cradle of humankind
world heritage site

Dinokeng
Africa in one day

2021 2022

ANNUAL REPORT

Cradle of Humankind World Heritage Site and
Dinokeng Projects

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SCAN ME

Cradle of Humankind World Heritage Site and Dinokeng Projects

Annual Report

2021
2022

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GENERAL INFORMATION

1. General Information

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SCAN ME

2. Abbreviations / Accronyms

AMD	Acid Mine Drainage
APP	Annual Performance Plan
AFS	Annual Financial Statements
BAS	Basic Accounting System
BBBEE	Broad-Based Black Economic Empowerment
CCC	Cullinan Chamber of Commerce
CDM	Cullinan Diamond Mine
CEO	Chief Executive Officer
COHWHS	Cradle of Humankind World Heritage Site
COHWHS MA	Cradle of Humankind World Heritage Site Management Authority
DFFE	Department of Forestry, Fisheries and the Environment
DGR	Dinokeng Game Reserve
DGR CDT	Dinokeng Game Reserve Community Development Trust
DGR MA	Dinokeng Game Reserve Management Authority
DIRCO	Department of International Relations and Cooperation
DOD	Department of Defence
DPW	Department of Public Works
DRD&LR	Department of Rural Development and Land Reform
EIA	Environmental Impact Assessment
EMP	Environmental Management Plan
EPWP	Extended Public Works Programme
EXCO	Executive Council of the Gauteng Provincial Government
GCR	Gauteng City Region
GCR EDC	Gauteng City Region Economic Development Plan
EDEARD	Economic Development, Environment, Agriculture and Rural Development
FHSSA	Fossil Hominid Sites of South Africa
GDARD	Gauteng Department of Agriculture and Rural Development
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 and Transport
GEP	Gauteng Enterprise Propeller
GEYODI	Gender, Youth and People With Disabilities
GGDA	Gauteng Tourism Authority
GTA	Gauteng Tourism Sector Strategy
GTSS	Growing Gauteng Together
GGT	Garankuwa Hotel School
GHS	Gauteng Provincial Government
GPG	
HIA	Historical Impact Assessment
HOD	Head of Department
ICC	Interpretation Centre Complex
IDP	Integrated Development Plan
IMP	Integrated Management Plan
IECM	Integrated Environment and Conservation Management
IFMS	Integrated Financial Management System
ITDMP	Integrated Tourism Development Management Plan
MCLM	Mogale City Local Municipality
MEC	Member of the Executive Council
MOU	Memorandum of Understanding
MPL	Member of Provincial Legislature
MTEF	Medium Term Expenditure Framework
MTEC	Medium Term Expenditure Committee
MTSF	Medium Term Strategic Framework
NDP	National Development Plan
NEMPAA	National Environmental Management Protected Areas Act
NEMA	National Environmental Management Act
NVFFA	National Veld and Forest Fire Act
NTSS	National Tourism Sector Strategy
OUV	Outstanding Universal Value
Paes	Protected Areas Strategy
PHA	Provincial Heritage Agency
PFMA	Public Finance Management Act (Act 1 of 1999)
PPCB	Public Participation and Community Benefits
RoD	Record of Decision
SAT	South African Tourism
SAHRA	South African Heritage Resources Agency
SANParks	South African National Parks
SAWHCC	South African World Heritage Convention Committee
SLA	Service Level Agreement
SOC	State of Conservation
SONA	State of the Nation Address
SOPA	State of the Province Address
SMME	Small Medium Micro Enterprises
TER	Township Economic Revitalization
TMR	Transformation Modernisation and Re-industrialization
UNESCO	United Nations Educational, Scientific and Cultural Organisation
TGCSA	Tourism Grading Council of South Africa
WITS	University of the Witwatersrand
WOF	Working on Fire
WHC	World Heritage Convention
WHCA	World Heritage Convention Act, Act 49, 1999

3. Foreword By The Member of The Executive Council

Mpho Parks Tau | Member of Executive Council

We are delighted to be able to report back on a successful 2021/2022 financial year for the Cradle of Humankind World Heritage Site (COHWHS) and the Dinokeng Projects. These Projects have remained critical in driving inclusive and sustainable economic growth that stimulates job creation in the northern and western corridors of Gauteng, as envisioned in the National Development Implementation Plan and the Growing Gauteng Together (GGT) 2030.

The devastating effect of COVID-19 on the overall visitor economy in Gauteng and South Africa continued to present serious socio-economic challenges, during the period under review. Despite this, in both the COHWHS & Dinokeng, we realised an increased demand for tourism and hospitality services offered by these destinations, solely emanating from domestic visitors. We are encouraged by this significant shift in visitation trend in these areas and the positive support of Gautengers, more pertinently because it proved to us that we are well on track in positioning these two spatial destinations (COHWHS & Dinokeng Projects) as holiday destinations, primarily to Gautengers and secondarily, South Africans, regional and international visitors. We submit our special gratitude for the loyalty shown by Gautengers, whose ongoing support during this period, has helped to ensure that we protect and retain major investments made and employment generated by government and the private sector initiatives in the areas, through tourism and hospitality, and related operations.

During this period, we increased our capital and operational expenditure on infrastructure at Maropeng and Sterkfontein Visitor Centres, as these assets remained key in connecting visitors to the COHWHS with the overall and abundant opportunities that the townships and the rest of the region offers. Through this effort, we were able to ensure that tourism value generated from this economic activity circulates amongst the tourism and hospitality sector traders, operators, and workers in the area. We also recognize the cooperation of our main partner, Wits in ensuring that we continuously deliver on the goals we had set for the year. The COHWHS, which has now been appropriately aligned with the Lanseria Spatial Economic Zone (SEZ), as we emerge from the COVID-19, will continue to help us rebuild opportunities and transformative efforts which were previously lost, as a consequence of the pandemic.

In Dinokeng, our approach to declare the Dinokeng Game Reserve (DGR) as a protected area under NEMPAA, as a strategy to expand the Game Reserve towards the required 40 000ha for self-sustainability, has been advanced drastically through consultation with landowners held during the period under review. Through these, we have managed to allay uncertainties surrounding the future land use in the DGR. This has reinvigorated the private sector to partner with us in expanding and declaring the DGR as envisioned, and towards its self-sustainability. In the period under review, we observed an increased amount of visitors to the DGR, which in turn has expanded the socio-economic leverages for the entrepreneurs and townships in Dinokeng.

We are also encouraged that the World Rowing Masters Regatta 2023, secured during the period under review, will be hosted at Roodeplaat Dam, and will add another massive boost in our course towards the envisioned "Africa in One Day" experience for the Dinokeng Project which incorporates Roodeplaat, Cullinan, Hammanskraal, Refilwe and Onverwacht.

The work of the community trust in Dinokeng progressed satisfactory, however our new agenda, will include expanding the benefits widely. This will be agglomerated by the Township Economic Zones (TEZ) programme, which is being rolled out to advance the similar course and make meaningful impact in Hammarskraal, Kagiso and other nearby townships to our areas of jurisdiction.

The CEO and Management of the Cradle of Humankind World Heritage Site and Dinokeng Projects have continued to lead by example in the year under review and we are confident that their efforts will result in innovation that delivers excellent service to the public, which is our core mandate.

On behalf of the Gauteng Provincial Government, I would like to convey my sincere gratitude to all those involved in these projects for their hard work and dedication. Together we are making these areas more popular and successful than they
already are.

The Cradle of Humankind World Heritage Site and Dinokeng Projects are outstanding tourism destinations which contribute meaningfully to the local economy and making a difference in the lives of communities and individuals. Well done!

Mr Parks Tau
MEC: Economic Development, Enviroment, Agriculture and Rural Development
Date: 31 July 2022

4. Foreword Report of The Accounting Officer

Mr Matthew Sathekge | Chief Executive Officer

4.1 Mr Matthew Sathekge | Overview Of The Operations Of The Cradle Of Humankind World Heritage Site And Dinokeng Projects

The 2021/22 financial year marks the 3rd year into the 6th Administration of government in which our mandate has been to create a conducive and enabling environment for socio economic redress in the north-eastern and north-western corridors of Gauteng, leveraging from our heritage and biodiversity resources strengths in the COHWHS and Dinokeng Projects respectively. Regrettably, the year under review turned out to be an exceptionally challenging one as it coincided with the ongoing presence of the Covid-19 pandemic, where the associated restrictions were applicable and ultimately led to a rapid slowdown of the national economy which necessitated the reduction of physical meetings and projects to the absolute minimum and the rapid learning curve of having to massively increase on-line interactions.

It needs to be said that the year which we experienced bore little similarity to the one which we anticipated. Considering these significant challenges the projects were able to maintain their key deliverables impressively as they remained operational when the lockdown regulations permitted and our support of direct intervention has yielded good results

The COHWHS is the only World Heritage Site in Gauteng and represents great pride for the Gauteng Provincial Government (GPG). The COHWHS was declared a World Heritage Site by the United Nations Educational, Scientific and Cultural Organisation (UNESCO) on 2 December 1999 and has yielded some of the most important fossil finds of ancient human ancestors and their relatives dating to as far back as more than 3 million years before present. The site, together with the Makapan Valley site in Limpopo Province and the Taung Skull site in North West Province, constitute what UNESCO has inscribed as the Fossil Hominid Sites of South Africa.

The Integrated Management Plan (IMP) remained our guiding blueprint. During the period under review the annual report on the implementation of the IMP was completed and submitted to the Department of Forestry, Fisheries and the Environment (DFFE). It highlighted number of positive milestones that were achieved and made recommendations in managing the emerging and associated risks for the COHWHS. Key achievements include the fossil site management project which was undertaken as part government's commitment to maintain the Outstanding Universal Value (OUV) of the COHWHS. Furthermore, our close working relationship with the Department of Water and Sanitation (DWS) ensured that the annual water monitoring programme for the COHWHS was undertaken as planned.

Similarly, the natural resource management functions in the projects were undertaken leveraging on industry expertise. The operations of the COHWHS Interpretation Centre Complex (the ICC which comprises of the Maropeng visitor centre and Sterkfontein Caves) was severely challenged by the Covid-19 Pandemic and the number of visitors per annum was reduced to the lowest number in history,, given a total shutdown during the lockdown levels period. The visitor centres were re-opened in December 2021, resulting in a slow and steady increase in visitors. The jobs of the staff at the visitor centres were secured by the decisive intervention of the GPG to provide the necessary assistance to pay salaries and to protect the state assets.

The Interpretation Centre Complex (ICC) is currently being managed jointly by Maropeng a'Africa Leisure(MAL) on behalf of the University of the Witwatersrand and GPG through a Board of Directors which plays an oversight role and the management at Maropeng which has been focusing on daily maintenance and operations of the Interpretation Centre Complex. The future management of the visitor facilities on behalf of the Gauteng Provincial Government and Wits University is still being addressed by the Province and Wits in consultation with relevant role players.

The COHWHS has made the road cycling facilities attractive by providing designated cycle lanes whilst the ground-breaking mountain bike trail in the road reserve has continued to gain in popularity. This initiative has continued to enjoy extensive public support, and by the end of the year under review the growth trajectory of cycling numbers has been maintained. In addition, engagement with Gauteng Department of Roads and Transport (GDRT) continued with regard to the management of road infrastructure related to road maintenance in the project area.

This, together with the traffic calming measures project, gateways and additional directional signage procured to date for the site has contributed to improved navigation in the project area for both residents and visitors alike as well as creating a greater sense of place in the World Heritage Site.

Our capital investment in the COHWHS had in the previous years inspired and attracted further investment by the private sector in the region. In the period under review, and due to the COVID-19 related travel ban, a number of tourism and hospitality services were severely affected, resulting in temporary and permanent business closures in some instances. This reversed our strides to rapidly grow and continuously transform the visitor economy in the area. Despite all these challenges, we remain optimistic about the future of international tourism in the area. Already, the domestic visitor numbers are showing encouraging signs and our joint marketing initiatives with the industry partners will continue to be directed at incentivising and optimally servicing this market.

We have developed travel packages to attract first time visitors to the COHWHS and Dinokeng destinations and strengthened our promotional agreements with the tourism trade which is assisting us to increase visitor numbers to these destinations. Consequentially, the number of domestic visitors to these areas has shown positive increase.

The Dinokeng Project continued to use tourism to drive socio economic development, especially in the wider project area, comprising of the Dinokeng Game Reserve (DGR), Roodeplaat, Cullinan and Dinokeng Central. In the period under review and through the operations of the DGR we have ensured the sustainability of 690 jobs and created new additional job opportunities as a result of increased operational demands.

The Working on Fire Project (WoF) as part of Expanded Public Works Programme (EPWP) to implement Natural Resources Management in the DGR, including fire and vegetation management as part of meeting the obligation and duty of care of the State as a land owner in the DGR in terms of legislation, in compliance with the requirements of the National Veld and Forest Fire Act, 101 of 1998 and the Conservation of Agricultural Resource Act has continued to be implemented.

Through this project, a total of 4409. 208 hectares of vegetation management was achieved during the period under review and created job opportunities through this project. The entire workforce is 100% Africans, 90% youth and 20% women, and 2 People with Disabilities (PwDs).

We have also provided support to 19 community projects in COHWHS and Dinokeng area as part of utilising tourism to drive socio economic development and ensuring economic inclusivity of the previously marginalised people. The Community Development Trust (CDT) in Dinokeng continues to be used as a vehicle for community beneficiation through community driven projects. During the period under review, the Dinokeng Project, working together with the DGR and CDT jointly continued with the awareness campaign in Hammanskraal to market and promote the DGR. This campaign has been directed towards growing businesses within the reserve, increase visitor numbers, create job opportunities, and develop and support communities.

In terms of the overall performance of the COHWHS and Dinokeng Projects against the 2021/22 Annual Performance Plan (APP), the Projects had 20 performance indicator targets to be reported on 17 of these targets were achieved and 3 not achieved, registering an overall target achievement of 85%.

Once again the staff of the Cradle of Humankind World Heritage Site and Dinokeng Projects have demonstrated devotion to excellence, innovation and diligence in managing these projects.
I believe that this Annual Report will bear testament to their maintained efforts and diligence.

On behalf of the Management Authority and Gauteng Provincial Government (GPG) I would like to convey my gratitude and support to all stakeholders and communities around these projects for their partnership in hard work and commitment to the development of these outstanding destinations which have continued to occupy a dominant place in the tourism landscape and have grown to become examples of real and lasting excellence.

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Magaliesburg "You are here" Map
HARTBEESPOORT DAM
BUFFELSPOORT DAM
OLIFANTSNEK DAM
to rustenburg
to hartbeespoort
services
where to stay
what to do
where to eat
you are here map
what to do

4.2 Overview of The Financial Results of The Projects

Table 1- Departmental receipts: Cradle of Humankind World Heritage Site
The spending within the Projects was as follows:

Departmental receipts	2021/22			2020/21		
	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	54,701	54,701	-	59,940	59,940	-
Interest, dividends and rent on land	-	11	-11	-	10	-10
Transfers received	**54,701**	**54,712**	**-11**	**59,940**	**59,950**	**-10**

The COHWHS is not a revenue generating entity. Transfers received relate to the annual allocation received from the shareholder, the Gauteng Department of Economic Development. The reduction of budget allocation is due to the MTEF budget cuts implemented by the Gauteng Provincial Treasury as part of mandated fiscal consolidation.
R11 000 relates to interest received on the bank account.

2.1 PROGRAMME EXPENDITURE

Table 3. Analysis per Project

Programme Expenditure

Programme Name	2021/22			2020/21		
	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
Cradle of Humankind World Heritage Site	54 701	49 746	4 955	59 940	56 861	3 079
Total	**54 701**	**49 746**	**4 955**	**59 940**	**56 861**	**3 079**
Dinokeng Projects	38 422	33 776	4 676	34 242	27 602	6 640
Total	**38 422**	**33 746**	**4 676**	**34 242**	**27 602**	**6 640**

Cradle of Humankind World Heritage Site Project

The COHWHS of Humankind spent an adjusted appropriated budget of R54,701 million with an actual expenditure of R49,746 million which translates to 91% of the annual allocation. The entity underspending in the COHWHS is R4,955 million (9%) as a result of R1,378 million on compensation of employees and by R3,557 million on goods and services. The underspending on goods and services is as a result of a Constitutional Court Judgement on the ruling against the National Treasury Preferential Procurement Regulation 2017 (PPR2017).

Dinokeng Project

The Dinokeng Projects spent 88% of the adjusted appropriation of R38,422 million, with actual expenditure of R33,746 million with the underspending estimated at R4,675 million (12%). The Project underspent R3,122 million on compensation of employees attributed to vacant positions and by R1,554 million on goods and services.

The underspending on goods and services is as a result of a Constitutional Court Judgement on the ruling against the National Treasury Preferential Procurement Regulation 2017 (PPR2017).

2.1 UNAUTHORISED AND FRUITLESS AND WASTEFUL EXPENDITURE

Unauthorised expenditure

The COHWHS and Dinokeng Projects did not incur any unauthorised expenditure during the period under review.

Irregular expenditure

Cradle of Humankind

The entity opened the financial year with a balance of R8 000. During the year under review the entity has reduced the 2020/21 expenditure amount of R8 000 as the result of the outcome determination that the amount is recovered from the respective official.

Dinokeng Project

The entity opened the financial year with a balance of R4,834 million. During the year under review the entity has reduced the 2020/21 expenditure amount of R31 000 as the result of the outcome determination that the amount is recovered from the respective official. An amount of R4,654 million was condoned by the Gauteng Provincial Treasury.

Fruitless and wasteful expenditure

The Dinokeng Projects reported an expenditure amounting to R90 000 that was as a result of attending the Durban Indaba event in 2016/17. The recommendations of the revised and updated investigation are in the process of being implemented. In the current financial year Dinokeng Projects incurred fruitless and wasteful expenditure of R3 000.

The COHWHS also incurred fruitless and wasteful expenditure of R3 000.

4.2.1 STRATEGIC FOCUS OVER THE SHORT TO MEDIUM TERM PERIOD

Ongoing compliance with the World Heritage Convention, the World Heritage Convention Act, Act 49, 1999, National Environmental Management and Protected Areas Act (NEMPAA) 57 of 2003; National Environmental Management Act No. 107 of 1998 through the Integrated Management Plan for the COHWHS.

- Sustainable communities in the COHWHS and Dinokeng through inclusive economic growth and job creation in line with the GGT2030.
- Continuously offering supreme quality visitor experience in the COHWHS and Dinokeng products.
- Ensuring self-sustainability of the assets (Maropeng visitor centre and Dinokeng Game Reserve).

4.2.2 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 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 Sterkfontein and Maropeng in the World Heritage Site on behalf of GPG and Wits University. The concession agreement expired in 2015.

The Gauteng Provincial Treasury (GPT) approved a second deviation from the normal procurement process to appoint MAL to continue as the Management Agent of the COHWHS MA over a period of two (2021/22 and 2022/23) financial years. A service provider was appointed to undertake a financial and governance due diligence into MAL. The COHWHS MA has adopted the due diligence outcome report and is in the process of implementing the recommendations.

4.3 Capacity Constraints and Challenges

A number of vacancies has been filled during the year to address the capacity constraints in the COHWHS and Dinokeng Projects. The organizational structure will be reviewed to be aligned to the strategy of the Projects.

4.4 Discontinued Activities / Activities To Be Discontinued

There were no activities which were discontinued in the Projects for the 2021/22 financial year.

4.5 New Or Proposed Activities

During the period under review, a resolution to rationalise the tourism function and the COHWHS & Dinokeng Projects has been taken with a view to ensure that these institutions are strategically positioned and institutionally capacitated to effectively deliver to the key focus areas of the government. This is an ongoing activity, which is being undertaken to ensure strategic relevance of the entities in response to ever changing business operation environment.

4.6 Virements/Roll Overs

There were no virements/rollovers in the current year under review as the Projects had not received a response on its application for the retention and surrender of funds made to the Provincial Treasury.

4.7 Supply Chain Management (SCM)

The Projects 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 control environment to ensure that the procurement of goods and services was fair, equitable, transparent, and cost-effective in line with the provisions of National Treasury, Treasury Regulations and all other relevant legislative and regulatory prescripts.

During February 2021 the procurement of goods and services were suspended as the result of the Constitutional Court Judgement that invalidated the Preferential Procurement Policy Regulations (PPPR) of 2017. The impact of this judgment had a negative impact on the organizational performance to spend at least 100% of the allocated budget. The impact is also felt in the first quarter of the 2022/23 financial year. Subsequently on the 30 May 2022, the Constitutional Court Judgement confirmed that the suspension of the declaration of the order of invalidity of the 2017 Regulations is still valid for the remainder of the 12 months period until 15 February 2023.

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

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

4.8 Gifts And Donations Received In Kind From Non-Related Parties

No gifts or donations in kind were received during the year under review.

4.9 Exemptions And Deviations Received From National Treasury

The Projects did not receive any exemption from the PFMA, Treasury Regulations or deviation from the financial reporting requirements received for the current and/or previous financial year from National Treasury. However, the COHWHS MA received a deviation approval as reflected under paragraph 4.5 Public Private Partnership.

4.10 Events After The Reporting Date

The Projects have no significant events that were undertaken after the reporting period.

4.11 Acknowledgement/s or Appreciation

I would hereby like to extend a vote of gratitude and extend my appreciation to the Member of the Executive Council, MEC Parks Tau, the Gauteng Provincial Treasury, GDED Head of Department, COHWHS and Dinokeng Projects' Senior Management and all staff members, the Risk and Audit Management Committee Chairperson and the Cluster One Audit Committee Members and Gauteng Audit Service (GAS) for their hard work, dedication, and inspiring leadership, without whom we would not have been able to achieve the audits' outcome.

4.12 Other

I was appointed as the Chief Executive Officer (CEO) from 01 January 2022.

Conclusion

As the Accounting Officer I have 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 have exercised an informed judgement on the management of the Cradle of Humankind World Heritage Site in this regard.

I, hereby, present to you the Annual Financial Statements of the Cradle of Humankind and Dinokeng Projects for the financial year 2021/22. The Annual Financial Statements has been prepared in compliance with and submitted in terms of the Public Financial Management Act, 1999 (Act No. 1 of 1999).

The Cradle of Humankind World Heritage Site (COHWHS) and Dinokeng Projects prepare its Annual Financial Statements on the Generally Recognised Accounting Practise (GRAP) on an accrual basis which prepared on the CaseWare system.

Approval and Sign Off

The Annual Financial Statements of the COHWHS and Dinokeng Projects have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP). They are set out from pages 132 to165 and pages 173 to 206 respectively and have been approved by both the Accounting Officer and the Office of the Auditor-General South Africa.

Matthew Sathekge
Chief Executive Officer
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 31 May 2022

5. Statement of Responsibility and Confirmation of Accuracy

Annexure A: Statement of responsibility and confirmation of accuracy

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

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.

The annual report is complete, accurate and is free from any omissions.

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

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

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

The accounting authority is responsible for establishing, and implementing a system of internal control 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 our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 31 March 2022.

Yours faithfully

Matthew Sathekge
Chief Executive Officer
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 31 July 2022

6.Strategic Overview

Vision

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

Mission

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.

