LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

ANNUAL REPORT
2023/24

LIMPOPO

PROVINCIAL GOVERNMENT

REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF

EDUCATION

VOTE NO. 3

ANNUAL REPORT

2023 / 24

Contents

PART A: GENERAL INFORMATION

1. Department general information…… 5
2. List of abbreviations/acronyms …… 6
3. Foreword by the MEC…… 7
4. Report of the Accounting Officer …… 9
5. Statement of responsibility and confirmation of accuracy for the annual report …… 17
6. Strategic overview…… 18
7. Legislative and other mandates …… 19
8. Organisational structure…… 21
9. Entities reporting to the MEC…… 21

PART B: PERFORMANCE INFORMATION…… 22

1. Auditor General's report: predetermined objectives…… 23
2. Overview of departmental performance…… 23
   2.1 Service delivery environment…… 25
   2.2 Service delivery improvement plan…… 26
   2.3 Organisational environment…… 27
   2.4 Key policy developments and legislative changes …… 35
3. Achievement of Institutional Impacts and Outcomes…… 35
4. Institutional Programme Performance information …… 36
   4.1 Programme 1: Administration…… 37
   4.2 Programme 2: Public Ordinary Schools…… 41
   4.3 Programme 3: Independent Schools…… 47
   4.4 Programme 4: Public Special Schools…… 49
   4.5 Programme 5: Early Childhood Development…… 51
   4.6 Programme 6: Infrastructure Development…… 54
   4.7 Programme 7: Examination and Education Related services…… 59
5. Transfer payments …… 63
   5.1. Transfer payments to public entities…… 63
   5.2. Transfer payments to all organisations other than public entities …… 63
6. Conditional grants…… 66
6.1. Conditional grants and earmarked funds paid…… 66
   6.2. Conditional grants and earmarked funds received …… 66
7. Donor funds…… 74
   7.1. Donor funds received …… 74
8. Capital investment …… 79
8.1. Capital investment, maintenance and asset management plan…… 79

PART C: GOVERNANCE…… 82

1. Introduction …… 83
2. Risk Management…… 83
3. Fraud and corruption…… 83
4. Minimising conflict of interest …… 83
5. Code of conduct …… 84
6. Health safety and environmental issues …… 84

7. Portfolio committees ……. 85
8. Scopa resolutions …… 86
9. Prior modifications to audit reports ……... 132
10. Internal control unit …… 132
11. Internal audit and audit committees…… 133
12. Audit committee report …… 140
13 .B-BBEE Compliance Performance Information…… 145

PART D: HUMAN RESOURCES MANAGEMENT…….. 147
1. Introduction……... 148
2. Overview of human resources…….. 148
3. Human resources oversight statistics …… 148

PART E: PFMA COMPLIANCE REPORT…….. 177
1. **IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES**…… 178
1.1. Irregular expenditure ……..... 178
1.2. Fruitless and wasteful expenditure……..... 179
1.3. Unauthorised expenditure…… 181
1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i)&(iii) 182

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS……..…. 183

3. SUPPLY CHAIN MANAGEMENT …… 183
3.1. Procurement by other means …….. 183
3.2. Contract variations and expansions…… 188

PART F : FINANCIAL INFORMATION ……..... 195

1. Report of the Auditor General …… 196
2. Annual financial statements ……... 207

PART A:

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:

Corner 113 Biccard Street & 24 Excelsior Streets
POLOKWANE
0700

POSTAL ADDRESS:

Private Bag X9489
POLOKWANE
0700

TELEPHONE NUMBER/S:
+27 15 290 7600/01-30

EMAIL ADDRESS:
info@edu.limpopo.gov.za

WEBSITE ADDRESS:
www.edu.limpopo.gov.za

FACEBOOK PAGE

https://www.facebook.com/profile.php?id=100069362132837&mibextid=ZbWKwL

X (formerly Twitter)

@edu_Limp

2. LIST OF ABBREVIATIONS/ACRONYMS

ACE: Advanced Certificate in Education	NCS: National Curriculum Statement
AGSA: Auditor General of South Africa	NEIC: National Examination Irregularities Committee
ANA: Annual National Assessments	NEPA: National Education Policy Act
APP: Annual Performance Plan	NQF: National Qualifications Framework
ASS: Annual School Survey	NSC: National Senior Certificate
BAC: Bid Adjudication Committee	NSNP: National School Nutrition Programme
BEC: Bid Evaluation Committee	PFMA: Public Finance Management Act
CAs: Curriculum Advisors	PMDS: Performance Management and Development System
CAPS: Curriculum Assessment and Policy Statements	PMS: Performance Management System
CFO: Chief Financial Officer	PPM: Programme Performance Measure
CEM: Council of Education Ministers	PPP: Public-Private Partnership
DBE: Department of Basic Education	PSM: Province specific (Performance) Measure
DDD: Data Driven Districts	QLTS: Quality Learning and Teaching Campaign
DHET: Department of Higher Education and Training	RCL: Representative Council of Learners
DPSA: Department of Public Service and Administration	RWOPS: Remuneration for work outside Public Service
ECD: Early Childhood Development	SAPS: South African Police Services
EE: Employment Equity	SACMEQ: Southern Africa Consortium for Monitoring Education Quality
EMIS: Education Management Information System	SAQA: South African Qualifications Authority
EPWP: Expanded Public Works Programme	SASA: South African Schools' Act
ETDPSETA: Education Training & Development Practices Sector Education and Training Authority	SASAMS.: School Administration and Management system
EXCO: Executive Council	SCM: Supply Chain Management
FET: Further Education and Training	SDP: School Development Plan
GET: General Education and Training	SDIP: Service Delivery Improvement Plan
GHS: General Household Survey	SETA: Sector Education and Training Authority
HDI: Historically Disadvantaged Individuals	SGB: School Governing Body
HIV: Human Immunodeficiency Syndrome	SIP: School Improvement Plan
HOD: Head of Department	SITA: State Information Technology Agency
HRD: Human Resource Development	SMME: Small, Micro and Medium Enterprises
ICT: Information and Communication Technology	SMS.: School Monitoring Survey
IDT: Independent Development Trust	SMT: School Management Team
IQMS.: Integrated Quality management System	SNAP: Survey Analysis Package
LDoE: Limpopo Department of Education	SPP: Strategic Performance Plan
LSEN: Learners with Special Education Need	Stats SA: Statistics South Africa
LTSM: Learning and Teaching Support Material	TIMS.S: Trends in International Mathematics and Science Study
MASTEC: Maths, Science and Technology Centre	
MEC: Member of Executive Council	
MST: Mathematics, Science and Technology	
MTEF: Medium-Term Expenditure Framework	

3. FOREWORD BY THE MEC

Hon. Mavhungu Lerule-Ramakhanya
MEC: Department of Education

It is my privilege to present the 2023/24 Financial Year Annual Report for the Limpopo Department of Education. This report reflects our unwavering commitment to advancing education in our province and ensuring that every learner has access to innovative quality education.

The 2023/24 financial year has been both challenging and rewarding. The Department has made significant strides in improving educational outcomes, particularly in the areas of early childhood development, primary and secondary education, and skills development. Our initiatives to improve school infrastructure, enhance teacher development and e-learning initiatives have begun to bear The progress we have made would not have been possible without the dedication and hard work of our educators, school administrators, and support staff. I extend my heartfelt appreciation to them for their tireless efforts in advancing our educational goals. I also wish to thank the learners and parents for

their commitment to education, as well as our partners in government and civil society for their invaluable support.

As we reflect on the year's achievements, we are also mindful of the challenges ahead. The department continues to grapple with financial constraints, which have impacted on our ability to fully realize some of our strategic objectives. Our efforts will also concentrate on further improving learner performance, particularly in literacy and numeracy while addressing the infrastructural backlogs. We are committed to strengthening governance and accountability to improve audit outcomes. The Financial Year 2024/25 presents an opportunity to build on our successes in pursuit to transform basic education in Limpopo Province.

In conclusion, this report is not just a reflection of our department's financial and operational performance; it is a testimony to our commitment to the future of our province's children.

Let us continue to work together to ensure that every learner in the Province receives the quality education they deserve.

Hon. Mavhungu Lerule-Ramakhanya

MEC: Department of Education

4. REPORT OF THE ACCOUNTING OFFICER

Mr Mashaba KM
Acting Accounting Officer
Limpopo Department of Education

Vision and Strategic Focus

The Limpopo Department of Education remains committed to its vision of "Excellence in the provision of innovative quality basic education." The 2023/24 financial year was declared the "Year of Infrastructure," with a concentrated effort on eradicating inappropriate ablution facilities and addressing inadequate sanitation in schools. Significant progress has been made, with only 69 schools still awaiting appropriate ablution facilities. The department has already initiated the process to address these remaining schools, supported by the new budget allocation.

Infrastructure Development

A key focus area was the general infrastructure development, where the department successfully delivered 95 classrooms in the 2023/24 financial year. Despite budget constraints, which prevented even greater achievements, the department remains committed to addressing infrastructure needs in rapidly growing towns, identified as "hotspots" due to increased demand for school admissions. In the 2024/25 financial year, the department plans to build additional schools in these areas to improve access to education.

The appointment of a panel of contractors has had a positive impact on addressing storm-damaged schools and facilitating general refurbishment. This initiative will continue to ensure that infrastructure meets the needs of the province’s learners.

Educational Quality and Accountability

In 2023, the department reinforced its efforts to ensure the basic functionality of all schools by strengthening Whole School Evaluation, the Data-Driven Districts initiative, and accountability measures. The profiling of every learner, teacher, school, circuit, and district has enabled focused and differentiated interventions. This strategic approach aims to sustain and surpass the 79.54% pass rate achieved in the 2023 National Senior Certificate (NSC) results.

To further enhance academic performance, the province held a Performance Sustainability Workshop in April 2024, which motivated all stakeholders to improve educational outcomes. The Head of Department also held accountability sessions with all underperforming secondary schools, addressing challenges to create an environment conducive to learning.

Teacher Development and Human Resources

The Teacher Development Unit continues to provide training for School Management Teams (SMTs) on instructional leadership, while subject advisors and teachers receive targeted support based on subject-specific needs. The Human Resource Development (HRD) unit is actively engaged in skills development. For instance, two teams of 100 officials each were registered at Wits University for emotional intelligence training to enhance service delivery standards, while Early Childhood Development (ECD) practitioners have been enrolled at the University of Venda for empowerment.

The department also remains committed to preparing learners for the skills revolution by providing them with tablets and laptops.

Risk Management and School Rationalization

The department has significantly minimized risks since appointing a Risk Chairperson and strengthening the Risk Management Committee. All committees are active and contribute to the department's operations. The ongoing rationalization of schools that do not meet requirements is another effort aimed at ensuring the provision of quality basic education.

The department’s recruitment plan has been effective in filling vacancies, thereby boosting performance across all business units. Strategic partnerships with businesses and mining companies have been crucial, contributing to whole school development programs, building of computer laboratories and libraries, school halls, classrooms, ablution facilities, water boreholes, ECD centers, provision of tablets and laptops, and university bursaries.

Reading Strategy and Focus Schools

The department is partnering with a non-profit organization to train all Grade 1 teachers in synthetic phonics as part of its reading strategy. Collaborations with organizations such as Funda Wande, Molteno, and Room to Read are also strengthening reading capacity in schools.

The department is also providing maximum support to focus schools, encouraging learners to enroll in technical subjects. Notably, a mega-focus engineering and technical high school will be constructed in the 2024/25 financial year, funded by a grant from China.

Audit Outcomes and Financial Management

Over the past decade, the Limpopo Department of Education has seen significant improvements in its audit outcomes. The department had initially been receiving continuous disclaimer audit opinions, but this has improved to a qualified audit opinion in the past six years. While there has been this apparent stagnation in the audit opinion over this period the number of qualification matters has decreased from a high of eleven to only one matter over the previous three years. These qualification matters have been addressed, and the department is optimistic about achieving a much-improved audit outcome in the 2024-25 financial year.

Support Services and School Safety

The department continues to provide essential support services, including the School Nutrition Programme, scholar transport for qualifying learners, and timely delivery of top-up textbooks and school furniture. The timely transfer of norms and standards ensures that schools remain operational. School safety teams work closely with schools to ensure safe environments conducive to teaching and learning. School governing body elections were successfully conducted, ensuring democratic representation in school governance.

Special Schools and Policy Implementation

All public 35 special and 1 independent special schools in the province continue to receive maximum attention. In 2023, the department procured ten buses and 23 cars for these schools, with the remaining special schools scheduled to receive their allocations by the end of the first quarter of the next financial year.

The department's commitment to strict policy implementation is yielding positive results. We are making progress in promoting knowledge and skills that will contribute to building the province's three priority sectors: Agriculture, Tourism, and Mining.

Overview of the financial results of the department:

Departmental own revenue

Own revenue generated by the department for the period 2023/24 amounts to 0.18% of the total budget.

The Department's main sources of own revenue are:

- Collection of debts owing to the department.
- Commission on insurance and emoluments attachment order deductions.
- Fees charged for examination related services such as re-marking of scripts and requests for copies of senior and other certificates. The tariffs for these services are determined by the National Department of Basic Education.
- Parking fees charged.
- Sale of tender documents

All tariffs are listed in a tariff register and reviewed at least annually to provide for inflation. The over-collection on departmental receipts for 2023/2024 is R 16,619 and is mainly attributed to debt recoveries. A total amount debt amounting to R 57,887,228.74 was written-off during the financial year and relates mostly to debt for deceased debtors and the ELRC debt which was incorrectly raised.

Departmental Receipts

Departmental receipts	2022/2023			2023/2024		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods & services other than capital assets	33,555	34,293	(738)	34,876	36,199	1,323
Interest, dividends and rent on land	47	3,708	(3,661)	-	5,601	5,601
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	23,097	19,110	4,024	20,203	30,593	10,390
Total	**56,699**	**57,111**	**390**	**55,079**	**72,393**	**17,314**

From the above it is worth noting the following:

In the 2023/2024 financial year, the Limpopo Department of Education achieved notable results in departmental receipts. The total receipts amounted to R72.393 million, exceeding the estimate of R55.079 million by R17.314 million. This performance was driven by:

1. **Sale of Goods & Services Other Than Capital Assets**: The department collected R36.199 million, surpassing the estimated R34.876 million by R1.323 million.

2. Interest, Dividends, and Rent on Land: The department realized R5.601 million, significantly higher than the previous year's collection.

3. **Financial Transactions in Assets and Liabilities:** The department collected R30.593 million, which was R10.390 million more than the estimate of R20.203 million.

No revenue was collected from the sale of capital assets. Overall, the department's financial management resulted in an over-collection of R17.314 million.

Programme Expenditure

Programme Name	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	2 022 085	1 972 557	49 528	2 138 922	2 028 536	110 386
Public Ordinary School Education	30 450 702	30 277 718	172 984	32 200 678	32 005 630	195 048

Programme Name	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Independent School Subsidies	153 527	151 895	1 632	147 282	142 048	5 234
Public Special School Education	612 306	604 719	7 587	723 219	709 865	13 354
Early Childhood Development	675 940	577 213	98 727	670 329	634 843	35 486
Infrastructure Development	1 607 425	1 502 048	105 377	1 474 858	1 453 584	21 274
Examination and Education Related Services	2 104 867	1 997 378	107 489	1 781 299	1 663 166	118 133
Total	**37 626 852**	**37 083 528**	**543 324**	**39 136 587**	**38 637 672**	**498 915**

Explanation of the variance is as follows:

The Department has spent R38.637 billion or 98.7% of the R39.137 billion total Adjusted appropriation as at 31 March 2024. This has resulted in an under expenditure of R498.915 million or 1.3% when compared with the norm of 100.0%. And when comparing the 98.7% performance of 2023/24 with the 2022/23 performance of 98.6%, there is an improvement of 0.1%.

The department's budget across various programs experienced underspending due to a combination of factors.

Programme 1 underspent by 5.2% due to delays in recruitment and the non-finalization of procurement processes. Significant areas of underspending included payments for computer services, photocopy charges, resettlement costs, communication services, and cleaning services. Moreover, the termination of lease agreements and the delayed submission of invoices contributed to the underspending. Transfers to Special Schools and the purchase of capital assets also saw delays.

Programme 2 saw a minor underspending of 0.6%, primarily due to unfilled attrition posts, late submission of invoices, and uncompleted procurement processes. The underspending affected the payment of March 2024 feeding invoices, the procurement of AutoCAD software, textbooks, and Learner and Teacher Support Materials (LTSM). Additionally, funds for infrastructure projects, such as laptop procurement, could not be fully utilized as processes were incomplete.

Programme 4 underspent by 1.8% due to unfilled attrition posts and incomplete procurement processes for training programs and supplies. Events like the Open Games were planned, but some activities were integrated,

leading to savings. Additionally, the procurement of laptops and other equipment resulted in savings due to lower-than-anticipated costs.

Programme 5 reported significant underspending of 19% in Compensation of Employees due to unfilled posts. Goods and Services underspending of 13.6% was driven by delays in storybook procurement, savings on service costs, and the use of cost-free venues for Early Childhood Development (ECD) activities. A minor underspending in Transfers and Subsidies was due to non-payment to certain ECD centers, while capital assets procurement could not be concluded on time.

Programme 6 underspent by 18.6%, largely due to delays in appointing key staff and changes in maintenance project scopes. The late appointment of maintenance contractors and a moratorium on travel also contributed to the underspending. The budget for school furniture remained unused, as there was no demand from new schools or mobile classrooms.

Programme 7 saw a 6.6% underspend, with 9.4% attributed to delays in approving the Recruitment Plan. Additional underspending in Goods and Services resulted from outstanding invoices, undelivered stationery, and incorrect budget charges. Delays in policy workshops and non-payment for security services also contributed. Under-expenditure on Transfers and Subsidies was due to the partial implementation of the Presidential Youth Employment Initiative and incomplete transfers for sanitary pads.

Across all programs, underspending was driven by delayed procurement processes, unfilled posts, and various operational inefficiencies, including late invoice submissions and challenges with service providers. Details of this are under Part F of this report

Virements/roll overs

The department's main appropriation has been increased by an amount of R848.229 million from R38.188 billion to R39.037 billion adjusted appropriation in the 2023/24 financial year. The R39.037 billion adjusted appropriation was further increased by R100.0 million to R39 137 billion amended adjustment appropriation.

Virement

Virement between Programmes

None.

Shifting within Programmes
A saving from Compensation of employees at (R4.219 million) and Goods and services at (R75.457 million) was shifted to cater for shortfall on Households at (R21.776 million) and Payment of financial Assets at (R57.900 million) respectively.

Roll-over requested:
Equitable Share Roll-over:
An amount of R48.189 million was requested as Equitable Share Roll-over from 2023/24 to 2024/25 financial year as follows:

- **Programme 1: Administration**
  - ✓ HRD Training manuals – R0.180 million
  - ✓ Records Management Stationery – R0.061 million
  - ✓ Fleet Services - R6.774 million.
  - ✓ ICT - R6.449 million

- **Programme 2: Public Ordinary School Education**
  - ✓ Scholar Transport – R5.483 million
  - ✓ QUIDS-UP – R0.620 million
  - ✓ LTSM – R5.255 million
  - ✓ In-School Sport – R3.353 million

- **Programme 4: Special Schools Education**
  In-School Sport – R0.116 million

- **Programme 5: Early Childhood Development**
  - ✓ LTSM for Grade R in ECD – R1.778 million
  - ✓ Transfers to Early Childhood Development Centres – R0.130 million

- **Programme 7: Examination and Education Related Services**
  - ✓ Sanitary Dignity Towels Project - R0.955 million
  - ✓ Presidential Youth Employment Initiative – R17.035 million

Conditional Grant Roll-over:

R6.850 million was requested as Conditional Grant Roll-over from 2023/24 to 2024/25 financial year and the amount is comprised of the following:

- National School Nutrition Programme Grant – R3.598 million
- Maths, Science and Technology Grant – R0.609 million
- Learners with Severe Profound Intellectual Disability Grant - R 0.967 million
- Early Childhood Development Grant - R0.076 million
- Education Infrastructure Grant – R1.600 million

A description of the reasons for unauthorised, fruitless, and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.

The department did not incur any unauthorised expenditure for the 2023/24 financial year. The department incurred a total amount of R0,54 million for fruitless & wasteful expenditure mainly due to interest charged for late payments.

Public Private Partnerships

None

Discontinued key activities / activities to be discontinued.

None

New or proposed key activities.

None

Supply Chain Management

The department did not conclude any unsolicited bid proposals for the year under review.

SCM processes and systems are in place to prevent irregular expenditure.

- ✓ The department is utilising irregular expenditure detections checklist to enhance compliance with SCM Legislations.
- ✓ The department is having Internal Control Unit which is monitoring PFMA compliance.
- ✓ The bid committee members and supply chain officials were trained during the to ensure compliance to SCM prescripts**.**

Challenges experienced in SCM and how they were resolved.

- ✓ High vacancy rate at district levels.
- ✓ Major challenges were encountered in suppliers which abandoned contracts for scholar and NSNP.

Gifts and Donations received in kind from non-related parties.

The Department has received a Total of R21 675 million worth of donations in a form of goods and services in the financial year 2023/24. The Donations were for school buildings, computer equipment, uniforms for learners, etc. The amount is disclosed in the Notes of Financial Statement per category.

Exemptions and deviations received from the National Treasury

Limpopo Provincial Treasury granted exemptions to all provincial departments not to conduct 2nd assets verification for 2023/24 financial year.

Events after the reporting date

On 31 March 2024 the department was still busy with migration of asset register from BAUD to LOGIS. The department encountered challenges during post validation of assets on LOGIS system.

Acknowledgement/s or Appreciation

I would like to acknowledge the sterling leadership provided by the Honourable MEC who showed us direction and guidance in a bid to ensure that the Department delivers on its mandate. Appreciation also goes to Portfolio Committee on Education, Internal Audit, Audit Committee, all the Deputy Director Generals, and officials of Limpopo Department of Education, who worked tirelessly to ensure that we live up to the mandate that we have been given.

Conclusion

I hope and believe that this Report clearly portrays a picture of the programmes and projects that took place within the Department during the 2023/24 Financial Year and reflect on how the Department has put to good use the resources the people of Limpopo and South Africa had entrusted to it.

Mr Mashaba KM

Acting Accounting Officer
Department of Education

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

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

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

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

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

The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

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

The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

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

Yours faithfully

Mr Mashaba KM
Acting Accounting Officer
Department of Education

6. STRATEGIC OVERVIEW

Vision

Excellence in provisioning of innovative quality basic education.

Mission

To provide quality & innovative education programmes for learners across all Grades.

Values

- **Excellence** To be result oriented, cost effective, ensure superior performance and strive for client/stakeholder satisfaction.
- **Professionalism:** Carrying out work with respect for others' rights as enshrined in the Constitution, accountability to authority and responsibility to clients.
- **Innovation:** Introducing or using new ideas or methods in carrying out one's responsibilities.
- **Integrity:** Uncompromising adherence to moral and ethical principles which leads to doing the right thing in all circumstances, even when no one is watching.

7. LEGISLATIVE AND OTHER MANDATES

7.1. Constitutional mandates **(The Constitution of the Republic of South Africa, Act 108 of 1996)**
The Constitution is the supreme law of the land and obligations imposed by it must be fulfilled. Education must be founded on values of human dignity, equality, human rights and freedom, non-racialism and non-sexism. Section 28(2) endorses the paramount importance of the best interests of the child in every matter concerning the child.

