: Dinokeng	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 Research and Planning	373	48	-	-	111	532
	3,855	**500**	**15**	**266**	**1,228**	**5,864**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

18. MEMBERS' EMOLUMENTS (CONTINUED)

There is an equal (50%-50%) of salaries for senior management between Cradle off Humankind World Heritage Site and Dinokeng Trading Entities who perform functions for both entities. Other benefits comprise of medical benefits.

19. RISK MANAGEMENT

Financial 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 March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years year
Trade and other payables	4,355	-	-	-

At March 31, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years year
Trade and other payables	2,159	-	-	-

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 funding from Gauteng Department of Economic Environment

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2025 R '000	2024 R '000

21. CONTINGENCIES

Trade Union on behalf of an employee // Cradle of Humankind and Dinokeng Projects (Labour Court Matter)

The entity received summons with regards to unfair and discrimination as the entity has failed to treat employee equally performing similar job. The matter is with the labour court. The entity is not aware of the financial implications at the time of reporting.

22. PRIOR PERIOD ERRORS

The prior year figures have been restated due to the following reclassification and adjustments discovered in the current financial year:

The 2023/24 provisions were understated by an amount of R1 617 578.47 due to an overstatement of payables from exchange transactions by the same amount. This is due to the reclassification of Staff leave accrual from Payables from non- exchange transactions to provisions. The net effect of the prior period's adjustments increased the provisions and reduced the payables from non-exchange transactions by R1 617 578.47

The correction of the error(s) results in adjustments as follows:

Statement of Financial Position

	2025 R '000	2024 R '000
Payables from exchange transaction	-	1 617
Provisions	-	(1,617)

Mr Jabu Moagi
Deputy Director: Marketing and Public Relations

24 December 1967 – 22 July 2025 RIP

We wish to acknowledge the sudden passing of our Deputy Director Mr. Jabu Moagi in July 2025. A valued colleague and consummate professional, Mr. Moagi was instrumental in the development and production of this and previous Annual Reports for the Cradle of Humankind World Heritage Site and Dinokeng Projects. His passion, work ethic, and commitment to excellence will continue to inspire us and be dearly missed.

CRADLE OF HUMANKIND WORLD HERITAGE SITE AND DINOKENG PROJECTS

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