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 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 that communities are provided with requisite skills through training programmes to ensure sustainability and inclusiveness.

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:

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

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 the into our strategic plan for the period 2020-2025

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

With regard to the management of the COHWHS, the Gauteng MEC of Economic Development, Environment, Agriculture and Rural Development was re-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 8 December 2017. The mandate of an appointed Management Authority is outlined in terms of section 13 (1) and (2) of WHCA 49 of 1999. The mandate of an appointed Management Authority of the COHWHS in terms of the WHCA is summarised as follows in the Act:

a. Provide for:
   i. The cultural and environmental protection and sustainable development of and related activities within the COHWHS; and
   ii. Giving effect to the Values of the Convention.
b. Make the Convention part of South African domestic law to create a framework to ensure that the Convention and the operational guidelines are effectively implemented in the Republic of South Africa (RSA), subject to the Constitution and the provision of the Act;
c. Promote, manage, oversee, market and facilitate tourism and related development in connection with World Heritage Sites in accordance with applicable law, the Convention and the operational guidelines in such a way that cultural and ecological integrity is maintained;
d. Ensure that everything done in terms of this Act conforms with the obligations of the RSA in terms of the Convention and the operational guidelines;

e. Ensure the identification and transmission to future generations of the cultural and natural heritage of the RSA;
f. Ensure that effective and active measures are taken for the protection, conservation, presentation and interpretation of the cultural and natural heritage of the RSA;
g. Encourage investment and innovation in connection with World Heritage Sites;
h. Encourage job creation in connection with World Heritage Sites;
i. Promote the development of culturally, environmentally, and if applicable, economically sustained projects in connection with World Heritage Sites; and
j. Promote empowerment and advancement of historically disadvantaged persons in projects related to World Heritage Sites.
k. The promulgation of the COHWHS provides the Cradle of Humankind World Heritage Site Management Authority (COHWHS MA) with an opportunity to manage the World Heritage site in terms of the provisions of the National Environmental Management: Protected Areas Act (NEMPAA), Act 57 of 2003. The promulgation of the site allows the COHWHS MA to fulfil its mandate of protection, conservation and interpretation of the site.

7.2 The Relevant Legislative And Policy Mandate

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

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
Trust Property Control Act	Act 57 of 1988
World Heritage Convention Act	Act 49 of 1999
National Tourism Act	Act 3 of 2014
Gauteng Tourism Act	Act 10 of 2001
Gauteng Tourism Amendment Act	Act 3 of 2006

7.3 Good Governance Acts

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

Act	Number
Basic Conditions of Employment Act, 1997	Act 75 of 1997
Broad Based Black Economic Empowerment Act, 2003	Act 53 of 2003
Constitution of the Republic of South Africa, 1996	Act 108 of 1996
Disaster Management Act, 2002	Act 57 of 2002
Electronic Communications Security (Propriety) Limited Act, 2002	Act 68 of 2002
Employment Equity Act, 1998	Act 5 of 1998
Government Immovable Asset Management Act, 2007	Act 19 of 2007
Income Tax Act, 1962	Act 58 of 1962
Intergovernmental Relations Framework Act, 2005	Act 13 of 2005
Labour Relations Act, 1995	Act 66 of 1995
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
Gauteng Pillars of Transformation, Modernisation and Re-industrialisation (TMR)	Provides framework guide for: Radical economic transformation; Decisive spatial transformtion; Re-industrialisation of Gauteng; modernisation of the economy
Gauteng GCR Economic Plan	Socio-economic development plan framework for Gauteng (including Western and Northern Corridor)
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
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 with regard to heritage and cultural resources management in the COHWHS.

The cooperative governance and stakeholder engagement approach by the Projects has c ontinued 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 feed-back 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

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 Arts and Culture (DAC)	• Participation in the South African World Heritage Convention Committee • Alignment of plans and budgets for the interpretation and preservation of heritage and culture
Department of Defence (DoD)	• Support for relationship with SAHRA • 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 Technology (DST)	• Alignment of plans and budgets for scientific and research endeavours • Support for relationship with National Research Foundation • Support paleontological research in the COHWHS • Roll-out of the palaeontology and archaeology strategy
Department of Public Works (DPW)	• 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 of Rural Development and Land Reform (DRD&LR) and the Gauteng and North West Land Claims Commission	• Specific interaction to address settlement of land claims in the Dinokeng area
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)
National Department of Water and Sanitation (DWAS)	• Facilitate access to poverty alleviation funding • 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 fifteen 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 he palaeontological heritage resources in the COHWHS.
South African Tourism (SAT)	• 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 • Support for international and domestic tourism destination marketing • Tourism intelligence
SANPARKS	• People and parks programmes

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 itsagencies • Direct reporting line as trading entity of the department • Implementation of departmental plans
Gauteng Department of Agriculture and Rural Development (GDARD)	• Specialist conservation advice • Proclaim the DGR as a protected area • Alignment of programme budgets for environmental and conservation management, including EIA authorisations and natural resourcemanagement 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 (GPT)	• 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
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 Third Cycle of Periodic Reporting for Africa • Land use planning
Limpopo	• Alignment of plans for serially listed Fossil Hominid Sites of South Africa • Drafting of the State of Conservation Report for the FSHSSA • Development of a Risk Prevention Strategy for the FHSSA • 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 raverse 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

The 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	• 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:

Department	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 • 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	• Management of the visitor centres of Strekfontein and Maropeng in the COHWHS
Fossil site landowners	• Implementation of landowner agreements for the monitoring and evaluation of palaeontological digs at 13 excavated sites
Scientists	• Specialist input and support for research and scientific endeavours specific to the site
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

7.5.7 Cooperative Governance: Other Stakeholder Engagements

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

Department	Scope of Engagement
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 Destination 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.

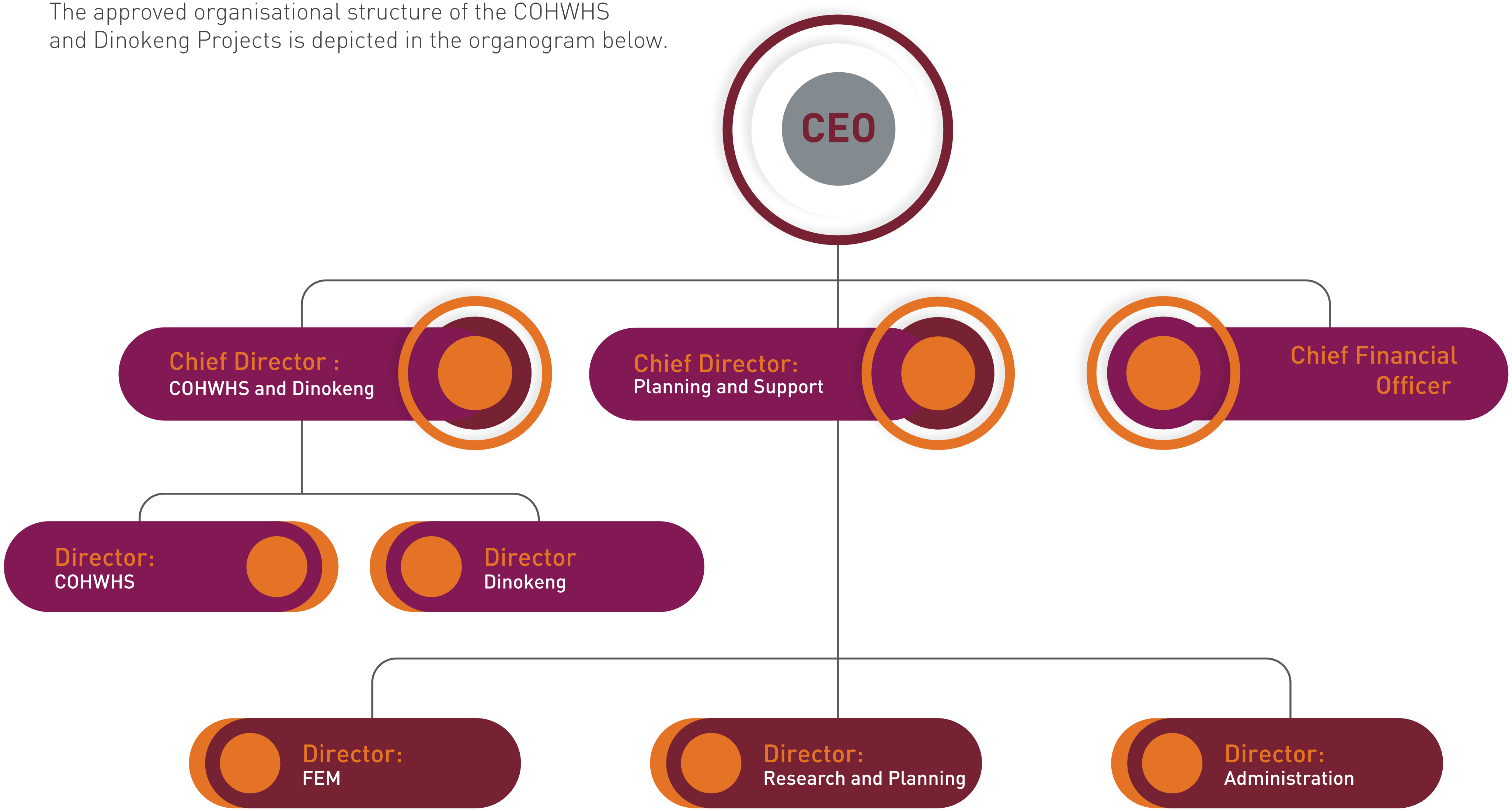
The table below shows the monitoring mechanisms applicable to the MEC, CEO, CFO and Chief Directors, who are responsible for ensuring that the outcomes and outputs reflected in the strategic plan and the Medium Term Expenditure Framework (MTEF), are achieved.

Table: Monitoring and Accountability Mechanisms

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

8. Organisational Structure

The approved organisational structure of the COHWHS and Dinokeng Projects is depicted in the organogram below.



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;
- Interpretation Centre Complex (ICC);
- Public Participation and Community Benefits (PPCB).
- Orientation Centres

In the Dinokeng Project, the core functions are:

- o The Dinokeng Game Reserve;
- o Tourism Hubs (Cullinan, Roodeplaat and Dinokeng Central); and
- o Public Participation and Community Benefits (PPCB).

Research and Planning, Fundraising, Events, and Marketing, Financial Management and Administration are transversal functions that support the corefunctions of the Projects.

The 6th Administration of Government has taken a decision to rationalise the COHWHS & Dinokeng Projects with a view to ensure that these institutions are strategically positioned and institutionally capacitated to effectively deliver to the key focus areas of the government. An integrated plan in this regard was developed, consulted upon and has been partially implemented in the 2021/22. MTEF.

Staff Complement

No Of Posts	No of Posts	Filled	Vacant
Office of the CEO	2	1	1
Chief Directorate: COHWHS and Dinokeng	2	1	1
Chief Directorate: Planning and Support	2	1	1
Directorate: COHWHS	8	7	1
Directorate: Dinokeng	8	7	1
Research and Planning	9	8	1
Directorate: Fundraising, Events and Marketing	8	6	2
Chief Directorate: Financial Management	10	8	2
Directorate: Administration	14	7	7
TOTALS	**63**	**46**	**17**

The approved organisational structure has a staff establishment of 63 posts with 46 filled posts and 17 vacant posts.

PERFORMANCE INFORMATION

1. Auditor General's Report: Predetermined Objectives

The Auditor General of South Africa (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 predetermtined objectives is included in the report to management, with material findings being reported under the "Predetermined Objectives" heading in the report section on other legal and regulatory requirements of the auditor's report.

Refer to page 128 to 132 of the AGSA's report published as Part E: Financial Information

2. Overview of Departmental Performance

2.1 Service Delivery Environment

In terms of the overall performance against the 2021/2022 Annual Performance Plan, the COHWHS and Dinokeng Projects had 20 output indicator targets to report on. Off all these 20 indicator targets 17 of these indicator targets were achieved and 3 indicator targets were not achieved registering an overall achievement of 85%. 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 public through digital means 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.

2.3 Organisational environment

The COHWHS and Dinokeng Projects are geo-spatial development initiatives of the GPG, aimed at developing premier tourist destinations in the economically depressed regions in the north-eastern and north-western parts of Gauteng.

The COHWHS and Dinokeng Projects are established as trading entities within the GDED with a single accounting officer, the CEO appointed in terms of Section 36(3)(b) of the PFMA, 1999 (Act 1 of 1999). The CEO reports to the HOD for Economic Development. The mandate of the COHWHS and Dinokeng trading entities is derived from the Blue IQ Investment Holdings (Proprietary) Limited Act, Act of 2003, and the WHCA, 1999 (Act 49 of 1999). The Projects are entirely funded by the 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
- PPCB.

The Research and Planning (R&P), Fundraising, Events, and Marketing (FEM), Finance and Administration Directorates are transversal functions that support the core functions of the COHWHS and Dinokeng Projects.

2.4 Key policy developments and legislative changes

There were no changes in the policy and legislation relating to the development and promotion of tourism and the management of the COHWHS and Dinokeng Projects in the period under review.

3. Achievement Of Institutional Impacts And Outcomes

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 Cradle of Humankind World Heritage Site and
- Sustainability for Dinokeng Projects.

In terms of this plan, the impact derived from the Gauteng Department of Economic Development (GDED) for the COHWHS and Dinokeng Projects have an inclusive and sustainable economic growth that stimulates job creation in the Gauteng City Region which is aligned to the National Development Implementation Plan and the Growing Gauteng Together (GGT) 2030.

Programme 1: Cradle Of Humankind World Heritage Site

4. Performance Information By Programme

4.1 Programme 1: Cradle Of Humankind World Heritage Site

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. It was one of the first three sites in South Africa to be inscribed as a World Heritage property on UNESCO's World Heritage list.

The focus of the Cradle of Humankind World Heritage Site (COHWHS) Management Authority (MA) for this World Heritage Site remains the protection, conservation and offering of interpretation for Gauteng's only World Heritage Site carried out in terms of the World Heritage Convention Act, Act 49, 1999 - domestic legislation for the implementation of the World Heritage Convention. This includes the management of the elements that constitute what UNESCO terms the Outstanding Universal Value (OUV) of the site. 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 yet undiscovered fossil sites exist.

This is done through the implementation of measures and projects that will ensure the conservation and protection of the natural and cultural resources associated with the site. At the same time, it 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 is 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 science looks at palaeoanthropology while new discoveries such as the Homo naledi fossils continue to place the COHWHS and South Africa on the international scientific stage.

The COHWHS team, amongst other initiatives, undertakes extensive fossil site inspections of the registered fossil sites and manages a programme that monitors the surface and groundwater regime in the COHWHS. The Natural Resources Management (NRM) programme is another important project that looks after the site in terms of the duty of care and oversight responsibility for this World Heritage Site.

The MEC for the Gauteng Department of Economic Development, Environment, Agriculture and Rural Development (GDED-EARD) 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. 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 for the period of its appointment. 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 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.

During the period under review, the IMP was finalised and submitted to DFFE after an extensive stakeholder engagement consultation process. The finalised IMP will inform the work of the COHWHS for the next five years.

In terms of Section 42 of the WHCA, the Management Authority should submit to the Minister an Annual Report within six (6) months after the end of each financial year. The annual report is specifically aimed at reporting to the Minister the progress made with regards to the implementation of the IMP in order to allow the Minister to assess whether the Management Authority is succeeding in implementing the IMP. The annual report providing detailed progress on deliverables for the 2021-2022 financial year as contained in the Implementation Plan of the COHWHS IMP (2021-2024) was submitted to the Minister.

The COHWHS is renowned for its exceptional fossil hominin record. To date twenty (20) fossil sites that preserve the fossilized 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. The faunal palaeontological and archaeological site of Goldsmiths has been graded by SAHRA as a Grade 1 National Heritage Site, but it has yet to be declared by way of gazetting in the national Government Gazette. Four (4) additional palaeontological sites are covered by the section 35 General protection clause of the NHRA.

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 SAHRA.

During the reporting period, two (2) rounds of inspections (September and December) were conducted. New discoveries from various excavated sites continue to be revealed to the world. Officials within the IECM programme were appointed as Heritage Inspectors in terms of section 50 of the National Heritage Resources Act. The Heritage Inspectors as the custodians and responsible Authority for these national heritage assets, will be able to make a full assessment of the state of compliance with heritage legislation, covering all relevant social relations and social protection provisions, and also assessing the condition of the heritage sites.

South Africa is a contracting party to the Convention on Biological Diversity (CBD) and is required to implement Goal 4.2 of the CBD Programme of Work on Protected Areas (POWPA), which requires contracting parties to evaluate the effectiveness of their protected areas management. The Convention on Biological Diversity in its call for National Biodiversity Strategy and Action Plans has emphasised the need for a systemised approach to planning and establishment of protected area networks that conserve a representative sample of a country's biodiversity. 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 fossil deposits found throughout the site. The management and prevention of veld fires as well alien and invasive plant management is thus an important strategy and function for the World Heritage Site.

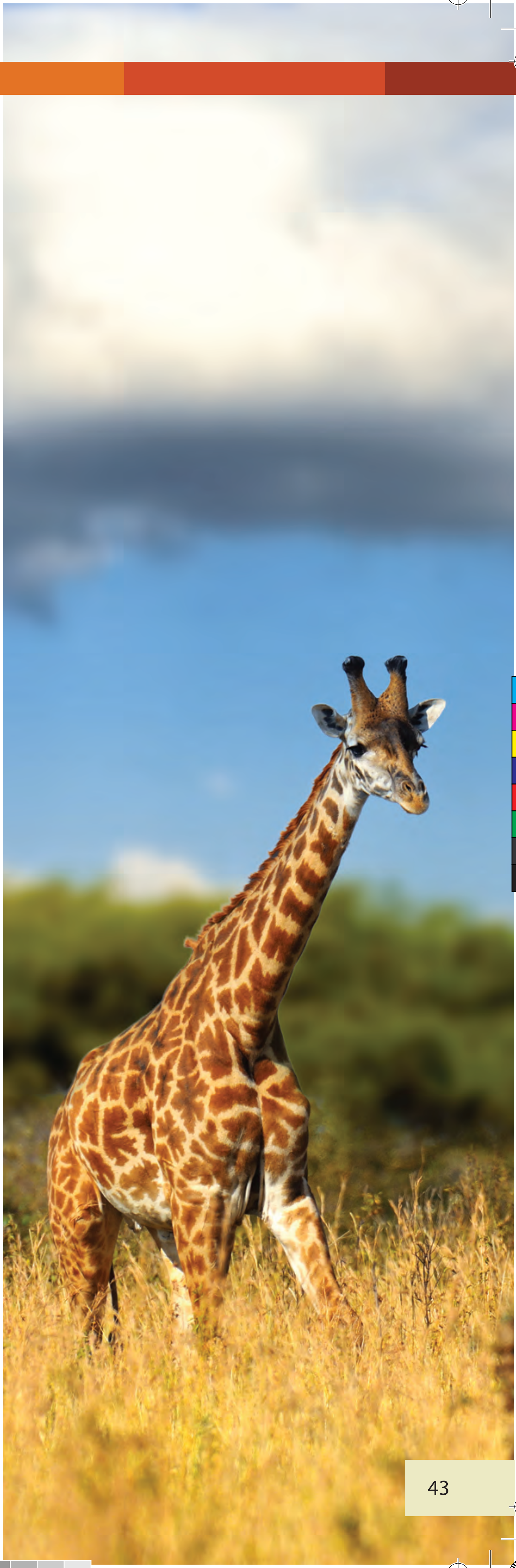


Table 12 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (original APP)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	*Actual Achieve-ment 2021/2022 until date of re-ta-bling Q1 and Q2	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Sustainability of the Cradle of Humankind World Heritage Site	Hydrological and hydrogeological monitoring implemented through the SLA with GDARD	Number of water monitoring inspections conducted	17	17	2	0	-2	There have been several delays in getting this project off the ground, such as the appointmen t of the water specialists from Mogale City as well as the appointment of probity auditors which delayed the advertisement of the tender.	The output was rephrased to "Hydrologica l and hydrogeolog ical monitoring imple-mented" as this work is not primarily undertaken by GDARD, rather a specialist in Hydrological and hydrogeological field
	Natural Resource Management (fire and alien vegetation implemened) through SLA with GDARD	Number of hectares (ha) of vegetation managed through NRM	#	#	300ha	The target was not due for reporting	None	None	Even though the annual target remained as 300ha however, on the revised APP target was split between Quarters 3 and 4 due to the delays in entering into an SLA with DFFE to deploy personnel to implement Natural

Table 12 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (original APP) (continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)									
Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	*Actual Achieve-ment 2021/2022 until date of re-ta-bling Q1 and Q2	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
								There have been several delays in getting this project off the ground, such as the appointment of the water specialists from Mogale City as well as the appointment of probity auditors which delayed the advertisement of the tender.	Resource Management (NRM) in the COHWHS. The output was also so rephrased **"Natural Resource Management" (fire and alien vegetation) implemented**
	Jobs created through the COHWHS cycling economy (events management, cycle lanes, mainte-nance, cyclist safety, services etc)	Number of job opportu-nities creat-ed through the cycling economy (capital and operatiaonal expenditure	#	20	120	120	None	None	Even though the annual target remained as 120 job opportunities created, however in the revised APP the annual target was split between quarters 3 and 4 due to budget reprioritisation

Table 12 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (original APP) (continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling Q1 and Q2	Deviation from planned target to Actual Achievement 2021/2022 Q1 and Q2	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
	Maximising community beneficiation through the COHWHS	Number of community empowerment projects implemented through private and public sector	#	#	8	8	None	None	None

 # Indicator that was not in the 2019/20 and 2020/2021 financial year

In February 2021, the APP for the financial year under review was developed and sent to GDED for sign-off ahead of tabling in the Legislature. During the budget adjustment a revised COHWHS and Dinokeng Project APP was drafted and re-tabled in October 2021, and the following table lists the Outcomes, Outputs, Output Indicators, Targets and Actual Achievements based on the targets in this revised APP.

Table 13 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)								
Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/20 20	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
Sustainability of the Cradle of Humankind World Heritage Site	Fossil Sites inspected	Number of fossil site inspections conducted	13	13	2	2	None	None
	Hydrological and Hydrogeological monitoring implemented	Number of water monitoring inspections conducted	17	17	2	2	None	None
	Natural Resource Management (fire and alien vegetation) implemented	Number of hectares (ha) of vegetation managed through	#	#	300	300	None	None
	Implementation of the enabling frameworks (IMP andMasterplan) for development and management of the COHWHS	NRM COHWHS Master Plan Revised	#	#	1 COHWHS Master Plan Revised	0 COHWHS Master Plan Revised	0 COHWHS Master Plan Revised	The finalization and delivery of the revised COHWHS Masterplan was delayed because of a decision to extended consultative sessions to solicit wider stakeholder's input into the document.