Legislation	Key Responsibilities arising from the Legislation
National Education Policy Act, 1996 (Act 27 of 1996)	This provides for the determination of national policy for education. Section 29(1) guarantees access to basic education. This section also addresses matters of quality and standards. Section 29, read with Chapter 3 of the Constitution on cooperative governance.
General and Further Education and Training Quality Assurance Act	This quality assures the external examination in the schooling system
South African Schools Act, 1996 (SASA);	SASA promotes access, quality, and democratic governance of schools, compulsory education, two types of schools as well as school funding norms for poverty reduction and redress.
Employment of Educators Act, 1998;	Regulates the employment and conditions of service for educators
Public Service Act, 1994;	Provides for the organisation and regulation of the public service
South African Council for Educators Act, 2000 (Act No. 31 of 2000);	Provides for the regulation of professional, moral and ethical responsibilities of educators
Employment Equity Act, 1998;	Provides for the protection of employees from unfair discrimination and provides criteria for implementing Affirmative Action.
Labour Relation Act, 1995	Aims for the advancement of economic development, social justice, labour peace and democracy in the workplace
Skills Development Act, 1998	Aims to develop and improve skills of the country's workforce.
Basic Conditions of Employment Act, 1997;	Regulates the conditions of service of the workforce, leave, working hours, pay slips and terminations
Public Finance Management Act, 1999	Provides for the broad issues of Financial Management and procurement of goods and services in line with Section 217 of the Constitution
National Policy on the Organisation, Roles and Responsibilities of Education Districts	It guides and instructs the schooling system to abide by specified criteria to promote and progress learners
Whole School Evaluation Policy	Aims at improving the overall quality of education in schools and seeks to ensure that all our children are given an equal opportunity to make the best use of their capabilities
National Policy on Progression and Promotion	It guides and instructs the schooling system to abide by specified criteria to promote and progress learners

Legislation	Key Responsibilities arising from the Legislation
Disaster Management Act, 2002 as amended January 2021	Guidance and instructions on reopening of schools and measures to address, prevent and combat the spread of COVID-19

7.2. The following policies have been developed to guide operations within LDoE:

I. Provincial Guidelines for Admissions

II. Scholar Transport Policy

III. LTSM Ten-point Plan/Strategy

IV. ICT Policy

V. Limpopo Strategy for Mathematics, Science and Technology Education

VI. Limpopo Learner Attainment Strategy

VII. Limpopo e-Education Strategy

VIII. Limpopo Inclusive Education Rollout Plan

IX. Limpopo ECD Strategy

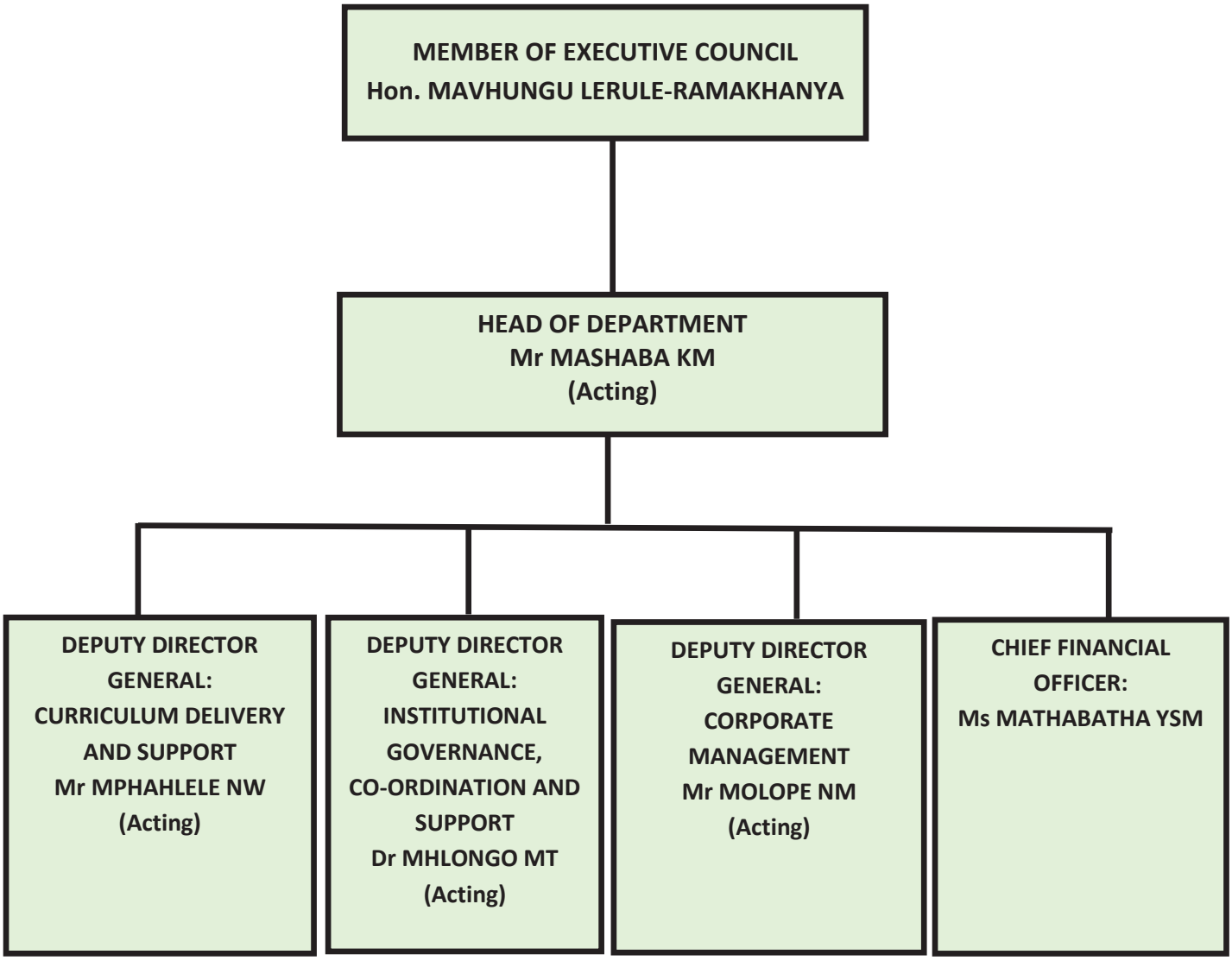
X. Limpopo Teacher Development Policy Framework and Model

XI. Limpopo Common Assessment Policy Framework

XII. Limpopo District Support Strategy

XIII. Curriculum Coverage Management Framework

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

There are no entities reporting to the MEC.

PART B:
PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

Refer to page **195** the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

2.1.1. Service Delivery Protests

Limpopo Department of Education continues to urge all stakeholders to address their concerns through the appropriate channels while avoiding actions that disrupt the educational process. It is crucial to acknowledge that the damages resulting from lost school days are often difficult to rectify. Moving forward, collaboration between relevant authorities and stakeholders is imperative to ensure a conducive learning environment for all students.

2.1.2. Unemployment and Poverty Levels

The official unemployment rate decreased by 0,3 of a percentage point to 32,6% in Q2: 2023 compared to Q1: 2023. The official unemployment rate decreased in five provinces. The largest decreases were recorded in Limpopo (down by 2,0 percentage points) compared to other Provinces. The official unemployment rate decreased in four provinces while Gauteng remained unchanged. The largest decrease in the unemployment rate Quarterly Labour Force Survey, Quarter 2: 2023 was recorded in Western Cape (down by 6,6 percentage points), followed by Limpopo (down by 4,7 percentage points). Eastern Cape recorded a decrease in the expanded unemployment rate (down by 2,0 percentage points) followed by Limpopo (down by 0,7 of a percentage point), Western Cape and KwaZulu-Natal (down by 0,6 of a percentage point each) and North-West (down by 0,5 of a percentage point) (QLFS: Stats.SA 2023).

The country is faced with socio-economic difficulties such as high rates of unemployment especially amongst the youth, a high population growth rate, national debt levels and households that are dependent on social grants. High Rates of unemployment and reliance on socials grants impact on provision of education in terms of financial resources as many parents cannot afford to pay school fees hence the continued implementation of No-Fee School Policy as an intervention especially in Limpopo Province. The National social grant payment data reveal a high number of beneficiaries who depend on grants.

The Limpopo province is still facing the triple challenge of unemployment, inequality, and poverty. According to the Stats SA's Quarterly Labour Force Survey (QLFS) for the period between 1 April 2023 and 30 June 2023, one out of every two people in the Limpopo labour force was unemployed. At 48.6%, Limpopo has the third highest expanded unemployment rate after the provinces of the North-West (54.0%) and the Mpumalanga (49.7%).

As already stated above, 75% of the province's vulnerable people depends on child support grant which in essence refers to among others school kids. This situation has resulted in the province having a high prevalence of No fee schools to the amount of 3521 (Quintile 1=1447, Quintile 2=1520 and Quintile 3=554). The very same school kids are making use of programmes like Scholar Transport and National School Nutrition Programme which seeks to improve the ability of learners to learn by combatting malnutrition, reducing hunger and improving school attendance.

2.1.3. Teenage Pregnancy

Teenage pregnancy remains one of the serious challenges facing the education system in the country as it contributes to learner absenteeism, drop-out and poor performance. The statistics released by Statistics South Africa, indicates that although most 18- and 19-year-olds were still attending secondary school, almost three out of 10 pupils aged 18 years (29,3%) and 4 out of 9 (46,3%) of 19-year-olds had dropped out of school. A total of 3926 learners falls pregnant during the 2023/24 school year.

The province is similarly experiencing high cases of teenage pregnancies. with 14.1% of Among the 10-19 year olds the rate was at 14,1% which is above the national average of 12%. The Department is, in consultation with the Department of Health, offering health education to the young people. This covers education on teenage pregnancy, HIV/AIDS, STI and substance abuse. The province has development strategy for the reduction of teenage pregnancy which assumes a multi-sectoral approach.

2.1.4. Technological Factors

Connectivity and Network Equipment

The Head Office and the 10 districts have been connected with access to the internet, office systems and transversal applications. Only 8 circuits are connected out of 141 circuits. The challenge with the slow speed on connecting circuits mentioned by SITA is lack of the network infrastructure available in the areas were the circuits are located. The department intends to connect an additional 10 circuits per financial year. The department has migrated electronic systems to the provincial VPN and all systems are running well.

The department started to replace network equipment for Head and three district Offices. The department intends to replace all the network equipment in the remaining sites in the 2024/25 financial year.

Office systems

The department renewed the Microsoft licenses on a Campus Agreement instead of an Enterprise Agreement. The Campus Agreement enables to include schools with ease which was not possible with the Enterprise Agreement.

The department has migrated the emails and office documents to the Microsoft cloud. Departmental emails are also archived at Office of the Premier. The Microsoft cloud is used as a backup as well as enabling users to access their documents anywhere wherever they have internet access. The access is only provided following the department security procedures to ensure safety of the users and the departmental systems and data.

Equipment

The department provided printers to 141 circuits. Head Office and district also have printing facilities. Acquired a Scanner and all physical leave records were scanned. To acquire 3 more scanners so scan all the records of the department to serve as a backup of the physical records and enable ease enable ease of access through the electronic systems.

The department provided 35740 tablets for learners and 310 schools benefitted which are used for digitising teaching and learning and reducing the digital divide in our schools. The department intends to gradually introduce technology with the limited resources available until schools are covered. Connectivity to schools is currently provided through the wireless service providers. Coding and Robotics was piloted in 160 schools.

2.1.5. Learner Migration

Limpopo Province, being a rural province, is heavily affected by learner migration patterns, both internally and externally. Learners migrate from rural villages alongside the general migratory patterns of their communities to urban and sub-urban areas within the province. As a result of its proximity to the frontline states of Zimbabwe, Mozambique and Botswana, the province also receives learners from those countries, yearning for education in South Africa. There has been an increase in the admission of learners from other provinces and neighbouring countries for the past 10 years. as demonstrated below:

Immigrants	Enrolment	Rate
9 081	1 810 642	0,50

It is important for the Department to address the challenges posed by increased enrolment and in-migration in a proactive and supportive manner to ensure that all learners have access to a high-quality education. The migration of leaners puts stress to the education system as demonstrated below:

a) Overcrowding in schools makes it difficult for students to receive adequate resources and attention from teachers.
b) Strain on infrastructure leading to issues such as insufficient classroom space and outdated facilities.
c) Language barriers to participation in education, particularly if the schools are not equipped to provide language support.

2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan.

The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Improve reading and writing in ECD	% of Grades R-3 learners able to read for meaning	60% of learners in Grades 1 - 3 must be able to read and write for meaning in at least one official language.	51% as per ANA 2014 literacy level in Home Language in Limpopo	60% of learners in Grades 1 - 3 must be able to read and write for meaning in at least one official language.
To provide and refurbish school infrastructure	Number of schools provided with sanitation facilities	All schools to have proper sanitation facilities	13 schools were refurbished. 37 schools provided with sanitation facilities	13 schools were refurbished. 300 school provided with sanitation facilities

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provide teacher capacity and skills	% of teachers meeting required content knowledge levels after support	60% of teachers meeting required content knowledge levels after support	17% of teachers meeting required content knowledge levels after support.	17% of teachers meeting required content knowledge levels after support

Batho Pele arrangements with beneficiaries (Consultation access, etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation	All stakeholders and parents are consulted as per the departmental programmes (quarterly)	Consultation is conducted to all stakeholders as per departmental plans.
Service Standards	Age appropriate LTSM to schools which address needs of learners without offensive content	Provisions of Appropriate LTTSM is provided to schools considering age with the right content.
Access	All primary schools offering Grade R programmes. 300 schools to have access to proper sanitation	Proper sanitation to all primary schools is provided to 300 hundred schools.
Information	Accessible records for oversight bodies Monthly reporting meetings	Accessible records of oversight bodies monthly or as proscribed.
Openness and Transparency	Register of contractors being used available. Compliance to all mandatory reporting requirements. Request for information processed in terms of the PAJA, POPIA and PAIA.	Registered are kept for all mandatory meetings to comply with openness and transparency.
Redress	Plan with a bias towards quintiles 1 -3 schools	Plan to redress to address shortfall regarding our standards done when there is a need to do so.
Value for money	Provide graded readers for Grades 1-3	Grade 1 to 3 readers provided with graded readers.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Service delivery information made available through reports, meetings, intranet, newsletters, social media and roadshows	Service delivery information made available to all stakeholders.	Service delivery information made available to all stakeholders as per prescripts

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Presidential hotline	80% resolution of complaints	100%
Premier Hotline	80% resolution of complaints	99,98%
Walk-in	80% resolution of complaints	100%
Chapter nine (9) institutions	80% resolution of complaints	100%

2.3 Organisational environment

2.3.1. Political Leadership

The Department was under the authority of MEC Mavhungu Lerule-Ramakhanya from 06th June 2022 to date.

2.3.2. Administrative leadership

The Department was under the leadership of Ms Dederen K.O who has been appointed as the Head of Department from 1st May 2021 to March 2024. Mr Mashaba KM has been appointed Acting Head of Department since 1st April 2024 to date .

2.3.3. Governance structures

The Department of Education (LDoE) has put in place management structures to oversee, coordinate, and monitor delivery of services in the Department. The following management structures are in place, which serve to coordinate policy and programmes across all branches in the Department:

Name of Structure/ Committee	Composition of Structure/ Committee	Frequency of Meetings
Executive Management Committee **(EMC)**	Accounting Officer together with the Branch Heads	Fortnightly
Top Management Committee (TMC)	Accounting Officer, Branch Heads and Chief Directors.	Monthly
Senior Management Committee (SMC)	Accounting Officer, Branch Heads, Chief Directors, Directors and District Directors .	Quarterly
The MEC sits as ex-officio member of all the management structures above.		

2.3.4. Ethics management

Limpopo Department of Education has implemented the Government policy of ensuring that ethical conduct of all employees is monitored; those employees who serve in management, as well as in areas of strategic importance.

All members of SMS and MMS members have submitted their Financial Disclosures as required by the Public Service Regulations and other related prescripts. The disclosures are submitted online through the DPSA e – Disclosure system. Employees who have access to classified information were subjected to security vetting in compliance with the Public Service Regulations.

The Department appointed Ethics Officers and established the Ethics Committee in terms of the Public Service Regulations. The committee has developed the Ethics Management Policy to assist in preventing and deterring unethical conduct and acts of corruption.

The policy encourages and allows employees including citizens to report allegations of corruption and other unethical conduct within the Department. It does ensure confidentiality on reported transgressions and record of allegations of corruption and unethical conduct received.

2.3.5. Service Delivery Model

The department has in terms of the Public Service Regulations developed a Service Delivery Model that spells out the distinct role for each level of its structure, head office, districts, circuits and schools:

2.3.6. Merging of Schools

According to section 12A of the South African Schools Act (Act 84 of 1996 as Amended) the MEC is mandated to merge non-viable public schools. There were 344 schools which were pronounced for merger in 2023/2024 Financial Year and are due for advertisement in the local newspapers. Only 56 non-viable schools out of 344 were merged in terms of Sect. 12A of SASA (Act No 84 of 1996 as Amended) in 2023/24 Financial Year. As noted by Department 145 merged schools and 165 closed schools in terms of section 33 of SASA (Act 84 of 1996 As Amended) were ready for gazetting. 16 schools were also aligned. 20 of them were not merged because of increase in enrolment which met the determined threshold. 124 non-viable schools were delayed for merger because of outstanding disputes lodged with the Department for settlements.

2.3.7. Organisational structures in education

Provincial Office

The provincial office is responsible for the overall management and accountability; policy development, setting strategic objectives for service delivery, resourcing and oversight from a financial and service delivery perspective, impact assessment and overall reporting.

Education Districts

The department has the following 10 Districts:

a) Capricorn North
b) Capricorn South
c) Mopani East
d) Mopani West
e) Sekhukhune East
f) Sekhukhune South

g) Mogalakwena
h) Waterberg
i) Vhembe East
j) Vhembe West

These are responsible accountable for all the functions performed at District level, facilitate decision making processes, reporting and communication between schools and Head Office. They manage and advise Circuits on curriculum delivery matters, responsible for integrated planning, coordination and monitoring of all District activities and render corporate services for all service delivery institutions within District.

Education Circuits

The circuits provide advisory and information support to service delivery institutions, serve as information nodes for service delivery institutions by creating an enabling environment for teaching and learning, facilitating community participation, coordinating implementation of school programmes and reporting school on the programmes. The department has 141 (hundred and forty-one) circuits which are linked to the 10 (ten) Education Districts.

Schools
The schools are the front-line service delivery points of the core mandate of the department. All the structures serve to enhance the effective functioning and ability of schools in the province to deliver quality education to the learners.

2.3.8. Departmental organogram
The proposed organisational structures were forwarded to the Minister of Public Service and Administration in November 2023 for concurrence. The Department received a letter of concurrence to our proposed structures dated 29 January 2024 from the Minister of Public Service and Administration. The Member of Executive Council signed the approved organisational structures on the 25 March 2024. The Department forwarded copies of approved organisational structures to the Minister to conclude the consultation process.

2.3.9. School Post Establishment
The MEC declared a total post basket of 51 752 for the 2024 school year and the HoD accordingly distributed the post basket in terms of the Employment of Educators' Act 76 of 1998, as amended. Section 5(1)(b) read with Sub – section (2) and (3) which confers the powers to create and distribute educator posts for public schools to the MEC and HoD of the PED respectively. All the 3 655 public schools in Limpopo have been issued with their schools' post establishment.

There has been a slight decrease in learner enrolment from 1 724 337 to 1 723 527. However, the pressure related to educator provisioning remains. The educator: learner ratio is still high which is attributable to the fact that the department retained same post basket for a considerable number of school years. The above educator: learner ratio has also affected the average class size in all categories of our schooling system. Class size is among the important variables of quality learning and teaching.

The Management Plan for implementation of the 2024 Schools' Post Establishment is being implemented. Educators declared in excess of the schools' establishment are accordingly being redeployed to schools in need of educators. However, the movement of excess educators is slow due to lack of compatibility of skills of excess educators to vacancies.

2.3.10. Staff Levels and Utilisation

The department is currently effectively utilizing its staff compliments to ensure that service delivery outputs are realised. The vacancy rate is still very high. The department continues to engage the Limpopo Provincial Treasury on this matter.

2.3.11. Performance Management System

During the 2023/24 financial year, the Department achieved significant progress in implementing the Performance Management System across all salary levels, including Senior Management. This period saw the highest-ever percentage of signed and filed performance agreements and assessments.

For Public Service Act employees at salary levels 1-12, 3,970 employees were expected to sign performance agreements. The Department achieved a 98% compliance rate, with 3,903 agreements signed. The remaining 68 employees did not sign due to reasons such as illness or a lack of understanding of the templates, prompting the Department to develop a strategy to assist these individuals.

Mid-term assessments were completed for 3,746 out of the 3,970 employees who signed contracts, leaving 224 assessments outstanding. The main reason for this shortfall was the misalignment between mid-term assessments and performance contracts, leading to returns for corrections.

For Senior Management, 49 out of 54 members were assessed and compensated for the 2022/23 performance cycle. Additionally, all 55 Senior Management members signed their performance agreements for the 2023/24 financial year, marking an exceptional achievement considering the Department's size and complexity.

2.3.12. Learner Admission and Registration

According to South African Schools Act (Act No 84 of 1996 As Amended), the Head of Department, is responsible for administration of the admission of learners in all public schools within the province. To fulfil this mandate, the Head of Department issues Provincial Guidelines on Learner Admissions on an annual basis, providing clear directives to ensure that learner admissions are conducted in a free and fair manner without unfair discrimination.

The guidelines are meant to ensure that applications for learner admissions are made on time to ensure timely allocation of space in schools and to allow for time to address learners that have not been placed due to lack of space in their schools of choice. Through this process the Department always ensures that every learner who has applied for admission is placed in the nearest public school that has available space. Should that school be 5 km or more from the place of residence of the learner the Department provides learner transport for them. The Department is currently exploring the possibility of implementing an online learner admission system. In implementing this the Department will consider the challenge of areas that do not have internet connectivity, which may negatively impact this process.

2.3.13. Learner Performance

The department has continued carrying its responsibility to ensure that all schools are functional, and in order to realize this, Whole School Evaluation (WSE) has been used as a vehicle to improve learning outcomes across the system . According to the South African Schools Act, 1996, underperforming schools have developed their Academic Performance Improvement Plans (APIPs) outlining the strategies to move out of underperformance, but also to improve learner performance.

The performance of the education system in South Africa continues to be measured mainly by the National Senior Certificate (NSC) results. A closer look at Limpopo Province Grade 12 results over the past 3 years reveals the following, in 2021 the Department obtained 66,7%, in 2022 the Department obtained 72.1% whereas in 2023 the Department obtained 79,54. The department will continue to intensify initiatives and strategies to ensure that learner performance improves across the system, in all grades and subjects.

2.3.14. Monitoring of Schools

The Limpopo Department of Education In the 2023/24 academic year especially the fourth quarter had experienced challenges of cost containment which affected the monitoring of reopening of schools by official from Head Office. The District Officials especially the Multi-Disciplinary Teams were allowed to conduct monitoring which was successfully implemented. Furthermore, the Department did manage to identify schools that did not meet the national target of 70 percent performance for the 2023 academic year. The identification of underperforming schools follows the guidelines set forth in section 58B and 16A of the South African Schools Act (Act 84 of 1996 As Amended). The Department have provided support to these identified underperforming schools by assisting in the development and implementation of Academic Performance Improvement plans that addressed the factors contributing to their underperformance.

2.3.15. Norms and standards for school funding

The Limpopo Department of Education has effectively allocated the budget according to the Norms and Standards for School Funding for both public and independent schools for the financial year 2023 academic year. These budget allocations were determined in accordance with the national norms set and officially announced by the National Minister of Basic Education.

The specific school allocations were as follows: Quintiles 1-3 received R 1602, Quintile 4 received R 803, and Quintile 5 received R 277. It is important to note that these allocations do not include the allocation for Learning and Teaching Support Materials (LTSM) across all quintiles.

2.3.16. National School Nutrition Programme

In the 2023/24 financial year, 3,527 schools participated in the school feeding program, benefiting over 1.64 million learners. The program has significantly improved learner attendance, concentration, punctuality, and reduced absenteeism. Efforts to enforce service level agreements led to better adherence by service providers, enhancing the feeding process.

The program also promoted healthy eating and hygiene practices, including handwashing before and after meals. A new initiative introduced breakfast to all primary schools in the program, with districts like Vhembe West and Mogalakwena adding additional protein (chicken livers) to their menus. The program involved 164 SMMEs and created employment for 562 EPWP beneficiaries, who supported both the feeding program and curriculum delivery. Additionally, 10,420 food handlers were employed across the schools to manage food preparation, offering temporary job opportunities, especially in rural areas.

To ensure the safety of food, the program provided 60 schools with mobile kitchens that met health standards and had certificates of acceptability.

