Appendix B



**List of the SANParks donations received in 2019/20 and the financial accounting of these funds.**

The South African National Parks (SANParks) established the Resource Mobilisation department under the auspices of the Chief Financial Officer’s (CFO) Division, to mobilise both financial and in-kind donations to augment the available resources for the execution of the SANParks mandate. There has been significant progress made in this regard.

The multi-year donation arrangements are helping with the financial and operational sustainability of SANParks. It is imperative that a donor retention strategy is in place in order to ensure continued support of the various programmes of the organisation. The last financial year, as noted by the Committee, has been a successful one in terms of SANParks’ efforts to mobilise resources from diverse sources.

**Financial accounting of income**

**Donations**

SANParks has various “cost centres” within the organisation that are allocated to operational activities, including the cost centres involved with the different projects and programmes. The revenue and expenditure of these “cost centres” forms part of SANParks normal operations and are included in the Statement of Financial Performance of SANParks.

All unconditional donations received are allocated to the applicable “cost centres” and are used within the normal operations towards the different areas of the SANParks mandate. As such, these unconditional donations contribute to the expenses incurred and reduce the dependency on revenue generated by SANParks and government allocations or transfers.

**Sponsorships and special projects**

These funds are for specific allocated projects and SANParks uses the funds received in terms of the donor agreement conditions. All expenditure relating to specific projects, according to the agreements with the sponsors are allocated against these projects. The unused amount is disclosed on the Statement of Financial Position of SANParks as a liability in compliance with GRAP 23.

Kindly see attached as Appendix C, the list of donations received from donors, sponsors and organisations who collaborate with SANParks.