Table 13 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP) (Continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	**Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022 Q1 and Q2	Reasons for deviations
	(IMP and Masterplan) for development and management of the COHWHS implementation of the enabling frameworks IMP and Masterplan) for development and management of the COHWHS	Management Authority Report submitted to the DFFE	#	#	1 Management Authority Report submitted to the DFFE	1 Management Authority Report submitted to the DFFE	None	None
Sustainability of the Cradle of Humankind World Heritage Site	Management of land use and land use development applications in the COHWHS	Land use register managed in the COHWHS	#	#	1 Land use register managed in the COHWHS	1 Land use register managed in the COHWHS t	None	None

Table 13 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP) (Continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/20 20	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
	Increased visitor econ-omy in the COHWHS	Number of visitors to the COHWHS	#	#	357 000	757 167	400 167	Due to the COVID-19 pandemic, the travel trends shown that more people chose to travel within their geographic bound-ary/ies. This change in travel patterns of visitors boosted the visitor numbers in Gauteng, and in the COHWHS.
	Increased visitor econ-omy in the COHWHS	Rand Value of visitor economy contributed in the COHWHS	0	0	R316.6 m	R1, 5 000 000 000	R1, 5 000 000 000	Due to the COVID-19 pandemic, the travel trends shown that more people chose to travel within their geographic bound-ary/ies. This change in travel patterns of visitors boosted the visitors spend in Gauteng, and in the COHWHS.

Table 13 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP) (Continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	**Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022 Q1 and Q2	Reasons for deviations
Sustainability of the Cradle of Humankind World Heritage Site	Jobs created through the COHWHS cycling economy (events management, cycle lanes, maintenance, cyclist safety, services etc)	Number of job opportunities created through the cycling economy (capital and operational expenditure)	#	20	120	120	None	None
	Jobs sustained in the COHWHS Interpretation Centres(Maropeng and Sterkfontein caves)	Number of jobs sustained in the COHWHS Interpretation Centres (Maropeng and Sterkfontein caves	#	116	120	129	9	During the period, 120 jobs in the COHWHS Interpretation Centres (Maropeng and Sterkfontein Caves) were sustained as planned. However due to the surprising increase in the demand for domestic travel, which positively impacted COHWHS,

Table 13 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP) (Continued)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
								additional response capacity became necessary in the COHWHS Interpreta-tion Centres (Maro-peng and Sterkfon-tein Caves), and additional jobs were then created. This resulted in the over-achievement of the target.
	Maximising community beneficiation through the COHWHS	Number of community empowermen projects implemented through private and public sector	#	#	8	8	None	None

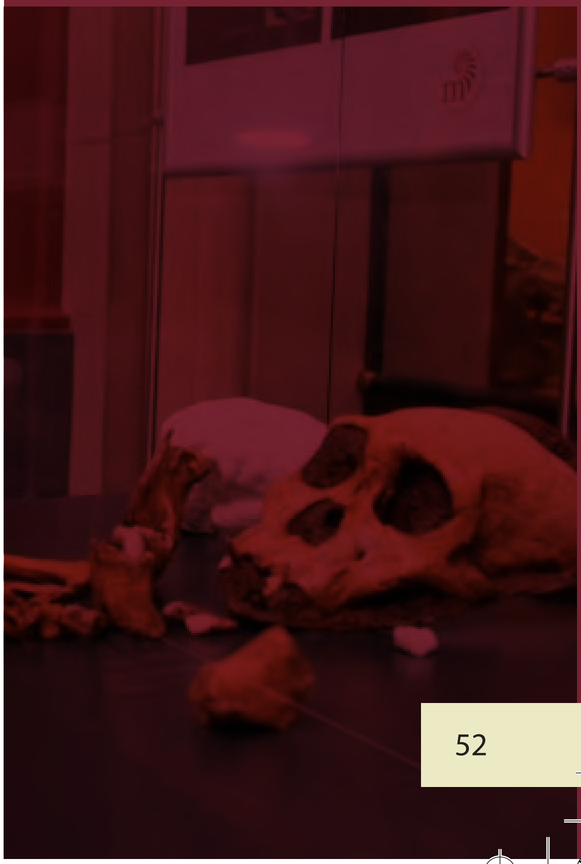
Indicator that was not in the 2019/20 and 2020/2021 financial year

Fire and the control of Invasive Alien Plants (IAPs) is an essential element in land management in the COHWHS and Dinokeng Projects. There is therefore a legal Duty of Care imposed on the Gauteng Department of Economic Development (GDED) as the steward of these entities to ensure that proper NRM and Integrated Fire Management is taking place. The three (3) year Service Level Agreement (SLA) between the COHWHS and Working on Fire (PTY) LTD to execute Natural Resource Management (NRM) obligations came to an end on 31 March 2021. The Management Authority contracted the services of the company I.M. Fire Safety Cc to implement the NRM programme. This contract allowed the creation of twenty-six (26) local community members were employed. The local community members consisted of 15 males and 11 females. The local communities were sourced from Kromdraai, Swartkrans and Joe Slovo informal settlements located in the Mogale City Local Municipality. Furthermore, the programme has managed to recruit youth and women from these communities.

By the end of the reporting period, 300 hectares at Maropeng, Sterkfontein Caves, National Heritage Sites and other areas in the COHWHS have been managed with a particular focus on eradicating invasive species such as Campuloclinium macrocephalum (Pompom weed) and Verbena brasiliensis (Brazilian verbena). These two plants are both considered Category 1 invaders in terms of the Alien and Invasive Regulations of the National Environmental Management: Biodiversity Act, 2004 (Act 10 of 2004). A total of 300 ha of vegetation management was achieved.

Water is an important driver of the dolomitic environment and the fossil-forming processes. The management of surface and groundwater at the World Heritage Site is crucial in protecting the sensitive Karst environment and maintenance of the OUV. It is through the implementation of a water monitoring programme since 2011 that the MA has been able to gauge the severity of impacts posed by Acid Mine Drainage (AMD) and other water polluting threats to the site. The MA has also consistently engaged the Mogale City Local Municipality (MCLM) with regard to effluent pollution from the Percy Stewart Wastewater Treatment Plant under its management.

A detailed surface and groundwater study was concluded in 2011. Since then, the Council for Scientific and Industrial Research (CSIR) was contracted to implement a water resource monitoring programme that is able to track



responses in the system over time. The CSIR was re-appointed in the 2017/2018 financial year to implement the monitoring programme for a further three years until September 2020. During this reporting period, the MA embarked on a process to appoint a Professional Service Provider to implement this programme. The two (2) bids received and evaluated did not meet the technical threshold and the bid/tender had to be re-advertised. Two (2) reports focusing on the discharge of neutralised Acid Mine Drainage from the Western Basin Gold Fields, Krugersdorp-Randfontein, Gauteng were generated by the Department of Water and Sanitation. The extension of the water monitoring programme for the next three financial years will build on the existing data record from 2012-2020 that will provide the COHWHS Management Authority with a consistent picture of the dynamics of the geo-hydrology and water regime that is active within the COHWHS.

Since 2012, the Cradle of Humankind World Heritage Site (COHWHS) has been on the Agenda of the World Heritage Committee. The Extended 44th session of the World Heritage Committee was held in Fuzhou (China) / Online meeting from 16-31 July 2021. The State of Conservation report for the Fossil Hominid Sites of South Africa was discussed and Decision: 44 COM 7B.121 in relation to this world heritage property was adopted. Given the nature of the problems contained in the Decision, it is important that a consolidated and inclusive approach be followed. This will allow planning by the Management Authority as well as that of the DWS and Mogale City Local Municipality to be aligned for a coordinated approach for the management of this area. This reporting period also continued with DFFE on administrative and governance matters in terms of the management of the COHWHS. These included attendance, participation and reporting at the South African World Heritage Convention Committee (SAWHCC) meetings, at the Site Manager's Forum (SMF) meetings, and several FHSSSA Joint Management Committee (JMC) meetings.

The Management Authority also completed and submitted the Management Effectiveness Tracking Tool (METT) report for the reporting period to the DFFE. METT provides a rapid and cost-effective means of communicating the effectiveness of current management and changes in management practices over time to managers and stakeholders. This METT assessment and report potentially provides an important dataset for investigating the overall effectiveness of the Cradle of Humankind World Heritage Site, including the potential impacts of the world heritage property management interventions on biodiversity outcomes. The world heritage property achieved a score of 79% for the reporting period and this is a significant increase and improvement in the METT score compared to the previous years.

Legislation regarding the protection of archaeological and palaeontological material in sections 35, 36 and 32 of the NHRA requires that permits are obtained from the relevant heritage resources authority for any disturbance or intervention. The purpose of the permit is to keep a record of the excavation (an inherently destructive technique) and collection of archaeological, palaeontological and biological material to ensure that proper scientific standards are maintained. In this reporting period, permits or approvals were issued for (i) alterations at Gladysvale National Heritage Site (ii) collection of water samples for research on South African groundwater amphipods; filming of sites within the COHWHS for the Dubai World Expo 2021.

A key deliverable of the Integrated Environment and Conservation Management (IECM) and Land Use sub-programme is regular comments and input on development applications in the World Heritage Site. A register is kept in this regard. The 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 being identified and reported on in this sub-programme. The most significant compliance and enforcement concern in the reporting period was unauthorised development in the COHWHS. There have been engagements between the MA and sister organs of state in addressing this matter, including DFFE. Further compliance and enforcement actions are anticipated from these interactions.

In addition to this, 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 training for local communities to enable them to become active players in businesses from fossil casting and arts and craft initiatives to creating awareness and educational experiences for communities and schools through educational outreach programmes.

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.

Sub Programmes of the Cradle of Humankind World Heritage Site:

The functions of the sub-programmes of the COHWHS responsible for delivering on this mandate 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. The sub-programme is also 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 most significant compliance and enforcement concern in the reporting period was unauthorised development in the COHWHS. There have been engagements between the COHWHS and sister organs of state in addressing this matter, including the DFFE. Further compliance and enforcement actions are anticipated from these interactions which should deter future unauthorised development within the inscribed boundaries of this important and iconic site.

The Interpretation Centre Complex (ICC) is responsible for the management of the visitor facilities of Sterkfontein and Maropeng (the official visitor centre) in the COHWHS. These two centres are collectively known as the ICC. The operations and viability of the visitor centres has been severely affected by the Covid-19 pandemic. The number of visitors per annum was reduced to the lowest since the opening of the visitor centres in 2005. Total number of visitors in the reporting period was 76,151.00 compared to the pre-Covid years which saw more than 300 000 visitors to the visitor centres in the COHWHS. The number of permanent jobs sustained at these centres has been maintained through decisive interventions by Gauteng Provincial Government (GPG).

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 is meant to ensure increased footfall to the visitor centres thereby increasing while at the same time meeting the objectives of offering interpretation value for the site in terms of the 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 property. The future configuration and new institutional arrangements for the management of the centers is currently being addressed jointly by the Province and Wits in consultation with all relevant role players.

The Public Participation and Community Benefits (PPCB) sub-unit 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. In the reporting period this unit commenced with the implementation of the Inclusive Economy recommendations as per research conducted. The main thrust of the Inclusive Economy approach to community beneficiation is aimed at eradicating the triple threat of underdevelopment which is poverty, unemployment and inequality.

Arising from the Inclusive Economy recommendations, a Feasibility Study was undertaken, and an Implementation Plan developed for the development of SMME's in Cycling Tourism in the COHWHS in the 2020/21 financial year. The Feasibility Study recommended that some quick-win projects could be implemented as from the 2021/22 financial year. Based on that recommendation, the following SMME development projects were implemented as part of the Community Beneficiation Projects initiative. These projects are:

- Bike Patrollers Project. This project aims at creating an SMME for guiding, safety and communication for cyclists in the COHWHS.

- GaMogale Township Project. This project is aimed at creating a restaurant that is run by the Youth of GaMogale Township in Magaliesburg. The COHWHS Programme provided resources for the project to establish a kitchen and a bar for the restaurant. The project is implemented in collaboration with Mogale City Local Municipality (MCLM), Gauteng Enterprise Propeller (GEP), the Gauteng City Region Academy (GCRO) and the Gauteng Tourism Authority (GTA).

- The Hands that Rock the Cradle Community Arts and Craft Project. The COHWHS is supporting four craft primary cooperatives and one craft marketing cooperative. The cooperatives operate two craft shops at the visitor centres in the COHWHS, one at Maropeng and one at Sterkfontein Caves. These cooperatives were also conceived of and established by the COHWHS Programme.

Other community projects include the Youth and Women Home Gardening projects in Muldersdrift, a Home-Based Care project for the community of Kroomdraai, a Youth Community Safety Initiative project in Muldersdrift, a Community Bakery project in Muldersdrift and a Community Gymnasium project in Muldersdrift.

Thirty community members were employed in the Maintenance Project for Cycling Lanes and Gateways in the COHWHS in the reporting period. This is part of the initiative to ensure that the COHWHS local communities benefit from the area being the prime cycling destination of choice in Gauteng Province.

The Sponsored Schools Visit Project to the COHWHS visitor centres of Maropeng and Sterkfontein Caves was not implemented in the 2021/22 financial year. This was due to the impact of the Covid 19 pandemic on the tourism and education sectors. The Gauteng Department of Education (GDE) advised that excursions for school children were cancelled for the year. The COHWHS has engaged the National Heritage Council (NHC) as a partner for the implementation of future educational projects.

The COHWHS MA met with Mogale City Local Municipality in May 2021 to plan for the implementation of the planned eight Community Beneficiation Projects in the 2021/2022 financial year. Communities were then engaged to get a sense of the type of projects that would be beneficial to them. A Terms of Reference for the establishment of a COWHS Advisory Forum was also finalised in the reporting period. The COHWHS team is still actively involved in the Creative Arts Steering Committee in the province, which aims to increase the economic value of artists and crafters in Gauteng. Other forums were also attended, such as the Gauteng Environmental Coordination Forum. COHWHS officials also took part in the Environmental Research as a member of the Gauteng Environmental Coordination Forum, which was carried out by the University of Pretoria under the Auspices of the DFFE.

The Orientation Centres (OC's) sub-unit manages cooperative governance relationships and upgrades related to infrastructure projects in the COHWHS, including the relationship with the Gauteng Department of Roads and Transport (GDRT) - the Department responsible for roads maintenance and signage in the COHWHS.

A formal Service Level Agreement aimed at establishing a professional and co-operative partnership for a cohesive and coordinated road development and management programme was entered into with the Gauteng Department of Roads and Transport (GDRT).

In the reporting period, the implementation of this agreement and the partnership with the GDRT focused primarily on road safety related maintenance projects including the following: the maintenance of 30 kilometres of the existing mountain bike trail; maintenance of 30 kilometres of cycling lanes and the established gateway structures in the COHWHS; repainting of approximately 10 kilometres of road markings; repaired surface failures; patched potholes; replaced 55 damaged and missing road traffic signs with new traffic signs and poles; repaired physical structures of the four established gateways; replaced damaged tourism information boards and installed road safety signage measures. All these projects created 120 job opportunities for local community members. In addition, 100% of the appointed service providers were from townships, and where possible, the materials used were sourced from local businesses. In the period under review, the COHWHS implemented programmes and projects aimed at ensuring the sustainability of the COHWHS.

Strategy to Overcome Areas of Underperformance

In the reporting period, there were delays in the finalization and delivery of the revised COHWHS Masterplan due to extended consultative sessions to solicit wider stakeholder's input into the document. However, the catch-up plan for delivery of the revised COHWHS Masterplan has since been implemented and the project is now on track and towards the delivery in the 2022/23 FY.

Performance in relation to standardised outputs and output indicators for sectors with concurrent function

Not applicable.

Reporting on the Institutional Response to Covid-19 Pandemic

Internal Intervention

Being the trading entity within the Gauteng Department of Economic Development (GDED), the COHWHS is represented on the GDED Business Continuity Management Committee to address the challenges relating to Covid-19 to ensure that a uniform approach is followed by GDED and all its trading entities and agencies. Directives from the Disaster Management Act, the Department of Public Service and Administration, the Office of the Premier, and Treasury Regulations relating to the Covid-19 pandemic are implemented and monitored.

Personal protective equipment has been procured and placed in strategic areas in the organisation. Masks and hand sanitisers have been provided to each employee. Workstations are 2 metres apart to ensure social distancing. All employees are screened before they are allowed entry into the offices. A sick bay has been constructed for all employees in the building. A nurse has been appointed on a contract who is assisting in the screening of officials and to provide guidance to officials.

Table 14: Progress on Institutional Response to the COVID-19 Pandemic

External Intervention

None

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible) (Where Possible)	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
-	-	-	-	-	-	-	-	-

Table 15- Sub-programme Expenditure

Sub- Programme Name	2021/22			2021/22		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Interpretation Centres Complex	13 054	12 555	499	23,568	23,744	(176)
Orientation Centres	1 438	1 630	(192)	1,404	1,377	27
Public Participation	3 664	2 795	869	1,069	1,554	(485)
Programme Monitoring and Evaluation	610	402	208	360	353	7
Tourism and Investment Monitoring and Evaluation	900	858	42	958	796	162
Integrated Conservation Environment Monitoring and Evaluation	8 585	4 958	3 627	3,283	2,676	607
Fundraising	745	779	(34)	773	744	29
Events	-	-	-	-	-	-
Marketing and Public Relations	1 681	1 313	368	962	1,013	(51)
Executive Management	24 024	24 456	(432)	27,563	24,603	2,960
Total	**54 701**	**49 746**	**4 955**	**59,940**	**56,861**	**3,079**

Linking performance with budgets

The Cradle of Humankind spent an adjusted appropriation of R54,701 million with an actual expenditure of R49,746 million which translates to 91% of the annual allocation. The entity underspent by R4,955 million (9%) and underspent by R1,378 million on Compensation of employees and by R3,577 million on Goods and services. The underspending on goods and services is as a result of Constitutional Judgement on the ruling against the National Treasury preferential procurement regulation 2017(PPR2017).

Programme 2: Dinokeng

4.2 Programme 2: Dinokeng

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 sector investment, to grow the local economy, and most importantly, to promote meaningful participation of the previously marginalized in the mainstream economy, through the development and support of small businesses, creation of job opportunities, reduction of levels of poverty and unemployment.

The Dinokeng Programme comprise of 3 sub-programmes namely:

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

The Dinokeng Programme is also supported by the Research sub-unit in the Research and Planning Programme.

The purpose of the sub-programme

(a) The Dinokeng Game Reserve

The DGR sub-programme seeks to contribute significantly to economic growth and poverty alleviation in Dinokeng. This is to be achieved through the stimulation of a wildlife-based tourism industry and the maintenance and enhancement of the "pristine African" appearance of the landscape and biodiversity in all its forms. The Dinokeng Game Reserve is conceived as the primary tourism product providing tourists with outstanding game-viewing and other nature-based experiences. It aims to maximize income streams, job creation, small business development, investment opportunities and all other potential benefits and opportunities to local disadvantaged communities

(b) The Tourism Hubs

The focus of the Tourism Hubs sub-programme is to develop Roodeplaat and the town of Cullinan into tourism hubs. The Roodeplaat Dam will be developed around the theme of Windows into African Waterways offering mass recreation and environmental education facilities for the domestic emerging market and large school groups. Cullinan will be developed as a Window into Diamond Mining. The planned development of the two hubs is expected to invest in strategic tourism products that will attract further private sector investment to contribute in the Township Economic Revitalization through radical economic transformation.

(c) 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 (cooperatives 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.

The research unit supports the Dinokeng Programme by conducting tourism research for the Dinokeng destination. Tourism is one of the high growth sectors identified in Growing Gauteng Together 2030 (GGT 2030). One of the goals set out in this provincial economic growth blueprint is to encourage labour-absorbing industries, such as the tourism sector, to create decent employment opportunities via an inclusive economy. The research conducted over the years in the Dinokeng destination has reported that the area has a spectrum of tourism offerings which attracts international and domestic tourists, who spend money in the area and result in employment opportunities being created and contributing towards the economic growth of the region.

The sustainability of the Dinokeng Programme is critical towards achieving its outcome which is to address the triple challenges in the Dinokeng area. Sustainability of the Dinokeng Programme in 2021/2022 financial year was ensured by embarking on the following projects:

- The DGR declared as a protected area under NEMPA Act
- Number of hectares of land incorporated into the conservation estate of the Dinokeng Game Reserve (DGR) Expansion
- Number of hectares (ha) vegetation managed through the NRM
- Dinokeng Master Plan revised (focusing on Roodeplaat and Cullinan Tourism hubs)
- Number of Visitors to Dinokeng
- Rand Value contribution of visitors in Dinokeng
- Number of job opportunities sustained through operational funding paid to the DGRMA
- Number of job opportunities sustained by various operation in the Dinokeng Game
- Number of community empowerment projects implemented through private and public sector partnerships

Table 16 - Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (original APP)

Programme / Sub-programme: Cradle of Humankind World Heritage Site (COHWHS)

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	*Actual Achieve-ment 2021/2022 until date of re-ta-bling Q1 and Q2	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Sustainability of the Cradle of Humankind World Heritage Site	Job opportunities sustained through NRM	Number of water monitoring inspections conducted	60	#	60	60	None	None	It was realised that the indicator was not reading appropriat ely. The indicator was subseque ntly rephrased to **"Number of job opportuniti es sustained through operationa l funding paid to the DGRMA"a**

 # Indicator that was not in the 2019/20 and 2020/2021 financial year

In February, 2021 the APP for the financial year under review was developed and sent to GDED for sign-off ahead of tabling in the Legislature. During the budget adjustment a revised COHWHS and Dinokeng Project APP was drafted and tabled in October 2021, and the following table lists the Outcomes, Outputs, Output Indicators, Targets and Actual Achievements based on the targets in this revised APP.

Table 17- Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Dinokeng

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
Sustainability of the Dinokeng Project	Expansion of DGR for sustainability through the support of GDARD	The DGR declared as a protected area under NEMPA Act	#	#	The DGR declared as a protected area under NEMPA Act	The DGR was not declared as a protected area under NEMPA Act	The DGR was not declared as a protected area under NEMPA Act	During the consultative session held in Dinokeng with the stakeholders in the period under review, it emerged that the process plan for declaring the DGR as a protected area under NEMPA ACT needed to be subjected to further stakeholder consultation. This necessitated the review of the execution approach and timelines, which impacted negatively on the planned output indicator target.

Table 17- Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Dinokeng

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
	Expansion of DGR for sustainability through the support of GDARD	Number of hectares of land incorporated into the conservation estate of the Dinokeng Game Reserve (DGR) Expansion	#	#	1500 ha	0	-1500 ha	During the consultative session held in Dinokeng with the stakeholders in the period under review, it emerged that the main cause for unwillingness of private landowners to incorporate their land into the DGR was influenced by uncertainties surrounding the future land use in the DGR.