2.3.17. Learner transport

The Limpopo Department of Education provides learner transport to deserving students, enabling them to access their schools without difficulty. This program, which targets learners from Grade R to 12 who travel 5km or more to their nearest public school, primarily benefits those from farm and rural areas. It has positively impacted learner performance and attendance, thereby enhancing access to education and promoting effective teaching and learning.

The program has created jobs for 536 service providers and benefited over 69,024 learners from 550 schools across the province. However, during the year under review, there were unfortunate incidents where learners were involved in accidents. As a result, the department intensified monitoring on various routes to prevent such occurrences.

2.3.18. Infrastructure and school furniture

The Limpopo Department of Education is implementing infrastructure projects through various agents and in-house resources. The appointed implementing agents include the Limpopo Department of Public Works, Roads and Infrastructure (LDPWRI), Independent Development Trust (IDT), The Mvula Trust (TMT), and the Development Bank of South Africa (DBSA). Each agent has been assigned programs based on their technical capacity and reputation:

- LDPWRI: Major Infrastructure
- IDT: Major Infrastructure
- TMT: Water, Sanitation, and Fencing
- DBSA: Water, Sanitation, and Storm-damaged Schools

In-house resources, supported by the Infrastructure Technical Resource Unit (IRTU), are responsible for managing water and sanitation projects. Additionally, a service provider has been appointed for the supply of school furniture, with ongoing deliveries addressing the furniture backlog.

For the 2023/24 financial year, the Department received a R1.474 billion Education Infrastructure Grant (EIG) from National Treasury, primarily focused on water, sanitation, and major infrastructure projects, including the eradication of pit latrines. The Department achieved 98% expenditure, totaling R1.453 billion, with under-expenditure mainly due to employee compensation and transfers for chemical toilets.

In the 2022/23 financial year, R56.2 million from Equitable Share and R107 million from the EIG were spent on school furniture. For 2023/24, R65 million from Equitable Share has been allocated for furniture, with deliveries continuing to address the needs of schools.

To this end, the following quantities have been delivered to schools.

	School Furniture 2022/23 Financial year		
	R56.2M		
No		NO. SCHOOL	QUANATITY
1	PRIMARY	550	31666
2	SECONDARY	324	22748
3	EDUCATORS: CHAIRS	397	2883
4	EDUCATORS: TABLES	397	2925
5	GRADE R: CHAIRS	322	14287
6	GRADE R: TABLES	322	5248
	GRADE TOTAL	2312	79757
	R107M SCHOOL FURNITURE 2022/23 FINACIAL YEAR		
No		**NO. SCHOOL**	**QUANATITY**
1	Primary	744	56468

2	Secondary	515	48648
3	Educators: Chairs	465	3169
4	Educators: Tables	465	3239
5	Grade R: Chairs	346	12123
6	Grade R: Tables	346	5534
	GRANDE TOTAL	**2881**	**129181**

	R65M SCHOOL FURNITURE 2023/24 FINACIAL YEAR		
No		**NO. SCHOOL**	**QUANATITY**
1	Primary	199	24886
2	Secondary	184	31193
	GRANDE TOTAL	**383**	**56079**

2.3.19. School safety

The Limpopo Department of Education is mandated by both policy and legislation to implement school safety programmes in schools (both public & independent) to create conducive environment for teaching and learning. Some of the legislation frameworks which guide the Department Sector include the following: The South Africa's Constitution, The South African Schools Act (Act 84 of 1996 As Amended), The Child Act and the Children Justice Act, The National School Safety Framework etc. The Department has also implemented a project on the linking of schools with nearest police stations. The Department has also experienced serious challenges of school excursions accidents caused by unroadworthy bus transport and negligent driving.

2.3.20. Early Childhood Development (ECD)

Several milestones were achieved by Department the since the finalisation of the function shift from the Department of Social Development to Limpopo Department of Education. One of the milestones was a successful completion of a low-cost ECD centre at Masisi village with the capacity to accommodate 160 children. The centre was officially handed-over to the Masisi community Creche by the honourable MEC, Ms. Mavhungu-Lerule Ramakhanya during an official hand-over ceremony held on the 30th of May 2023. The National Integrated Early Childhood Development Policy was implemented by the Department during the Financial Year 2023/24. A total number of 138 226 Children accessed registered ECD programmes.

The Department of Education has funded 2100 ECD centres and 5 mobiles across the province, benefiting a total of 105 849 children. The Department also conducted training for ECD practitioners in partnership with FUEL (NGO). Although not all ECD centres were not paid in the F/Y 2022/23 815 ECD centres were paid through conditional grant, 1213 ECD centres paid through Equitable share.100 new ECD centres were targeted to be registered and 106 new ECD centres has been registered. The Department also completed the renovations of 54 ECD Centres that benefitted from Maintenance improvements and upgrades. The Department has also built Low Cost ECD centre in Vhembe East District (Masisi Village).

2.3.21. Employee Health and Wellness

Employee Health and Wellness Directorate in the department has been mandated with the promotion and maintenance of Physical, Mental, Spiritual, and social wellbeing of employees, thus ensuring a safe and healthy working environment.

The unit comprises of four (4) Pillars:

- Wellness Management (Employee Assistance Programme) which focuses on psychosocial, financial, spiritual, and physical wellness.
- HIV, STI and TB Management in the workplace which focuses on support, increasing knowledge, attitude and behaviours that promote HIV prevention.
- Safety, Health, Environment, Risk and Quality Management which focuses on Occupational Health and Safety management, Environmental management, risk, and quality assurance.
- Health and Productivity Management which focuses on Injury on duty /Incapacity leave due to ill- health, mental health, Disease Management, and chronic illnesses.

2.3.22. In school sports arts and culture

The directorate of In-School Sport, Arts and Culture is mandated to coordinate, manage, and implement the sports activities in the province. These activities include, but not limited to sporting, social cohesion, and choral music (South African School Choral Eisteddfod (SASCE)). The programme's activities are spread throughout the four quarters of the financial year. There are also other programmes that are not classified under these three broad categories referred to earlier (Mainstream Sport, Social Cohesion and SASCE). Each of these broad categories are further sub-divided into differentiated streams. All these In-School Sport, Arts and Culture activities are spread throughout the four quarters of the financial year. There are other sponsored sporting activities that run concurrently with these mainstream sporting activities. These activities are generally referred to as Sponsored tournaments.

The directorate has, thus far, participated in all the sporting activities on offer. The sport program was concluded with Athletics and Aquatics (January to March) running concurrently with the initial stages of the SASCE activities. The quarter that followed (April - June otherwise known as the Winter Games) commenced thereafter. The subsequent quarter (July - September) started with Cross Country and the initial stages of the Summer Games. The period between October to December constituted what is called Summer Games. Contrary to popular misconception that sport is about winners and losers, the directorate is essentially about mass participation in sport for eventual active citizenry.

2.3.23. Presidential Youth Employment Initiative (PYEI)

The Department has in the year under review appointed 33660 PYEI assistants as Educator Assistants (EAs) and General School Assistants (GSAs) in all public ordinary schools and special schools in the Limpopo Province from the beginning of the financial year until the 30th of September 2023.

The Department has also appointed a total of 155 Compliance Assistants for oversight, monitoring and reporting on the PYEI implementation in all its 141 circuit offices, 10 district offices and its head office. People with Disability (PwD) were also prioritised in the appointment of these youth hence 11 of the appointees where the youth belonging to this category.

The appointed EAs and GSAs in schools were taken through training programmes provided by schools, TVET colleges and the numerous strategic partners who provided pro-bono trainings to these assistants. To date, one of the strategic partners, Sasol Kagiso Trust has offered 10 PYEI Phase IV workshop assistants who were placed in technical high schools a further 13 months contracts commencing on the 1st of May 2024 ending the 30th May 2025 with full normal PYEI stipends, training PPEs and tool boxes with tools.

2.3.24. Expanded public works programme (EPWP)

The Expanded Public Works Programme works towards alleviation of poverty, address inequalities and temporarily reduce unemployment. During the year under review 562 beneficiaries were appointed across the 10 educational districts.

2.3.25. Clean audit strategy

In the previous financial years, the emphasis of the qualification was predominantly on the assets management, supply chain management, human resources, financial management, predetermined objectives and ICT. The department in the latter years improved in those areas and still obtained a qualified opinion on capital commitments in the 2021/22. This is the only qualification matter that still remains. The Department is however confident that the matters that still remained in this regard during the period under review have been addressed and will not recur during the next financial year.

2.4 Key policy developments and legislative changes

The department should describe any major changes to relevant policies or legislation that may have affected its operations during the period under. If there have been no changes this must be stated.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

3.1. Impact

Learners exiting the schooling system equipped with requisite skills and firm foundation for further studies and the world of work.

3.2. Outcomes

3.2.1. Outcome 1: Provide quality ECD services to children (0-4)

Increased access of children 0 - 4 years in registered ECD programmes from 105 950 to 195 000

PROGRESS:

A total number of **138 226** Children accessed registered ECD programmes in the FY 2023/24. The department used Vangasali platform to conduct advocacy campaigns which has led to many ECD centres across the Province complying with norms and standards for registration, hence the increase in children accessing ECD programmes.

3.2.2 Outcome 2: Improved school readiness

Provision of Early Childhood Development for 4–5-year-olds improved from 93.2% to 95% by 2024/25.

PROGRESS:

At total of 1000 Pre-Grade R Practitioners were trained on National Curriculum Framework (CAPS) in 2023. Ten sites were assessed on the developmental milestones of Learners using the Early Learning Development Measures tool (ELOM) which was adapted to be used electronically by assessors.

3.2.3. Outcome 3: Improved levels of literacy and numeracy required for meaningful lifelong learning.

Percentage of Learners in Grade 1-3 able to read and write for meaning in at least one official language improved from 22% to 60% in 2024/25.

PROGRESS

52% of learners in the province were able to read and write for meaning in their Home Languages at grade appropriate levels in Gades 1-3.

3.2.4. Outcome 4: Improved learning outcomes across all grades

Performance of learners across all Grades improved from 73.2%National Senior Certificate (NSC) to 60% for Grade 6 Maths, 40% for Grade 9 Maths, 55% for Grade 6 EFAL, 45% for Grade 9 EFAL and 85% for NSC.

PROGRESS:

The performance of the education system in South Africa continues to be measured mainly by the National Senior Certificate (NSC) results. A closer look at Limpopo Province Grade 12 results over the past 3 years reveals the following, in 2021 the Department obtained 66,7%, in 2022 the Department obtained 72.1% whereas in 2023 the Department obtained 79,54. The department will continue to intensify initiatives and strategies to ensure that learner performance improves across the system, in all grades and subjects.

3.2.5. Outcome 5: The digital divide eliminated.

Learner's utilising ICT for learning improved to 60% and educators utilising ICT for teaching improved to 60% by 2024/25.

PROGRESS:

Although utilisation of devices is clouded by a myriad of challenges, there is fair utilisation of devices by both teachers and learners in most districts. To address connectivity challenges the Department has developed an e-education strategy that provides intervention measures of over the MTEF period.

The following strategies have been employed to improve utilisation:

- Nominated ICT steering committee.
- Capacitated the newly appointed district e-Education coordinators to become frontline trainers in their respective districts to increase number of trained teachers.
- Established ICT professional learning communities (PLCs)
- Introduced twinning among districts.
- Developed standard operating procedures as the roadmap for all districts.
- Identified and trained ICT champions in most schools as trouble shooters
- Collaborated with other directorates like Multimedia to strengthen utilisation.

- Developed dedicate e-portal as a reservoir for information sharing among the coordinators especially e-content and lesson plans.

3.2.6. Outcome 6: Improved capacity of the Department to support delivery of Curriculum.

Administrative and management systems and procedures improved such that the Audit opinion is improved from Qualified to Unqualified audit opinion by 2024/25.

PROGRESS:

Audit steering committee meetings were held to track and monitor progress made on internal Audit and AGSA Action plans. The Department obtained Qualified Audit Opinion in 2020/21, 2021/22 and 2022/23. The 2023/24 Audit is still underway.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME 1: ADMINISTRATION

4.1.1. Programme Purpose

To provide overall management of the education system in accordance with the National Education Policy Act., the Public Finance Management Act, and other policies.

4.1.2. Analysis per Section

(a) Sub-Programme 1.1: Office of the MEC: To provide for the functioning of the office of the Member of the Executive Council (MEC) for education in line with the ministerial handbook.

(b) Sub-Programme 1.2: Corporate Services: To provide management services which are not education specific for the education system.

(c) Sub-Programme 1.3: Education Management To provide education management services for the education system.

(d) Sub-Programme 1.4: Human Resource Development: To provide human resource development for office-based staff.

(e) Sub-Programme1.5: Education Management Information System
To provide an Education Management information System in accordance with the National Education Information Policy.

(f) Sub-Programme 1.6: Conditional Grants: Not applicable this financial year

4.1.3. Outcomes for Programme 1

Outcome 5: Improved capacity of the Department to support delivery of curriculum.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.1.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviation**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.1.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved capacity of the Department to support curriculum delivery	Schools in use of electronic solutions to provide data.	**SOI 101:** Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMS) or any alternative electronic solution to provide data	3684	3661	3,669	3 669	None	N/A

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
The digital divide eliminated	Schools connected for e-mail connectivity	**SOI 102:** Number of Public schools that can be contacted electronically (e-mail)	3684	3661	3,669	3 669	None	N/A
Improved capacity of the Department to support curriculum delivery	Budget allocated for non-personnel expenditure items	**SOI 103:** Percentage of expenditure going towards non-personnel Items	24%	18.4%	19.0%	18.7%	0.3%	Under expenditure is attributed to: ✓ The delays in procurement and payment processes. Withholding of payments for Non-Profit Institutions and Independent Schools that failed to meet prescribed conditions.
	New educators appointed into the system	**POI 101**: Number of qualified Grade R-12 teachers aged 30 and below, entering the public service as teachers for the first	2 975	2609	2000	2 432	432	High vacancy rate due to attrition.

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
		time during the financial year.						

Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2022/23			2023/24		
	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
Office of the MEC	14 151	10 756	3 395	12 796	11 392	1 404
Corporate Services	475 441	441 657	33 784	537 352	480 528	56 824
Education Management	1 429 665	1 425 970	3 695	1 496 884	1 448 973	47 911
Human Resource Development	52 967	45 081	7 886	44 798	40 919	3 879
Education Management Information Systems	49 861	49 059	802	47 092	46 724	368
Total	**2 022 085**	**1 972 523**	**49 562**	**2 138 922**	**2 028 536**	**110 386**

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 103:	Percentage of expenditure going towards non- personnel Items	Under expenditure is attributed to: ✓ The delays in procurement and payment processes. Withholding of payments for Non-Profit Institutions and Independent Schools that failed to meet prescribed conditions.	✓Shifted some expenditure to cover pressure on Infrastructure Development. Fast-tracking of the procurement and payment processes.

4.2 PROGRAMME 2: PRIMARY ORDINARY SCHOOL EDUCATION

4.2.1. Programme Purpose

To provide public ordinary education from Grades R to 12, in accordance with all relevant policy framework

4.2.2. Analysis per Section

2.1: Public Primary level.

To provide specific public primary ordinary schools (including inclusive education) with resources required for the Grades R to 7 levels.

2.2: Public Secondary Level.

To provide specific public secondary ordinary schools with resources required for the Grades 8 to 12 levels.

2.3.: Human Resource Development.

To provide departmental services for the professional and other development of educators and non-educators in public ordinary schools.

2.4: School Sport, Culture & Media Services

To provide additional and departmentally managed sporting, cultural and reading activities in public ordinary schools.

2.5: Conditional Grants

To provide for projects under Programme 2 specified by the Department of Basic Education and funded by conditional grants. The Projects are as follows:

- ✓ Maths, Science & Technology: To effectively deliver Maths, Science and Technology education at identified schools.
- ✓ National School Nutrition Programme. To provide identified poor and hungry learners in primary schools with the minimum food they need to learn effectively in schools.
- ✓ Maths, Science and Technology Grant: To improve learner performance in the targeted subjects.

4.2.3. Outcomes for Programme 2

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.2.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviation**	**Reasons for revisions to the Outputs /Output indicators / Annual Targets**
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.2.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved learning outcomes across all grades	Schools provided with multi-media resources	**SOI 201:** Number of schools provided with multi-media resources		10	8	8	None	N/A

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	Learners exempted from paying school fees	**SOI 202:** Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding	1642626	1 640 750	1 650 700	1 636 828	13 873	The annual target was determined through baseline estimation informed by data for the past three years. The actual performance is self-determinant.
	Funza Lushaka graduates placed in schools timeously	**SOI 203**: Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	50.6	50.6%	368	326	33	Unavailability of vacant posts matching the profiles of the bursary holders within the prescribed time frame.
	Learners funded at a minimum level	**SOI 204:** Percentage of learners in schools that are funded at a minimum level	99.1%	99%	100%	99%	1%	None Compliance by schools

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	Teachers trained in reading methodology.	**SOI 205:** Number of foundation phase teachers trained in reading methodology	N/A	N/A	500	500	N/A	N/A
	Teachers trained in numeracy content and methology	**SOI 206:** Number of foundation phase teachers trained in numeracy content and methodology	N/A	N/A	500	500	N/A	N/A
	Teachers trained in mathematics content and methodology	**SOI 207:** Number of teachers trained in mathematics content and methodology	2100	2200	2200	2 200	N/A	N/A
	Teachers trained on language content and methology	**SOI 208:** Number of teachers trained in language content and methodology	2100	2200	2200	2 200	N/A	N/A
	Teachers trained on inclusion	**POI 201:** Number of teachers trained on inclusion	200	400	600	600	N/A	N/A
	Early reading resources provided across the	**POI 202:** Number of schools provided with Grade 3 African	N/A	N/A	120	124	None	N/A

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	foundation phase.	Languages graded readers						
	National Reading Plan for Primary Schools is implemented	**POI 203:** Number of primary schools monitored on the implementation of the National Reading Plan	N/A	N/A	300	304	04	Extra efforts by some District in implementing the NRP
	Professional development opportunities provided for teachers on skills required for the 4IR.	**POI 204:** Number of teachers trained on ICT curriculum integration	N/A	N/A	1000	1 000	None	N/A
	Professional development opportunities provided for teachers on skills required for the 4th IR	**POI 205:** Number of teachers trained in coding and robotics/ Digital Technology	N/A	N/A	500	500	None	N/A
	Three stream schools are established	**POI 206:** Number of focus schools offering technical	N/A	N/A	23	23	None	N/A

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
		vocational streams						
	Learners with EFAL textbooks in Grades 6 & 9	**POI 207:** Percentage of learners with access to required EFAL textbooks in Grades 6 & 9	N/A	N/A	60%	73.5% **NB:** Grade 6: 77% Grade 9: 70%	13.5%	Adherence to procurement of textbooks based on the Learning and Teaching Support Material Management Plan.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2022/23			2023/24		
	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**
Public Primary Level	15 185 288	15 180 146	5 142	15 992 170	15 918 257	73 913
Public Secondary Level	13 647 835	13 524 869	122 966	14 436 347	14 360 144	76 203
Human Resource Development	15 794	15 794	-	15 794	15 776	18
School Sport, Arts and Culture	21 676	16 495	5 181	27 259	19 401	7 858
National School Nutrition Programme Grant	1 530 388	1 498 954	31 434	1 684 410	1 650 749	33 661
Maths, Science and Technology Grant	49 721	41 459	8 262	44 698	41 303	3 395
Total	**30 450 702**	**30 277 717**	**172 985**	**32 200 678**	**32 005 630**	**195 048**

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 202:	Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding.	The annual target was determined through baseline estimation informed by data for the past three years. The actual performance is self-determinant.	N/A
SOI 203:	Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	Unavailability of vacant posts matching the profiles of the bursary holders within the prescribed time frame.	Measures have been put in place to align the training of bursary holders to the current needs of the schools.

4.3 PROGRAMME 3: INDEPENDENT SCHOOL SUBSIDIES

4.3.1. Programme Purpose

To support independent schools in accordance with the South African Schools Act.

4.3.2. Analysis per Section

Sub-programme 3.1: Primary Level

To support independent schools in the Grades 1 to 7 levels.

Sub-programme 3.2: Secondary Level

To support independent schools in the Grades 8 to 12 levels.

4.3.3. Outcomes for Programme 3

Outcome 2: Improved levels of literacy and numeracy required for meaningful lifelong learning.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.3.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.3.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved levels of literacy and numeracy required for meaningful lifelong learning	Registered Independent schools receive subsidies.	**SOI 301:** Percentage of registered independent schools receiving subsidies	98%	100%	100%	100%	N/A	N/A
		POI 301: Percentage of subsidised independent schools visited for support.	100%	100%	100%	60.4%	39.6%	Travel restrictions (austerity measures) .

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2022/23			2023/24		
	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
Primary Phase	87 055	86 247	808	82 973	80 060	2 913
Secondary Phase	66 472	65 648	824	64 309	61 988	2 321

Total	**153 527**	**151 895**	**1 632**	**147 282**	**142 048**	**5 234**

Reasons for Deviations and Strategy to overcome areas of under-performance.

POI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
POI 301:	Percentage of subsidised independent schools visited for support.	Travel restrictions (austerity measures).	Reprioritisation of visitation schedule.

4.4 PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

4.4.1. Programme Purpose

To provide compulsory public education in special schools in accordance with the South African Schools Act and White Paper 6 on inclusive education. Including E-learning and inclusive education

4.4.2. Analysis per Section

Sub-programme 4.1: Schools:
To provide specific public special schools with resources. (Including E-learning and inclusive education)
Sub-programme 4.2: Human Resource Development:
To provide departmental services for the professional and other development of educators and non-educators in public special schools. (Including inclusive education)
Sub-programme 4.3: School Sport, Culture and Media Services
To provide additional and departmentally managed sporting, cultural and reading activities in public special schools. (Including inclusive education)
Sub-programme 4.4: Conditional Grants:
To provide for projects under Programme 4 specified by the Department of Basic Education and funded by conditional grants. (Including inclusive education) viz. Learners with profound intellectual disabilities grant.

4.4.3. Outcome for Programme 4

Outcome 3: Improved learning outcomes across all grades
Outcome 5: Improved capacity of the Department to support delivery of curriculum.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.4.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.4.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved Capacity of the Department to support delivery of Curriculum	Learners accessing education in special schools	**SOI 401:** Number of learners in public special schools	8159	8289	8 250	8 463	213	✓ Conducted Advocacy Programmes and mobilization of school learners with barriers to learning in communities media platforms, School, Circuit and District Based Support Teams. ✓ Developed flyers for promotion

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
								of Special Schools.
	Therapists appointed	**SOI402 :** Number of therapists/specialist staff in special schools	28	31	55	112	57	Provision of adequate funding and efficient recruitment process.

Sub-programme expenditure

Sub- Programme Name	2022/23			2023/24		
	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**
Schools	572 771	572 685	86	682 419	671 156	11 263
School Sport, Arts and Culture	550	267	283	2 609	2 231	378
Human Resource Development	801	780	21	836	834	2
Learners with Profound Intellectual Disabilities	38 184	30 987	7 197	37 355	35 644	1 711
Total	**612 306**	**604 719**	**7 587**	**723 219**	**709 865**	**13 354**

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
	N/A	N/A	N/A

4.5 PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

4.5.1. Programme Purpose

To provide Early Childhood Education (ECD) at the Grade R and pre-grade R in accordance with White Paper 5. (E-learning is also included)

4.5.2. Analysis per Sub Programme

Sub Programme 5.1: Grade R in Public Schools:
To provide specific public ordinary schools with resources required for Grade R.
Sub Programme 5.2: **Grade R in Early Childhood Development Centres**
To support Grade R at early childhood development centres.
Sub Programme 5.3: Pre-grade R training
To provide training and payment of stipends of Pre-Grade R practitioners/educators
Sub Programme 5.4: Human Resource Development:
To provide departmental services for the professional and other development of educators and non-educators in ECD centres.
Sub Programme 5.5: Conditional Grants: To provide for projects under Programme 5 specified by the Department of Basic Education and funded by conditional grants. The projects are as follows:

- ✓ EPWP Incentive grant &
- ✓ EPWP Social Sector grant: To provide for the infrastructure for ECD.

4.5.3. Outcomes for Programme 5

Outcome 1: Improved School readiness

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.5.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.5.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved school readiness	Public schools offering Grade R	**SOI 501:** Number of public schools that offer Grade R.	2302	2291	2 305	2 304	1	Rationalisation of school programme.
Improved school readiness	Children 0-4 year-old accessing registered ECD programmes	**POI 501**: Number of 0-4 years old children accessing registered ECD programmes.	N/A	103003	103 000	138 226	35 226	Advocacy Programmes conducted and resulted in more children registered.
	Professional development opportunities provided to teachers on Early Reading/ Emergent Literacy Skills	**POI 502**: Number of Grade R practitioners/ educators trained on Curriculum and Assessment Policy Statement (CAPS).	N/A	N/A	600	632	32	Collaboration with strategic partners in Education sector to reach out additional practitioners/ educators.

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved learning outcomes across all grades	Professional development opportunities provided to teachers on Early Reading/ Emergent Literacy Skills	**POI 503**: Number of Pre-Grade R practitioners trained on National Curriculum Framework (NCF).	N/A	N/A	1 000	1 000	None	N/A

Linking performance with budgets
Sub-programme expenditure

Sub- Programme Name	2022/23			2023/24		
	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
Grade R in Public Schools	90 735	83 377	7 358	112 583	84 129	28 454
Grade R in Early Childhood Development Centres	39 582	17 800	21 782	18 918	16 902	2 016
Pre-Grade R in Early Childhood Development Centres	325 179	284 804	40 375	352 951	350 170	2 781
Human Resource Development	10 850	9 679	1 171	10 750	9 785	965
Early Childhood Development Grant	209 594	181 554	28 040	175 127	173 857	1 270
Total	**675 940**	**577 214**	**98 726**	**670 329**	**634 843**	**35 486**

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
	N/A	N/A	N/A

4.6. PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

4.6.1. Programme Purpose

To provide and maintain infrastructure facilities for schools and non-schools.

4.6.2. Analysis per Section

Sub-programme 6.1: Administration
To provide and maintain infrastructure facilities for administration.
Sub-programme 6.2: Public Ordinary Schools
To provide and maintain infrastructure facilities for public ordinary schools.
Sub-programme 6.3: Special Schools
To provide and maintain infrastructure facilities for public special schools.
Sub-programme 6.4: Early Childhood Development
To provide and maintain infrastructure facilities for early childhood development.

4.6.3. Outcomes for Programme 6

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.6.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	*Actual Achievement 2023/2024 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.6.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved learning outcomes across all grades	Schools provided with water infrastructure	**SOI 601:** Number of public ordinary schools provided with water infrastructure	20	20	30	136	106	The target was based on the baseline, The Unit has strengthened the monitoring which resulted in the mass completion of projects which were behind schedule.
	Schools provided with electricity	**SOI 602:** Number of Public ordinary schools provided with electricity infrastructure.	02	N/A	2	0	2	Budget cuts.
	Schools provided with sanitation facilities.	**SOI 603:** Number of public ordinary schools supplied with sanitation facilities.	102	86	50	132	82	The target was based on the baseline, The Unit has strengthened the monitoring which resulted in the mass completion of projects which were behind schedule.

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	Schools provided with boarding facilities	**SOI 604:** Number of public ordinary schools provided with new or additional boarding facilities	0	N/A	1	0	1	Budget cuts.
	Scheduled maintenance conducted in schools	**SOI 605:** Number of public ordinary schools where scheduled maintenance projects were completed	05	15	15	13	2	Budget cuts.
	Classrooms provided.	**POI 601:** Number of additional classrooms built in, or provided for existing public schools (includes new and replacement schools)	89	54	100	383	283	The target was based on the baseline, The Unit has strengthened the monitoring which resulted in the mass completion of projects which were behind schedule.

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	Grade R classrooms provided.	**POI 602:** Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).	07	08	12	19	07	The target was based on the baseline, The Unit has strengthened the monitoring which resulted in the mass completion of projects which were behind schedule.

Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2022/23			2023/24		
	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
Administration	36 332	32 145	4 187	42 539	35 441	7 098
Public Ordinary Schools	1 436 114	1 335 919	100 195	1 347 389	1 333 262	14 127
Special Schools	116 100	116 097	3	83 718	83 696	22
Early Childhood Development Grant	18 879	17 887	992	1 212	1 185	27
Total	**1 607 425**	**1 502 048**	**105 377**	**1 474 858**	**1 453 584**	**21 274**

Reasons for Deviations and Strategy to overcome areas of under-performance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 602:	Number of Public ordinary schools provided with electricity infrastructure.	Budget cuts.	Reprioritisation of projects and bid for adequate funds.
SOI 604:	Number of public ordinary schools provided with new or additional boarding facilities	Budget cuts.	Reprioritisation of projects and bid for adequate funds.
SOI 605:	Number of public ordinary schools where scheduled maintenance projects were completed	Budget cuts.	Reprioritisation of projects and bid for adequate funds.

4.7 PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

4.7.1. Programme Purpose

To provide the education institutions as a whole with examination and education related services.

4.7.2. Analysis per Section

Sub-Programme 7.1: Payments to SETA:
To provide human resource development for employees in accordance with the Skills Development Act.
Sub-Programme 7.2: Professional Services
To provide educators and learners in schools with departmentally managed support services.
Sub-Programme 7.3: Special Projects
To provide for special departmentally managed intervention projects in the education system as a whole
Sub-Programme 7.4: External Examinations:
To provide for departmentally managed examination services.
Sub-Programme 7.5: Conditional Grant
To provide for projects specified by the Department of Education that is applicable to more than one Programme and funded with conditional grants viz. HIV Life skills

4.7.3. Outcomes for Programme 7

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.7.4.1:

Outcomes, Outputs, Output Indicators and Targets that were affected by the re-tabled APP.

Programme / Sub-programme:									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.7.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Originally Tabled APP

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
Improved learning outcomes across all grades	Learners who passed NSC	**SOI 701:** Percentage of learners who passed National Senior Certificate (NSC)	66.7%	72.1%	80%	79.54%	0.46%	Change of subject by some learners.
	Grade 12 learners passing NSC at bachelor level	**SOI 702:** Percentage of Grade 12 learners passing at bachelor level	26.7%	29.8%	32%	36.4%	4.4%	Rapid Response intervention plan
	Grade 12 learners achieving 60% and above in Mathematics	**SOI 703:** Percentage of Grade 12 learners achieving 60% or more in Mathematics	10.7%	10.7%	12%	13.3%	1.3%%	Rapid Response intervention plan
	Grade 12 learners achieving 60% and above in Physical Sciences	**SOI 704:** Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	12.6%	12.6%	18%	14.4%	- 3.6%	Complex nature of the question paper
	Secondary schools obtaining pass rate of 60% and more	**SOI 705:**Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and more.	834	834	1 000	1 013	13	Rapid Response intervention plan

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2021/2022**	**Audited Actual Performance 2022/2023**	**Planned Annual Target 2023/2024**	***Actual Achievement 2023/2024 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2023/2024**	**Reasons for deviations**
	Primary Schools perform at level 4 and above in EFAL and mathematics	**POI 701:** Number of Public Primary Schools where at least 60% of Gr 6 learners perform at level 4 and above in English First Additional Language (EFAL) and mathematics.	N/A	N/A	450	2 172 **NB:** ✓ EFAL: 450 ✓ Maths: 1 722	1 272	✓ Strengthened and intensified school support. ✓ Teachers trained on PSRIP5 Cycle 2 of 80 piloting schools and other schools. ✓ Learning Recovery Program training conducted. ✓ English readers as additional resource material.
	Better opportunities for second chance NSC (improved) pass	**POI 702:** Number of programmes implemented to enhance performance in second chance NSC pass.	N/A	N/A	1	1	None	N/A

Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2022/23			2023/24		
	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
Payment to SETA	61 684	61 684	-	64 398	64 398	-
Professional Services	26 546	20 589	5 957	22 866	14 805	8 061
External Examination	508 025	471 633	36 392	579 022	500 324	78 698
Special Projects	1 459 910	1 401 715	58,195	1 072 698	1 042 653	30 045
HIV & AIDS Life Skills Grant	27 646	21 788	5 858	24 267	23 227	1 040
EPWP Incentive Grant	2 702	2 690	12	2 206	2 206	-
EPWP Social Grant	18 354	17 279	1 075	15 842	15 553	289
Total	**2 104 867**	**1 997 378**	**107 489**	**1 781 299**	**1 663 166**	**118 133**

Reasons for Deviations and Strategy to overcome areas of underperformance.

NO.	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 701:	Percentage of learners who passed National Senior Certificate (NSC)	Change of subject by some learners	✓ Performance analysed for development of Grade 10 -12 performance analysed for development of necessary intervention programmes. ✓ Curriculum Review sessions held. ✓ Required Teaching and learning materials provided. ✓ Examination Guidelines for Mid-Year developed. ✓ 75 monitoring programmes and support visits undertaken. ✓ Autumn Enrichment Centres Monitored & supported. Performance Improvement Plans developed.
SOI 703:	Percentage of Grade 12 learners achieving 60% or more in Mathematics	Rapid Response intervention plan	
SOI 704:	Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	Complex nature of the question paper	

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

The Department does not have Public Entities.

5.2. Transfer payments to all organisations other than public entities

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

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred. (R'000)	Reasons why funds were not transferred
Total: Provinces and Municipalities		**687**	**485**	
Provincial Department	Vehicle Licences	4	4	– Budget spent as planned
Municipalities	Vehicle Licences	683	481	– Procured Special Schools buses delivered in March 2024 not yet licensed which resulted in underspending on motor vehicle licenses.
Total: Departmental Agencies and Accounts		**87 675**	**86 771**	
Departmental Agency	TV Licensing to SABC	8	8	– Budget spent as planned
	Skills Development Levy to SETA	64 398	64 398	– Transfers to SETA for skills development done at 100%.
Social Security fund (Unemployment Insurance Fund (UIF)	UIF for Schools' Assistants: Presidential Youth Employment Initiative (PYEI)	17 774	17 302	– Districts did not appoint the total allocated number of PYEI beneficiaries which resulted in under expenditure on UIF.
	Examination and Education Related Services (Special projects) EPWP Equitable Share beneficiaries)	682	351	– Some School Based Monitors (SBM) resigned and the district struggled to fill the posts due to unattractive stipend amount paid, people did not show interest.
	Examination and Education Related Services (EPWP Social Sector Grant beneficiaries)	171	168	
	NSNP	4 642	4 544	– Funds were transferred to the Department of Labour for the Voluntary Food Handlers' UIF; however, the budget was not fully utilized as the number of Food Handlers reduced due to the merging of schools.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred. (R'000)	Reasons why funds were not transferred
Total: Households		**316 100**	**312 816**	
Household: Social Benefits	Leave Gratuities	259 234	258 756	– Payments depend on claims submitted
	Injury on duty	795	793	– Budget spent as planned
Household: Other Transfers to household	Claims against the state (Equitable share)	22 662	20 527	– Payments depend on claims submitted
	Claims against the state (NSNP Grant)	13	12	– Budget spent as planned
	Non-employees' bursaries (HRD)	11 199	11 198	– Budget spent as planned
	Non-employees' bursaries (PYEI)	16 642	15 975	– During Planning of this activity, catering/meals was also included under Bursary item, however when conducting the activity, there was integration of training between PYE and Teacher Development priority. Hence Catering for the training of Handy(wo)men Assistants conducted was paid using the Teacher Development budget instead of Presidential Youth Employment Initiative budget.
	Non-employees' bursaries (EPWP Equitable share))	5 555	5 555	– Budget spent as planned
Total Non-Profit Institutions (Equitable share plus Conditional grants)		**3 912 884**	**3 888 189**	
– **Non-Profit Institutions (Equitable share)**				
Public Ordinary Schools	Norms and standards for school funding	1 867 738	1 866 757	– Payments for running costs. Norms & standards transfers made to No-fee Public Ordinary schools. Minimal underspending on the transfer of funds to Public Ordinary Schools is due to non-compliance by one school in Waterberg District. Letter written to the school by the School Governance Directorate to inform them about the non-compliance.
Independent Schools	Subsidies	147 282	142 048	– Non-compliance by some of the Independent Schools which resulted to withholding of the subsidy.
Public Special Schools	Norms and standards for school funding	96 380	96 380	– All Special schools were paid at 100%.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred. (R'000)	Reasons why funds were not transferred
Early Childhood Development Centres: Pre - Grade R in ECD	Subsidy to ECD Centres	306 899	305 995	– Three ECD Centres for equitable share in Mogalakwena were not paid due to bank rejections. The Centres are currently being assisted and roll over applied.
Infrastructure Development	Rental and Hiring for Mobile toilets	2 500	0	– The expenditure is as a result of transfer of funds to schools for the rental & hiring of mobile toilets. Unspent funds were made available during the Second Budget Adjustment and could not be transferred to the districts before the end of the financial year as districts did not exhaust the funds received.
Examination and Education Related Services: (Education Development Trust)	Education Development Trust: Provide educational support on 50:50 bases with donors	10 063	10 000	– Trust fund is responsible for the Rand for Rand projects. Implementation with Kagiso Trust as a partner was done as planned.
Examination and Education Related Services (Special Projects)	Presidential Education Employment Initiative Fund: Schools' Assistants Stipends payments (Education and General Assistants)	860 883	851 198	– Stipend transfers for the fourth phase extension paid. Districts did not appoint the total allocated number of Presidential Youth Employment Initiative beneficiaries which resulted in under expenditure on Non-profit institutions (school support items). Roll over applied.
Examination and Education Related Services (Special Projects)	Sanitary Dignity Project	9 892	8 908	– Funds have been transferred to all identified schools for the procurement of Sanitary pads except transfer of funds to schools for Capricorn South which could not be concluded before year-end. Roll over applied.
Examination and Education Related Services (Special Projects)	EPWP Equitable share	1 223	1 223	– Budget spent as planned.
– **Non-Profit Institutions (Conditional grants)**				
Public Ordinary Schools (MST Grant)	Workshop equipment, Consumables, Tools and Machinery, Laboratory equipment, apparatus and consumables.	14 876	14 876	– Transfers made to schools as planned.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred. (R'000)	Reasons why funds were not transferred
Public Ordinary Schools (NSNP Grant)	Feeding	395 109	393 891	– Funds for honoraria, fuel and funds transferred to decentralized & Special Schools were transferred to all benefiting schools and the saving realized is as a result of reduced feeding calendar days from 17 days to 14 days in March 2024.
Early Childhood Development Centres: Grant	Subsidy to ECD Centres	170 987	170 915	– The minimal amount of under spending is due to three ECD Centres for conditional grants that were not paid due to mismanagement of funds. One in Vhembe East and two in Sekhukhune South. Investigations are on-going and capacity building on the utilization of funds will be conducted. Roll over to be applied.
Infrastructure Development (Infrastructure Grant)	Rental and Hiring for Mobile toilets	17 675	14 900	– The expenditure is as a result of transfer of funds to schools for the rental & hiring of mobile toilets. Unspent funds were made available during the Second Budget Adjustment and could not be transferred to the districts before the end of the financial year as districts did not exhaust the funds received. 4th quarter transfers to schools for the rental & hiring of mobile toilets not concluded at Vhembe East and Vhembe West.
Examination and Education Related Services (EPWP Social Sector Grant)	EPWP Social Sector Grant (Schools' Assistants Stipends payments)	11 377	11 098	– Some School Based Monitors (SBM) resigned and the district struggled to fill the posts due to unattractive stipend amount paid, people did not show interest.

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid.

N/A

6.2. Conditional grants and earmarked funds received.

The table/s below details the conditional grants and ear marked funds received during the period 1 April 2023 to 31 March 2024.

Conditional Grant: National School Nutrition Programme

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To improve the ability of children to learn by combating malnutrition, reducing hunger and improving school attendance
Expected outputs of the grant	Providing feeding to all quintile 1-3 primary and secondary learners
Actual outputs achieved	Learners in 3527
Amount per amended DORA	R1 684 410
Amount received (R'000)	R1 684 410
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1 650 749
Reasons for the funds unspent by the entity	Number of feeding days were reduced in March 2024 due amendment of school calendar. Non delivery of foodstuff by providers led to nonfeeding, Invoices which in March accrued for the next financial year
Reasons for deviations on performance	N/A
Measures taken to improve performance	Continuous monitoring and timeous reporting
Monitoring mechanism by the receiving department	Submission of monthly and quarterly reports

Conditional Grant: Expanded Public Works Programme EPWP Social Sector Incentive Grant

Department who transferred the grant	Department of Public Works
Purpose of the grant	Expand job creation through intensive delivery
Expected outputs of the grant	Providing short term job opportunities
Actual outputs achieved	Contracted 562 participants into the programme
Amount per amended DORA	R15 842
Amount received (R'000)	R15 842
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R15 553
Reasons for the funds unspent by the entity	N/A

Reasons for deviations on performance	The Grant Budget was spent as planned
Measures taken to improve performance	Continuous timely reporting
Monitoring mechanism by the receiving department	Submission of monthly performance reports

Conditional Grant: Expanded Public Works Programme (EPWP) Integrated Grant

Department who transferred the grant	Department of Public Works
Purpose of the grant	Expand job creation through intensive delivery
Expected outputs of the grant	Providing short term job opportunities
Actual outputs achieved	Contracted 562 participants into the programme
Amount per amended DORA	R2 206
Amount received (R'000)	R2 206
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R2 206
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	The Grant Budget was spent as planned.
Measures taken to improve performance	Continuous timely reporting
Monitoring mechanism by the receiving department	Submission of monthly performance reports

Conditional Grant: Education Infrastructure Grant

Department who transferred the grant	DBE
Purpose of the grant	• To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation. • To address achievement of the targets set out in the minimum norms and standards for school infrastructure. • To address damages to infrastructure • To enhance capacity to deliver infrastructure in education

Expected outputs of the grant	• Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided. • Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material. • Number of new and existing schools maintained. • Number of work opportunities created. • Number of new special schools provided, and existing special and full-service schools upgraded and maintained. • Number of schools where contracts focused on the development and upgrading of potable water supply and safe sanitation have reached practical completion.
	• Number of schools where contracts focussed on the COVID-19 emergency potable water supply have reached practical completion. • Number of schools where contracts focussed on the COVID-19 emergency safe sanitation have reached practical completion. • Volume of water supplied through trucking (with details of which schools were supplied on what dates) • Number of schools provided with sanitisation materials and equipment (with quantities specified)
Actual outputs achieved	• Improved quality of education service delivery by provincial departments as a result of an improved and increased stock of school infrastructure • Aligned and coordinated approach to infrastructure development at the provincial sphere. • Improved education infrastructure expenditure patterns • Improved response to the rehabilitation of school infrastructure • Improved rates of employment and skills development in the delivery of infrastructure • Improved safety in school facilities through occupational health and safety
Amount per amended DORA	R1 189 646
Amount received (R'000)	R1 189 646
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1 171 469
Reasons for the funds unspent by the entity	Budget cuts
Reasons for deviations on performance	NONE
Measures taken to improve performance	Department appointed panel of contractors for the period of three years to assist Implementing Agents on Implementation of projects.
Monitoring mechanism by the receiving department	Education has ITRU (Infrastructure Technical Resources Unit) assisting with monitoring of all projects

Conditional Grant: HIV&AIDS Life skills Education Grant

Department who transferred the grant	DBE
Purpose of the grant	• To support SA's HIV prevention strategy by: • -Providing Comprehensive Sexuality Education and access to Sexual and Reproductive Health services to learners. • -Supporting the provision of employee health and wellness programmes for educators. • To mitigate the impact of HIV and TB by providing a caring, supportive, and enabling environment for learners and educators. • To reduce the vulnerability of children to HIV, TB and STIs, with a particular focus on orphaned children and girls.
Expected outputs of the grant	• Conducting advocacies/ campaigns in schools to decrease in risky sexual behaviour among learners. • Training of LO/Life Skills educators on implementation of Comprehensive Sexuality Education and Sexual Reproductive Health Education in schools. • Training of SMTs on establishment of SBSTs using CSTL Policy framework. • Training of LO educators on Peer education guidelines, Keeping girls in schools and boys behavioural programmes and establishment of peer clubs in high burden schools. • Training of SMTs, SGBs and educators on drug and substance abuse and drug testing. • Training SMTs, educators and SGBs on the Management DBE National Policy on Management and Prevention of Learner Pregnancy in Schools. • Distributing of LTSM in schools (CSE Scripted Lessons) • Radio Talk shows/debate for learner to address issues of teenage pregnancy, drugs, alcohol and substance use, leading to the spread of new HIV, STIs and TB infections.
Actual outputs achieved	• Decrease in risky sexual behaviour among learners, educators, and officials. • Increase HIV, STIs and TB knowledge and skills among learners, educators, and officials. • Decreased barriers to retention in schools, in particular for vulnerable learners (girls & boys). • Improve the implementation of Comprehensive Sexuality Education and Sexual Reproductive Health Education in schools through LO/Life Skills subjects.
Amount per amended DORA	R24 267
Amount received (R'000)	R24 267

Department who transferred the grant	DBE
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R23 227
Reasons for the funds unspent by the entity	• 2xDCES posts for Vhembe district and Mogalakwena deceased their salaries have been budgeted from 2023/24 April financial year. • 8 LSA stipend budgeted from 2023/24 April financial year resigned due to greener pastures. • 2nd CES post salary budgeted 2023/24 April financial year only appointed in 2024/25 April financial year. • Incomplete delivery of LTSM by service provider.
Reasons for deviations on performance	N/A
Measures taken to improve performance	• Filling up of vacant posts. • Early submission of LTSM procurements
Monitoring mechanism by the receiving department	Submission of monthly and quarterly performance reports.

Conditional Grant: Learners with Severe Profound Intellectual Disability Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	Its purpose is to provide the necessary support, resources, and equipment to identified centres and schools for the provision of education to children with severe to profound intellectual disability (LSPID).
Expected outputs of the grant	1. Human resources specific to inclusive education through the provision of key additional staff on a permanent basis 2. Database of selected schools and special care centres 3. Transversal itinerant outreach team members, caregivers, teachers, in-service therapists, and officials trained on the learning programme for CSPID and other programmes that support the delivery of the Learning Programme. 4. Learners from Special care Centres placed in schools. 5. Outreach services provided. 6. Number of caregivers giver trained on accredited training.

Actual outputs achieved	**Output 1**: Human resources specific to inclusive education through the provision of key additional staff on a permanent basis: The Department managed to retain the project Manager and 31 LSPID Team members. **Output 2**: Database of Special Care Centres, caregiving staff & LSPID:47 Special Care Centres were serviced with 883 learners and 165 caregivers, **Output 3**: Transversal itinerant outreach team members, caregivers, teachers, and in-service therapists trained on the Learning Programme for LPID, and other programmes that support teaching and learning.: 27 team members, 104 caregivers, 66 teachers, and 27 school therapists were trained. **Output 4:** Learners from Special care Centres placed in schools: 06 learners from special care centres were placed in schools. **Output 5**: Outreach services provided will include: 386 learners were cognitively assessed, 207 accessed the Learning Programme curriculum and 193 learners received therapy. **Output 6:** Number of caregivers giver trained on accredited training: 65 caregivers are enrolled in the ECD NQF Level 4 training.
Amount per amended DORA	R37 355
Amount received (R'000)	R37 355
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R35 643
Reasons for the funds unspent by the entity	This was due to the unsuccessful procurement of sipping storage containers and basic computer training for caregivers in special care centres.
Monitoring mechanism by the receiving department	Continuous monitoring and timeous reporting

Conditional Grant: Maths, Science and Technology Conditional Grant

Department who transferred the grant	DBE
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of
Expected outputs of the grant	• Provide coding and robotics resources to 160 schools. • Transfer funds for workshop and laboratory equipment, machinery, tools, apparatus and tools to 105 schools • Train 2 200 teachers on MST subjects • 12 000 learners participate in MST enrichment programmes • Host two Cuban specialists • Appoint and pay salaries for MST admin clerk

Actual outputs achieved	• Provided tablets for coding and robotics to 160 schools. • Transferred funds for workshop and laboratory equipment, machinery, tools, apparatus and tools to 105 schools • Trained 3 011 teachers on MST subjects • 91 020 learners participated in MST enrichment programmes • Hosted two Cuban specialists • Advertised potst for MST admin clerk
Amount per amended DORA	R44 698
Amount received (R'000)	R44 698
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R41 303

Conditional Grant: Early Childhood Development Grant

Department who transferred the grant	DBE
Purpose of the grant	• The purpose of the grant is to increase the number of poor children accessing subsidised ECD services through centre and non-centre-based programmes. • To support ECD providers delivering an ECD programme to meet basic health and safety requirements for registration. • To pilot the construction of new low cost ECD centres.
Expected outputs of the grant	• 38 017 eligible children subsidized was targeted as agreed in the service level agreements (SLA) Number of all children attending ECD services in fully registered centres
Actual outputs achieved	Achievement: 37 903 children funded
Amount per amended DORA	R176 339
Amount received (R'000)	R176 339
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R175 042
Reasons for the funds unspent by the entity	**Two (2)** ECD centres paid through conditional grant were not paid due to bank rejection, however roll-over has been requested on behalf of the affected ECD Centres.