Table 17- Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Dinokeng

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/2020	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
	Vegetation management (Natural Resource Management) undertaken and for the preservation of the Dinokeng Game Reserve and sustaining the job leverage	Number of hectares (ha) vegetation managed through the NRM	4200 ha	4200 ha	4200 ha	4409.208 ha	209.208 ho	The reason for overachievement is that in quarter 2 the team overachieved the target on vegeta-tion management to compensate the shortfall during quarter1. Furthermore, the team had to execute more firebreaks and fire management to protect the DGR.
	Implementation of the enabling frameworks (IMP and Masterplans) for development and management of the Dinokeng	Dinokeng Master Plan Revised	#	#	Dinokeng Master plan revised	Dinokeng Master plan revised	None	None

Table 17- Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Dinokeng

Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	**Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022 Q1 and Q2	Reasons for deviations
Sustainability of the Dinokeng Project	Increased visitor economy in the Dinokeng	Number of Visitors to Dinokeng	#	#	14 400	75 467	61 067	Due to the COVID-19 pandemic, the travel trends shown that more people chose to travel within their geographic boundary/ies. This change in travel patterns of visitors boosted the visitor numbers in Gauteng, and in Dinokeng.
	Increased visitor economy Dinokeng	Rand Value contribution of visitors in Dinokeng	#	#	R121m	R293.2m	R172,2m	Due to the COVID-19 pandemic, the travel trends shown that more people chose to travel within their geographic boundary/ies. This change in travel patterns of visitors boosted the visitor spend in Gauteng, and in Dinokeng.

Table 17- Outcomes, Outputs, Output Indicators, Targets and Actual Achievements (revised APP)

Programme / Sub-programme: Dinokeng

Outcome	Output	Output Indicator	Audited Actual Perfor-mance 2019/20 20	Audited Actual Perfor-mance 2020/2021	Planned Annual Target 2021/2022	**Actual Achieve-ment 2021/2022	Deviation from planned target to Actual Achieve-ment 2021/2022 Q1 and Q2	Reasons for deviations
Sustainability of the Dinokeng Project	Job opportunities sustained through operational funding paid to the DGRMA	Number of job opportunities sustained through operational funding paid to the DGRMA	60	#	60	60	None	None
	Job opportunities sustained by various operations in the Dinokeng Game Reserve	Number of job opportunities sustained by various operations in the Dinokeng Game Reserve.	577	#	630	630	None	None
	Dinokeng Game Reserve Community Development Trust supported as a medium for meaningful socioeconomic benefit for communities in Dinokeng	Number of community empowerment projects implemented through private and public sector partnerships	#	#	15	17	2	During the adjustment period, funds were availed to implement community empowerment projects as a result the Dinokeng Project initiated 2 additional projects in period under review

 # Indicator that was not in the 2019/20 and 2020/2021 financial year

(a) Dinokeng Game Reserve

The unit had five (5) outputs on the APP for the financial year 2021/2022. Three output indicators were achieved, and two output indicators were not achieved.

The main priority of the involvement of the Dinokeng Project in the DGR is to ensure sustainable, effective and efficient operation and management of the DGR, resulting into a profitable and sustainable business. During the period under review, The Dinokeng Project, working closely with the Landowners Association (LOA) and Dinokeng Game Reserve Management Association (DGRMA) have made significant achievements in the Dinokeng Game Reserve, whereby 630 job opportunities were sustained through the various operations in the Dinokeng Game Reserve. The various operations in the DGR play a very significant role in addressing the triple challenges in societies, namely, unemployment, poverty and inequalities. A very high percentage of people employed by businesses in the DGR are from the neighbouring communities living adjacent the DGR.

In 2021/2022, The Dinokeng Project continued with the operational funding to the DGRMA which drives the core business for the operational management of the park. As a result of the operational funding to the DGR, the DGRMA managed to sustained 60 job opportunities responsible for the day to day operations of the game reserve, including game management, anti-poaching, habitat management, fence maintenance, office management and administration, financial management, bookings, marketing and promotion of the reserve.

Furthermore, as per the National Veld and Forest Fire Act, 1998, the Dinokeng Project have the duty to prepare and maintain firebreaks in the reserve, especially to protect assets like infrastructure and game. The Dinokeng Project and DGRMA therefore appointed service providers through a Service Level Agreements for a period ending at the end of the 2021/2022 financial year, who have trained personnel and equipped with vehicles and proper equipment, protective clothing and other related tools to extinguish fires in the reserve. The service providers were responsible for implementing Natural Resource Management (NRM) tasks that are key elements for the ecological management of the reserve during the fire season and out of fire season such as erosion control, bush encroachment control, alien invasive plant control, fire breaks management and clean-up operations.
As result of SLA with service providers in the DGR to implement the NRM, the Dinokeng Project managed to execute 4 408.51 hectares of vegetation management in the DGR as part of the Expanded Public Works Programme (EPWP). The Agreement between the Dinokeng Project and Chrisyd Construction Company managed to create 25 jobs with more focus on employment of youth and women and whereas the agreement between the DGRMA and Working on Fire also managed to sustain 25 job opportunities in the DGR. Most of the youth employed were coming from the communities adjacent to the DGR.

The DGR Unit continued to ensure implementation of the Environmental Management Plan for compliance, including undertaking natural resource management and ecological management to ensure that the DGR becomes and remains a competitive eco-tourism destination product. The DGR maintains an open natural landscape for ecological continuity and provides for rehabilitation operations to reinstate its former ecosystem health. Part of this piece of work includes ecological field assessments, bio-monitoring such as veld condition assessments, game counts and ecological carrying capacity assessments, and river health bio-monitoring in order to ensure sustainable delivery of ecosystem services through delivery of clean water, clean air, productive soils and natural resource harvesting like wood and game products for the curio industry.

Challenges:

The DGR has not reached the minimum area size of 40 000 ha yet. This spatial aspect is the minimum for ecological and economic viability. (The DGR is currently 19 000 ha in size. The Plan for the Dinokeng Project in 2021/22 financial year was to incorporate 1500 hectares of land into the DGR, however, no land was incorporated into the DGR because it was a challenge to convince landowners to sign in and commit on the game reserve concept because they have to sacrifice freedom of choice regarding personal business ventures on their own properties and furthermore for the reason for the unwillingness is that incorporated land must comply with the restrictions of a protected area according to NEMA & NEMPAA (National Environmental Management – Protected Areas Act). To be incorporated into a big five game reserve is not attractive to most landowners and the reason for willingness to incorporate is based on a different value system of a landowner, the value that the signatory places on a natural landscape, to live within a game reserve with the added protection of NEMPAA that may prevent the transformation of land and loss of biodiversity. It relates to a conservation ethic that does not always have a market value.

Although it was a challenge to convince landowners to incorporate their land into the DGR during the 2021/ 2022 financial year, some good news is that there are about 1 000 hectares of land collectively owned by a large group of landowners who are willing to sign a declarations of land incorporation (Boveneind - Groenkloef). This land cannot be fenced in yet because it is not connected to the DGR and lacks continuity with the current project because there are still parcels of land in between of unwilling landowners to incorporate their land into the DGR. To address the problem of interlinking land into the DGR, the LOA has developed an expansion strategy that has identified and prioritised focusing on strong potential hubs to form the basis of expansion in a certain direction and also targeting the interlinking land and surrounding landowners to join as well.

In 2021/22 the diminishing budget for the Dinokeng Project makes it challenging to implement other necessary legislated activities in the DGR which is the declaration of the DGR as a protected area. The declaration of the DGR as a protected area remained as a moving target because of the lack of budget. This work was so complex that it required an appointment of consultant to initiate the process of declaring the DGR as a protected area. The required legislative process would be to register conditions against each of the more than 272 title deeds that comprises the total area of the DGR. Reprioritisation of budget by all departments requested by the Gauteng Provincial Treasury to acquire R 500 000 000 to be re-directed to fund urgent priorities in the province such as Covid-19 pandemic and recent social unrest, also contributed to the non-funding of essential projects. However, the DGRMA managed to appoint a service provider to initiate a process of the declaration. Planning for the declaration of the DGR will however continue between the Dinokeng Project and the Gauteng Department of Agriculture and Rural Development. until financial resources become available to execute this work.

(b) Tourism hubs

The unit had one (1) output on the APP for the financial year 2021/2022. The output indicator, the Dinokeng Master Plan revised it's a target that was achieved. Due to insufficient budget the review of the Dinokeng Master Plan focused on reviewing 2 of the three hubs of the Dinokeng destination, namely Roodeplaat and Cullinan. The third hub which is the DGR is planned to be reviewed in 2022/2023 financial year. The main objective in reviewing the Dinokeng Master Plan is to align it to government changing policies and to government Apex priorities in relation to tourism and economic growth. Policy documents such as Growing Gauteng Together 2030, Gauteng Tourism Sector Strategy, National Tourism Sector Strategy and National Development Plan were some of the reports consulted for the review and alignment. Non-alignment of the Dinokeng Master Plan to socio-economic, legal and environmental changes may have implication on the realisation of the intended outcome of the Dinokeng Programme.

The alignment of the Master plan to current government policies is expected to provide strategic direction and guide the development of the Dinokeng destination in a manner that is economically, socially and environmentally sustainable. The review of the Dinokeng Master Plan was conducted through consultation with various stakeholders in Roodeplaat and Cullinan. Tourism Business Owners, Tour Operators, Provincial and local governments, Cullinan Diamond Mine and members of local communities formed part of the focus groups conducted or questionnaire administered for collection of data. In 2022/2023 financial year the Dinokeng Programme will start implementing some of the recommendations of the review to implement tourism projects in Roodeplaat and Cullinan. The study recommended an alternative development model for the development of Roodeplaat and Cullinan tourism hub which is the "Stakeholder Partnership Model". Projects that will assist in preparation for the World Rowing Masters Regatta in September 2023 were regarded as critical and must be implemented in a short term.

(c) Public Participation and Community Benefits

The unit had one (1) output on the APP for the financial year 2021/2022. The output indicator, Number of community empowerment projects implemented through private and public sector partnerships had a target of fifteen (15) which was achieved. However, during the adjustment period, the Dinokeng Project had additional funds that were available within the programme, which were relocated to sub-programmes. The PP&CB Unit managed to implement additional 2 projects, which led to an overachievement.

The Dinokeng Project had identified fifteen (15) projects together with the private sector institutions namely: The Dinokeng Game Reserve Community Development Trust (DGRCDT) and the Dinokeng Game Reserve Management Association (DGRMA) for the benefit of the community of Dinokeng Project area. The identified projects are not sector specific, however, they address the needs of the communities in the Dinokeng Project with the aim of addressing the economic inclusivity concerned with ensuring a pro-poor alternative to economic emancipation and capacity building is facilitated, such that the vulnerable are availed opportunities to engage in economic participation in and around the park and have the necessary skills.

The following projects were facilitated for the year under review: .

1. The Beeline

The Dino Beekeepers project is a project that promotes the production of honey, which is a unique product offering as this honey is harvested inside the Big Five Game Reserve. The purpose of the project is to protect the Big Five Compliance Fence against the animal damage, particularly the elephants. Scientific research has proven that elephants are fearful of bees and the Dinokeng Project has taken advantage of this scientific undertaking to promote a youth owned project that will harvest one of the most expensive commodities for sale in and around the Dinokeng Game Reserve (DGR). The support rendered for the period under review, was the provision of a trading space as well as raw material for the beeline group at cost to the group. It was prudent that the Dinokeng Project avails trading space at the Old Tau Gate next to the DGR, so that visitors to the park, may have access to the product on sale on route to or from the park.

2. The Laundry

The laundry group (New Heights co-operative) is a youth owned business that is envisaged to promote integration in the DGR to ensure that services are rendered to the products inside the reserve at a reasonable cost to the product owners. The support rendered for the period under review was provision of a operational space and intermediate goods for the youth owned enterprise, at no cost to the business. Both the office and the operational space are located at the Ndlovu Gate (one of the main entrances to the DGR). The business is picking up with many enquiries from both the product and land owners in the park.

3. The Local Community Awareness

The Dinokeng Project together with the DGR and the Community Trust facilitated for the public engagements with the local communities using various mediums of communication (i.e. radio, printed media and various other public platforms). Living next to a Big Five Game Reserve is still a new concept for communities of Hammanskraal and there are numerous challenges that these communities face. The Dinokeng Project uses the guiding principles outlines in the SANPARKS People and Parks programme which aims to instil values of stewardship of the environment, and raise awareness about conservation issues. During the 2021 calendar year, there were numerous elephant breakout into the neighbouring communities due to the activities performed by those communities (e.g., planting fruits next to the electric fence) and these led to the focus of the awareness being on animal management and care to allay the fears of the surrounding communities. The DGRCDT continues to use the Moretele Local Community Radio to convey the messages related to living next to a game reserve. The awareness was initiated at the Refilwe Block G section where breakouts were prominent. Various speakers from the DGR addressed the community and demonstrated the appropriate behavioural actions when charged by dangerous animals. Rangers emergency contacts were availed to all community members for this purpose.

4. Junior Rangers

The Dinokeng Project collaborated with both the private and public sectors to facilitate the Junior Rangers programme in the period under review. This was an inaugural project that will see the Dinokeng Game Reserve Junior Rangers being implemented on an annual basis as an educational programme that will expose youth to the DGR specifically. The aim of this project is to involve learners at grassroot level, however due to the Department of Education exerting a moratorium on all excursions as a result of the Corona Virus pandemic, an alternative was for the Dinokeng Project together with the DGRCDT to identify Junior Rangers who completed matric in the past three (3) years to form part of the programme with the aim of exposing them to the DGR and the potential career prospects available at their doorstep.

5. Early Childhood Development Training

The Dinokeng Project worked closely with the DGR Community Development Trust to facilitate this project for the early childhood practitioners operating in Hammanskraal. This project was identified as one of the initiatives required to empower women and youth operating in the Early Childhood Development (ECD) field and contribute toward development of the sector through skills upliftment. Many of the ECD Centres in Hammanskraal are owner run and managed, with supporting staff having little or no formal qualification and training. This project was aimed at addressing this challenge. Sixteen (16) ECD practitioners received training, which was intended to contribute to the employees' development and career enhancement through the understanding of the principles that will work towards the ECD NQF Level 4 (Further Education and Training Certificate: ECD), with the ultimate target of Level 5 qualifications to bridge the gap towards professionalisation.

6. Dinokasi Arts and Crafts

The Dinokasi group is currently occupying both retail and production spaces at the Old Tau Gate next to the DGR. However, both spaces were dilapidated and the plan for the period under review was to provide non-financial support to the group by refurbishing these spaces to upgrade the aesthetic look and functionality of the spaces. This was achieved as planned. The establishment of the Dinokasi group was government's initiative to eradicate poverty in the northern corner of Tshwane by supporting emerging co-operatives. There is a need to continuously render support (financial and non-financial) to co-operatives to reduce the failure rate as they grabble the enterprise arena.

7. Training of the Trust

The Dinokeng Game Reserve Community Development Trust was established to be a conjoint between the DGR and the local communities. The Trust is entrusted with facilitating community development initiatives with various stakeholders. Furthermore, the Trust receives funds from the Dinokeng Game Reserve Enterprise (as shareholders on behalf of the community) and the use of the self-drive routes inside the reserve. These funds are to be ploughed back into the communities in a form of community development initiatives. Therefore, it is imperative for the Dinokeng Project to ensure that the Trustees are well trained and skilled to manage such resources and ensure that there is accountability, hence the Trust Financial Management and Policy Development training were initiated to capacitate the Trustees to manage the funds on behalf of the community and put systems in place to account for expenditure.

8. The Tourism Safety Monitors (previously known as fence Patrollers)

This is a project implemented by the National Department of Tourism (NDT) throughout the country as part of the Expanded Public Works Programme to create income relief through provision of temporary employment to people of South Africa. The Gauteng Tourism Authority (GTA) is the management agency at province level for which the Dinokeng Project is working closely with to ensure the success of the project at ground level. The Dinokeng Project thorough NDT requested to participate in the programme to benefit twenty (20) youth from Hammanskraal and ten (10) from Cullinan area. The DGR is the host for the learners based in Hammanskraal while the Cullinan Chamber of Commerce (representing the tourism structures in Cullinan) is the host for the learners in Cullinan. The Tourism Safety Monitors (TSM) are trained to assist tourist with information about the area's they are visiting, moreover, they are there to provide safety and comfort of tourists at the various destinations were the TSM are placed.

9. Brick Making

The brick making project is an enterprise established for the local community adjacent to the DGR. The purpose of establishing the brick making facility was to facilitate a reliable and sustainable community project; with the aim of growing the inclusive economy for communities surrounding the reserve. The project was facilitated to address the need for a suitable and affordable housing materials; and the need for skills development. The focus for the group for the period under review was to establish the brick making site and provide the necessary technical training on brick production. Further support is essential for the next financial year to ensure that there is the entrepreneurial development and support i.e., formalisation of the group, business development training etc.

10. Agriculture

The Dinokeng Project together with the Dinokeng Game Reserve Community Development Trust assisted the poultry co-operative to ensure that the enterprise sustains the operations of the business. Furthermore, the Dinokeng Project brought the Gauteng Department of Agriculture and Rural Development (GDARD) on board to assist the group, however GDARD follows a programme before absorbing any enterprise to ensure that the beneficiaries comply with all the set requirements by GDARD before rendering the required support. The process undertaken for the period under review included site visits to the operations of the poultry group as well as conducting a feasibility for the identified area of operations. GDARD will absorb the group through their incubation programme.

11. Women Owned Bakery

The Bakery group comprises of 10 women from Kekana Gardens who were provided with the business development and technical training on savoury production. Equipment was procured to ensure that the co-operative has a fully functional bakery. The Trust provided operational space within the community where the bakery operates to ensure that the target market is accessible to the bakery. This project was meant to benefit the most marginalised individuals within the communities with the aim of future skills transfer to the other young people within the community.

12. Hospitality Training and placement

This project entailed training of 10 youth in Hospitality focusing on "basic cooking". The Dinokeng Project engaged the product owners in the DGR to assist with placing the trained youth. However, the placement is as per the prerogative of the potential employer and the needs for that business, therefore the placement is an ongoing exercise in collaboration with the DGRMA.

13. Nakedi Picnic Site

The phase 1 of the Nakedi picnic site is complete, with the DGR Community Development Trust managing the site on behalf of the community. The Nakedi Picnic Site located inside the DGR is aimed at transforming the ownership partners inside the reserve and awarding the community an opportunity to participate in the economic activities in the park.

14. Game Viewing Deck

The Game viewing deck is a complete product along the 4X4 terrain route, which allow tourist to have an eagle view of the DGR. This is a community owned and managed product. The DGRCDT is entrusted to manage the facility on behalf of the community. This project is also aimed at transforming the economic activities in the park by introducing the previously disadvantaged individuals into the tourism sector.

15. Recycling

This project is aimed at creating a sustainable environment through recycling programmes to preserve the environment for the use of the future generation. The DGR strives to be a destination that focuses on responsible tourism by being a major player in protecting South Africa's biodiversity through the principles of '3Rs' Reduce, Reuse Recycle and this project is responding to this call. The project focused on two recycling materials which are used tyres and bottles which are obtained from various establishments and landowners inside the reserve. These are non-biodegradable materials which act like a source of pollution, therefore for the DGR to minimize pollution, the park has taken the initiative to support the project by providing the required raw material which are transformed into new products by the recycling groups. The focus for the year under review was to provide the required technical training with the additional support to be rendered in the next financial year in a form of entrepreneurial training and formalisation thereafter.

16. Eco-Car Washes

Providing an advanced training to 30 beneficiaries in Cullinan focusing on three (3) mediums: Fashion design (NQF Level 1: Make Garments); jewellery (NQF Level 2: Manufacture a piece of jewellery using cuttlebone casting technique) and craft (NQF Level 2: Make marketable craft products. This advanced training provided crafters with the opportunity to diversify the current product offering and expand to various markets in and around Gauteng in support of the Domestic Tourism initiative as South Africa moves towards normality in the tourism space. Research conducted in the Dinokeng area recorded a dramatic increase in the number of visitors to the area in 2021/22 financial year. Approximately 75 467 visitor numbers were recorded in Dinokeng exceeding the set target of 14 400. This increase in the number of visitors in Dinokeng saw the area recording a significant growth of R293.2 million in the Rand Value. The R293.2 million exceeded the set target of R121 million for 2021/22 financial year.

This increased visitor economy in Dinokeng is attributed to a large number of domestic visitors both overnight and day visitors and who mostly came from different parts of Gauteng for enjoyment of outdoor activities that the Dinokeng tourism establishments are popular for and were marketed and promoted as such as part of the national and provincial Tourism Recovery Plan.

17. Advanced Training of crafters in Cullinan

Providing an advanced training to 30 beneficiaries in Cullinan focusing on three (3) mediums: Fashion design (NQF Level 1: Make Garments); jewellery (NQF Level 2: Manufacture a piece of jewellery using cuttlebone casting technique) and craft (NQF Level 2: Make marketable craft products. This advanced training provided crafters with the opportunity to diversify the current product offering and expand to various markets in and around Gauteng in support of the Domestic Tourism initiative as South Africa moves towards normality in the tourism space.

Research conducted in the Dinokeng area recorded a dramatic increase in the number of visitors to the area in 2021/22 financial year. Approximately 75 467 visitor numbers were recorded in Dinokeng exceeding the set target of 14 400. This increase in the number of visitors in Dinokeng saw the area recording a significant growth of R293.2 million in the Rand Value. The R293.2 million exceeded the set target of R121 million for 2021/22 financial year. This increased visitor economy in Dinokeng is attributed to a large number of domestic visitors both overnight and day visitors and who mostly came from different parts of Gauteng for enjoyment of outdoor activities that the Dinokeng tourism establishments are popular for and were marketed and promoted as such as part of the national and provincial Tourism Recovery Plan.

Strategy to Overcome Areas of Underperformance

Output Indicator	Dinokeng Project /DGR / LOA Strategy
Number hectares of land incorporated into the conservation estate of the Dinokeng Game Reserve (DGR) for expansion	• To follow-up with the Department of Public Works and Infrastructure on the Proposal for Expansion of the Dinokeng Game Reserve onto State Land (Military land to the south of the DGR), Portions 129 JR & 5/129 of the Farm Boekenhoutskloof in Addition to Portions 26/128 & 25/128 of the Farm Kloppersbos. Large stretches of military land (up to 12 000 Ha) to the south of the DGR is ideally suited to add habitat for big five and game viewing opportunities. • South and east expansion on private land Significant interest from land owners to the south and east of the reserve was demonstrated in the past. However, most are not adjacent to the DGR and could not be included at the time. • Dedicated personnel to run a full-time effort for expansion by engaging and negotiating with potential landowners to incorporate land into the DGR • Executive intervention for incorporating state land into the DGR and adjacent private land that are strategic for expansion. Meaning Political and Senior government officials' intervention to get involved on negotiations for incorporating • The eminent proclamation of the DGR as a protected area will strengthen the value proposition and provide new impetus to this expansion drive.

Output Indicator	Dinokeng Project /DGR / LOA Strategy
Number hectares of land incorporated into the conservation estate of the Dinokeng Game Reserve (DGR) for expansion	Pre-requisites for expansion **To promote expansion with private landowners, there are some require-ments which have to be met:** Government commitment and support to fund Infrastructure (fencing) after the agreement is signed with land owners who are willing to incorporate their land into the DGR • The DGR is not financially strong enough to fund significant expansion and new landowners are deterred by the upfront cost. • The initial establishment was a success because government took care of the infrastructure (fencing).
The DGR declared as the Protected area under National Environment al Manage-ment Protected Area Act (NEMPAA)	To have a budget availability to support and continue with the work that the DGRMA is undertaking to have the DGR to be declared as protected area within. **The budget will be needed to do the following activities below:** • Completion of the draft protected area management plan • Completion of landowner resolutions and supporting documents required for the protected area declarations. • Completion of draft pro forma-based contract documents • Completion of the management authority assignment forms • Land survey work for the delineation of properties in the DGR for title deeds endorsements • Legal review of the contract documents to the landowners and GDARD for review and comment Finalisation of the draft management plan and land owner-specific operational plans • Finalisation of the contract documents – landowner Submission of landowner-signed framework management plan and contracts to GDARD for internal approval and endorsement • internal approval process and submission of MEC memo to perform the public participation process. • Public participation process • Submission of final memo to MEC for declaration of the protected area – publication of government gazette notice • Completion of title deed endorsement May 2023

Performance in relation to standardised outputs and output indicators for sectors with concurrent function

Not applicable.

Reporting on the Institutional Response to Covid-19 Pandemic

Internal Intervention

Being the trading entity within the Gauteng Department of Economic Development (GDED), the Dinokeng Project is represented on the GDED Business Continuity Management Committee to address the challenges relating to Covid-19 to ensure that a uniform approach is followed by GDED and all its trading entities and agencies. Directives from the Disaster Management Act, the Department of Public Service and Administration, the Office of the Premier, and Treasury Regulations relating to the Covid-19 pandemic are implemented and monitored.

Personal protective equipment has been procured and placed in strategic areas in the organisation. Masks and hand sanitisers have been provided to each employee. Workstations are 2 metres apart to ensure social distancing. All employees are screened before they are allowed entry into the offices. A sick bay has been constructed for all employees in the building. A nurse has been appointed on a contract who is assisting in the screening of officials and to provide guidance to officials.

Table 18: Progress on Institutional Response to the COVID-19 Pandemic
External Intervention

None

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible) (Where Possible)	Disaggregation of Beneficiaries	Total budget allocati on per interve (R'000)	Budget spent per interve ntion	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
-	-	-	-	-	-	-	-	-

Table 19- Sub-programme Expenditure

None

Sub- Programme Name	2021/22			2020/21		
	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	7 577	7 233	344	7,119	5,476	1,643
Tourism Hubs	2 592	2 097	495	2,000	1,570	430
Public Participation	5 141	5 863	(722)	3 096	1 801	1 295
Programme Monitoring and Evaluation	406	402	4	360	353	7
Tourism and Investment	1 728	858	870	1 140	796	344
Events	-	-	-	-	-	-
Marketing and Public Relations	4 823	2 476	2 347	1 394	1 013	381
Executive Management	16 155	14 817	1 338	19 133	16 593	2 540
Total	38 422	33 746	4 676	34 242	27 602	6 640

Linking performance with budgets

The Dinokeng Projects spent 88% of the adjusted appropriation of R38,422 million with actual expenditure of R33,746 million and underspending of R4,676 million. The entity underspent by R3,122 million on Compensation of Employees and by R1,554 million on Goods and services. The underspending on goods and services is as a result of Constitutional Judgement court judgement on the ruling against the National Treasury preferential procurement regulation 2017(PPR2017).

5. Transfer Payments

5.1 Transfer payments to public entities

N/A

5.2 Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2021 to 31 March 2022

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	Amount	Reasons for the funds unspent by the entity
Maropeng A Afrika Leisure PTY (LTD)	Private	Operations of the Fossil Site	Yes	R11 490 000	R11 490 000	-
Dinokeng Game Reserve	Private	Operations of the Game Reserve	Yes	R5 514 000	R5 514 000	-

6. Conditional Grants

6.1 Conditional grants and earmarked funds paid

N/A

7. Donor Funds Received

N/A

8. Capital Investment

8.1 Capital investment, maintenance and asset management plan

N/A

Approval and Sign Off

Matthew Sathekge
Chief Executive Officer
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 31 May 2022

GOVERNANCE

1. Introduction

The Risk and Audit Management Committee (RAMCO) of the COHWHS and Dinokeng Projects comprises all the senior managers of the organisation. The officials responsible for risk management and ICT of the Gauteng Department of Economic Development (GDED), Gauteng Audit Services (GAS), Risk Management, and Compliance – Norms and Standards of the Gauteng Provincial Treasury are also members of RAMCO.

The risk management approach of the COHWHS and Dinokeng Projects is aligned with the Risk Management Framework of the Gauteng Provincial Treasury.

1.1 Risk Management

Various risk management policies such as the Risk Management Policy, Risk Management Strategy, Terms of Reference of RAMCO and the GPG Combined Assurance Framework were adopted by RAMCO. The 2021/2 strategic risks of the Projects were identified and the mitigation of the risks was monitored regularly by the relevant business units, RAMCO, Senior Management meetings and the GPG Audit Committee. The monitoring of the strategic and operational risks have ensured that specific focus were given on the mitigating of risks, to ensure service delivery.

1.2 Fraud And Corruption

A 2021/2 Fraud Prevention Plan was developed and approved. Progress on the action plans to mitigate fraud was reported to RAMCO and the GPG Audit Committee. Policies such as the Whistleblowing policy, Code of Ethics and Business Conduct, and Remunerative Work outside Employees Employment have been revised and communicated to employees.

1.3 Minimising Conflict Of Interest

In addition to Senior Management Services (SMS) members, all employees on level 11 and 12, and all supply chain management and financial employees have submitted their disclosures of financial interest. All staff has been informed of the requirement to receive permission from the MEC to conduct remunerative work outside the Public Service.

Conflicts of interest are declared by members of the Bid Adjudication, Bid Specification and Bid Evaluation Committees and interview panels.

1.4 Code Of Conduct

Staff was informed to abide to the Code of Ethics and Business Conduct of public servants, encouraged to blow the whistle against fraud and corruption, and to comply to the prescripts on conducting business with organs of state. All the middle and senior managers have participated in the compulsory on-line ethics training that was offered by the National School of Governance. New recruits also completed the on-line training.

1.5 Health, Safety And Environmental Issues

The Shared Auxiliary Services unit of GDED is overseeing the management of health and safety for the Projects. The Projects are represented on the Business Continuity Committee of the Gauteng Department of Economic Development that met weekly during the period under review, to address issues relating to the Covid-19 pandemic.

1.6 Portfolio Committees

MEETING DESCRIPTION	DATE OF THE MEETING
Details of the Budget Vote 03 for 21/22tv	25 May 2021
Presentation of the First Quarter Performance Report for 21/22 FY	02 September 2021
Presentations of the Second Quarter Performance Reports for 21/22 FY	25 November 2021
Presentation of the, Third Quarter Report for 21/22 FY and Second Adjustment Appropriation Bill for 21/22 FY	03 March 2022
Adjustment of Budget Vote 03 for 21/22FY	08 March 2022

Responses to questions based on the plans, quarterly reports and finances were addressed. Committee resolutions were responded to with improvement plans submitted on request. Input into focus intervention studies was submitted to the committee and resolutions thereof were responded to accordingly.

1.7 Standing Comittees On Public Accounts (SCOPA) Resolutions

(a) Cradle of Humankind World Heritage Site Project:

SUBJECT: Responses To SCOPA Oversight Report On The Report Of Auditor-General Of South Africa (AGSA) On The Financial Statements And Performance Information To The Gauteng Provincial Legislature On: Cradle Of Humankind Trading Entity For The Year Ended 31 March 2021

Resolution No.	Details	Response by the Entity	Resolved (Yes/No)
1	That the Entity must intensify performance and consequence management processes to eliminate findings on fruitless and wasteful expenditure and must submit its plan detailing its adherence and compliance to the requirements of all applicable legislation to ensure that effective measures are implemented by 31 January 2022 and a quarterly progress report continuing up until the end of June 2022	The Entity has put effective measures in place to eliminate findings on fruitless and wasteful expenditure.	Yes
2	That the Entity must submit its plan to investigate and reduce the irregular expenditure accumulated over years by 31 January 2022 and progress in the implementation of this plan every quarter continuing up until the end of June 2022	All outstanding Irregular Expenditure investigations have been finalized. Outstanding Irregular Expenditure was condoned by Gauteng Provincial Treasury.	Yes
3	That Dinokeng Trading Entity must submit its audit action plan indicating each area of finding by the AGSA in the 2020/21 FY; Plans to address the area of findings; and time frames for by 31 January 2022 That Dinokeng Trading Entity must submit	The Audit Action Plan was submitted and fully implemented as all 2020/21 findings were resolved.	Yes

Resolution No.	Details	Response by the Entity	Resolved (Yes/No)
4	That Dinokeng Trading Entity must submit progress made on the implementation of its audit action plan by 31 January 2022 and every quarter thereafter until all resolutions are resolved	The Audit Action Plan was fully implemented	Yes
5	That Dinokeng Trading Entity must submit its assessment of the implications of its audit action plans to the current (2021/22) financial year by 31 January 2022	The Audit Action Plan was fully implemented	Yes
6	That Dinokeng Trading Entity must respond to House Resolutions emanating from the oversight report of SCOPA on the report of the AGSA to the Legislature on its financial statements for the previous financial year, 2019/20, by 31 January 2022	No House Resolutions emanating from the oversight report were issued for Dinokeng Trading Entity on the 2019/20 financial statements	Yes

(b) Dinokeng Project:

SUBJECT: RESPONSES TO SCOPA RESOLUTIONS FROM THE OVERSIGHT REPORT ON THE REPORT OF AUDITOR-GENERAL OF SOUTH AFRICA (AGSA/) ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION TO THE GAUTENG PROVINCIAL LEGISLATURE ON: DINOKENG TRADING ENTITY FOR THE YEAR ENDED 31 MARCH 2021

Resolution No.	Details	Response by the Entity	Resolved (Yes/No)
1	That the Entity must intensify performance and consequence management processes to eliminate findings on fruitless and wasteful expenditure and must submit its plan detailing its adherence and compliance to the requirements of all applicable legislation to ensure that effective measures are implemented by 31 January 2022 and a quarterly progress report continuing up until the end of June 2022	The Entity has put effective measures in place to eliminate findings on fruitless and wasteful expenditure.	Yes
2	That the Entity must submit its plan to investigate and reduce the irregular expenditure accumulated over years by 31 January 2022 and progress in the implementation of this plan every quarter continuing up until the end of June 2022	All outstanding Irregular Expenditure investigations have been finalized. Outstanding Irregular Expenditure was condoned by Gauteng Provincial Treasury.	Yes
3	That Dinokeng Trading Entity must submit its audit action plan indicating each area of finding by the AGSA in the 2020/21 FY; Plans to address the area of findings; and time frames for by 31 January 2022	The Audit Action Plan was submitted and fully implemented as all 2020/21 findings were resolved.	Yes

Resolution No.	Details	Response by the Entity	Resolved (Yes/No)
4	That Dinokeng Trading Entity must submit progress made on the implementation of its audit action plan by 31 January 2022 and every quarter thereafter until all resolutions are resolved	The Audit Action Plan was fully implemented	Yes
5	TThat Dinokeng Trading Entity must submit its assessment of the implications of its audit action plans to the current (2021/22) finan-cial year by 31 January 2022	The Audit Action Plan was fully implemented	Yes
6	That Dinokeng Trading Entity must respond to House Resolutions emanating from the oversight report of SCOPA on the report of the AGSA to the Legisla-ture on its financial statements for the previous financial year, 2019/20, by 31 January 2022	No House Resolutions emanating from the oversight report were issued for Dinokeng Trading Entity on the 2019/20 financial state-ments	Yes

1.8 Prior Modifications To Audit Reports

There were no prior modifications to Audit Reports for both Entities.

1.9 Internal Control Unit

The Projects do not have an internal control unit. However, control issues are the responsibility of the relevant business units. Internal control issues are monitored by RAMCO, and the reports are validated by the Gauteng Audit Services and were submitted to the GPG Audit Committee. The implementation of action plans emanating from the reviews was tracked by the business units, Gauteng Audit Services and the Cluster 1 Audit Committee. There were no major internal control deficiencies identified for the period under review.

1.10 Internal Audit And Audit Committees

Internal audit work for the Projects is conducted by Gauteng Audit Services (GAS), a unit within the Gauteng Department of Finance. GAS provides internal audit services to all the Departments, including the COHWHS and Dinokeng Projects, in the Province, on a shared service model. GAS provides assurance on the effectiveness and efficiency of internal controls, governance and risk management of the Projects. During the year under review, GAS conducted all the audits that were planned and approved in line with its Annual Audit Plan. The Projects proactively mitigated audit findings raised by GAS throughout the year.

The Audit Committee comprise a cluster of departments and provides oversight on audit, risk management, financial and performance management issues. The Audit Committee approved the three-year rolling Internal Audit Plan of the Projects, the Internal Audit Charter and the Auditor General's Audit Strategy and Budget. All the meetings of the Audit Committee took place as scheduled and were attended by representatives of the Projects and external members. Names and qualifications of Audit Committee external members are as follows:

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

Name	Qualifictions	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Patrick Mnisi	• Bachelor of Laws • Post Grad Certificate in Compliance Management	External		01 Sept 2019	Current	
Lungelwa Sonqishe	• Bachelor of Accounting Science. • MBA Certificate in Governance	External		11 August 2020	Current	
Yedwa Mjiako	• B. Com • MBA	External		01 November 2021	Current	

2. Report of the Audit Committee – Cluster 01

Dinokeng and Cradle of Humankind World Heritage Site

We are pleased to present our report for the financial year ended 31 March 2022.

Audit Committee and Attendance

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

Non-Executive Members

Name of Member	Number of Meetings attended
Ms. Lungelwa Sonqishe (Chairperson)	05
Mr. George Higgins (Stand-in)*	01
Mr. Patrick Mnisi	04
Ms Yedwa Mjiako	04

*Stand in member from another cluster

Executive Members

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

Compulsory Attendees	Number of Meetings attended
Mr. B. Mosley Lefatola (Accounting Officer)	04
Mr. Matthew Sathekge (CEO)	04
Mr Mags Pillay (Acting CEO)	01
Mr. Mfundo Hadebe (Director: Finance)	03
Mr Kgomotso Mojapelo (Chief Financial Officer)	02
Ms. Nina Layton (Chief Risk Officer)	05
Mr. Kweyama Velile (Chief Audit Executive)	05

The Audit Committee noted that the Acting/ Chief Executive Officers attended five (05) scheduled Audit Committee meetings. Therefore, the Audit Committee is satisfied that the Department adhered to the provisions of the GPG Audit Committee Charter about ensuring that there is a proper representation of the Accounting Officer.

The Members of the Audit Committee met with the Senior Management of the Department and Internal Audit, collectively discussed the risks and address challenges facing the Department. Several in-committee meetings were held to address control weaknesses and deviations within the Entity.

Audit Committee Responsibility

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

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

Based on the results of the audits performed and the follow up reviews conducted, the overall opinion on the internal control design was Adequate but Ineffective to ensure that the Entities' objectives will be achieved.

Auditor-General. Findings:
Management has taken reasonable steps in terms of the agreed upon action plans to reduce or mitigate the identified risks to an acceptable level, as 74% of action plans were closed, 13% open but in progress and 13% open.

On Supply Chain Management:
Management has taken reasonable steps in terms of the agreed upon action plans to reduce or mitigate the identified risks to an acceptable level, as 67% of action plans were closed and 33% were open but in progress.

The following internal audit work was completed during the year under review:

- Review on the Development and Growth of Dinokeng (Project Management)
- Monitoring of Funds Transferred to Maropeng(SLA Review)
- AG Follow-up
- Follow-up on SCM
- Performance Information
- Proactive Assurance
- Data analysis - SCM / HR / FIN (2021-2022)
- SAP ESS & PERSAL Leave Reconciliation

Management should design and implement controls consistently throughout the programmes during the financial year for the monitoring of Funds transferred to Maropeng and Project implementation plans for the Development and Growth of Dinokeng.

Management should also implement the findings raised by the Auditor-General and Internal Audit on time.

Over and above the existing measures to monitor and ensure that recommendations are implemented effectively, the department should consider consequence management amongst other alternative measures.

Internal Audit

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

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

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

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

It was noted that a Quality Assurance Review (external assessment) was performed by an external independent reviewer and Internal Audit was assessed to be Generally Conformant with the International Standards for Professional Practice of Internal Auditing. The Audit Committee will continue to monitor the implementation of the Quality Assurance Improvement Program to ensure that continued conformance with the Standards.

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

Risk Management

Progress on the departmental risk management was reported to the Audit Committee quarterly. The Audit Committee is satisfied that the actual management of risk is receiving attention, although there are areas that still require improvement.

Management should take full responsibility for the entire Enterprise Risk Management process and continue to support the Chief Risk Officer to further enhance the Entity's performance. .

Management should consider including a risk of failure to finalise and implement the Due Diligent Recommendations in respect of converting MAL into an NPO that would assist in reporting the arrangement between the Cradle of Humankind and a third party, particularly with regards to the operational funding and the effect thereof on its financial statements as it's supported by the deviation approved by the Gauteng Provincial Treasury.

Management should improve the culture of risk management within the entity to ensure that the Entity obtains and maintains a clean administration.

Forensic Investigations

The Audit Committee has not received any forensic investigation report which made recommendations including disciplinary action against officials of the Entities.

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

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

However, the Audit Committee remains concerned that the outcomes of the due diligence to convert Maropeng A'afrika Leisure (MAL) into a Non-Profit organisation (NPO) remain outstanding. This matter also impacts the Department's disclosure in the Financial Statements concerning the loans, commitments, revenue and liabilities. The progress and updates need to be reported and accounted for quarterly.

Management should consider including the risk of failure to report the arrangement between Cradle of Humankind and a third party, particularly with regards to the outflow of cash and the effect thereof on its financial statement.

Evaluation of Annual Financial Statements

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

- Audit Committee reviewed the draft annual financial statements prepared by the department before the submission of the annual financial statements to the external auditors for audit the audit committee meeting was held on 26th May 2022 and recommended them for audit.
- Reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report, with the AGSA and the Accounting Officer;
- Reviewed the Audit Report of the AGSA;
- Reviewed the AGSA's Management Report and Management's response thereto;
- Reviewed the Department's compliance with legal and regulatory provisions.

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

One-on-One Meeting with the Accounting Officer

The Audit Committee has met with the Accounting Officer for the Department to address unresolved issues.

One-on-One Meetings with the Executive Authority

The Audit Committee met with the Executive Authority for the Department to apprise the MEC on the performance of the Department, the Audit Committee believes that the frequency of these interactions will be more beneficial to the Executive Authority.

Auditor-General of South Africa

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

Ms. Lungelwa Songishe
Chairperson of the Audit Committee
Date:31 July 2022

2. B-BBEE Compliance Performance Information

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

Table 21 B-BBEE information

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Yes / No Response**	**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	We do not issue any licences, concessions or authorisations in respect of economic activity
Developing and implementing a preferential procurement policy?	Yes	COHWHS and Dinokeng Projects has made provision for preferential procurement in its Supply Chain Management Policy
Determining qualification criteria for the sale of state-owned enterprises?	No	We do not have any State owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	We currently do not have any partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	We do not award incentives, grants and investments schemes.

HUMAN RESOURCE MANAGEMENT

1. Overview of Human Resources

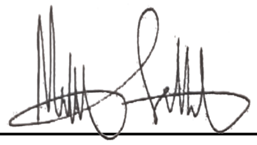
The Acting Chief Executive Officer (ACEO) of the COHWHS and Dinokeng Projects who was also the Head of Department of GDED, left the employ on 31 November 2020. The Chief Director Planning and Support, Mr Matthew Sathekge, was appointed to act as the ACEO for the Projects from 01 December 2020 until 30 November 2021. Mr Matthew Sathekge has since been appointed Chief Executive Officer of COHWHS and Dinokeng Projects from 1 January 2022.

Due to the incapacity of human resources in the Projects, a Service Level Agreement has been entered into with GDED to provide corporate management support to the Projects.

2. Human Resources Oversight Statistics

The human resources oversight report follows below as Annexure A.