Monitoring mechanism by the receiving department	The department will continue to support the ECD Centres to ensure that they are compliant with the norms and standards. Payment schedule will also be developed to which will enable the department to monitor payment progress at the District level.

7. DONOR FUNDS

7.1. Donor Funds Received

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
1	Core Energy	R 232,000.00	2023/24	payment for accommodation, conferencing, and meals for 32 school principals and 6 circuit managers at Kgakotlou Circuit	School improvement	payment for accommodation, conferencing, and meals for 32 school principals and 6 circuit managers	R 232,000.00	None	N/A	Site and progress meeting
2	Core Energy	R676,123.50	2023/24	remuneration of additional 12 staff members at Grace and Hope Special School	School improvement	remuneration of additional 12 staff members	R676,123.50	None	N/A	Handover ceremony
3	Sun Meropa	R44,999,85	2023/24	donation of tablets Frans Mohlala HS; Ramoshobohle HS and Makgoangoana HS	School improvement	donation of tablets	R44,999,85	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
4	Standard Bank of SA	R497,000.00	2023/24	donation of cash prizes to top learners in Grade 12 for 2022.	School improvement		R497,000.00	None	N/A	Handover ceremony
5	Palm Stationery	R7,051,97	2023/24	donation of 53 pairs of school shoes and 47 packs of sanitary towels to underprivileged learners to various schools	School improvement	donation of 53 pairs of school shoes and 47 packs of sanitary towels to underprivileged learners	R7,051,97	None	N/A	Handover ceremony
6	Stealth Energy Solutions Pty Ltd	R15,000,000.00	2023/24	donation of energy saving bulb to various schools in Limpopo Department of Education	School improvement	donation of energy saving bulb to various schools in Limpopo Department of Education	R15,000,000.00	None	N/A	Handover ceremony
7	Twin Hygiene Services and Supply	R1,400.00	2023/24	donation of sanitary towels to various schools	School improvement	donation of sanitary towels	R1,400.00	None	N/A	Handover ceremony
8	Transnet Foundation	R1,755,000.00	2023/24	donation of fully fletched ICT centres at Matome Malatji High School and Makikele High School	School improvement	donation of fully fletched ICT centres	R1,755,000.00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
9	Vodacom	R285,350.00	2023/24	donation of 30000 prepaid sim cards to the LDoE and a mobile library to a school at Kgalatlou High school	School improvement	donation of 30000 prepaid sim cards to the LDoE and a mobile library to a school	R285,350.00	None	N/A	Handover ceremony
10	Mvula Trust	R93,464.00	2023/24	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners at Eureka PS	School improvement	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	R93,464.00	None	N/A	Handover ceremony
11	Mvula Trust	R93,464.00	2023/24	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners at Nyaku SS	School improvement	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	R93,464.00	None	N/A	Handover ceremony
12	Mvula Trust	R93,464.00	2023/24	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners at Poo SS	School improvement	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	R93,464.00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
13	Peermont Hotel Casino Resort-Khoroni	R432,500.00	2023/24	Sponsorship of Early Childhood Development Program at various schools	School improvement	Sponsorship of Early Childhood Development Program	R432,500.00	None	N/A	Handover ceremony
14	Director of Public Prosecutions Limpopo Division	R1,903,656.51	2023/24	donation of used laptops to LDoE schools	School improvement	donation of used laptops	R1,903,656.51	None	N/A	Handover ceremony
15	Epson	R24,995.00	2023/24	donation of printers Ecotank L3250 to five primary schools in Sekhukhune East District	School improvement	donation of printers Ecotank L3250 to five primary schools in Sekhukhune East District	R24,995.00	None	N/A	Handover ceremony
16	Department of Sport, Arts and Culture	R224,290.12	2023/24	donation of 53 used laptops	School improvement	donation of 53 used laptops	R224,290.12	None	N/A	Handover ceremony
17	Old Mutual	R25,549.00	2023/24	donation of 32 boxes of sanitary towels and 50 units of scientific calculators	School improvement	donation of 32 boxes of sanitary towels and 50 units of scientific calculators	R25,549.00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
18	SASSA	R9,806.61	2023/24	donation of used computers to LDoE schools	School improvement	donation of used computers	R9,806.61	None	N/A	Handover ceremony
19	South African Institute of Chartered Accountant (SAICA)	R24,600.00	2023/24	donation of top two learners in Accounting subject during the announcement of Grade 12 Results for 2023	School improvement	donation of top two learners in accounting subject during the announcement of Grade 12 Results for 2023	R24,600.00	None	N/A	Handover ceremony
20	Reboni Furniture Manufacturing	R80,000.00	2023/24	donation of cash prizes to top learners in Grade 12 for 2023	School improvement	donation of cash prizes to top learners in Grade 12 for 2023	R80,000.00	None	N/A	Handover ceremony
21	Kagiso Trust	R100,000.00	2023/24	donation of 10 laptops during announcement of Grade 12 Results 2023	School improvement	donation of 10 laptops during announcement of Grade 12 Results 2023	R100,000.00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
22	Exxaro	R26,393.75	2023/24	donation of 05 laptops during announcement of Grade 12 Results 2023	School improvement	05 laptops during announcement of Grade 12 Results 2023.	R26,393.75	None	N/A	Handover ceremony
23	Industrial Development Corporation (IDC)	R45,000.00	2023/24	support of three top learners in Quintile 1,2,&3 during announcement of Grade 12 Results 2023	School improvement	support of three top learners in Quintile 1,2,&3 during announcement of Grade 12 Results 2023	R45,000.00	None	N/A	Handover ceremony
	TOTAL AMOUNT R21,676,108.31									

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan.

Progress made on implementing the capital, investment, and asset management plan.

Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year. Provide reasons for material variances (2% variance)

Infrastructure Type	Target	Achievements	Reason for variance
Electricity	2	0	Achievement of targets was adversely affected by budget cuts.
Boarding Facilities	1	0	
Additional Classrooms	100	93	
Maintenance	15	13	
Water	30	136	Targets were based on baselines. The Department strengthened monitoring which produced mass completion of projects which were behind schedule.
Sanitation	50	132	
Grade R Classrooms	12	19	

Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed,

The Department does have a list of projects to be completed in 2024/25 and 2025/26 Financial Year .

Plans to close down or down-grade any current facilities,

None

Progress made on the maintenance of infrastructure.

13 schools were provided with maintenance during the financial year.

Developments relating to the above that are expected to impact on the department's current expenditure.

The total of 1076 assets were disposed of by way of transfers to schools and scrapping.

Measures taken to ensure that the department's asset register remained up to date during the period under review.

Monthly reconciliation between asset register and general ledger are performed. Annual asset verification conducted to assess existence and condition.

The current state of the department's capital assets, for example what percentage is in good, fair or bad condition.

The total number of movable assets including mobile classrooms are 69 357, in which 55% was in good condition, 32% was in fair condition and 13% was bad condition .

Major maintenance projects that have been undertaken during the period under review

The following projects are some of schools provided with maintenance during the year.

1. John Xikundu Primary School
2. Roedtan Combined School
3. Mpelegeng Primary School
4. Matokane Secondary School
5. Wayeni Primary School

The Department is through the panel of contractors targeting schools that in dire need of maintenance this includes storm damaged schools. The number of schools requiring maintenance is still high, however it expected to reduce significantly as the implementation of the maintenance programme continues. The Department will be appointing a service provider to conduct a condition assessment to ensure availability of reliable asset condition data.

Infrastructure projects	2022/2023			2023/2024		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	346 450	276 354	(70 096)	141 332	164 924	23 592
Non-Infrastructure	357 870	223 034	(134 836)	244 032	229 363	(14 669)

Infrastructure projects	2022/2023			2023/2024		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
Upgrades and additions	610 734	632 148	21 414	897 050	822 858	(74 192)
Rehabilitation, renovations and refurbishments	232 000	254 301	22 301	164 459	226 837	62 378
Maintenance and repairs	59 175	116 262	57 087	27 985	9 696	(18 289)
Infrastructure transfer						
• Current	**0**	**0**	**0**	**0**	**0**	**0**
• Capital	**0**	**0**	**0**	**0**	**0**	**0**
Total	1 606 229	1 502 102	(104 127)	1 474 858	1 453 679	(21 179)

PART C: GOVERNANCE

1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to utilize the state resources effectively, efficiently, and economically, which is funded by the taxpayer.

2. RISK MANAGEMENT

The Department has in line with the PFMA and Public Service Risk Management Framework developed Risk Management Policy and Risk Management Strategy.

-The Department conducts regular risk assessments to determine the effectiveness of its risk management strategy and to identify new emerging risks. The risk assessment for 2023/24 has been conducted, and the identified risks continually monitored.

-A Risk Management Committee, chaired by an independent individual, has been established to provide advice on the overall risk management system, including policy and strategy review.

-The Audit Committee advises the Department on risk Management and independently monitors the effectiveness of the system of Risk Management.

-Some of the risks were managed and controlled and this has transmitted into the improvements in the Department's performance.

3. FRAUD AND CORRUPTION

The Department has an Anti-Fraud and Fraud Prevention Policy and plan in place, committing itself to actively combat fraud and corruption including all forms of dishonesty on a zero-tolerance basis. The Fraud Prevention Plan includes the mechanisms for:

- ✓ The prevention of fraud and corruption
- ✓ The early detection of fraud and corruption
- ✓ The investigation of fraud and corruption in order to minimise its negative impact.
- ✓ Special initiatives that need to be taken to prevent fraud and corruption.

The Department has a whistle blowing policy, which is one of the strategic consideration in the Public Service Anti-Corruption which encourages whistle blowing policy as a platform to fight corruption. The purpose of this policy is to provide means by which officials and members of the public are able to raise concern with the appropriate line management or designated official in the Department, where they have reasonable grounds of believing that there is fraud and corruption within the Department of Education.

The policy and procedure are an extension of integrated fraud and corruption management strategy and plan of the Department. They are also in line with the Protected Disclosure Act, No 26 of 2000 which aims at providing protection to employees for disclosure made without malice and in good faith, in defined circumstances.

4. MINIMISING CONFLICT OF INTEREST

All SMS members have submitted Financial Disclosure as required by the Public Regulations and other related prescripts. Corporate Services conducted road shows to educate all employees. Corporate Services conducted roadshows to educate employees regarding Remunerative Work Outside the Public Service (RWOPS). Employees submit application for consideration by the Executing if they are to engage in any remunerative work outside the public service. The department has appointed Ethics Officers and established the Ethics Committee to manage the processes in this aspect.

Employees who are role players in the Supply Chain Management processes are made to sign the Code of Conduct for Supply Chain Practitioners and other role players committing them to uphold ethical practices in

managing and handling the process. They are also required to sign confirmation of non-conflict of interest for every bid transaction they handle. No cases of conflict of interest were identified during the year under review.

5. CODE OF CONDUCT

The department has supplied all its employees with Code of Conduct for the Public Service as per Chapter 2 of the Public Service Regulations. The Code of Conduct is enforced, and all supervisors have the duty to ensure that exemplary conduct is maintained.

Any employee who is found to be in breach of Code of Conduct, which should be read with other prescripts governing good conduct, is accordingly charged with misconduct and appears before the disciplinary inquiry. The disciplinary process is conducted following the Disciplinary Codes for various categories of employees; viz Employment of Educators Act Schedule 2 for educators, PSCBC Resolution 1 of 2003 for Public Service Act employees and Ministerial Directive: Disciplinary Code and Procedures for SMS Members

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Employee Health and Wellness has a mandate to ensure a safe and secure working environment for all employees as stipulated by the Occupational Health Safety Act no 85 of 1993. Increased number of LDoE premises not being complaint with the provisions of OHS Act and relevant regulations.

Health and Safety Audits

Increased number of prohibitions and contraventions notices issued by department of Labour mainly for structural defects and dilapidation. Majority of schools do not have proper kitchens for preparations of food and certificates of acceptability from the Local Authority which is a contravention with the provision of Environmental Health Regulations. 273 Workplaces were inspected for the financial year, and all were not complaint to the OHSA.

Medical Screening and HCT

Health screenings are important to detect health disorders or diseases in people who do not have any symptoms. Communicable and non-communicable diseases such as cholesterol, blood pressure, glucose and body mass index are done to encourage healthy lifestyle for employees. The goal is early detection and lifestyle changes can assist with treatment. 663 Employees were screen for the financial year. Furthermore, employees are provided with HIV Counselling and Testing, to ensure adherence to those that know their status. 3 063 employees know their status of which 1 858 are educators and 1 205 are office-based. 391 employees screened for STI (Sexually Transmitted Infections) and 61 for TB.

Safety Committees

According to Section 18(3) of the Occupational Health and Safety Act No 85 of 1993, it the responsibility of the employer to ensure that Safety Committees are appointed and trained on their legal obligations. 264 Principals were orientated on Health and Safety matters from Vhembe East, Capricorn South, Waterberg, and Vhembe West. 141 First Aiders were trained.

Compensation for Occupational Injuries and Diseases (COID)

The Compensation for Occupational Injuries and Diseases Act No 130 of 1993 highlights the procedures to follow when an employee is injured at work. Employer has a responsibility to assist employees with claims in collaboration with the Compensation Commissioner for adjudication. 198 Employees were attended to in the financial year and 7 Awards issued out by the Compensation Commissioner.

7. PORTFOLIO COMMITTEES

Date of the meeting	Subject matter	Progress
26 May 2023	2023/24 Annual Performance Plan	None
12 October 2023	**(1)** 2022/23 Annual Performance Plan	
	(2) 2023/24 1st Quarter Performance and Financial Report	Merging of schools: The Department to develop progress on school rationalisation programme. School Rationalisation Progress Report developed.

8. SCOPA RESOLUTIONS

SCOPA RESOLUTIONS 2014/15

Summary

Total number of resolutions =11 (100%)

Resolved = 9 (82%) & Not Resolved = 2 (18%)

Unresolved matters

- Irregular Expenditure
- Investigations

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Irregular expenditure** The Committee has heard and considered evidence that the department did not investigate to determine the full extent of the irregular expenditure incurred in the prior year. The AG was not able to determine the extent of the misstatement of the opening balance of irregular expenditure disclosed as R2 209 894 000(2014:R695 530 000). Furthermore, on paragraph 71 of the AG's report, the department did not take effective and appropriate steps against officials who made and/or permitted irregular, fruitless and wasteful expenditure.	The Committee recommends that the MEC must take appropriate action against the officials responsible. The Committee further recommends that any irregular expenditure must be cleared with Provincial and National Treasury before it could be brought to SCOPA.	The Executing Authority could not take action against the responsible officials as they are no longer in the employment of the Department. The department is unable to perform investigations as the documents relating to irregular transactions were taken during Section 100 by SAPS and SIU.	Not resolved
2.	**Investigations** The Committee has heard and considered evidence that investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on going at the reporting date.	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations relating to 2014/15.	The department submitted to the Provincial Treasury all cases of irregular expenditure relating to 2010/11 up to 2015/16 where the documents were since taken by the SIU and SAPS during the Section 100 administration, since the department cannot perform investigations on missing documents.	Not resolved

SCOPA RESOLUTION 2015/16

Summary

Total number of resolutions =11 (100%) {Resolved = 9 (82%) & Not Resolved = 2 (18%)}

Unresolved matters

- ✓ Irregular Expenditure
- ✓ Investigations

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Irregular expenditure** The Committee has heard and considered evidence that the Department procured goods and services amounting to R502 231 067 (2015: R98 236 195) in contravention of the supply chain management processes. The AG was unable to determine whether any further adjustments to irregular expenditure disclosed in note 23 to the financial statements stated at R3 513 732 000 (2015: R3 177 395 000) were necessary. Furthermore, the Committee has noted with concern that effective steps were not taken to prevent irregular expenditure as required by section 38 (1) (c) (ii) of the PFMA and Treasury Regulation 9.1.1.	The Committee recommends that the Executive Authority investigates all irregular expenditure incurred and if losses were incurred as a result of non-compliance with applicable legislation, the lost part should be recovered and the remaining balance should be regularized. Furthermore, the Committee recommends that the Department develops and maintains a turn-around plan to address this anomaly and Prevent it from recurring.	The department cannot perform investigations as the documents relating to irregular expenditure to be investigated were taken by SAPS during Section 100 administrator. The department submitted to the Provincial Treasury all cases of irregular expenditure relating to 2010/11 up to 2015/16 where the documents were taken by the SIU and SAPS during the Section 100 administration. Progress report on investigations where supporting documents are available was presented to SCOPA.	Not resolved
2.	**Investigations** The Committee has heard and considered evidence the Department was placed under administration in terms of section 100(1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on-going at the reporting date.	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations.	The department cannot perform investigations as the documents relating to irregular expenditure to be investigated were taken by SAPS during Section 100 administrator. The department submitted to the Provincial Treasury all cases of irregular expenditure relating to 2010/11 up to 2015/16 where the documents were taken by the SIU and SAPS during the Section 100 administration requesting condonation. Progress report on investigations where supporting documents are available was presented to SCOPA.	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS

SCOPA RESOLUTION 2016/17

Summary

Total number of resolutions = 13 (100%) {Not resolved= 3 (23%) & Resolved = 10 (77%)}

Unresolved matters

1. Irregular Expenditure
2. Investigation (Section 100 1 (b))
3. Investigation reports

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Irregular Expenditure** Executing Authority, on paragraph 9 of the AG's report, the AG reports that the department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R891 600 000 (2016: R541 403 000) as disclosed in note 31 to the financial statements. The AG reports that the department did not have adequate systems in place to identify and report on all irregular expenditure incurred. On paragraph 50 of the AG's report, the AG reports that effective steps were not taken to prevent irregular expenditure as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The expenditure disclosed does not reflect the full extent of the irregular expenditure. On paragraph 51 of the AG's report, the AG reports that investigations were not conducted into all allegations of financial misconduct committed by officials, as required by treasury regulation 4.1.1. This matter has been in the books of the department since 2014/15.	The Executing Authority must conduct investigations into all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials. -The Committee recommends that Provincial Treasury must appoint forensic investigation to look into contractual terms between the Department and Mvula Trust, Independent Development Trust (IDT) and Development Bank pf Southern Africa (DBSA).	The department cannot perform investigations as the documents relating to irregular expenditure to be investigated were taken by SAPS during Section 100 administrator. The department submitted to the Provincial Treasury all cases of irregular expenditure relating to 2010/11 up to 2015/16 where the documents were taken by the SIU and SAPS during the Section 100 administration. Progress report on investigations where supporting documents are available was presented to SCOPA.	Not resolved
2.	**Investigation (section 100 1 (b)** Executing Authority, on paragraph 62 of the AG's report, the AG reports that the department was placed under administration in terms of section 100(1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on-going at the reporting date. The matter is recurring from the 2015/16 financial year.	The Committee recommends that the Executing Authority must obtain all investigation reports under section 100(1) (b) of the Constitution of the Republic of South Africa, 1996 via permanent and non-permanent Members of the National Council of Provinces and take the necessary steps to address the anomalies and	The Provincial Treasury forwarded the section 100 report to the department and the Department presented the report to SCOPA in the 2019/20 sitting	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		implement recommendations contained in the reports. To package the section 100 items and submit to treasury that we don't have a way forward.		
3.	**Investigation reports** **T**he Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	The Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	The EA has tabled the report on 6 October 2020	Not resolved

SCOPA RESOLUTION 2017/18

Summary

Total number of resolutions =15 (100%) {Not resolved = 5 (33%) & Resolved = 10 (67%)}

Unresolved matters

1. Stagnation in the audit outcomes
2. Key audit findings
3. Irregular expenditure
4. Achievement of planned targets
5. Investigations

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Stagnation in the audit outcomes** The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit. The Executive Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 31 October 2020.	The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit.	The department developed an audit action plan including mitigation strategies, The department discussed with Treasury indicating progress made but they were told that this will only be resolved if the Department do not have a paragraph on matters of emphasis.	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
2.	**Key Audit findings** The Committee has noted that for the past four financial years, the Department of Education had the following matters as listed below: Expenditure management, Material under spending of the budget, Material misstatements in the preparation of the Annual Financial Statements (AFS). As a result, Department of Education failed to achieve unqualified audit opinion without matters from the Auditor General South Africa (AGSA).	The Committee recommends that the Chief Executive Officer must develop an audit action plan to address expenditure management, material under spending of the budget, and material misstatements in the preparation of the Annual Financial Statements (AFS) in order to obtain a clean audit.	The action plan to address all findings raised by the AGSA was developed and presented to Treasury on a quarterly basis. The Executing Authority is informed about the progress.	Not resolved
3.	**Irregular expenditure** The Committee has heard and considered evidence that the Department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R957 086 000 (2017: R630 403 000) as disclosed in note 24 to the financial statements. The department did not have adequate systems in place to identify and report on all irregular expenditure incurred. The AG was unable to determine the full extent of the understatement in irregular expenditure as it was impracticable to do so. The Committee has also noted with concern that some of the goods and services of transaction value above R500 000 were procured without inviting competitive bids, as required by treasury regulations 16A6.1 and 16A6.4. Similar non-compliance was also reported in the prior year. In some instances, persons in service of the department whose close family members, partners or associates has a private or business interest in contracts awarded by the department failed to disclose such interest, as required by treasury regulation 16A8.4. Similar non-compliance was reported in the previous year and disciplinary action was not taken against the officials involved. The Committee has also noted that the AG was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(ii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to	The Committee recommends that the Accounting Officer must take effective steps to prevent irregular expenditure as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. -Furthermore, the Accounting Officer must conduct investigations all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials.	The department developed a checklist which is used as a preventative measure to ensure that all cases of irregular expenditure are identified and corrected before processing. The department also appointed officials in the Internal Control unit who are checking whether the department is compliant, and processes are followed. Progress made on irregular expenditure investigated was presented to SCOPA.	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	support the investigations into irregular expenditure. Furthermore, the Committee has heard and considered evidence that effective steps were not taken to prevent irregular expenditure as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by the non-compliance with the applicable supply chain management legislation. Irregular expenditure amounting to R191 133 898 were incurred on key project: storm damaged schools. Recurring matter since 2014/15 financial year.			
4.	**Achievement of planned targets** The Committee recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan. The Committee further recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery.	The Committee recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan. The Committee further recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery.	**1. Development of action plan** All Programme Managers are submitting progress supported by MOV's. Planning verifies the achievement to ensure that there are no findings. **2. Action against responsible officials** ***2.1 PPM 206 – Teacher absenteeism rate:*** No action was taken as the underachievement was not the fault of the officials but was due to reasons for which the officials were granted leave. ***2.2 PPM 213 – Percentage of allocated textbooks retrieved from learners*** Guidelines on textbook retrieval was drafted and distributed to schools and the schools were trained and supported on compliance thereto.	**Not Resolved**

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			2.3 PPM 226 – Number of cohesion programmes implemented in schools No action was taken against the official as the underachievement was due to budget constraints that the Department was experiencing. ***2.4 PPM 505 – Number of schools provided with grade R outdoor equipment*** No action was taken against the official as the underachievement was due to bidders not bidding per specification which led to a delay in awarding the bid. ***2.5 PPM 601, 603, 605, 607, 608, 609, 610*** No action was taken against the officials as the underachievement was due to budget constraints and not the officials' fault. ***2.6 PPM 701, 703, 704*** No action was taken as the underachievement was due to a shortage of educators in Mathematics and Science and not the fault of the officials.	
5.	**Investigations** The matter is recurring from the 2015/16 financial year. The Committee has further considered evidence that the Department was placed under administration in terms of Section 100 (1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the Supply Chain Management regulations. The	The Committee recommends that the Executing Authority must table a report in the House on the recommendations of the investigations and provide progress report on the implementation of the recommendations every six months from 31 October 2020 until recommendations are fully implemented.	As previously reported, The Executing Authority has tabled progress report to the house as directed. The Executing Authority tabled the Section 100 report provided by Provincial Treasury to SCOPA. The report did not indicate the investigations made. The MEC will table progress on Section 100(1)(b) investigation in	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	investigations were still on going at the reporting date	The Committee further recommends that the Executing Authority must table all Section 100 (1) (b) investigation reports.	consultation to the MEC of Treasury.	

SCOPA RESOLUTIONS 2018/19

Summary
Total number of resolutions =9 (100%) {Not resolved = 5 (56%) & Resolved = 4 (44%)}

1. Stagnation in the audit outcomes
2. Irregular expenditure
3. Exceptional litigation
4. Achievement of planned targets
5. Lifestyle audit

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Stagnation in the audit outcomes** The Committee has noted that the Department of Education's audit outcomes have been on a stagnant position of a qualified audit opinion with matters of emphasis from 2016/17 to 2018/19 financial years.	The Committee recommends that the Accounting Officer must develop a comprehensive plan to obtain a clean audit	The Clean Audit Turn-around strategy has been developed and tested. The measures put in place are working. The is department is still qualified, but all findings of the previous years are not repeated.	Not resolved
2.	**Irregular expenditure** The Committee has heard and considered evidence that the Department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R694, 412 million (2017:R957, 086 million) as disclosed in note 31 of the financial statements. The Department did not have adequate systems in place to identify and report on all irregular expenditure incurred. Furthermore, the Department did not comply with supply chain management processes. The Committee has noted with concern that internal control systems could not prevent the recurring qualification on irregular expenditure.	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for making payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R694, 412 million (2017:R957, 086 million) as disclosed in note 31 of the financial statements The Committee further recommends that the Accounting Officer must develop an adequate system to identify and report on all irregular expenditure incurred. Furthermore, the Accounting Officer must conduct investigations into all allegations of financial misconduct committed by	The Accounting Officer took action, and it was presented to SCOPA	Not resolved
			The department developed a checklist which is used as a preventative measure to ensure that all cases of irregular expenditure are identified and corrected before processing. The department also appointed officials in the Internal Control unit who are checking whether the department is compliant, and processes are followed. Progress made on irregular expenditure investigated was presented to SCOPA. In the third Quarter, the report will	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		officials and take action which is commensurate with the offence committed against responsible officials.	be presented to the Portfolio Committee and SCOPA. 15 transactions amounting to R3 963 677 relating to non-tax compliant were determined and approved as prior period error. R5 937,24 relating to variation of order was also determined and approved as prior period error. An amount of R 4 948 991,43 was condoned by Provincial Treasury.	
3.	**Fruitless and wasteful expenditure** The Committee has heard and considered evidence that fruitless and wasteful expenditure to the amount of R87, 954 million was incurred, as a result of interest charged on overdue accounts. Furthermore, the Committee has noted with concern that, effective and appropriate steps were not taken to prevent fruitless and wasteful expenditure amounting to R87, 954 million, as disclosed in note 32 to the annual financial statements, as required by section 38 (1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The Committee has noted with concern that he majority of the fruitless and wasteful expenditure amounting to R87, 954 million, as disclosed in note 32 to the annual financial statements, as required by section 38 (1) (c) (ii) of the PFMA and treasury regulation 9.1.1.are interest charged on late	The Committee recommends that the Accounting Officer must take action against responsible officials for failing to take effective steps to prevent fruitless and wasteful expenditure as required by section 38(1) (c)(ii) of the PFMA and Treasury regulation 9.1.1. Furthermore, the Committee recommends that the Accounting Officer must carry out all investigations into all allegations of financial misconduct committed by officials, as required by treasury regulation 4.1.1 and take appropriate action against responsible officials. The Committee further recommends that money lost due to negligence must be recovered from responsible officials.	Determination was performed and no one was found liable as this was caused by Section 100. R85 328 954.37 relating to material irregularity was written-off in accordance with the AGSA'S report.	Not resolved
4.	**Exceptional litigation**	The Committee recommends that the Accounting Officer must develop a proactive plan to reduce and possibly eliminate all potential contingent liabilities.	Legal Services is currently working on implementing the following policies to reduce contingent liability. • Policy on Management of State Litigation Contingent Liability (DOJ). • Legal Opinion dealing with Contingent Liability	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			coordinated by Office of the Premier. • Contingent Liability Policy (DBE). Once this process is completed, we will develop a proactive plan to reduce and possibly eliminate all potential contingent liabilities in the Department.	
5.	**Achievement of planned targets**	The Committee recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery The Committee further recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan.	Action Plan to ensure achievement of targets is incorporated in the Audit Action Plan. All Programme Managers have submitted activity plans aligned to each indicator for ease of monitoring and reference.	Not resolved
9.	**Lifestyle Audit** The Committee has heard and considered evidence about a number of tenders which were interdicted. The Executing Authority also shared the same concern with the face value on hand with regard to scholar transport and other tenders. Due processes were not followed during the evaluation of the bids. As a result of the tender irregularities, the Executing Authority made a commitment to conduct lifestyle audit on officials within the Supply Chain Management and the end users that were responsible for the execution of the bidders in question.	The Committee recommends that the Executing Authority must appoint an independent external firm to conduct a lifestyle audit of both management and officials within Supply Chain Management	Due to budget constraints the Department could not appoint an independent external firm to conduct the lifestyle audit of both management and Supply Chain Officials. The Department is however utilising the DPSA guideline on conducting lifestyle audits on which the ethics officers were trained. As per prescripts all officials at management and SCM officials are required to make financial disclosures every year. These disclosures are then analysed by the Public Service Commission and where indicators of officials living above their means are detected these are brought to the attention of the Department. Such officials are then made to account for the apparent anomaly in their	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			living standards and their official remuneration. Such anomaly was not detected in the year under review.	

SCOPA RESOLUTIONS 2019/20

Summary

Total number of resolutions =12 (100%) {Not resolved = 11(92%) & Resolved = 1 (8%)-}

Unauthorised Expenditure.

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Ten-year audit outcomes from 2010/11 to 2019/20 financial years** The Committee has noted with concern that the Executing Authority has not implemented all the House resolutions from 2014/15 to 2018/19 financial years.	The Committee recommends that the Executing Authority must provide an update on the implementation of all outstanding House Resolutions dating back from 2014-2015 to 2018/19 financial years. The Committee further recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to implement the House Resolutions for the period under review. The Committee further recommends that the Executing Authority must table a progress report on the implementation all outstanding House resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	The Executing Authority will provide an update in the next House sitting. The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The Executing Authority will provide an update to SCOPA in the next sitting and to the Portfolio Committee in the third quarter.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
2.	**Irregular expenditure** The Committee has heard and Considered evidence that the Department made payments in contravention of the Supply Chain management requirements that resulted in irregular expenditure. The Department did not have adequate systems in place to identify and report on all irregular expenditure incurred. Furthermore, the Department did not comply with the prescribed regulations. Further again, the Committee has heard and considered evidence that some of the contracts were awarded to suppliers whose tax matters had not been declared by the South African Revenue Services to be in order as required by Treasury Regulations 16A9.1(d). Some of the tenders which achieved the minimum qualifying score for functionality were not evaluated further in accordance with preferential procurement regulation 5(7). Furthermore, the Committee has noted with concern that some	• The Executing Authority must take appropriate action against both the Accounting Officer, the Chief Financial Officer, and the relevant directorates for making payments in contravention of the supply chain management requirements. • The Committee further recommends that the Accounting Officer must develop and put in place an adequate system to identify and report all irregular expenditure. • The Committee further recommends that the Accounting Officer must take appropriate action against the Chief Financial Officer for awarding contracts to suppliers whose tax matters were not declared by the South African Revenue Services as required by treasury regulations 16A9. • Furthermore, the Committee recommends that Executing Authority must take appropriate action against both the Accounting Officer and the Chief Financial Officer for approving some of the tenders which achieved the minimum qualifying score for functionality to evaluate the approval of some tenders in accordance with preferential procurement regulation 5(7). • The Committee further again recommends that the Executing Authority must take action against both the Accounting Officer and the Chief Financial Officer for failing to obtain sufficient appropriate audit evidence that construction contracts are awarded to contractors that were registered	The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The Department is currently utilising the checklist which was developed to identify all cases of irregular expenditure and such cases have since been recorded in the register. Action could not be taken as both the Accounting Officer, and the Chief Financial Officer are no longer in the employment of the department. Executive will present the measures she has taken since her appointment to the department. The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. Executing Authority will present the measures she has taken since her appointment to the department. The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The department is from time to time submitting applications for condonation to the Provincial Treasury as and when the	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	of the contracts were awarded to bidders based on pre-qualification criteria that differed from those stipulated in the original invitation for bidding in contravention of preferential procurement regulation 4(1) and 4(2) of 2017. Sufficient appropriate audit evidence could not be obtained that construction contracts were awarded to contractors that were registered with the Construction Industry Development Board (CIBD) and qualified for the contract in accordance with section 18(1) of the Construction Industry Development Board Act, 2000 (Act No.38 of 2000) and CIBD regulations 17 and/or 25(7A). This limitation was identified in the procurement processes for the construction of water and sanitation infrastructure and construction of water and sanitation infrastructure. The Committee has also noted with concern that effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation	with the Construction Industry Development Board (CIBD) and qualified for the contract. • The Committee recommends that the Executing Authority must take appropriate action against both the Accounting Officer and the Chief Financial Officer for failing to take effective and appropriate steps to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1. • The Committee further recommends that the Accounting Officer must conclude the process of submitting the applications on condonement to Provincial Treasury for consideration. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of all outstanding House resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	determinations/investigations on each case/transaction are completed. An investigation amounting to R84 800 relating to evaluation criteria was performed and condoned by the Provincial Treasury. The Executing Authority will provide an update to SCOPA in the next House sitting and to the Portfolio Committee in the third quarter.	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	9.1.1. Internal control systems could not prevent the recurring qualification on commitments and irregular expenditure.			
3.	**Fruitless and wasteful expenditure** The Committee has heard and considered evidence that the Accounting Officer did not take effective steps to prevent fruitless and wasteful expenditure amounting to **R1 919 million**, as disclosed in note 32 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1. 1..	• The Committee recommends that the Executing Authority must take appropriate action against both the Accounting Officer and the Chief Financial Officer for failing to take effective steps to prevent fruitless and wasteful expenditure. • The Committee further recommends that the Accounting Officer must recover fruitless and wasteful expenditure from negligent officials. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. A determination amounting to R202 062.50 relating to Incorrect appointment due to shared surnames was performed and referred for action/recovery. A determination amounting to 907 705.48 relating to overdue account on Hy math account was performed and no official was held liable for recovery as the responsible official was section 100 administrator. The Executing Authority will provide an update to SCOPA in the next House sitting and to the Portfolio Committee in the third quarter	Not Resolved
4.	**Stagnant in the audit outcomes** Executing Authority, the committee has noted that the Department of Education's audit outcomes has been on a stagnant position of a qualified audit opinion with matters of emphasis from 2016/17 to 2019/20 financial years.	• The Committee recommends that the Accounting Officer must review the Department's audit plan since the presented one before the Committee in the previous financial years did not yield the desired results to improve the audit outcomes. • Furthermore, the Committee recommends that Provincial Treasury must support and monitor the implementation of the audit action plan and	The department developed the clean audit strategy which has been implemented and review regularly, however because the audit opinion remained unchanged, the department remained stagnant. The department submits the progress on AGSA action plan to Treasury .Treasury monitors the implementation by verifying the means of verification provided by the department.	Not resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		ensure that the findings are cleared.		
5.	**Capital Commitments** The Committee has heard and considered evidence that the AG was unable to obtain sufficient appropriate evidence for infrastructure capital commitments as the Department did maintain accurate and complete records of the contractual information used to determine commitments. The Department did not recognize commitments in accordance with Chapter 14 of the MCS, Provisions and contingencies. The Committee has also noted with concern that the Department incorrectly disclosed commitments to the value of R408 990 million on completed projects where there is no contractual arrangement that binds the department to incur any future expenditure. The Committee has further noted that internal control systems could not prevent the recurring qualification on commitments and irregular expenditure.	• The Committee recommends that the Executing Authority must take action against the Accounting Officer for failing to maintain accurate and complete records of the contractual information used to determine commitments and for failing to put in place control systems to prevent the recurring qualification on commitments and irregular expenditure. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The Executing Authority will provide an update to the Legislature in the next House sitting and to the Portfolio Committee and SCOPA in the third quarter.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
6.	**Exceptional litigation** The Committee has heard and considered evidence that the Department is the defendant in several claims against the state. The Department is opposing these claims as it believes there are reasonable grounds to defend each claim. The ultimate outcome of the matters cannot presently be determined, and no provision or liability has been disclosed in the annual financial statements.	• The Committee recommends that the Accounting Officer must identify the nature of significant uncertainties and develop a proper action plan to assist in reducing and curbing of litigations. • The Committee further recommends that the Accounting Officer must conduct an assessment on each significant uncertainties, and where it is found that the incident took place as a result of negligence, the responsible officials must be held accountable. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	**a) Identify nature of uncertainties** The Department has noted that the reference to significant uncertainties comes from the heading of paragraph 11 of the Auditor General report. As indicated in that paragraph the uncertainty was due to the fact that the cases pertaining to the claims against the department were still to be finalised by the courts and the ultimate outcome thereof could therefore not be determined. **b) Develop a proper action plan to assist in reducing and curbing of litigations** While it is noted that most of the litigations are unavoidable the Department has put measures in place to avoid litigations in the following areas: - **Schools safety**: The Department has developed and distributed a schools safety policy that guides schools on how to deal with matters pertaining to school safety. - **School infrastructure**: In order to limit litigations that might arise from unsafe school infrastructure the Department is conducting a conditional assessment of all its school infrastructure. This will provide an indication of those schools that have inappropriate and unsafe school infrastructure so that an urgent program can be put in place to address these. Parallel to this the Department has identified all schools that	**Not Resolved**

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			still have pit latrines and is in the process of addressing these to ensure that all such toilets are eradicated within the current term of the sixth administration. - **Corporal Punishment**: All reported cases of corporal punishment are dealt with on an urgent basis and educators that are found guilty are dismissed. - **Claims for services rendered:** The Department's SCM unit has been capacitated to ensure that SCM prescripts are complied with at all levels of procurement. Officials dealing with procurement matters have been workshopped accordingly. **c) Conduct an assessment on each significant uncertainties** The assessment has not as yet been conducted as the department is of the view that the cases are defendable. Once a case is lost and results in financial loss to the Department it is forwarded to the Risk Management Directorate to investigate possible negligence by officials and to recommend for appropriate corrective action.	
7.	**Achievement of planned targets** The Committee has heard and considered evidence that the Department did not achieve targets in programme 2, public ordinary schools. Furthermore, the Committee has noted with concern that the AG was unable to obtain sufficient appropriate audit evidence to support the reason for	• The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to maintain accurate and complete records to support the reason for the deviations between the planned targets and the achievements as reported in the annual performance report. • PPM 201- Number of full-service schools servicing learners with learning barriers	**Supporting documents could not be provided for deviations for the following performance indicators:** The following are the PPMs where supporting documents could not be provided for the deviations together with the reasons for this inability: a) **PPM 205**: Learner absenteeism rate The learner absenteeism rate is obtained from the SA-SAMS, which is the reporting system utilized by schools. Some schools keep the attendance registers directly on this	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	the deviations between planned targets and unachieved targets reported in the annual performance report.	• PPM 209- Number of educators trained in numeracy/ mathematics content and methodology. • PPM 213- Percentage of learners in schools with at least one educator with specialist training on inclusion • PPM 216- Percentage of schools where allocated teaching posts are all filled • PPM 217- Number of qualified Grade R-12 teaching aged 30 and below, entering the public service as teachers for the first time during the financial year • The Committee further recommends that the Accounting Officer must review the Department's action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	system and thus for such schools no physical records were available to support their reported absenteeism. For such schools advice was given to them that they make a printout of the SA-SAMS record, sign it and keep it for audit purposes. b) **PPM 206**: Teacher absenteeism rate The teacher absenteeism rate is obtained from the PERSAL system, which is the system that is responsible for reporting on all HR related matters. However the information on the system is supposed to be backed up by source documents that were used to capture the information. In case of leave it is expected that leave forms are supposed to be kept which must agree with attendance registers that educators sign when they report for duty. It was however not possible to obtain these documents, in particular, the attendance registers from some schools. Copies of some of those registers that could be obtained were not accepted as MOV since they had not been certified as true copies of the original. Due to the volumes of these copies the exercise to get them certified could not be completed before the end of the audit process and were therefore not accepted as MOVs. This PPM is no longer reported upon due to the fact that all Provinces do not have an adequate system to report on it. However all schools are provided with a list of the registers that they must keep and this is checked by Circuit Offices when they visit schools.	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			c) **PPM 207**: Number of learners in public ordinary schools benefitting from the "No Fee Schools" policy. The reported number of learners who benefitted was 1 615 361 which was 806 more than the planned target of 1 616 167. No source document could be provided for this deviation as the target was an estimate based on the enrolment in previous years. However all learners in quintiles 1 – 3 schools benefitted from the "no fee schools" policy. No action was taken against any official since using the baseline is the acceptable method of planning for this indicator and also that the Department ensures that all schools in quintiles 1 – 3 benefit from the no fee schools policy. d) **PPM 211**: Number of teachers who have written Self-Diagnostic Assessments. The reported number of educators who wrote the Self-Diagnostic Assessment was 359 as against the targeted 380, which is a variance of 21. No supporting documents are kept for those educators who did not write the assessment since this is a voluntary exercise and thus no action was taken against any official. e) **PPM 212**: Percentage of teachers meeting required content knowledge level after support The percentage of teachers meeting the required content knowledge level after support was 33,9% as against the planned 40%. There are however no supporting documents to indicate why the 23 teachers did	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			not meet the required content knowledge. No action was taken as it was not possible to have documents supporting why the educators underperformed and there was no requirement that the officials should research and document the reasons for this underperformance. f) **PPM 215**: Percentage of learners who are in classes with not more than 45 learners The actual performance was 58% as compared to the targeted 60%. The slight decline was due to the increase in the number of learners mostly in urban schools thus increasing the number of learners per classroom. No action was taken against any official as this was outside the control of the officials. g) **PPM 216**: Percentage of schools where allocated teaching posts are all filled The planned target was 90% but the actual was 33% and this was due to budgetary constraints that did not allow the filling of promotion posts. No action was taken against any official as the document supporting the assertion of budget constraints was provided to the AG team and non-filling of vacant posts was not the fault of the officials. h) **PPM 219**: Percentage of learners who complete the whole curriculum each year. The actual performance was 49,1% as compared to the targeted 70%. However some schools did not keep records that indicated curriculum coverage and thus no supporting	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			documents could be provided to support the reported deviation. The schools that are having a challenge in this regard are being supported with regards to the type of records they must keep.	
08	**Financial statements, performance, and annual reports** The Committee has heard and considered evidence that the financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40 (1) (a) and (b) of the PFMA. The Committee has also noted with concern that the Accounting Officer did not adequately review the financial statements and the annual performance report.	• The Committee recommends that the Executing Authority must take appropriate action against both the Accounting Officer and the Chief Financial Officer for submitting financial statements not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(a) and (b) of the PFMA. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department. The Executing Authority will provide an update to SCOPA in the next sitting and to the Portfolio Committee in the third quarter	Not Resolved
09	**Internal control deficiencies** The Committee has heard and considered evidence that the Department developed an action plan to address internal and external audit findings, however the action plan did not ensure that root causes that resulted in material findings are addressed.	• The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to review and monitor compliance with legislation to prevent non-compliance.	The Executing Authority could not take action against the Accounting Officer and the Chief Financial Officer as they are both no longer in the employment of the department.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	The Accounting Officer did not ensure that the implementation of the action plan is sufficiently monitored. Furthermore, the Committee has heard and considered evidence that the Department did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information. The Committee has also noted with concern that the Accounting Officer did not review and monitor compliance with legislation. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.	• The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023	The Executing Authority will provide an update to SCOPA Resolution in the next sitting and to the Portfolio Committee in the third quarter	
10	M**aterial Irregularity** The Committee has heard and considered evidence the Department had the following material irregularity as follows: The Department entered into a contract with service provider on 18 May 2011 for the provision of information technology services. The first invoices were due in August 2011 and the contract was to be	• The Committee recommends that the Accounting Officer must develop an action plan to clear this Material Irregularity. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on	The material irregularity has been cleared, The determination of loss on both irregular expenditure and fruitless and wasteful expenditure amounting to R85m was performed and an irregular expenditure amount of R85m was condoned by the Provincial Treasury , whereas an amount of R85m fruitless and wasteful expenditure was written off by the Accounting Officer in accordance with the Unwanted Expenditure Framework.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	terminated on 31 March 2014. On 26th January 2019, the department paid capital amount **(R85, 500 million)** and interest **R85, 176 million** calculated from the date on which the invoices became due. The interest paid resulted on material financial loss. This was included in the amount disclosed in note 32 to the annual financial statements to the annual financial statements, on fruitless and wasteful expenditure. Furthermore, the Committee has noted with concern that the Accounting Officer performed a preliminary investigation by reviewing the facts around the material irregularity. The investigation identified different public sector institutions to have played a role in the material irregularity. The accounting officer then wrote to the Office of the Premier Limpopo on 26 June 2019 requesting that the matter be dealt with as an intergovernmental relations dispute in terms of the intergovernmental regulations' framework Act, 2005 (Act No.13 of 2005).	Limpopo Department of Education on or before 31 March 2023.		