Approval and Sign Off



Matthew Sathekge
Chief Executive Officer
Cradle of Humankind World Heritage Site and Dinokeng Projects
Date: 31 July 2022

HR OVERSIGHT April 2020 to March 2021 - Gauteng - Dinokeng and the Cradle of Humankind World Heritage Site

TABLE 1.1 - Main Service for Service Delivery Improvement and Standards

Main Services	Actual Customers	Potential Customers	Standard of Service	Actual Achievement against Standards
	xxx	xxx	xxx	xxx

TABLE 1.2 - Consultation Arrangements for Customers

Type of Arrangement	Actual Customers	Potential Customers	Actual Achievement
	xxx	xxx	xxx

TABLE 1.3 - Service Delivery Access Strategy

Access Strategy	Actual Customers	Potential Customers
	xxx	xxx

TABLE 1.4 - Service Information Tool

Type of Information Tool	Actual Customers	Potential Customers
	xxx	xxx

TABLE 1.5 - Complaint Mechanism

Complaint Mechanism	Actual Customers	Potential Customers
	xxx	xxx

TABLE 2.2 - Personnel costs by Salary band

Salary Band	Personnel Expenditure including Transfers (R'000)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)	Total Personnel Cost for Department including Goods and Services (R'000)	Total Personnel Cost for Department including Goods and Services (R'000)
02 Skilled (Levels 3-5)	1 057,00	2,50	264 250,00	43 015,00	4,00
03 Highly skilled production (Levels 6-8)	7 486,00	17,40	415 889,00	43 015,00	18,00
04 Highly skilled supervision (Levels 9-12)	26 284,00	61,10	796 485,00	43 015,00	33,00
05 Senior management (Levels →= 13)	6 729,00	15,60	1 682 250,00	43 015,00	4,00
14 Contract (Levels →= 13)	1 375,00	3,20	687 500,00	43 015,00	2,00
TOTAL	**42 931,00**	**99,80**	**703 787,00**	**43 015,00**	**61,00**

TABLE 2.3 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Programme

Programme	Salaries (R'000)	Salaries as a % of Personnel Costs	Overtime (R'000)	Overtime as a % of Persoonaanel Costs	HOA (R'000)	HOA as a % of Personnel Costs	Medical Aid (R'000)	Medical Aid as a % of Personnel Costs	Total Personnel Cost per Programme (R'000)
GP: WORLD HERITAGE SITE	36 752,00	85,40	0,00	0,00	830,00	1,90	1 528,00	3,60	43 015,00
TOTAL	**36 752,00**	**85,40**	**0,00**	**0,00**	**830,00**	**1,90**	**1 528,00**	**3,60**	**43 015,00**

TABLE 2.4 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Salary Band

Programme	Salaries (R'000)	Salaries as a % of Personnel Costs	Overtime (R'000)	Overtime as a % of Perso-naanel Costs	HOA (R'000)	HOA as a % of Personnel Costs	Medical Aid (R'000)	Medical Aid as a % of Person-nel Costs	Total Personnel Cost per Pro-gramme (R'000)
02 Skilled (Levels 3-5)	838,00	79,30	0,00	0,00	54,00	5,10	80,00	7,60	1 057,00
03 Highly skilled production (Levels 6-8)	5 894,00	78,70	0,00	0,00	226,00	3,00	701,00	9,40	7 486,00
04 Highly skilled supervision (Levels 9-12)	22 785,00	86,50	0,00	0,00	333,00	1,30	724,00	2,70	26 355,00
05 Senior management (Levels ->= 13)	5 981,00	88,70	0,00	0,00	217,00	3,20	22,00	0,30	6 742,00
14 Contract (Levels ->= 13)	1 255,00	91,30	0,00	0,00	0,00	0,00	0,00	0,00	1 375,00
	36 752,00	**85,40**	**0,00**	**0,00**	**830,00**	**1,90**	**1 528,00**	**3,60**	**43 015,00**

TABLE 3.1 - Employment and Vacancies by Programme at end of period

Programme	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate (Includes Frozen Posts)	Vacancy Rate (Includes Frozen Posts)
GP: WORLD HERITAGE SITE, Permanent	80,00	61,00	23,80	0,00
TOTAL	**80,00**	**61,00**	**23,80**	**0,00**

TABLE 3.2 - Employment and Vacancies by Salary Band at end of period

Programme	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate (Includes Frozen Posts)	Vacancy Rate (Includes Frozen Posts)
02 Skilled (Levels 3-5), Permanent	6,00	4,00	33,30	0,00
03 Highly Skilled Production (Levels 6-8), Permanent	24,00	18,00	25,00	0,00
04 Highly Skilled Supervision (Levels 9-12), Permanent	41,00	33,00	19,50	0,00
05 Senior Management (Levels ->= 13), Permanent	7,00	4,00	42,90	0,00
14 Contract (Levels ->= 13), Permanent	2,00	2,00	0,00	0,00
TOTAL	**80,00**	**61,00**	**23,80**	**0,00**

TABLE 3.3 - Employment and Vacancies by Critical Occupation at end of period

Programme	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate (Includes Frozen Posts)	Vacancy Rate (Includes Frozen Posts)
Administrative Related, Permanent	15,00	13,00	13,30	0,00
Engineering Sciences Related, Permanent	1,00	1,00	0,00	0,00
Finance And Economics Related, Permanent	6,00	6,00	0,00	0,00
Financial Clerks And Credit Controllers, Permanent	3,00	3,00	0,00	0,00
Food Services Aids And Waiters, Permanent	1,00	0,00	100,00	0,00
Head Of Department/Chief Executive Officer, Permanent	3,00	1,00	66,70	0,00
Human Resources & Organisat Developm & Relate Prof, Permanent	19,00	13,00	31,60	0,00
Library Mail And Related Clerks, Permanent	1,00	0,00	100,00	0,00
Other Administrat & Related Clerks And Organisers, Permanent	2,00	2,00	0,00	0,00
Other Administrative Policy And Related Officers, Permanent	9,00	6,00	33,30	0,00
Secretaries & Other Keyboard Operating Clerks, Permanent	14,00	11,00	21,40	0,00
Senior Managers, Permanent	6,00	5,00	16,70	0,00
TOTAL	**80,00**	**61,00**	**23,80**	**0,00**

TABLE 4.1 - Job Evaluation

Salary Band	Number of Posts on Approved Establishment	Number of Jobs Evaluated	% of Posts Evaluated by Salary Bands	Number of Posts Upgraded	% of Upgraded Posts Evaluated	Number of Posts Downgraded	% of Downgraded Posts Evaluated
02 Skilled (Levels 3-5)	6,00	0,00	0,00	0,00	0,00	0,00	0,00
03 Highly Skilled Production (Levels 6-8)	24,00	0,00	0,00	0,00	0,00	0,00	0,00
04 Highly Skilled Supervision (Levels 9-12)	41,00	0,00	0,00	0,00	0,00	0,00	0,00
05 Senior Management Service Band A	4,00	0,00	0,00	0,00	0,00	0,00	0,00
06 Senior Management Service Band B	2,00	0,00	0,00	0,00	0,00	0,00	0,00
08 Senior Management Service Band D	1,00	0,00	0,00	0,00	0,00	0,00	0,00
14 Contract Band A	1,00	0,00	0,00	0,00	0,00	0,00	0,00
17 Contract Band D	1,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	**80,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

TABLE 4.2 - Profile of employees whose positions were upgraded due to their posts being upgraded

Programme	African	Asian	Coloured	White	Total
Female	0,00	0,00	0,00	0,00	0,00
Male	0,00	0,00	0,00	0,00	0,00
TOTAL	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
Employees with a Disability	0,00	0,00	0,00	0,00	0,00

TABLE 4.3 - Employees whose salary level exceed the grade determined by Job Evaluation [i.t.o PSR 1.V.C.3]

Occupation	Number of Employees	Job Evaluation Level	Job Evaluation Level	Reason for Deviation	No of Employees in Department
Female	0,00	xxx	xxx	xxx	0,00
Male	0,00	xxx	xxx	xxx	0,00
TOTAL	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
Percentage of Total Employment	0,00				0,00

TABLE 4.4 - Profile of employees whose salary level exceeded the grade determined by job evaluation [i.t.o. PSR 1.V.C.3]

Programme	African	Asian	Coloured	White	Total
Female	0,00	0,00	0,00	0,00	0,00
Male	0,00	0,00	0,00	0,00	0,00
TOTAL	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
Employees with a Disability	0,00	0,00	0,00	0,00	0,00

TABLE 5.1 - Annual Turnover Rates by Salary Band

Salary Band	Number of Employees at Beginning of Period	Appointments	Terminations	Turnover Rate
02 Skilled (Levels 3-5) Permanent	4,00	0,00	0,00	0,00
03 Highly Skilled Production (Levels 6-8) Permanent	18,00	0,00	1,00	5,60
04 Highly Skilled Supervision (Levels 9-12) Permanent	31,00	0,00	0,00	0,00
05 Senior Management Service Band A Permanent	4,00	0,00	0,00	0,00
06 Senior Management Service Band B Permanent	1,00	0,00	0,00	0,00
14 Contract Band A Permanent	1,0	1,00	0,00	0,00
TOTAL	**59,00**	**1,00**	**1,00**	**1,70**

TABLE 5.2 - Annual Turnover Rates by Critical Occupation

Critical Occupation	Critical Occupation	Appointments	Terminations	Turnover Rate
Administrative Related Permanent	14,00	0,00	1,00	7,10
Engineering Sciences Related Permanent	1,00	0,00	0,00	0,00
Finance And Economics Related Permanent	5,00	0,00	0,00	0,00
Financial Clerks And Credit Controllers Permanent	3,00	0,00	0,00	0,00
Head Of Department/Chief Executive Officer Permanent	1,00	0,00	0,00	0,00
Human Resources & Organisat Developm & Relate Prof Permanent	12,00	0,00	0,00	0,00
Other Administrat & Related Clerks And Organisers Permanent	1,00	0,00	0,00	0,00
Other Administrative Policy And Related Officers Permanent	6,00	0,00	0,00	0,00
Secretaries & Other Keyboard Operating Clerks Permanent	11,00	0,00	0,00	0,00
Senior Managers Permanent	5,00	1,00	0,00	0,00
TOTAL	**59,00**	**1,00**	**1,00**	**1,70**

TABLE 5.3 - Reasons why staff are leaving the department

Termination Type	Number	% of Total Resignations	% of Total Employment	Total	Total Employment
01 Death, Permanent	1,00	100,00	1,60	1,00	61,00
TOTAL	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

TABLE 5.4 - Granting of Employee Initiated Severance Packages

Category	No of applications received	No of applica-tions referred to the MPSA	No of applications supported by MPSA	No of Packages approved by Department
02 Skilled (Levels 3-5)	0,00	0,00	0,00	0,00
03 Highly Skilled Production (Levels 6-8)	0,00	0,00	0,00	0,00
04 Highly Skilled Supervision (Levels 9-12)	0,00	0,00	0,00	0,00
05 Senior Management Service Band A	0,00	0,00	0,00	0,00
06 Senior Management Service Band B	0,00	0,00	0,00	0,00
08 Senior Management Service Band D	0,00	0,00	0,00	0,00
14 Contract Band A	0,00	0,00	0,00	0,00
17 Contract Band D	0,00	0,00	0,00	0,00
TOTAL	**0,00**	**0,00**	**0,00**	**0,00**

TABLE 5.5 - Promotions by Critical Occupation

Occupation	Number of Employees at Beginning of Period	Number of Employees at Beginning of Period	Salary Level Promotions as a % of Employees by Occupation	Progressions to another Notch within a Salary Level	Notch Progression as a % of Employees by Occupation
Administrative Related	14,00	0,00	0,00	13,00	92,90
Engineering Sciences Related	1,00	0,00	0,00	1,00	100,00
Finance And Economics Related	5,00	1,00	20,00	5,00	100,00
Financial Clerks And Credit Controllers	3,00	0,00	0,00	3,00	100,00
Head Of Department/Chief Executive Officer	1,00	1,00	100,00	1,00	100,00
Human Resources & Organisat Developm & Relate Prof	12,00	2,00	16,70	13,00	108,30
Other Administrat & Related Clerks And Organisers	1,00	0,00	0,00	2,00	200,00
Other Administrative Policy And Related Officers	6,00	0,00	0,00	6,00	100,00
Secretaries & Other Keyboard Operating Clerks	11,00	0,00	0,00	11,00	100,00
Senior Managers	5,00	0,00	0,00	5,00	100,00
TOTAL	**59,00**	**4,00**	**6,80**	**60,00**	**101,70**

TABLE 5.6 - Promotions by Salary Band

Salary Band	Number of Employees at Beginning of Period	Number of Employees at Beginning of Period	Salary Level Promotions as a % of Employees by Occupation	Progressions to another Notch within a Salary Level	Notch Progression as a % of Employees by Salary Band
02 Skilled (Levels 3-5), Permanent	4,00	0,00	0,00	4,00	100,00
03 Highly Skilled Production (Levels 6-8), Permanent	18,00	0,00	0,00	18,00	100,00
04 Highly Skilled Supervision (Levels 9-12), Permanent	31,00	3,00	9,70	32,00	103,20
05 Senior Management (Levels ->= 13), Permanent	5,00	1,00	20,00	4,00	80,00
14 Contract (Levels ->= 13), Permanent	1,00	0,00	0,00	2,00	200,00
TOTAL	**59,00**	**4,00**	**6,80**	**60,00**	**101,70**

TABLE 6.1 - Total number of Employees (incl. Employees with disabilities) per Occupational Category (SASCO)

Occupational Category	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
01 - Senior Officials And Managers	4,00	0,00	0,00	4,00	2,00	0,00	0,00	0,00	0,00	0,00	6,00
02 - Professionals	8,00	0,00	0,00	8,00	0,00	9,00	1,00	1,00	1,00	1,00	20,00
03 - Technicians And Associate Professionals	6,00	0,00	1,00	7,00	0,00	10,00	0,00	1,00	1,00	1,00	19,00
04 - Clerks	4,00	0,00	0,00	4,00	0,00	10,00	1,00	0,00	1,00	1,00	16,00

TABLE 6.1B - Total number of Employees with disabilities

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total

TABLE 6.2 - Total number of Employees (incl. Employees with disabilities) per Occupational Bands

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
02 Senior Management, Permanent	2,00	0,00	1,00	3,00	0,00	0,00	0,00	0,00	0,00	1,00	4,00
03 Profesionally qualified and experienced specialists and mid-management, Permanent	13,00	0,00	0,00	13,00	2,00	14,00	1,00	2,00	17,00	1,00	33,00
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	4,00	0,00	0,00	4,00	0,00	12,00	1,00	0,00	13,00	1,00	18,00

TABLE 6.2 - Total number of Employees (incl. Employees with disabilities) per Occupational Bands

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
05 Semi-skilled and discretionary decision making, Permanent	1,00	0,00	1,00	1,00	0,00	3,00	0,00	0,00	3,00	0,00	4,00
08 Contract (Top Management), Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
09 Contract (Senior Management), Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
TOTAL	**22,00**	**0,00**	**1,00**	**23,00**	**2,00**	**29,00**	**2,00**	**2,00**	**33,00**	**3,00**	**61,00**

TABLE 6.3 - Recruitment

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
09 Contract (Senior Management), Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	1,00	0,00	1,00
TOTAL	**1,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**1,00**

TABLE 6.3B - Recruitment (Employees with disabilities)

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total

TABLE 6.4 - Promotions

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
01 Top Management, Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
02 Senior Management, Permanent	2,00	0,00	1,00	3,00	0,00	0,00	0,00	0,00	0,00	1,00	4,00
03 Professionally qualified and experienced specialists and mid-management, Permanent	14,00	0,00	0,00	14,00	2,00	15,00	1,00	2,00	18,00	1,00	35,00

TABLE 6.4 - Promotions

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	4,00	0,00	0,00	4,00	0,00	12,00	1,00	0,00	13,00	1,00	18,00
05 Semi-skilled and discretionary decision making, Permanent	1,00	0,00	0,00	1,00	0,00	3,00	0,00	0,00	3,00	0,00	4,00
08 Contract (Top Management), Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
09 Contract (Senior Management), Permanent	1,00	0,00	0,00	1,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
TOTAL	**24,00**	**0,00**	**1,00**	**2,00**	**2,00**	**30,00**	**2,00**	**2,00**	**34,00**	**3,00**	**64,00**

TABLE 6.4B - Promotions (Employees with disabilities)

I	Male, African	Male, Co-loured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total

TABLE 6.5 - Terminations

Occu-pational Band	Male, African	Male, Co-loured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
04 Skilled techni-cal and aca-demi-cally qualified workers, junior man-age-ment, supervi-sors, fore-men, Perma-nent	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
TOTAL	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00

"TABLE 6.5B - Terminations (Employees with disabilities)"

I	Male, African	Male, Co-loured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total

TABLE 6.6 - Disciplinary Action

Disci-plinary Action	Male, African	Male, Co-loured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total

TABLE 6.7 - Skills Development

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, Senior Officials and Managers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professionals Technicians and Associate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clerks											
Service and Sales Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Agriculture and Fishery Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Craft and related Trades Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant and Machine Operators and Assemblers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

TABLE 6.7 - Skills Development (Continued)

Occupational Band	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, African	Female, Indian	Female, Total Blacks	Female, White	Total
Elementary Occupations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees with disabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

TABLE 7.1 - Performance Rewards by Race, Gender and Disability

Race and Gender	Number of Beneficiaries	Number of Employees	% of Total within Group	Total Cost (R'000)	Average Cost per Employee (R)
African, Female	23.00	29.00	79.30	130.38	5 669.00
African, Male	13.00	22.00	59.10	94.21	7 247.00
Asian, Female	1.00	2.00	50.00	10.48	10 484.00
Asian, Male	0.00	1.00	0.00	0.00	0.00
Coloured, Female	2.00	2.00	100.00	16.44	8 221.00
Coloured, Male	0.00	0.00	0.00	0.00	0.00
Total Blacks, Female	**26.00**	**33.00**	**78.80**	**157.31**	**6 050.00**
Total Blacks, Male	**13.00**	**23.00**	**56.50**	**94.21**	**7 247.00**
White, Female	1.00	3.00	33.30	7.24	7 238.00
White, Male	0.00	2.00	0.00	0.00	0.00

TABLE 7.2 - Performance Rewards by Salary Band for Personnel below Senior Management Service

Salary Band	Number of Beneficiaries	Number of Employees	% of Total within Group	Total Cost (R'000)	Average Cost per Employee (R)
02 Skilled (Levels 3-5)	4.00	4.00	100.00	5.37	1 341.00
03 Highly Skilled Production (Levels 6-8)	14.00	18.00	77.80	51.94	3 710.00
04 Highly Skilled Supervision (Levels 9-12)	22.00	33.00	66.70	201.45	9 157.00
TOTAL	**40.00**	**55.00**	**72.70**	**258.75**	**6 469.00**

TABLE 7.3 - Performance Rewards by Critical Occupation

Critical Occupation	Number of Beneficiaries	Number of Employees	% of Total within Group	Total Cost (R'000)	Average Cost per Employee (R)
Financial Clerks And Credit Controllers	3,00	3,00	100,00	15,82	5 272,00
Human Resources & Organisat Developm & Relate Prof	10,00	13,00	76,90	87,90	8 790,00
Finance And Economics Related	4,00	6,00	66,70	19,19	4 797,00
Other Administrat & Related Clerks And Organisers	1,00	2,00	50,00	6,59	6 592,00
Administrative Related	7,00	13,00	53,80	55,88	7 982,00
Secretaries & Other Keyboard Operating Clerks	8,00	11,00	72,70	29,13	3 641,00
Head Of Depart-ment/Chief Executive Officer	0,00	1,00	0,00	0,00	0,00
Other Administrative Policy And Related Officers	5,00	6,00	83,30	22,65	4 530,00
Senior Managers	1,00	5,00	20,00	11,12	11 122,00
Engineering Sciences Related	1,00	1,00	100,00	10,48	10 484,00
TOTAL	**40.00**	**61.00**	**65.60**	**258.75**	**6 469.00**

TABLE 7.4 - Performance Related Rewards (Cash Bonus) by Salary Band for Senior Management Service

Salary Band	Number of Beneficiaries	Number of Employees	% of Total within Group	Total Cost (R'000)	Average Cost per Employee (R)	Total Cost As A % Of The Total Personnel Expenditure	Personnel Cost SMS (R'000)
Band A	0.00	5.00	0.00	0.00	0.00	0.00	1 6 175.63
Band B	0.00	0.00	0.00	0.00	0.00	0.00	1 568.44
Band D	0.00	1.00	0.00	0.00	0.00	0.00	373.01
TOTAL	**0.00**	**6.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8 117.08**

TABLE 8.1 - Foreign Workers by Salary Band

Salary Band	Employment at Beginning of Period	Percentage of Total at Beginning of Period	Employment at End of Period	Percentage of Total at End of Period	Change in Employment	Percentage of Total	Total Employment at Beginning of Period	Total Employment at End of Period	Total Change in Employment		
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

TABLE 8.2 - Foreign Workers by Major Occupation

Salary Band	Employment at Beginning of Period	Percentage of Total at Beginning of Period	Employment at End of Period	Percentage of Total at End of Period	Change in Employment	Percentage of Total	Total Employment at Beginning of Period	Total Employment at End of Period	Total Change in Employment		
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

TABLE 9.1 - Sick Leave for January 2021 to December 2021

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)	Total number of Employees using Sick Leave	Total number of days with medical certification
Highly skilled production (Levels 6-8)	43.00	97.70	5.00	35.70	9.00	61.00	14.00	42.00
Highly skilled supervision (Levels 9-12)	63.00	90.50	6.00	42.90	11.00	148.00	14.00	57.00
Senior management (Levels 13-16)	11.00	100.00	1.00	7.10	11.00	52.00	14.00	11.00
Skilled (Levels 3-5)	5.00	80.00	2.00	14.30	3.00	4.00	14.00	4.00
TOTAL	**122.00**	**93.40**	**14.00**	**100.00**	**9.00**	**264.00**	**14.00**	**114.00**

TABLE 9.2 - Disability Leave (Temporary and Permanent) for January 2021 to December 2021

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)	Total number of days with medical certification	Total number of Employees using Disability Leave

TABLE 9.3 - Annual Leave for January 2021 to December 2021

Race and Gender	Number of Beneficiaries	Number of Employees	% of Total within Group
Contract (Levels 13-16)	4.00	4.00	1.00
Highly skilled production (Levels 6-8)	421.00	23.00	18.00
Highly skilled supervision (Levels 9-12)	603.00	18.00	33.00
Senior management (Levels 13-16)	112.00	22.00	5.00
Skilled (Levels 3-5)	118.00	30.00	4.00
TOTAL	**1 258.00**	**21.00**	**61.00**

TABLE 9.4 - Capped Leave for January 2021 to December 2021

Salary Band	Total Days of Capped Leave Taken	Average Number of Days Taken per Employee	Average Capped Leave per Employee as at End of Period	Number of Employees using Capped Leave	Total Number of Capped Leave Available at End of Period	Total Cost As A % Of The Total Personnel Expenditure	Number of Employees as at End of Period
Contract (Levels 13-16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highly skilled production (Levels 6-8)	0.00	0.00	3.00	0.00	0.00	2.66	1.00
Highly skilled supervision (Levels 9-12)	0.00	0.00	19.00	0.00	0.00	93.18	5.00
Senior management (Levels 13-16)	0.00	0.00	0.00	0.00	0.00	0.21	1.00
Skilled (Levels 3-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**14.00**	**0.00**	**0.00**	**96.05**	**7.00**

"TABLE 9.5 - Leave Payouts (Estimated)"

Reason	Total Estimated Amount (R'000)	Number of Employees
TOTAL	**0.00**	

TABLE 10.1 - 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
xxx xxx	xxx xxx

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.	Yes		The organisation makes use of the services of GDED in this regard.
2. Does the department have a dedicated unit or have you designated specific staff members to promote 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.	Yes		The organisation makes use of the services of GDED in this regard.v
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/ services of the programme.	Yes		The organisation makes use of the services of GDED in this regard.
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.	Yes		The organisation makes use of the services of GDED in this regard.
5. Has the department reviewed the employment policies and practices of your department 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.	Yes		The HIV/AIDS policy of the GDED is relevant to the employees of the organisation
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.	Yes		The organisation makes use of the services of GDED in this regard.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		The organisation makes use of the services of GDED in this regard.
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	Yes		The organisation makes use of the services of GDED in this regard.