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	The Committee has also noted that the Office of the Premier in Limpopo advised the Accounting Officer on 5th July 2019 to refer the matter to an Intergovernmental Relations forum in terms of Intergovernmental Relations Act, 2005.The accounting officer wrote a letter to the Department of Cooperative Governance and Traditional Affairs (CoGTA) dated 18th December 2019 to request CoGTA to facilitate the mediation process in order to identify the party that caused the failure to pay within the 30 days. The Committee also noted with concern that the Accounting Officer subsequently resigned in January 2020. The Acting Accounting Officer followed up on the progress made by writing to CoGTA on 08 September 2020. The Director- General of CoGTA responded on 09 September 2020 indicating that the Department will facilitate the mediation process. It must be noted that this is a recurring matter from 2018/19 financial year).			
11.	**Officials conducting Remunerative Work**	• The Committee recommends that Accounting Officer must	A total of 66 employees were flagged as having done business	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	Outside Public Service (RWOPS) The Committee has heard and considered evidence that there are officials who conduct business with the state from the Public Service Committee report. This is in contravention of section 30 of the Public Service Act, 1994 which promotes ethical behaviour among Public Service Employees.	take appropriate action against all officials who conducted remunerative work outside Public Service and those who did business with state in contravention of section 30 of the Public Service Act, 1994 which promotes ethical behaviour among Public Service Employees. • The Committee recommends that the Executing Authority must table a detailed report on the implementation of the recommendation by Public Service Commission on officials who conducted remunerative work outside public service and those who did business with the State in contravention of section 30 of Public Service Act, 1994 which promotes ethical behaviour among Public Service Employees. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	with the State. Of this total 35 were educators, 3 are officials, 6 are no longer in the employ of the Department or unknown and 22 were temporary appointees. It is however noted that none of these employees did business with the Department of Education but with other State entities. Only one official was given permission and final written warnings were given to all other officials. **The Executive will table the comprehensive report to the House during the next meeting.** **Report will be tabled to the House in the next meeting.**	

SCOPA RESOLUTIONS 2020/21

Summary

Total number of resolutions =11 (100%){Not resolved = 10(10%) & Resolved = 1(9%)

-Unauthorised Expenditure

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	**Stagnant in the audit outcomes** The Committee has heard and considered evidence that the Department of Education has been stagnant with a qualified audit opinion with matters of emphasis since 2016/17 to date.	• The Committee recommends that the Accounting Officer must develop an audit action plan to address internal weaknesses with a view of obtaining a Clean Audit Opinion. • Furthermore, the Committee recommends that Provincial Treasury must support and monitor the implementation of the audit action plan and ensure that the findings are cleared. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	The audit action plans were developed from 2016 to 2021/22 Treasury support and monitors the implementation plan. The department submitted the AGSA action plan in September to Treasury and it was reviewed and agreed upon. Quarterly the departments invite Treasury to audit steering committee meetings chaired by the HOD. Report to the Executing Authority. The department will table the report to SCOPA and Portfolio in the fourth quarter meeting as scheduled.	Not Resolved
2.	**Irregular expenditure** The Committee has heard and considered evidence that the Department made payments in contravention of the Supply Chain Management requirements, resulting in irregular expenditure stated at R5,146 billion (2020: R4,808 billion) in note 21 to the financial statements. The department did not have adequate systems in place to identify and report on all the irregular expenditure incurred.	• The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for making payments in contravention of the Supply Chain Management requirements, resulting in irregular expenditure stated at R5,146 billion (2020: R4,808 billion) in note 21 to the financial statements. • The Committee further recommends that the	The former MEC dd not take action against the Accounting Officer, but the current MEC took action and it was presented to SCOPA. The department developed a checklist which is used as a preventative measure to ensure that all cases of irregular expenditure are identified and corrected before processing. The department also appointed officials in the Internal Control unit who are checking whether	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	This audit finding is a recurring matter from 2019/20 financial year. The Committee has noted that the bid documentation for procurement of commodities designated for local content production, did not stipulate the minimum threshold for local production and content as required by the 2017 procurement regulation 8(2). The Committee has noted with a serious concern that in some instances, persons in the service of the department who had a private or business interest in contracts awarded by the department, failed to disclose such interest, as required by treasury regulation 16A8.4. and the public service regulation 18(1). Furthermore, the Committee has noted with a serious concern that the Auditor General was unable to obtain sufficient appropriate audit evidence that contracts were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding, as required by the 2017 procurement regulation 5(1)	Accounting Officer must put in place an adequate system to identify and report on all the irregular expenditure incurred. • The Committee again recommends that the Accounting Officer must take appropriate action against officials responsible for not stipulating the minimum threshold for local production and content as required by the 2017 procurement regulation 8(2) in their documents. • The Committee further recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to provide sufficient appropriate audit evidence to the AG that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38 (1)(h)(iii) of the PFMA. • The Committee further recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to prevent irregular expenditure amounting to R222 663	the department is compliant and processes are followed. The Accounting Officer took action against the responsible officials and it was presented to SCOPA. The former Executing Authority dd not take action against the Accounting Officer, but the current Executing Authority took action and it was presented to SCOPA. The former Executing Authority dd not take action against the Accounting Officer, but the current Executing Authority took action and it was presented to SCOPA The department is from time to time submitting applications for condonation to the Provincial Treasury as and when the determinations/investigations on each case/transaction are completed. The Executing Authority will provide an update to SCOPA in the next sitting and to the	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	and 3. Similar limitation was also reported in the prior year. The Committee has noted with a concern that, investigations were not conducted into some allegations of financial misconduct committed by some officials, as required by treasury regulation 4.1.1. The Committee has further noted with a concern that the Auditor General was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38 (1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support investigations into irregular expenditure. The Committee has also considered evidence that effective steps were not taken to prevent irregular expenditure amounting to **R222 663 million** as disclosed in note 22 to the annual financial statements as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure	million as disclosed in note 22 to the annual financial statements as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1. • The Committee further recommends that the Accounting Officer must conclude the process of submitting the applications on condonement to Provincial Treasury for consideration. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	Portfolio Committee in the third quarter	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	was caused by scholar transport and infrastructure contracts awarded without following SCM policies. The Committee has also noted with a concern that internal control systems could not prevent the recurring qualification on irregular expenditure. This audit finding is a recurring matter from 2019/20 financial year.			
3.	**Fruitless and wasteful expenditure** The Committee has heard and considered evidence that the Auditor General was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38 (1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support	• The Committee recommends that the Accounting Officer must take disciplinary steps against responsible officials who incurred fruitless and wasteful expenditure as required by section 38 (1)(h)(iii) of the PFMA. • The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to take effective steps to prevent the recurrence of fruitless and	Officials responsible for the Fruitless and wasteful were identified but the department is still engaging with SARS to finalize the matter. R16 805m was caused by withholding tax on leave gratuity paid to employees. Based on the investigation and responses from other officials SARS gave directive that tax was zero. The department is still engaging SARS through the office of the	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	investigations into fruitless and wasteful expenditure. The Committee has also considered evidence that effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R16,805 million as disclosed in note 32 to the annual financial statements as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was due to interest charged on late payments, non-attendance of workshops/meetings and tax not withheld on leave gratuities. This audit finding is a recurring matter from 2019/20 financial year.	wasteful expenditure amounting to R16,805 million as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1. • The Committee recommends that the Accounting Officer must recover the Fruitless and Wasteful Expenditure from the responsible officials. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	Commissioner and State Attorney. R22 410 has been assessed and the officials who have not paid municipalities and Eskom on time have been written letters and debited with the amount. An amount of R1,788.56 was written-off during August 2023. The Executing Authority will provide an update to SCOPA in the next House sitting and to the Portfolio Committee in the third quarter	
4.	**Capital commitments** The Committee has heard and considered evidence the Department did not recognize the commitments in accordance with Chapter 14 of the MCS, provisions and contingencies. The AG was unable to determine whether any adjustment was necessary to commitments.	• The Committee recommends that the Accounting Officer must review commitments in accordance with Chapter 14 of the MCS, provisions and contingencies. • The Committee further recommends that the Accounting Officer must review internal control systems to prevent recurring	The accounting officer is reviewing the commitments according to MCS, provisions and contingencies. The unit was provided with additional officials to assist with breakdown of the transactions which were previously clustered by implementing agents. There are separate invoices for management fees and construction costs which are reviewed by Project Managers,	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	Furthermore, the Committee has considered evidence that internal control systems could not prevent the recurring qualification on commitments. This audit finding is a recurring matter from 2019/20 financial year.	qualifications on commitments. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	Chief Director before they can be submitted for payment to finance. The unit has prepared the standard operating procedures which will guide the officials. The procedures will also indicate how the register will be reviewed by senior managers in the directorate. The Executing Authority will provide an update to Legislature in the next House sitting and to the Portfolio Committee on Limpopo Department of Education and SCOPA in the third quarter.	
5.	**Litigation** The Committee has heard and considered evidence that the Department is the defendant in several claims. The Department is opposing these claims as it believes there are reasonable grounds to defend each claim. This audit finding is a recurring matter from 2019/20 financial year.	• The Committee recommends that the Accounting Authority must identify the nature of significant uncertainties and develop a proper action plan to assist in reducing and curbing of litigation. • The Committee further recommends that the Accounting Authority must conduct an assessment on each significant uncertainties, and where it is found that the incident took place as a result of negligence, the responsible officials must be held accountable.	**Identify nature of uncertainties** The Department has noted that the reference to significant uncertainties comes from the heading of paragraph 11 of the Auditor General report. As indicated in that paragraph the uncertainty was due to the fact that the cases pertaining to the claims against the department were still to be finalised by the courts and the ultimate outcome thereof could therefore not be determined.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		• The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	**Develop a proper action plan to assist in reducing and curbing of litigations** While it is noted that most of the litigations are unavoidable the Department has put measures in place to avoid litigations in the following areas: - **Schools safety**: The Department has developed and distributed a schools safety policy that guides schools on how to deal with matters pertaining to school safety. - **School infrastructure**: In order to limit litigations that might arise from unsafe school infrastructure the Department is conducting a conditional assessment of all its school infrastructure. This will provide an indication of those schools that have inappropriate and unsafe school infrastructure so that an urgent program can be put in place to address these. Parallel to this the Department has identified all schools that still have pit latrines and is in the process of addressing these to ensure that all such toilets are eradicated within the current term of the sixth administration.	

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			- **Corporal Punishment**: All reported cases of corporal punishment are dealt with on an urgent basis and educators that are found guilty are dismissed. - **Claims for services rendered:** The Department's SCM unit has been capacitated to ensure that SCM prescripts are complied with at all levels of procurement. Officials dealing with procurement matters have been workshopped accordingly. d) Conduct an assessment on each significant uncertainty The assessment has not as yet been conducted as the department is of the view that the cases are defendable. Once a case is lost and results in financial loss to the Department it is forwarded to the Risk Management Directorate to investigate possible negligence by officials and to recommend for appropriate corrective action.	
6.	**Underspending of conditional grant** The Committee has heard and considered evidence that conditional grants were underspent to the amount of	• The Committee recommends that the Accounting Officer must take appropriate action against officials responsible for underspending of the	Pending	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	R303 018 million, significant underspending was noted under infrastructure grant and the national school nutrition programme.	conditional grant since underspending compromises service delivery and achievement of planned targets. • The Committee recommends that the Accounting Officer must develop a plan to prevent the underspending of conditional grants in future. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.		
7.	**Achievement of planned targets** The Committee has heard and considered evidence that there were material findings on the usefulness and reliability of the performance information of Public ordinary school education programme. The achievements reported in the annual performance report materially differed from the supporting evidence provided	• The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to provide accurate and complete records as supporting evidence as reported in the annual performance report since this is a recurring finding in the 2018-2019 financial year. • PPM205- Percentage of Funza Lushaka bursary holders placed in schools	**Action against responsible officials** The officials have been provided with guidance with regards to how to report on these indicators in future. **Review of audit action plan** The audit action plan has been reviewed to address this finding.	**Not Resolved**

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	for some of the indicators. This audit finding is a recurring matter from 2019/20 financial year.	within six months upon completion of studies or upon confirmation that the bursar has completed studies. • PPM 206- Percentage of learners provided with mathematics and English FAL textbooks in Grade 3,6,9 and 12. • The Committee further recommends that the Accounting Officer must review the Department's action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.		
8.	**Financial statement and annual reports** The Committee has heard and considered evidence that financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting	• The Committee recommends that the Executing Authority must take appropriate action against both the Accounting Officer and the Chief Financial Officer for submitting financial statements which were not	The former MEC dd not take action against the Accounting Officer, but the current MEC took action, and it was presented to SCOPA The Executing Authority will provide an update to SCOPA in the next sitting and to the	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	framework as required by section 40(1)(a) and (b) of the PFMA. The Committee has noted with a concern that the Accounting Officer did not adequately review the financial statements and the annual performance report. This resulted in the annual financial statements and the annual performance report containing material misstatements. Furthermore, the Committee has considered evidence that the Accounting Officer did not review and monitor compliance with legislation. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored. This audit finding is a Recurring matter from 2019/20 financial year.	prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(a) and (b) of the PFMA. • The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to review and monitor compliance with legislation. • The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.	Portfolio Committee in the third quarter.	
9.	**Material irregularity: Information technology service provider not paid within 30 days** The Committee has heard and considered evidence that the Department has entered into a contract with a service provider on 18 May 2011 for the provision of information technology services. The first	The Committee recommends that Executing Authority must provide an updated progress report on the mediation process by CoGTA to the Portfolio Committee on Education. The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolutions and submit the	The matter will be tabled to the Portfolio Committee Education as per schedule of the meetings.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	invoices were due in August 2011 and the contract was to be terminated on 31 March 2014. In December 2011, the Department was placed under administration in terms of section 100(1)(b) of the Constitution. The contract was cancelled during the administration period. The required goods and services were received from the service provider, but the department failed to pay the invoices within 30 days in contravention of treasury regulation 8.2.3. The Committee has further heard and considered evidence that on 26 January 2019, the Department paid the capital amount of **R85,500 million** and interest **R85,176 million** calculated from the date on which the invoices became due. The interest paid resulted in a material financial loss. This was included in the amount disclosed in note 32 on fruitless and wasteful expenditure. The Committee has further noted that the Accounting Officer was notified of the material irregularity on 8 July 2019. The Accounting Officer	report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.		

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	performed a preliminary investigation and resigned in January 2020. The acting Accounting Officer followed up on the progress made by writing to CoGTA on 8 September 2020. The director general of CoGTA responded on 9 September 2020 indicating that the department will facilitate the mediation process. The Committee has further noted that there is no clear framework or regulations when government institutions are placed under administration in terms of the Constitution. The two parties are in the process of dealing with this matter as an inter-governmental dispute in accordance with the Intergovernmental Regulations Framework Act. AG will not pursue this matter any further.			
10.	**Investigations** The Committee has heard and considered evidence that in the consolidated general report on national and provincial audit outcomes PFMA 2020/21, the AG reported that 74% of auditees	• The Committee recommends that the Executing Authority must table a report on the implementation of findings and recommendations in the House once the investigations into this anomaly have been concluded. • The Committee further recommends that the Executing Authority must	The Executing Authority will provide an update to SCOPA in the next sitting and to the Portfolio Committee in the third quarter	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
	reported material non-compliance findings.	table a progress report on the implementation of the resolutions and submit the report to both SCOPA and the Portfolio Committee on Limpopo Department of Education on or before 31 March 2023.		

SCOPA RESOLUTIONS 2021/22

Summary

Total number of resolutions =09 (100%) {Resolved = 0 (0%) & Not Resolved = 9 (100%)}

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
1.	Irregular Expenditure The Committee has noted with concern that the Department has irregularly appointed service providers who did not meet the minimum requirements on scholar transport.	• The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to take appropriate steps to prevent irregular expenditure amounting to R1 068 billion. • The Committee further recommends that the Accounting Officer must take appropriate action against the Chief Financial Officer and officials responsible for failing to take appropriate steps to prevent irregular expenditure amounting to R1 068 billion. • Accounting Officer must take appropriate action against officials responsible for procuring goods without inviting competitive bids despite the fact that deviations were not approved by the	The Executing Authority presented the report regarding action taken to Accounting Officer to SCOPA hearing. Action was taken against Mr Malatji for failing to take appropriate steps to prevent irregular expenditure relating to emergency rental of chemical toilets by the Mvula Trust. The expenditure is part of the R1 068billion. No action was taken regarding Irregular expenditure relating to the non-compliance with mandatory requirements of 50% of lead consultant as the transaction was approved as prior period error. The expenditure is also part of the R1 068billion. No action was taken for irregular expenditure relating to non-compliance with the requirement of SBD forms by the IDT, as the employee responsible (Mr Lucas Seloga) left the department	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		accounting officer though it was practical to invite competitive bids, as required by TR 16A6.1 and paragraph 3.4.1 of practice note 8 of 2007/2008 and TR 16A6. • Furthermore, the Committee recommends that the Accounting Officer must put in place a plan to prevent this anomaly. • The Committee recommends that the Accounting Officer must take appropriate action against the officials who appointed service providers who did not meet the minimum requirements on scholar transport. • The Committee further recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	after the expiry of his contract. No action was taken regarding irregular expenditure *for procuring goods without inviting competitive bids* as the finding was subsequently resolved by the AGSA as prior period error. The expenditure is also part of the R1 068billion. The contract relating to the emergency rental of chemical toilets with the Implementing Agent Mvula Trust) was since terminated. Furthermore, communique was sent to the Implementing Agent indicating how the non-compliance with legislation will be dealt with as well as the SLA indicating the nomination of LDoE personnel to attend bid committees. The outcome of the Investigation company will determine the nature of action to be taken against the responsible official. The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	
2.	Under spending of conditional grant	• The Committee recommends 'that the Accounting Officer must take appropriate action against officials responsible for underspending conditional grants to the amount of R269 606 million of which the infrastructure grant	**NSNP grant**. underspending was due to non-feeding due to non-delivery. The service providers were immediately suspended, and replacements were approved. The were accruals due to invoices of March paid in the beginning	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		was underspent by R222 400 million (82.5%% • The Committee further recommends that the Accounting Officer must re-view and improve plans to prevent the underspending of conditional grants. • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	of April which is the Financial Year. **EPWP Social Sector**. The UIF contributions as per arrangements was paid at year end and there was accrual as it was paid in the beginning of the financial year. **Education Infrastructure Grant** There were terminations of contracts due to non-performance. Under performance by implementing Agents was discussed with the HOD and those who will not perform in the subsequent years their contracts will not be renewed. **Non-performance of SCM.** Action will be taken once the investigation is completed. In the 2022/23 the department improved in the infrastructure review and the meetings were held regularly The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	
3.	Capital commitments	• The Committee further recommends that the Accounting Officer must put in place measures to prevent the recurrence of this anomaly.	Appointment letters for contractors were reviewed on 100% basis. Payment vouchers were retrieved for the period from 2005 to 31 March 2023 and verified per	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		• The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	project, where necessary vouchers were scanned and filed. Payment vouchers were scrutinised 100% to eliminate management fees that were included in invoices and the commitment register was updated. The registers were audited and the commitments paragraph was removed from the 2022-2023 audit report. The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	
4.	Achievement of planned targets	• The Committee further recommends that the Accounting Officer must develop a quarterly monitoring mechanism and report to the Portfolio Committee on Education on quarterly basis. • Furthermore, the Committee recommends that the Accounting Officer must develop a plan and put in place a plan to prevent this anomaly. • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this	The Department has developed a Quarterly Monitoring Mechanism which entails the following: (a) Departmental Quarterly Performance Review Sessions. (b) Bilateral Meeting with Programme Managers to track progress and implement corrective action where necessary. (c) Appointment of a Performance Management Champion (Planning and Monitoring Resource Person per Branch) Refer to the attached Monitoring Plan to circumvent this anomaly.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		resolution with effect from 01 April 2024.	The Executing Authority will provide an Mupdate to the House in the next sitting as per schedule of meetings.	
5.	Financial Statements and annual report	• The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for submitting financial statements which were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(a) and (b) of the PFMA. • The Committee recommends that Accounting Officer must take appropriate action against the Chief Financial Officer for submitting financial statements which were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(a) and (b) of the PFMA. • The Committee further recommends that the Accounting Officer must develop and put in place measures to prevent this anomaly. • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this	The Executive Authority presented action taken against the Accounting Officer during the SCOPA sitting. The review committee has been appointed. The department prepares AFS on quarterly basis and they are submitted to PAG and the Internal Audit for review. The reports were submitted to Audit Committee for discussions. The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		resolution with effect from 01 April 2024		
6.	Material Irregularity	• The Committee recommends that the Accounting Officer must develop a turn-around strategy to resolve the impending material irregularity and provide an update to the Portfolio Committee on Education on quarterly basis. • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	The department was provided with response from SARS that the amount paid will remain a "penalty". So, the department wrote the Ombuds office to intervene. But the Ombuds' office indicated that the department had not exhausted the SARS internal process as they have not logged the grievance with the SARS complaints management. The department wrote to the SARS complaints centre but there was no response. Provincial Treasury offered to assist in the matter by writing to SARS. A response was provided that the SARS standpoint remained. The department has since written to the Ombuds again after the response from SARS. The department now awaits the response from the Ombud's office. The Executing Authority will provide an update to the	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
			House in the next sitting as per schedule of meetings.	
7.	Investigations	• The Committee recommends that the Executing Authority must table a report on the implementation of recommendations by the investigation as undertaken by South African Police Service's Serious Commercial Crime Unit (Hawks). • The Committee further recommends that Executing Authority must table a report on the implementation of the recommendation. • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	Scholar transport fraud – Service provider considered for tender submitted falsified vehicle certificate of registered. Case has been submitted to Director of Public Prosecutor for decision. The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	Not Resolved
8.	Remunerative Work Outside Public Service (RWOPS)	• The Committee recommends that the Accounting Officer must take appropriate action against such officials and recover all the money which was earned irregularly by such employees. • The Committee	See attached annexure (Copy of ECBS report Feb) The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	Not Resolved

ITEM NO	SUBJECT	DETAILS	RESPONSE	STATUS
		recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.		
9.	Special resolution- Lifestyle audit	• The Committee recommends that the Accounting Officer must appoint an independent firm to conduct a life style audit on both management and officials within Supply Chain Management • The Committee recommends that the Executing Authority must table progress report in the House every six months on the implementation of this resolution with effect from 01 April 2024.	The Accounting Officer did not appoint an independent firm as departments were given guidance on how to conduct lifestyle audit. The Executing Authority will provide an update to the House in the next sitting as per schedule of meetings.	

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Immovable tangible capital assets	**2022/23**	The department did not recognize immovable tangible capital assets in accordance with chapter 11 of Modified Cash Standard, *Capital assets*. The AGSA identified completed and in use assets that are incorrectly classified as work in progress. The Department developed a standard operating plan which have a process flow of project information used by infrastructure finance to feed into the financial registers. The Department further performs the review of the Commitment registers which will be done with the assistance of the Infrastructure Technical Resource Unit.

10. INTERNAL CONTROL UNIT

The department has an Internal Control and Compliance Unit, which is responsible for monitoring of compliance to financial regulations, policies, and internal controls. Quality assuring requested information and responses to audit matters from both AGSA, Internal Audit and other oversight structures. The unit also performs Quarterly Pre and post audit of payment vouchers for both bids awarded and quotations in all the districts including head office in line with the internal control framework.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

The purpose of the Shared Internal Audit Services (SIAS) is to help Provincial Departments accomplish their strategic outcomes and objectives through performing systematic and disciplined assurance and consulting services by evaluating and improving the adequacy and effectiveness of the organisation's a) Risk Management, b) Internal Control/Compliance and c) Organisational Governance Processes.

SIAS utilises either Assurance or Consulting skills and techniques when conducting internal audit services. The primary objective always been to improve organisational governance, risk management, internal control and compliance processes. Essentially, the service offering of Shared Internal Audit Services (SIAS) may be divided into following three broad yet overlapping categories, namely:

- Compliance Audits – which will focus mainly on Programme 1 (Administration) and the implementation of Combined Assurance.
- Performance Audits – focuses on Core Function Programmes.
- Specialised Audits –services currently offered are related to Information Systems Audits and Fraud Risk Audits.

The scope of work of the Internal Audit function entails providing assurance and consulting services in respect of Risk Management, Internal Control/Compliance and Governance processes. Furthermore, the scope of work of the Internal Audit Function is to determine whether the institution's network of risk management, internal control/compliance and governance processes as designed by management, is adequate and operates effectively.

Assurance Services

In addition to Combined Assurance Services, Assurance Services involve an objective examination of evidence for the purpose of providing an independent assessment on Internal Control, Risk Management and Governance Processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagement.

Consulting Services

Consulting Services are client-related activities and of an advisory nature and of which the scope is to be agreed with the client department. Consulting Services are intended to add value and improve an organization's Risk Management, Internal Control and Governance Processes.

Assurance and Consulting Audit Services			
Q1	Q2	Q3	Q4

• Annual Financial Statements Review • Annual Performance Reports Review • Follow Up	• Infrastructure Execution • Follow Up	• Supply Chain Management • Interim Financial Statements • Audit of Performance Information • Follow Up	• Assessment of Risk Profile • Asset Management • Transfer Payments • Training of Educators • Determination of Educator Posts • Follow Up

Fraud Audit

Q1	Q2	Q3	Q4
			• General Fraud Risk Control

Information Systems Audit

Q1	Q2	Q3	Q4
• Follow up	• Follow up	• Follow up	• General Control Review • Follow up

Performance Audit

Q1	Q2	Q3	Q4
• Underperforming Schools Support		• Early Childhood Development	

Key activities and objectives of the audit committee

1. KEY ACTIVITIES

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities of that particular financial year. The AC has satisfactorily performed its mandate as enshrined in Sections 76 (4) (d) and 77 of the Public Finance Management Act (Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review the following:

i. the effectiveness of the internal control systems;
ii. the effectiveness of the internal audit function;
iii. the risk areas of the institution's operations to be covered in the scope of internal and external audits;
iv. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
v. any accounting and auditing concerns identified as a result of internal and external audits;

vi. the institution's compliance with legal and regulatory provisions; and

vii. the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations.