TABLE 11.1 - Collective Agreements

Generic Column Header	Generic Column Header	Generic Column Header
TOTAL	0,00	0,00

TABLE 11.2 - Misconduct and Discipline Hearings Finalised

Number of grievances addressed	Number	% of Total	Total
TOTAL	0,00	100	0

TABLE 11.3 - Types of Misconduct Addressed and Disciplinary Hearings

Number of grievances addressed	Number	% of Total	Total
TOTAL	0	100	0

TABLE 11.4 - Grievances Lodged

Number of grievances addressed	Number	% of Total	Total
TOTAL	4	20%	1

TABLE 11.5 - Disputes Lodged

Number of grievances addressed	Generic Column Header	Generic Column Header
TOTAL	0,00	0,00

TABLE 11.6 - Strike Actions

Number of grievances addressed	Generic Column Header	Generic Column Header
TOTAL	0,00	0,00

TABLE 11.7 - Precautionary Suspensions

Number of grievances addressed	Generic Column Header	Generic Column Header
TOTAL	1,00	1,00

TABLE 12.1 - Training Needs identified

Occupational Category	Gender	Number of Employees at Beginning of Period	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0,00	0,00	0,00	0,00	0,00
Legislators, senior officials and managers	Male	0,00	0,00	0,00	0,00	0,00
Professionals	Female	0,00	0,00	0,00	0,00	0,00
Professionals	Male	0,00	0,00	0,00	0,00	0,00
Technicians and associate professionals	Female	0,00	0,00	0,00	0,00	0,00
Technicians and associate professionals	Male	0,00	0,00	0,00	0,00	0,00
Clerks	Female	0,00	0,00	0,00	0,00	0,00
Clerks	Male	0,00	0,00	0,00	0,00	0,00
Service and sales workers	Female	0,00	0,00	0,00	0,00	0,00
Service and sales workers	Male	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Female	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Male	0,00	0,00	0,00	0,00	0,00
Craft and related trades workers	Female	0,00	0,00	0,00	0,00	0,00
Craft and related trades workers	Male	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Female	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Male	0,00	0,00	0,00	0,00	0,00
Elementary occupations	Female	0,00	0,00	0,00	0,00	0,00
Elementary occupations Gender sub totals	Male	0,00	0,00	0,00	0,00	0,00
Gender sub totals	Female	0,00	0,00	0,00	0,00	0,00
TOTAL		**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

TABLE 12.2- Training Needs identified

Occupational Category	Gender	Number of Employees at Beginning of Period	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0,00	0,00	0,00	0,00	0,00
Legislators, senior officials and managers	Male	0,00	0,00	0,00	0,00	0,00
Professionals	Female	0,00	0,00	0,00	0,00	0,00
Professionals	Male	0,00	0,00	0,00	0,00	0,00
Technicians and associate professionals	Female	0,00	0,00	0,00	0,00	0,00
Technicians and associate professionals	Male	0,00	0,00	0,00	0,00	0,00
Clerks	Female	0,00	0,00	0,00	0,00	0,00
Clerks	Male	0,00	0,00	0,00	0,00	0,00
Service and sales workers	Female	0,00	0,00	0,00	0,00	0,00
Service and sales workers	Male	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Female	0,00	0,00	0,00	0,00	0,00
Skilled agriculture and fishery workers	Male	0,00	0,00	0,00	0,00	0,00
Craft and related trades workers	Female	0,00	0,00	0,00	0,00	0,00
Craft and related trades workers	Male	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Female	0,00	0,00	0,00	0,00	0,00
Plant and machine operators and assemblers	Male	0,00	0,00	0,00	0,00	0,00
Elementary occupations	Female	0,00	0,00	0,00	0,00	0,00
Elementary occupations Gender sub totals	Male	0,00	0,00	0,00	0,00	0,00
Gender sub totals	Female	0,00	0,00	0,00	0,00	0,00
TOTAL		**0,00**	**0,00**	**0,00**	**0,00**	**0,00**

Due to the restrictions of physical contact during Covid-19, staff has been encouraged to attend on-line training courses, specifically those relating to Microsoft training that were provided free.

TABLE 13.1 - Injury on Duty

Nature of injury on duty	Number	% of Total
Required basic medical attention only	0,00	0,00
Temporary Total Disablement	0,00	0,00
Permanent Disablement	0,00	0,00
Fatal	0,00	0,00
TOTAL	**0,00**	**0,00**

TABLE 14.1 - Report on consultant appointments using appropriated funds

Project Title	Total number of consul-tants that worked on the project	Duration: Work days	Contract value in Rand
COHWHS Bike Patrollers Project	1,00	150,00	471 150,00
Drafting of policies for the trust	1,00	5,00	108 000,00
General Manager COH LTA	1,00	240,00	450 000,00
General Manager Dinokeng Tourism Organization	1,00	240,00	446 400,00
Maintenance and Management of COH Website	1,00	240,00	469 200,00
Maintenance and Management of Dinokeng Website	1,00	330,00	319 253,00
IP Management for COHWHS and Dinokeng	1,00	210,00	312 265, 00
Probity Auditor for the Water Monitoring Project	1,00	120,00	157 920,00
Review of Dinokeng Master Plan	1,00	70,00	488,093,24
Socio-Economic impact assessment of the DGR	1,00	83,00	480 000,00

TABLE 14.2 - Analysis of consultant appointments using appropriated funds, i.t.o. HDIs

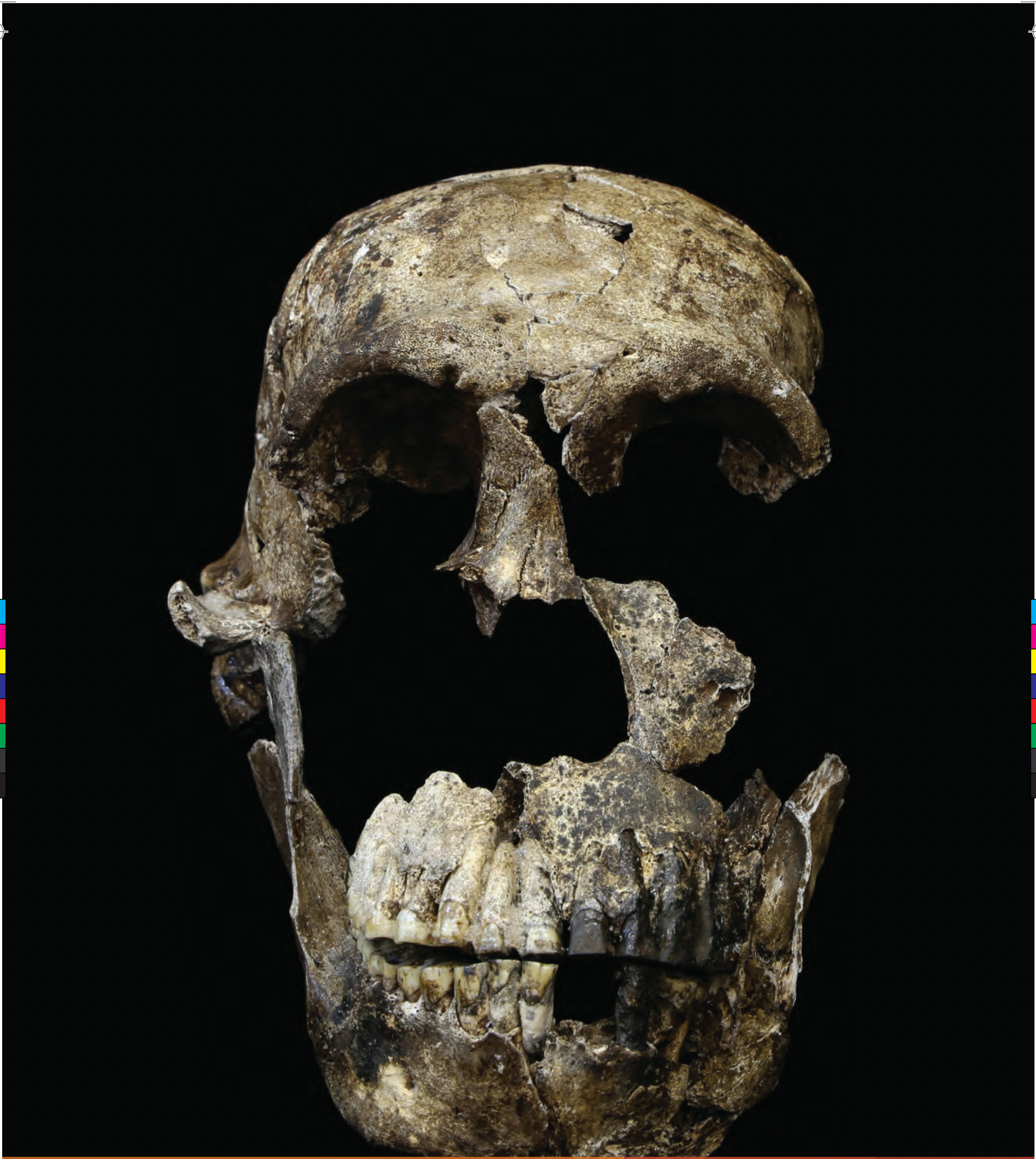
Project Title	Total number of consul-tants that worked on the project	Duration: Work days	Contract value in Rand
COHWHS Bike Patrollers Project	100,00	100,00	1,00
Drafting of policies for the trust	100,00	100,00	1,00
General Manager COH LTA	0,00	0,00	0,00
General Manager Dinokeng Tourism Organization	100,00	100,00	1,00
Maintenance and Management of COH Website	100,00	100,00	1,00
Maintenance and Management of Dinokeng Website	100,00	100,00	1,00
IP Management for COHWHS and Dinokeng	100,00	100,00	1,00
Probity Auditor for the Water Monitoring Project	99,00	99,00	1,00
Review of Dinokeng Master Plan	100,00	100,00	1,00
Socio-Economic impact assessment of the DGR	100,00	100,00	1,00

TABLE 14.3 - Report on consultant appointments using Donor funds

Project Title	Total number of consultants that worked on the project	Total number of consultants that worked on the project	Duration: Work days
XX	XX	XX	XX

TABLE 14.4 - Analysis of consultant appointments using Donor funds, i.t.o. HDIs

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups
XX	XX	XX	XX



FINANCIAL INFORMATION

ANNUAL FINANCIAL STATEMENTS
Cradle of Humankind World Heritage Site

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Management Authority of Heritage Sites in the Cradle of Humankind Area.
Members	
Mr. Matthew Sathekge:	Chief Executive Officer
Mr. Mags Pillay:	Director Cradle of Humankind
Ms. Nina Layton:	Director Administration
Mr. Fisokuhle Mbatha:	Director Research and Planning
Mr. Daniel Molokwane:	Director Dinokeng
Mr. Mfundo Hadebe:	Director Financial Management
Controlling entity	Gauteng Department of Economic Development
Auditors	Auditor - General South Africa Registered Auditors

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

The annual financial statements set out on page 132-165, which have been prepared on the going concern basis, were approved by the accounting authority on 31 March 2022 and were signed on its behalf by:

Approval and Sign Off

Matthew Sathekge
Chief Executive Officer
Date: 31 May 2022

Report of the auditor-general to the Gauteng Provincial Legislature on the Cradle of Humankind World Heritage Site

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Cradle of Humankind World Heritage Site set out on pages 132 to165, which comprise the statement of financial position as at 31 March 2022, 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.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Cradle of Humankind World Heritage Site as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

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

4. 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 audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accounting officer for the financial statements

6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of 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.

7. In preparing the financial statements, the accounting officer is responsible for assessing the trading entity's ability to continue as a going concern, zdisclosing, 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.

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

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Introduction and scope

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

11. My procedures address the usefulness and reliability of the reported performance information, which must be based on the trading entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the trading entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the trading entity's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 1 – Cradle of Humankind World Heritage Site	41– 59

13. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reli ability of the reported performance information to determine whether it was valid, accurate and complete.

14. The material findings on the usefulness and reliability of the performance information of the selected programme are as follows:

Programme 1 – Cradle of Humankind World Heritage Site

Various indicators

15. I was unable to obtain sufficient appropriate audit evidence for the reported achievements of 2 of the 11 indicators relating to this programme. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievements by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievements in the annual performance report for the indicators listed below:

Indicator	Target	Target
Number of visitors to COHWHS	357 000	757 167
Rand value of visitor economy contributed in the COHWHS	R316. 6m	R1,5 000 000 000

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. Refer to the annual performance report on pages 41 to 59 for information on the achievement of planned targets for the year and management's explanations provided for the under/overachievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraph 15 of this report.

Report on the audit of compliance with legislation

Introduction and scope

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

19. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

20. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported in this auditor's report.

21. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

22. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

23. If based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

24. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report included in this report.

25. The accounting officer did not exercise adequate oversight responsibility over the preparation of the annual performance report.

26. Senior management did not implement sufficient controls over the preparation of accurate and complete annual performance report that is supported by reliable information.

Auditor - General

Johannesburg
31 July 2022

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Statement of Financial Position as at 31 March 2022

	Note(s)	2022 R '000	2021 Restated* R '000
Assets			
Current Assets			
Receivables from exchange transactions	3	3 493	2 273
Cash and cash equivalents	4	4 110	3 402
		7 603	**5 675**
Non-Current Assets			
Property, plant and equipment	5	1 363	1 449
Intangible assets	6	5	14
		1 368	**1 463**
Non-Current Assets		1 368	1 463
Current Assets		7 603	5 675
Total Assets		**8 971**	**7 138**
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	6 219	4 518
Provisions	8	179	325
		6 398	**4 843**
Non-Current Liabilities		-	-
Current Liabilities		6 398	4 843
Total Liabilities		**6 398**	**4 843**
Assets		8 971	7 138
Liabilities		(6 398)	(4 843)
Net Assets		**2 573**	**2 295**
Accumulated surplus		2 572	2 296
Total Net Assets		**2 572**	**2 296**

Statement of Financial Performance

	Note(s)	2022 R '000	2021 Restated* R '000
Revenue			
Revenue from exchange transactions			
Other income	9	39	10
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	10	54 701	59 940
Total revenue		**54 740**	**59 950**
Expenditure			
Employee related costs	11	(25 689)	(26 431)
Transfer payments – Other	12	(11 510)	(22 705)
Depreciation and amortization		(975)	(811)
Finance costs	13	(3)	-
General Expenses	14	(12 544)	(15 070)
Total expenditure		**(50 721)**	**(65 017)**
		-	**-**
Total revenue		**54 740**	**59 950**
Total expenditure		**(50 721)**	**(65 017)**
Operating surplus/deficit		-	-
Surplus (deficit) before taxation		4 019	(5 067)
Taxation		-	-
Surplus (deficit) for the year		**4 019**	**(5 067)**

Statement of Changes in Net Assets

	Accumulated surplus / deficit R '000	Total net assets R '000
Balance at 01 April 2020	**46 804**	**46 804**
Changes in net assets		
Surrender to Gauteng Provincial Treasury	(39 389)	(39 389)
Net income (losses) recognised directly in net assets	(39 389)	(39 389)
Surplus for the year	(5 067)	(5 067)
Total recognised income and expenses for the year	(44 456)	(44 456)
Total changes	(44 456)	(44 456)
Balance at 01 April 2021	**2 348**	**2 348**
Changes in net assets		
Prior year error	(54)	(54)
Net movements	(54)	(54)
Surplus for the year	4 019	4 019
Surrender to Gauteng Provincial Treasury	(3 741)	(3 741)
Total changes	224	224
Balance at 31 March 2022	**2 572**	**2 572**

Note(s)

Cash Flow Statement

	Note(s)	2022 R '000	2021 Restated* R '000
Cash flows from operating activities			
Receipts			
Grants		54 701	59 940
Other receipts		11	10
		54 712	**59 950**
Payments			
Employee costs		(26 413)	(22 546)
Suppliers		(22 968)	(38 764)
Finance costs		(3)	-
Surrender to Gauteng Treasury		(3 741)	(39 389)
Other cash item		-	(13)
		(53 125)	**(100 712)**
Total receipts		54 712	59 950
Total payments		(53 125)	(100 712)
Net cash flows from operating activities	**15**	**1 587**	**(40 762)**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(879)	-
Net increase/(decrease) in cash and cash equivalents		**708**	**(40 762)**
Cash and cash equivalents at the beginning of the year		3 402	44 161
Cash and cash equivalents at the end of the year	**4**	**4 110**	**3 402**

Accounting Policies

1. Presentation of Annual Financial Statements

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

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

1.1 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..

1.2 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.

1.3 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 funds will be available to finance future operations and realisation of assets and settlement of liabilities, contingent obligations and commitments as they occur in the ordinary course of business. The entity will continue receiving funds from Gauteng Department of Economic Development.

1.4 Property, plant and equipment

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

The cost of an item of property, plant and equipment is recognised as an asset when:
- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably. Property, plant and equipment is initially measured at cost.

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

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

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

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

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

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

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

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

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

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

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

1.5 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:

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.

Receivables

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

Payables

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

Cash and Cash Equivalents

Cash includes cash on hand (including petty cash) and cash with banks. The Entity categorises cash and cash equivalents as financial assets carried at amortised cost.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

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

A financial asset is:

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

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

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

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

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

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

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

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

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that 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.

1.7 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

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

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

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

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use. Useful life is either:

the period of time over which an asset is expected to be used by the entity; or

the number of production or similar units expected to be obtained from the asset by the entity.

Judgements made by management in applying the criteria to designate assets as non-cash-generating assets or cash- generating assets, are as follows:

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.

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.

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.

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:

- 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.

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.

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

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

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

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

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

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

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

Recognition

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

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

Measurement

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

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

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

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.

1.13 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 of any applicable legislation, including -

(a) this Act; or
(b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
(c) any provincial legislation providing for procurement procedures in that provincial government.

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year- end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements.

The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

1.14 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.

Notes to the Annual Financial Statements

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

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 2022 or later periods:

GRAP 25 (as revised): Employee Benefits

Background

The Board issued the Standard of GRAP on Employee Benefits (GRAP 25) in November 2009. GRAP 25 was based on the International Public Sector Accounting Standard on Employee Benefits (IPSAS 25) effective at that time.
However, GRAP 25 was modified in some respects where the Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS® 19) were more appropriate. Specifically, the Board:

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

Since 2009, the International Accounting Standards Board® has made several changes to IAS 19, including changes to the recognition of certain benefits, and where these changes are recognised. The IPSASB made similar changes to its standard and as a result of the extent of changes, issued IPSAS 39 on Employee Benefits to replace IPSAS 25 in 2016.

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

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

Key amendments to GRAP 25

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

The amendments to GRAP 25 are extensive and mostly affect the accounting for defined benefit plans. A new renumbered Standard of GRAP (e.g. GRAP 39) will not be issued, but rather a new version of the current GRAP 25.

The effective date of these revisions have not yet been set. 01 April 2099.

The entity expects to adopt the revisions for the first time in the 2099/2100 annual financial statements. It is unlikely that the revisions will have a material impact on the entity's annual financial statements.

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.

GRAP 1 (amended): Presentation of Financial Statements

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

Summary of amendments are:

Materiality and aggregation

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

Statement of financial position and statement of financial performance

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

Notes structure

The amendments add examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the order of the notes and to demonstrate that the notes need not be presented in the order listed in GRAP 1.

Disclosure of accounting policies

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

An entity applies judgement based on past experience and current facts and circumstances.

The effective date of this amendment is for years beginning on or after 01 April 2025.

The entity expects to adopt the amendment for the first time in the 2025/2026 annual financial statements.

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

2.2 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2022 or later periods but are not relevant to its operations:

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
3. Receivables from exchange transactions		
Trade debtors	17	16
Inter-company Gauteng Department of Economic Development	-	104
Inter-entity Dinokeng	2 948	1 696
Travel and subsistence	5	5
Salary related	46	-
Staff debtors	477	452
	3 493	**2 273**

	2022 R '000	2021 R '000
4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	201	201
Bank balances	3 909	3 201
	4 110	**3 402**

Notes to the Annual Financial Statements

5. Property, plant and equipment

	2022			2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying Value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying Value
Furniture and fixtures	2 129	(1 485)	644	2 117	(1 294)	1 038
IT equipment	2 308	(1 626)	682	2 958	(2 622)	336
Leasehold improvements	1 865	(1 828)	37	1 865	(1 790)	75
Total	**6 302**	**(4 939)**	**1 363**	**6 940**	**(5 706)**	**1 449**

Reconciliation of property, plant and equipment - 2022 March

	Opening balance	Additions	Depreciation	Total
Furniture and fixtures	1 039	14	(409)	644
IT equipment	336	865	(519)	682
Leasehold improvements	75	-	(38)	37
Total	**1 450**	**879**	**(966)**	**1 363**

Reconciliation of property, plant and equipment - 2021 March

	Opening balance	Depreciation	Total
Furniture and fixtures	1 448	(410)	1 038
IT equipment	654	(318)	336
Leasehold improvements	149	(74)	75
Total	**2 251**	**(802)**	**1 449**

Notes to the Annual Financial Statements

6. Intangible assets

	2022 Cost / Valuation	2022 Accumulated depreciation and accumulated impairment	2022 Carrying Value	2021 Cost / Valuation	2021 Accumulated depreciation and accumulated impairment	2021 Carrying Value
Software licences	526	(522)	4	526	(512)	14

Reconciliation of intangible assets - 2022 March

	Opening balance	Amortisation	Total
Software licences	14	(9)	5

Reconciliation of intangible assets - 2021 March

	Opening balance	Amortisation	Total
Software licences	23	(9)	14

7. Payables from exchange transactions

	2022 R '000	2021 R '000
Trade payables	2 071	996
Accrued leave pay	2 016	2 540
Accrued bonus	711	662
Salary related	1 421	320
	6 219	**4 518**

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

8. Provisions

Reconciliation of provisions - 2022 March

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Performance bonus	148	-	(146)	(2)	-
Capped leave	177	2	-	-	179
	325	**2**	**(146)**	**(2)**	**179**

Reconciliation of provisions - 2021 March

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Performance bonus	175	148	(140)	(35)	148
Capped leave	172	5	-	-	177
	347	**153**	**(140)**	**(35)**	**325**

9. Other income

	2022 R '000	2021 R '000
Revenue from exchange transaction	39	10

10. Government grants & subsidies

Operating grants

	2022 R '000	2021 R '000
Transfer payment received form DED	54 701	59 940

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
11. Employee related costs		
Basic	17 400	18 618
Performance bonus	-	113
Medical aid - company contributions	1 134	1 004
Leave gratuity	115	147
13th Cheques	1 423	1 609
Acting allowances	161	109
Bargaining council - company contributions	4	4
Housing benefits and allowances	508	466
Pension - company contributions	2 311	2 523
Compensation -injury on duty	104	-
Non pensionable allowances	2 529	1 838
	25 689	**26 431**

12. Transfer and subsidies

Transfer payment -non exchange transactions		
Transfer and subsidies	11 510	22 705
	11 510	**22 705**

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

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

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Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
13. Finance costs		
Other interest paid	3	-

	2022 R '000	2021 R '000
14. General expenses		
Advertising	706	-
Auditors remuneration	1 506	1 433
Bank charges	3	3
Cleaning	98	689
Consulting and professional fees	5 235	6 915
Consumables	50	50
Entertainment	2	42
Printing and stationery	694	489
Security services	-	131
Telephone and fax	376	285
Training	201	14
Travel – local	32	15
Travel – overseas	-	6
Refuse	-	6
Electricity	213	2 167
Water	13	87
Uniforms	-	145
Security services	277	-
Rental	3 030	2 415
Expense 10	20	-
Venue expenses	-	113
Assets expensed under R5 000	88	65
	12 544	**15 070**

Notes to the Annual Financial Statements

15. Cash generated from (used in) operations

	2022 R '000	2021 R '000
Surplus (deficit)	4 019	(5 067)
Adjustments for:		
Depreciation and amortisation	975	811
Movements in provisions	(146)	(22)
Surrender to Treasury 2020/21	(3 741)	(39 389)
Changes in working capital:		
Receivables from exchange transactions	(1 221)	1 537
Other receivables from non-exchange transactions	-	1 058
Payables from exchange transactions	1 701	310
	1 587	**(40 762)**

16. Related parties Relationships

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

Related party balances

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

	2022 R '000	2021 R '000
Gauteng Department of Economic Development	-	104
Dinokeng	2 948	1 696
Dinokeng	(23)	(9)
Gauteng Department of Economic Development	(108)	(233)

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

17. Members emoluments

Executive
2022 March

	Basic salary	Employer contribution pension	Employer contribution medical	Bonus and notches	Allowance	Total
Mr. Matthew Sathekge: Chief Executive Officer	487	64	-	-	420	971
Mr. Mags Pillay: Director: Cradle of Humankind	379	49	3	32	179	642
Ms. Nina Layton: Director: Administration	385	49	-	32	182	648
Mr. Fisokuhle Mbatha: Director (Research and Planning)	410	53	-	-	132	595
Mr. Daniel Molokwane: (Director Dinokeng)	387	50	-	32	94	563
Mr. Mfundo Hadebe: Director Financial Management	374	49	8	31	171	633
	2422	**314**	**11**	**127**	**1178**	**4052**

There is an equal (50%-50%) split of salaries for Senior Management between Cradle of Humankind World Heritage Site and Dinokeng Trading Entity, as SMS perform management functions for both entities. Mr. Matthew Sathekge has since been appointed Chief Executive Officer from the 1st of January 2022.

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

17. Members emoluments (continued)

Executive
2021 March

	Basic salary	Employer contribution pension	Employer contribution medical	Bonus and notches	Allowance	Total
Mr. Matthew Sathekge Acting CEO	449	58	-	-	321	828
Mr. Mags Pillay : Director: Cradle of Humankind	390	51	3	32	173	649
Ms. Nina Layton: Director: Administration	389	51	-	32	176	648
Mr. Fisokuhle Mbatha: Director (Research and Planning)	370	48	-	-	111	529
Mr. Daniel Molokwane: (Director Dinokeng)	387	50	-	32	83	552
Mr. Mfundo Hadebe: Director Financial Management	384	50	8	32	165	639
Ms. Nono Tantsi: Chief Director Corporate Services	208	24	-	-	55	287
	2 577	332	11	128	1 084	4 132

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

Ms. Pumla Ncapayi is Head of Department in Gauteng Economic Development acting as CEO in the Cradle of Humankind and Dinokeng Projects at no cost, she resigned on the 1st of December 2020. Mr. Matthew Sathekge has been appointed Acting Chief Executive Officer from the 1st of December 2020.

Ms. Nono Tantsi retired on the 30th of June 2020.

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

18. Prior period errors

Property, plant and equipment were depreciated at the tax rates. The useful lives and residual values were not appropriately considered.

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

Statement of financial position		
Computer equipment accumulated depreciation	-	54
Opening Accumulated Surplus or Deficit	54	-

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 31 March 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and Other payables	5 532	-	-	-

At 31 March 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and Other payables	4 518	-	-	-

Notes to the Annual Financial Statements

20. Financial instruments disclosure

Categories of financial instruments

2022

Financial assets	At amortised cost	Total
Trade and other receivables from exchange transactions	3 493	3 493
Cash and cash equivalents	4 110	4 110
	7 603	**7 603**

Financial liabilities	At amortised cost	Total
Trade and other payables from exchange transactions	2 071	2 071

2021

Financial assets	At amortised cost	Total
Trade and other receivables from exchange transactions	2 273	2 273
Cash and cash equivalents	3 402	3 402
	5 675	**5 675**

Financial liabilities	At amortised cost	Total
Trade and other payables from exchange transactions	996	996

21. 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 Economic Development (GDED).

Covid-19 did not have a negative impact on the activities of the entity and the entity has a Business Continuity Plan in place through the GDED.

22. Events after the reporting date

The entity is not aware of any other events that occurred after reporting date that will have impact on the financial statements. The entity will disclose the nature of the event and estimate of its financial effect or statement that such estimate cannot be made in respect of all material non adjustment events, where non - disclosure could influence the economic decision of the users taken on the basis of the financial statements. COVID-19 did not have negative impact on the entity as it implemented the Business Continuity Plan in Partnership with the Gauteng Department of Economic Development (GDED) as most of the staff had to work remotely in compliance with the COVID-19 Regulations.

Notes to the Annual Financial Statements

23. Fruitless and wasteful expenditure

	2022 R '000	2021 R '000
Add: Fruitless and wasteful expenditure identified - current	3	-

The fruitless incurred in the current year is as result of interest paid to Government Employees Pension Fund for late payment of pension fund of a former Chief Executive Officer.

24. Irregular expenditure

	2022 R '000	2021 R '000
Opening balance as previously reported	8	8
Opening balance as restated	**8**	**8**
Less: Amount recoverable - current	(8)	-
Closing balance	**-**	**8**

The amount of R8 000,00 is recoverable during the current year since the employee has signed the acknowledgement of debt.

25. Commitments
Authorised capital expenditure

	2022 R '000	2021 R '000
Already contracted for but not provided for		
Computer equipment	635	468
Office furniture	250	-
	885	**468**
Total capital commitments		
Already contracted for but not provided for	885	468

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

Operating leases - as lessee (expense)		
Minimum lease payments due		
Rental of building	1 701	1 605
Parking	192	181
	1 893	**1 786**

Notes to the Annual Financial Statements

During the 2021/22 financial year, management corrected the 2020/21 operating lease that was incorrectly disclosed, which included operating expenses amounting to R3,358 million.

The operating lease payments represent rentals payable by the entity for its office properties. The lease was entered into by the Department (GDED) and lessor for an average term of seven years and rentals are fixed for an average of three years. No contingent rent is payable.

Rental of building	5 038	6 739
Parking	569	762
	5 607	**7 501**

During the 2021/22 financial year, management corrected the 2020/21 operating lease that was incorrectly disclosed, which included operating expenses amounting to R14,099 million.

FINANCIAL INFORMATION

ANNUAL FINANCIAL STATEMENTS
Dinokeng Projects

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Development of three tourism hubs and five tourism nodes in the Dinokeng area in order to create a tourism destination
Members	
Mr. Matthew Sathekge:	Chief Executive Officer
Ms. Nina Layton:	Director Administration
Mr. Mags Pillay:	Director World Heritage Site
Mr Daniel Papi Molokwane:	Director Dinokeng
Mr Fisokuhle Mbatha :	Director Research and Planning
Mr. Mfundo Hadebe:	Director Financial Management
Registered office	124 Main Street Johannesburg 2000
Business address	124 Main Street Johannesburg 2000
Postal address	124 Main Street Johannesburg 2000
Auditors	Auditor - General South Africa Registered Auditors

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

The annual financial statements set out on page 173-206, which have been prepared on the going concern basis, were approved by the Accounting authority on 31 March 2022 and were signed on its behalf by:

Approval and Sign Off

Matthew Sathekge
Chief Executive Officer
Date; 31 May 2022

Report of the auditor-general to the Gauteng Provincial Legislature on Dinokeng

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Dinokeng set out on pages 173 to 206, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Dinokeng as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

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

4. 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 audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accounting officer for the financial statements

6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of 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.

7. 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.

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

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Introduction and scope

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

11. My procedures address the usefulness and reliability of the reported performance information, which must be based on the trading entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the trading entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the trading entity's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 2 – Dinokeng	60 – 78

13. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reli ability of the reported performance information to determine whether it was valid, accurate and complete.

.14. The material findings on the usefulness and reliability of the performance information of the selected programme are as follows:

Programme 2 – Dinokeng

Various indicators

15. I was unable to obtain sufficient appropriate audit evidence for the reported achievements of 2 of the 9 indicators relating to this programme. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievements by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievements in the annual performance report for the indicators listed below:

Indicator	Target	Target
Number of visitors to Dinokeng	14 400	75 467
Rand value contribution of visitors in Dinokeng	R121 000 000	R293 200 000

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. Refer to the annual performance report on pages 60 to 78 for information on the achievement of planned targets for the year and management's explanations provided for the under/overachievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraph 15 of this report.

Report on the audit of compliance with legislation

Introduction and scope

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

19. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

20. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported in this auditor's report.

21. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

22. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

23. If based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

24. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report included in this report.

25. The accounting officer did not exercise adequate oversight responsibility over the preparation of the annual performance report.

26. Senior management did not implement sufficient controls over the preparation of accurate and complete annual performance report that is supported by reliable information.

Auditor – General

Johannesburg
31 July 2022

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Statement of Financial Position as at 31 March 2022

	Note(s)	2022 R '000	2021 Restated* R '000
Assets			
Current Assets			
Receivables from exchange transactions	3	23	113
Cash and cash equivalents	4	8 962	8 889
		8 985	**9 002**
Non-Current Assets			
Property, plant and equipment	5	**69**	**130**
Total Assets		**9 054**	**9 132**
Liabilities			
Current Liabilities			
Payables from exchange transactions	6	5 707	3 919
Provisions	7	47	159
		5 754	4 078
Total Liabilities		**5 754**	**4 078**
Net Assets		**3 300**	**5 054**
Accumulated surplus		3 298	5 054
Total Net Assets		**3 298**	**5 054**

Statement of Financial Performance

	Note(s)	2022 R '000	2021 Restated* R '000
Revenue			
Revenue from exchange transactions	8	10	-
Interest received	9	102	96
Total revenue from exchange transactions		**112**	**96**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	10	38 422	34 242
Total revenue		**38 534**	**34 338**
Expenditure			
Employee related costs	11	(16 497)	(16 975)
Depreciation and amortisation		(61)	(52)
Finance costs	12	(3)	-
Transfers and Subsidies	13	(5 514)	(4 288)
General Expenses	14	(11 761)	(11 584)
Total expenditure		**(33 836)**	**(32 899)**
Surplus for the year		**4 698**	**1 439**

Statement of Changes in Net Assets

	Accumulated surplus / deficit R '000	Total net assets R '000
Balance at 01 April 2020	**5 323**	**5 323**
Changes in net assets		
Surplus for the year	1 439	1 439
Transfer to Gauteng Provincial Treasury	(1 708)	(1 708)
Total changes	(269)	(269)
Balance at 01 April 2021	**5 053**	**5 053**
Changes in net assets		
Surplus for the year	4 698	4 698
Transfer to Gauteng Treasury	(6 453)	(6 453)
Total changes	(1 755)	(1 755)
Balance at 31 March 2022	**3 298**	**3 298**
Note(s)		

Cash Flow Statement

	Note(s)	2022 R '000	2021 R'000
Cash flows from operating activities			
Receipts			
Grants		38 422	34 242
Interest income		102	102
Other receipts		105	10
Other cash item		57	29
		38 686	34 377
Payments			
Employee costs		(15 598)	(18 230)
Suppliers		(16 559)	(16 680)
Finance costs		(3)	-
Other payments		(6 453)	(1 708)
Other cash item		-	(8)
		(38 613)	(36 626)
Net cash flows from operating activities	15	**73**	**(2 249)**
Net cash flows from operating activities			
Purchase of property, plant and equipment	5	-	(182)
Net increase/(decrease) in cash and cash equivalents		**73**	**(2 431)**
Cash and cash equivalents at the beginning of the year		8 889	11 321
Cash and cash equivalents at the end of the year	4	**8 962**	**8 890**

Accounting Policies

1. Presentation of Annual Financial Statements

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

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

1.1 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..

1.2 Going concern assumption

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

1.3 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:

Provisions for staff leave

Provision 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.

Provision for Performance bonuses

The provision for performance bonuses represents the best estimate of the obligation at year end and is based on historic patterns of payment performance bonuses. Performance bonuses are subject to an evaluation.

Provisions and Contingent Liabilities

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

Revenue Recognition

Accounting Policy on Revenue from Non-Exchange Transactions and Accounting Policy on Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the entity.
In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: (Revenue from Exchange Transactions) and GRAP 23 (Revenue from Non-Exchange Transactions).

Property, Plant and Equipment

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

1.4 Property, plant and equipment

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

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

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

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

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

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

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

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.

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 -10 years
Computer equipment	Straight-line	3 - 6 years

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

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

The 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.

1.5 Financial instruments

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

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. 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

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 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.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Financial Assets

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when: the rights to receive cash flows from the asset have expired

Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

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. 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.

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.

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation). Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets. Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life. Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use. Useful life is either:

the period over which an asset is expected to be used by the entity; or

the number of production or similar units expected to be obtained from the asset by the entity
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.

1.6 Leases

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

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis. The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis. Income for leases is disclosed under revenue in statement of financial performance.

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.

1.7 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting entity, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post- employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

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.

Short-term employee benefits include items such as:

- Salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, 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

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

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

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

1.8 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.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

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

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

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

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

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

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

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the entity

.

No obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

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

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The entity recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the entity for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the entity considers that an outflow of economic resources is probable, an entity recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.9 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

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).

Interest

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:
- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- The amount of the revenue can be measured reliably.

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

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Dividends or similar distributions are recognised, in surplus or deficit, when the entity's right to receive payment has been established.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

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.

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

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.

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 of 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; or

any provincial legislation providing for procurement procedures in that provincial government.

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant Programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

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.

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.

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

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 2022 or later periods:

GRAP 25 (as revised): Employee Benefits

Background

The Board issued the Standard of GRAP on Employee Benefits (GRAP 25) in November 2009. GRAP 25 was based on the International Public Sector Accounting Standard on Employee Benefits (IPSAS 25) effective at that time. However, GRAP 25 was modified in some respects where the Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS® 19) were more appropriate. Specifically, the Board:

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

Key amendments to GRAP 25.

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

The amendments to GRAP 25 are extensive and mostly affect the accounting for defined benefit plans. A new renumbered Standard of GRAP (e.g. GRAP 39) will not be issued, but rather a new version of the current GRAP 25.

The effective date of these revisions have not yet been set. 01 April 2099.

The entity expects to adopt the revisions for the first time in the 2099/2100 annual financial statements.

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

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.

GRAP 104 (as revised): Financial Instruments

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

Summary of amendments are:

Materiality and aggregation

The amendments clarify that:

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

Statement of financial position and statement of financial performance

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

Notes structure

The amendments add examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the order of the notes and to demonstrate that the notes need not be presented in the order listed in GRAP 1.

Disclosure of accounting policies

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

An entity applies judgement based on past experience and current facts and circumstances.

The effective date of this amendment is for years beginning on or after 01 April 2025.

The entity expects to adopt the amendment for the first time in the 2025/2026 annual financial statements.

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

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
3. Receivables from exchange transactions		
Inter-entity DED	-	104
Cradle of Humankind	23	9
	23	113

4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	14	14
Bank balances	8 948	8 875
	8 962	**8 889**

Notes to the Annual Financial Statements

5. Property, plant and equipment

	2022			2021		
	Cost / Valuation	Accumulated depreciation and impairment	Carrying Value	Cost / Valuation	Accumulated depreciation and impairment	Carrying Value
Computer Equipment	182	(113)	69	182	(52)	130

Reconciliation of property, plant and equipment- 31 March 2022

	Opening balance	Depreciation	Total
Computer Equipment	130	(61)	69

Reconciliation of property, plant and equipment - 31 March 2021	Opening balance	Addition	Depreciation	Total
Computer Equipment	-	182	(52)	130

6. Payables from exchange transactions

Trade payables	890	122
Staff leave accruals	1 322	1 469
Service bonus	440	399
Inter entity payable: Cradle of Humankind	2 948	1 696
Inter entity Gauteng Economic Development	107	233
	5 707	**3 919**

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

7. Provisions

Reconciliation of provisions - 31 March 2022

	Opening Balance	Utilised during the year	Reduction due to re-measurement or settlement without cost to entity	Total
Provisions - Performance Bonus	112	(113)	1	-
Provisions - Capped Leave	47	-	-	47
	159	**(113)**	**1**	**47**

Reconciliation of provisions - 31 March 2021

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Provisions- Performance Bonus	153	112	(122)	(31)	112
Provisions- Capped Leave	46	1	-	-	47
	199	**113**	**(122)**	**(31)**	**159**

8. Other revenue

	2022 R '000	2021 R '000
Revenue from previous financial year- Performance Bonus	10	-

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
9. Revenue from exchange transactions - Interest revenue		
Interest revenue		
Interest received	102	96
10. Government grants & subsidies		
Operating grants		
Transfer payment received from DED	38 422	34 242
11. Employee related costs		
Basic and non-pensionable	13 119	13 403
Performance bonus	-	68
Medical aid - company contributions	432	420
Leave pay provision charge	-	45
13th Cheques - Service bonus	915	888
Acting allowances	224	175
Housing benefits and allowances	320	333
Bargain council - company contribution	2	2
Pension - company contribution	1 485	1 505
Leave Discounting	-	136
	16 497	**16 975**
12. Finance costs		
Other interest paid	3	-

The interest paid relates to a payment to Government Employee Pension Funds and relates to a former employee

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
13.Transfer and subsidies		
Transfer payment		
Transfer payments to Dinokeng Game Reserve Management Authority	5 514	4 288

Dinokeng Trading Entity provides operational funding to Dinokeng Game Reserve Management Authority with the aim to promotes socio-economic development, particularly for historically disadvantaged communities.

14. General expenses		
Advertising and marketing	1 169	56
Auditors remuneration	978	1 242
Bank Charges	2	2
Cleaning	591	249
Technical and consulting services	4 347	5 290
Entertainment	163	-
Printing and stationery	214	4
Security	148	133
Telephone and fax	-	11
Transport and freight	115	-
Training	846	-
Travel – local	167	19
Refuse	5	6
Electricity	345	1 257
Sewerage and waste disposal	30	49
Water	42	68
Minor assets less than R5000	-	19
Venue expenses	242	-
Rental Expense	2 357	3 179
	11 761	**11 584**

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
15. Cash generated from (used in) operations		
Surplus	4 698	1 439
Adjustments for:		
Depreciation and amortisation	61	52
Movements in provisions	(112)	(40)
Surrender to Gauteng Provincial Treasury 2020/21	(6 453)	(1 707)
Changes in working capital:		
Receivables from exchange transactions	90	(113)
Payables from exchange transactions	1 789	(1 880)
	73	**(2 249)**

16. Related parties

Relationships

Relationships	
Members	Refer to members' report note 17
Controlling entity	Gauteng Department of Economic Development
Fellow controlling entity	Cradle of Humankind World Heritage Site
Entity under same control	Dinokeng Game Reserve Management Authority

Related party balances

	2022 R '000	2021 R '000
Amounts included in Trade receivable (Trade Payable) regarding related parties		
Gauteng Department of Economic Development	-	104
Gauteng Department of Economic Development	(107)	(233)
Cradle of Humankind World Heritage Site	(2 948)	(1 696)
Cradle of Humankind World Heritage Site	23	9

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

17. Members emoluments

Executive

31 March 2022	Basic salary	Employer contribution pension	Employer contribution medical	Bonus and notches	Allowance	Total
Mr. Matthew Sathekge: Chief Executive Officer	487	63	-	-	420	970
Ms. Nina Layton: Director: Administration	379	49	-	32	188	648
Mr. Mags Pillay: Director World Heritage Site	379	49	3	32	180	643
Mr. Daniel Papi Molokwane: Director: Dinokeng	387	50	-	32	99	568
Mr. Fisokuhle Mbatha: Director:Research and Planning	410	53	-	-	132	595
Mr. Mfundo Hadebe: Director Financial Management	374	49	8	31	172	634
	2 416	3 13	11	127	1 191	4 058

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000

17. Members emoluments (continued)

Executive
31 March 2021

	Basic salary	Employer contribution pension	Employer contribution medical	Bonus and notches	Allowance	Total
Mr. Matthew Sathekge Acting CEO	449	58	-	-	321	828
Ms. Nina Layton: Director Administration	390	51	-	32	175	648
Mr. Mags Pillay: Director World Heritage Site	390	52	3	32	172	649
Mr. Daniel Papi Molokwane: Director: Dinokeng	387	50	-	32	83	552
Ms. Nono Tantsi: Chief Director: Corporate Services (Retired 30 June 2020)	185	24	-	-	78	287
Mr. Fisokuhle Mbatha : Director: Research and Planning	370	48	-	-	111	529
Mr. Mfundo Hadebe: Director Financial Management	384	50	8	32	165	639
	2 555	333	11	128	1 105	4 132

There's an equal split (50%-50%) of salaries for Senior Management (SMS), between Cradle of Humankind and Dinokeng Trading Entity, as SMS perform management functions for both entities.

18. Commitments

Authorised capital expenditurea

	2022	2021
Already contracted for but not provided for Brick Making Material	348	-
Total capital commitments Already contracted for but not provided for	348	-

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

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
Operating leases - as lessee (expense)		
Minimum lease payments due		
- within one year	1 893	1 786
- in second to fifth year inclusive	5 607	7 501
	7 500	**9 287**

During the 2021/22 financial year, management corrected the 2020/21 operating lease that was incorrectly disclosed, which included operating expenses amounting to R 3,358 million.
The operating lease payment represent rental payable by the entity for office properties.
The lease was entered by Department (GDED) and lessor for an average term of seven years and rentals are fixed cost for an average of three years. There is no contingent rent payable.

Rental expenses relating to operating leases		
Rental	5 038	6 739
Parking	569	762
	5 607	**7 501**

During the current financial year, management corrected the 2020/21 operating lease that was incorrectly disclosed which included operating expenses amounting to R14,099 million.

19. Financial instruments disclosure

Categories of financial instruments 31 March 2022 Financial assets	At amortised cost	Total
Trade and other receivables from exchange transactions	23	23
Cash and cash equivalentstions	8 962	8 962
	8 985	**8 985**

Notes to the Annual Financial Statements

	2022 R '000	2021 R '000
Financial liabilities	**At amortised cost**	**Total**
Trade and other payables from exchange transactions	1 007	1 007

31 March 2021

Financial assets	**At amortised cost**	**Total**
Trade and other receivables from exchange transactions	104	104
Cash and cash equivalents	8 889	8 889
	8 993	**8 993**

Financial liabilities	**At fair value**	**Total**
Trade and other payables from exchange transactions	366	366

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 Development.

COVID19 did not have a negative impact on the activities of the entity and the entity has a Business Continuity Plan in place through GDED.

21. Fruitless and wasteful expenditure

Opening balance as previously reported	90	90
Add: Fruitless and wasteful expenditure identified - current	3	-
Closing Balance	**93**	**90**

Notes to the Annual Financial Statements

The fruitless and wasteful expenditure of R90,000 relates to Tourism Indaba incurred in 2016/17. Due to the cancellation of the initial accommodation that was booked and subsequently found to be inadequate to accommodate delegations. The supplier refunded the trading entity R30 000 and the R90 000 resulted in fruitless and wasteful expenditure, as alternative accommodation was booked. Fruitless and Wasteful expenditure incurred in the current financial year is as a result of late payment made to Government Employees Pension Fund as a late payment on behalf of a former Chief Executive Officer.

	2022 R '000	2021 R '000
22. Irregular expenditure		
Opening balance as previously reported	4 834	4 834
Opening balance as restated	**4 834**	**4 834**
Less: Amount recoverable – current	(31)	-
Less: Amount Condoned by Provincial Treasury	(4 654)	-
Closing balance	**149**	**4 834**

The amount of R30 943,62 is recoverable during the current financial year since the employees signed the acknowledgement of debt. Dinokeng salaries are processed under Cradle of Humankind World Heritage Site. The recoverable amount will be received from Cradle of Humankind Site and when the debt is collected from the employees on a monthly basis.

23. Risk Management

Financial risk management

The Chief Executive Officer has approved and monitored the risk management processes, including cash flow management and reporting structures in relation to the management of financial instrument risk

Liquidity risk

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

At 31 March 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and Other payables	7 978	-	-	-

At 31 March 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and Other payables	366	-	-	-