1.1. VIRTUAL MEETINGS (POST COVID-19)

COVID-19 posed a serious threat to humanity, however the work of the AC has partly benefitted from the proclamations made by the state that most of the meetings must be held virtually. The Provincial Accountant General's (PAG's) office has realised some savings within the budget of the AC. The savings were realised mainly from accommodation and travelling by the AC members because meetings were held virtually. Given the spirit of good governance, the impact of COVID-19 on the AC is felt on the sense that virtual meetings are not equipped with necessary tools to monitor efficient and effective participation of all the AC stakeholders. This becomes even difficult when one has to evaluate the work of the AC through National Treasury 360 Degree evaluation tool. However, the PAG's office has been active in ensuring that the AC remains a value adding tool as a critical oversight and governance structure.

There has been immense improvement in terms of connectivity as there were little interruptions resulting from network challenges as compared to the previous financial year. However, Load shedding remains a serious challenge as it briefly affects the network resulting in poor connectivity for a time being. In addition, the new cell phone contract came with serious improvements in terms of data allocation and connectivity to Microsoft Teams which remains free thus not affecting allocated data to officials rendering support to the work of AC.

1.2. AUDIT COMMITTEE MEETINGS

During the financial year 2023/2024, the AC met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2023/2024 AC Annual Schedule. As resolved during 2023 AC Annual Strategic Planning Workshop, briefing sessions between Members of Executive Council (MECs) and Cluster Chairpersons were held from 24 October 2023 to 14 November 2023. The briefing sessions were held virtually and afforded all the AC Chairpersons a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department.

First Quarter Cluster AC Meetings for August 2023 were held physically which were followed by the CAC Meeting held 19 September 2023. Given the governance role of the ACs, it is pertinent that some of the AC meetings are held physically to interact directly with the management in order that all the AC resolutions are timely implemented. The last CAC Meeting of the current reporting period was also held physically to deal with myriad of issues including finalisation and adoption of the Combined Assurance Framework.

1.3. 2024 AUDIT COMMITTEE ANNUAL STRATEGIC PLANNING WORKSHOP

The AC annual strategic planning workshop for 2024/25 financial year was held virtually to enable all the stakeholders to connect and participate in the session. This was due to the fact that HODs were required to connect virtually to deal with issues such as Combined Assurance, Ten (10) point implementation plan to move

Department of Education, Public Works and Health out of qualified audit opinions to an improved audit outcomes etc. The strategic plan was held on 08 – 09 February 2024. Office of the Premier also made three (3) pertinent presentations on Limpopo's five (5) year performance review, Limpopo Collaborative Support Framework and Consequence Management Framework. The presentations were welcomed by ACs siting that Consequence Management Framework was long overdue and it will help the Province in dealing with stagnant issues in particular around irregular, fruitless and wasteful expenditures were consequence management is due against implicated officials.

The two (2) day strategic planning workshop has resulted in the AC members taking a total of thirty-two (32) resolutions to be implemented by affected stakeholders. Since the PAG has insisted on all the Stakeholders proving feedback on each resolution they are affected and no resolution register should be submitted without response, the Province has realized improvement in implementation of AC resolutions. All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed and adopted during first day of the workshop.

1.4. CAC CHAIRPERSON MEETINGS

During the current financial year, the CAC Chairperson managed to attend two (2) EXCO meetings to report on overall AC activities covering the work of all the Departments. EXCO meetings are mainly based on invite by EXCO Secretariat depending on the agenda of the day. However, PAG's office continuously advises EXCO Secretariat on the importance of inviting CAC Chairperson to EXCO quarterly meetings in order to resent CAC overall quarterly reports. Unfortunately, the CAC Chairperson was not invited to attend any of the HOD Forums held during the current reporting period. Invitations to these structures (EXCO and HOD Forums) are welcomed and strategic in nature as they provide an opportunity for the CAC Chairperson to interact with Executive Authorities and Accounting Officers of all the Departments to highlight areas requiring improvement.

1.5. 360 DEGREE AUDIT COMMITTEE EVALUATION FEEDBACK

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.34 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight regression from the previous evaluation period which yielded an average score of 4.72. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). Auditor General South Africa as an AC stakeholder could not participate in the performance review of the AC, mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that Management recorded highest average score of 4.55. The lowest score was recorded by Shared

Internal Audit Services at an average score of 3.95. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members as follows:

1.5.1. Understanding of Departmental Environment
1.5.2. Oversight of Internal Audit and External Audit matters by AC Members
1.5.3. Concerns around reviews of both the findings and recommendations by internal and external auditors to ensure that recommendations are implemented
1.5.4. Concerns around reviewing the appropriateness of the external audit fee
1.5.5. Concerns around review of a whistleblower hotline and reviewing the log of incoming calls
1.5.6. Understanding of Business & Risks of the Departments

It must be noted that these issues are repeating from the previous evaluation report thus AC must take these issues seriously and address them promptly.

1.6. AUDIT COMMITTEE MEMBERSHIP

Current AC Membership was appointed with effect from 01 January 2023 and will expire on 31 December 2025. A total of 17 AC members were appointed during 2022 AC membership recruitment process. There is no resignation or premature termination of any AC Member's contract during the current period. Total number of female AC members are seven (7) while a total number of male AC members are ten (10) represented as: 58.8% males and 41.2% females. This is a decline in the appointment of female candidates as during the previous AC composition the number stood at eight (8) and it has currently decreased to seven (7). There is a strong need to improve female recruitment into the Limpopo AC membership as 41% is very low.

1.7. THE FOLLOWING TABLE STIPULATE THE NATURE AND ACTIVITIES OF EACH AC MEETING/EVENT HELD:

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
1.	May 2023	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a. Annual Performance Report, b. Draft Annual Financial Statements, c. Fourth Quarterly Risk Management Report, d. Fourth Quarterly Internal Audit Progress Report.
2.	June 2023	CAC Meeting to consider Clusters AC Reports	e. Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS
3.	July 2023	Review of Draft Audit and Management Reports	f. Draft Management Reports, g. Draft External Audit Reports.
4.	August 2023	CAC Meeting to consider Clusters AC Reports	h. Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August 2023	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a. First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial),

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
			b. First Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. First Quarter Internal Audit Report
6.	September 2023	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reporting on matters concerning to First Quarter Reports
7.	October / November 2023	AC Briefing Sessions between AC Chairpersons and Hon. MECs to discuss AC Matters.	
8.	November 2023	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a. Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. Second Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. Second Quarter Internal Audit Report.
9.	December 2023	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.
10.	February 2024	AC Annual Strategic Planning Workshop	a. Approval of the Audit Committee Charter, b. Approval of the Internal Audit Charter, c. Review of the Accounting Officer's Reporting Framework to the AC, d. AC Improvement Plan by Clusters AC Chairpersons e. Reflection on the Status of the Previous Year AC Resolutions, f. 360 Degree AC Evaluation Feedback.
11.	February / March 2024	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	g. All information under No. 5, h. Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. i. Auditor General Audit Coverage Strategies
12.	April 2024	CAC Meeting to consider Clusters AC Reports	j. Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

2. OBJECTIVES OF THE AUDIT COMMITTEE

The Strategic Objectives of the AC as stipulated in its approved written Terms of Reference (AC Charter) are to ensure:

a. the availability of a well-resourced, functional and sustained internal audit function;
b. sound relationship with all assurance providers, oversight structures and other stakeholders;
c. effective and efficient Internal and External Audit processes;
d. promotion of sound functional interaction between the internal audit and other assurance providers;
e. that there is adequate and effective corporate governance, encompassing fraud and risk management, information technology, internal control, financial management and reporting systems;
f. Accounting Officers are fully supported in fulfilling their responsibilities in terms of the PFMA;
g. accountability in terms of financial management and performance information for effective service delivery; and
h. Compliance with relevant laws and regulations.

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended (Education)	No. of Meetings Attended (Department of Sport, Arts & Culture)	No. of Meetings Attended (Office of the Premier)
CURRENT CLUSTER 1 AUDIT COMMITTEE MEMBERS.								
Adv S D Lebepe	• Advocate of the High Court • Chartered Accountant (SA) • Master in Business Administration (MBA) • LLB • Certified Theory in Accounting (CTA) • BCom Accounting • Post Graduate Diploma - Labour Law	External		01 February 2020 Re appointed 01 February 2023.	To date	5	5	5
K Mhlongo	• Bachelor of Laws (LLB).	External		01 February	To date	5	5	5

	• Master of Business Administration (MBA). • Bachelor of Arts (BA). • Diploma in Technical Financial Accounting. • Diploma in Senior Bookkeeping. • Diploma in Junior Bookkeeping. • ABSA Management Programme. • Leading and Managing the Wealth Environment.			2023 – 2026				
M G Mathabathe	• N Dip Internal Auditing • B Tech Internal Auditing • Advanced Diploma in Accounting Sciences. • Post graduate diploma Internal Auditing • Certified Internal Auditor (CIA) • Certified Information Systems Auditor (CISA) • Certified Information Security Manager (CISM)	External		01 February 2020 Re appointed 01 February 2023.	To date	5	5	5
D Maraka	• Masters Diploma Human Resource Management • B of Arts	External		01 February 2023 – 2026	To date	4	4	4

	• Bachelor of Education • Baccalaureus Artium Honores							

12. AUDIT COMMITTEE REPORT

LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON LIMPOPO DEPARTMENT OF EDUCATION

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

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee which is two tiered, consisting of four Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act 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 and the related code of conduct, policies and practices.

Stakeholder Engagement/s

The Audit Committee has been able to engage with the following stakeholders:

- Limpopo Provincial Treasury Senior Management
- Limpopo Provincial Internal Auditors (Shared Internal Audit Services)
- Limpopo Provincial Auditor General (AG(SA))

Audit Committee Skills Development

A strategic and induction session was held during the last quarter of the financial year to assist the audit committee members better understand their challenging roles and the direction of the province in general.

The Effectiveness of Internal Control

The Audit Committee reviewed the results of the formal documented design, implementation and effectiveness of the Department of Education's system of internal controls conducted by the internal audit during the financial year ended 31 March 2024, and in addition, considered information and explanations given by management. Control deficiencies continue to plague the control environment at the

Department of Education. There has been slow response in addressing control deficiencies identified by internal audit; a high number of findings raised by internal audit and AG(SA) remain unaddressed, exposing the Department of Education to continued material weaknesses in the internal control environment, especially in areas of leadership, financial and performance management and governance.

Post their review of the Internal Control environment, AG(SA) identified that there was slow progress in addressing prior year internal control deficiencies to prevent misstatement, resulting in material misstatement in the financial statements and performance report. Further, AG(SA) reported that management did not review and monitor compliance with applicable legislation.

Risk Management

The Audit Committee reviewed the Department of Education's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy. Risk management processes at the Department of Education require improvement; the Risk Management Strategy of the Department of Education is not fully implemented and needs to be reviewed and the Enterprise Risk Management and Internal Control Unit also need to be sufficiently capacitated.

The Audit Committee will continue to monitor that the Department of Education: 1). continuously improves its risk management maturity level, 2). that there is funding for risk management activities, 3). that investigations are conducted timely and appropriately to address any identified risks (including fraud risks) and 3). that the Department of Education implements a risk management process that is integrated with other functions, specifically, strategy, performance, compliance and governance.

In-Year Management and Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is generally satisfied with the quality, accuracy, usefulness, reliability, appropriateness, and adequacy of the Department of Education's in-year reporting systems, however, there is room for improvement.

Internal Audit

The Audit Committee:

- Reviewed and approved the Annual Internal Audit plans and evaluated the independence, effectiveness and performance of the Internal Audit function;
- Considered the reports of the Internal Auditors on the department's systems of internal control; and
- Reviewed issues raised by Internal Audit and the adequacy of corrective action taken by management in response thereto.

The Audit Committee is satisfied with the reviews conducted by Internal Audit over the reporting period and the coverage plan in place to review the control environment to support an unbiased review of the Department of Education's internal systems, processes, and procedures.

Combined Assurance

The Audit Committee reviewed the plans and reports of the external and internal auditors and other

assurance providers including management and concluded that the Internal Audit, together with the Provincial Treasury, should finalise on the implementation of the Combined Assurance framework. The implementation of the Combined Assurance framework will commence in the 2024/2025 financial year.

Compliance with the relevant laws and regulations

The Audit Committee considered reports provided by management, internal assurance providers and the external auditors regarding compliance with legal and regulatory requirements. Non-compliance with legislation was identified by internal audit during the financial year; the Department of Education did not fully comply with enabling laws and regulations as well as its departmental policies and standard operating procedures.

Post their review of Compliance with legislation, AG(SA) identified material findings on compliance with selected legislative requirements on expenditure management, procurement and contract management and strategic planning and performance management.

Evaluation of Annual Financial Statements

Following the review before the audit by the Audit Committee of the draft Annual Financial Statements for the year ended 31 March 2024, the Audit Committee was of the view that, the draft Annual Financial Statements could be submitted to the AG(SA) for audit subject to effecting all inputs from the Audit Committee, Internal Audit and Provincial Treasury before submission.

Post their audit of the Annual Financial Statements, AG(SA) qualified the Annual Financial Statements on the basis that the Department of Education did not recognise immovable tangible capital assets in accordance Chapter 11 of Modified Cash Standard, Capital Assets. AG(SA) identified that completed and in use assets were incorrectly classified as work-in-progress.

Evaluation of Annual Performance Report

Following the review before the audit by the Audit Committee of the draft Annual Performance Report for the year ended 31 March 2024, the Audit Committee was of the view that, the draft Annual Performance Report could be submitted to the AG (SA) for review subject to effecting all inputs from Audit Committee and Internal Audit.

Post their review of the Annual Performance Report, AG (SA) identified material findings on the reported performance information for selected programmes. AG(SA) found that based on their audit evidence, targets reported were not achieved for indicators audited in Programme 2: Public Ordinary School Education; Programme 5: Early Childhood Development and Programme 6: Infrastructure Development.

Consideration of the Final Audit Report

Overall audit results per outcome area are depicted as follows, over the years:

Audit results per outcome area

Outcome area	Movement	2023-24	2022-23	2021-22
Financial statements	➤			
Annual performance report				
• Programme 2	▲			
• Programme 5	➤			
• Programme 6	➤			
Compliance with legislation				
• Financial statements	➤			
• Expenditure management	➤			
• Procurement and contract management	▼			
• Consequence management	➤			
• Asset management	➤			
• Strategic planning and performance management	▼			
• Conditional grants	➤			
• Transfer of funds	➤			

Unqualified / No material findings | Qualified | Adverse | Disclaimed | Material findings | Not audited

▲ Improvement | ▼ Regression | ➤ Unchanged

The Audit Committee considered the Audit Report issued by AG(SA).

The Department of Education has remained stagnant at a qualified Audit Opinion with findings. The challenges the Department of Education has with immovable assets have again resulted in the qualification of the Annual Financial Statements. The finding was a repeat finding relating to incorrect classification of completed and in use assets as work-in-progress. The material misstatement could have been prevented if the prior years' internal control deficiencies was adequately addressed.

As an action plan discussed with management and with internal audit, there will be directed effort and oversight over the next financial year to strengthen internal controls; management will review asset registers and correct identified misclassifications to ensure that assets registers comply with Modified Cash Standards, Capital Assets, to ensure that the finding is not repeated.

The Audit Committee was disappointed with the stagnant audit outcome and believes that with commitment and willingness to address control deficiencies, the Department may be able to improve audit outcomes and service delivery. We acknowledge improvements achieved and the continued resolve from the MEC, Accounting Officer, management and all oversight bodies to achieve clean provincial administration, accountability and good governance.

The Audit Committee will continue to support the efforts of the Department of Education through its role as an oversight body and will ensure that its activities support the Department of Education to achieve excellence in the provision of innovative quality basic education in Limpopo.

Advocate Sereku Daisy Lebepe CA(SA) MBA

Chairperson of the Audit Committee

Date: 20 August 2024

13. 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, Industry and Competition.

- The Preferential Regulations (PPR),2017 targeting designated categories of businesses owned by black people, women as well as persons living with disability was repealed by PPR, 2022 which organs of state are not required to indicate Local Content.
- The department has implemented the Preferential Procurement Regulation,2022 which aims to provide framework to implement procurement policies that prioritise historically disadvantaged (HDI) by unfair discrimination on basis of race, gender and disability.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion (*Include a discussion on your response and indicate what measures have been taken to comply*)**
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	N/A
Developing and implementing a preferential procurement policy?	Yes	The Department has implemented the Provincial Procurement strategy and Preferential Procurement Regulations, 2017 targeting designated categories of businesses owned by black people, women as well persons with disabilities.
Determining qualification criteria for the sale of state-owned enterprises?	No	N/A
Developing criteria for entering into partnerships with the private sector?	No	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	N/A

PART D:

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The department is, due to the nature of its service, labour intensive. It requires a full complement of staff to render effective service across all levels, that is schools, circuits, districts, and provincial office.

2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

Human resource priorities for the year under review and the impact of these.

The department has an immensely dedicated Human Resource who discharge their responsibilities diligently within an environment that is constrained by many challenges. These challenges include amongst others austerity measures which has bearing on the high vacancy rate. The department is finding ground on the School Management Teams (SMTs), Therapists and professionals posts in special schools as a number of posts were advertised and filled. In the administration (PSA) component, there is still chronic under – staffing phenomenon due to attrition.

The high attrition in the department is caused by the high age profile of its employees, the staff is aging and therefore retire and exit the system in high numbers per annum. The compounding factor is the yearly budget cuts which led to austerity measures which are inhibiting recruitment to replace staff.

There was a reprieve in the 2023/24 financial year, Treasury and office of the Premier approved that the Department fill 2 550 posts for SMT posts and some for administration. The filling of these posts will great have an impact on reducing the vacancy rate.

The imminent risk of not replacing staff given the high attrition rate is the erosion of organisational memory and staff depletion over time.

Workforce planning and key strategies to attract and recruit a skilled and capable workforce.

To improve curriculum delivery, we recommend that the vacancy rate of the posts in the core programs should be incrementally reduced (and kept at a minimum of 5%) during this MTEF period. The reduction should be implemented on an annual basis and linked to the budget cycle.

It is critical to investigate the attraction and retention of Health Professionals in special schools which may include headhunting and other related strategies.

Employee performance management.

During the 2023/24 financial year which is also understood as a performance cycle, the Department has registered remarkable progress in the implementation of the Performance Management System for all salary levels including Senior Management members by having the highest ever percentage of signing and filing performance agreements and performance assessments.

For all Public Service Act employees at salary levels 1-12, in the 2023/24 performance cycle, 3,970 were supposed to sign performance agreements and we achieved a whopping 98% work plans / performance agreements which was 3 903. In analysing the causes of non – compliance by the 68 employees, it was found that some were unable to sign due to illness of either the supervisor or supervisee and lake of technical knowledge and understanding of the templates used which made us to devise a strategy to go all out and help the struggling employees.

Another aspect of the system is finalising mid – term assessments which technically will be for the 3970 who signed contracts. 3746 out of 3970 mid-term assessments were received and captured which leaves us with a balance of 224 mid-term assessments outstanding. The finding here was that the variance was caused by returning the submissions to originators mainly because of misalignment of mid-term assessments and performance contracts.

For Senior Management members, we have received 49 out of 54 Senior Management Members were assessed and paid for the 2022/23 performance cycle since it is done a year after the cycle. In terms of signing performance agreements for the 2023/24 financial year, all 55 Senior Management members signed their performance agreements which is also regarded outstanding performance given the size and complexity of the department.

Employee wellness programmes.

Employee Health and Wellness Directorate in the department has been mandated with the promotion and maintenance of Physical, Mental, Spiritual, and social wellbeing of employees, thus ensuring a safe and healthy working environment.

The unit comprises of four (4) Pillars:

- Wellness Management (Employee Assistance Programme) which focuses on psychosocial, financial, spiritual, and physical wellness.
- HIV, STI and TB Management in the workplace which focuses on support, increasing knowledge, attitude and behaviours that promote HIV prevention.
- Safety, Health, Environment, Risk and Quality Management which focuses on Occupational Health and Safety management, Environmental management, risk, and quality assurance.
- Health and Productivity Management which focuses on Injury on duty /Incapacity leave due to ill- health, mental health, Disease Management, and chronic illnesses.

Highlight achievements and challenges faced by the department, as well as future human resource plans /goals.

- High vacancy rate – vacancies cannot be filled due to financial constraints
- Staff turnover

3. HUMAN RESOURCES OVERSIGHT STATISTICS

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel.

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2023 and 31 March 2024

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	2 009 426,00	1 569 523,00	0,00	0,00	78,10	535,00
Early Childhood Development	600 215,00	84 222,00	0,00	0,00	14,00	90,00
Examination & Education Related Services	1 655 796,00	301 398,00	0,00	0,00	18,20	52,00
Independent School Subsidies	142 048,00	0,00	0,00	0,00	0,00	0,00
Infrastructure Development	1 453 680,00	17 264,00	0,00	0,00	1,20	539,00
Public Ordinary School Edu	31 999 384,00	26 380 119,00	0,00	0,00	82,40	507,00
Public Special School Edu	722 580,00	585 146,00	0,00	0,00	81,00	404,00
Total	**38 583 128,00**	**28 937 671,00**	**0,00**	**0,00**	**75,00**	**459,00**

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

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	40 346,00	0,10	207,00	194 908,00
Skilled (level 3-5)	700 722,00	2,40	2 304,00	304 133,00
Highly skilled production (levels 6-8)	19 965 854,00	67,90	42 281,00	472 218,00
Highly skilled supervision (levels 9-12)	8 229 747,00	28,00	11 222,00	733 358,00
Senior and Top management (levels 13-16)	75 255,00	0,30	50,00	1 505 100,00
Contract Other	31 265,00	0,10	452,00	69 170,00
Periodical Remuneration	40 025,00	0,10	4 197,00	9 537,00
Abnormal Appointment	125 748,00	0,40	2 349,00	53 533,00
10 Contract (Levels 1-2)	172,00	0,00	1,00	172 000,00
11 Contract (Levels 3-5)	1 737,00	0,00	6,00	289 500,00
12 Contract (Levels 6-8)	160,00	0,00	0,00	0,00
13 Contract (Levels 9-12)	4 613,00	0,00	5,00	922 600,00

14 Contract (Levels >= 13)	3 298,00	0,00	2,00	1 649 000,00
TOTAL	**29 218 943,00**	**99,40**	**63104**	**463 028,00**

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

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	1 284 763,00	73,90	16 838,00	1,00	46 260,00	2,70	88 379,00	5,10
Early childhood development	91 508,00	88,60	0,00	0,00	71,00	0,10	125,00	0,10
Examination & education rel serv	89 998,00	71,30	2 971,00	2,40	1 554,00	1,20	2 630,00	2,10
Infrastructure development	13 869,00	69,40	0,00	0,00	659,00	3,30	1 005,00	5,00
Pr1:administration	20 441,00	82,70	0,00	0,00	442,00	1,80	665,00	2,70
Pr6:adult basic education and training	812,00	99,50	0,00	0,00	0,00	0,00	0,00	0,00
Pr8:auxiliary and associared services	1 705,00	75,80	0,00	0,00	96,00	4,30	49,00	2,20
Public ordinary school edu	21824826,00	81,40	3 303,00	0,00	894720,00	3,30	1259046,00	4,70
Public special school edu	443 943,00	78,50	97,00	0,00	24 307,00	4,30	42 793,00	7,60
Statutory	2 440,00	87,70	0,00	0,00	0,00	0,00	0,00	0,00
Total	**23 774 304,00**	**80,90**	**23 209,00**	**0,10**	**968 110,00**	**3,30**	**1394 693,00**	**4,70**

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of	Amount (R'000)	Overtime as a % of	Amount (R'000)	HOA as a % of	Amount (R'000)	Medical aid as a %

		personnel costs		**personnel costs**		**personnel costs**		**of personnel costs**
Skilled (level 1-2)	28 225,00	70,00	95,00	0,20	3 062,00	7,60	5 545,00	13,70
Skilled (level 3-5)	508 329,00	72,00	9 772,00	1,40	44 093,00	6,20	72 345,00	10,30
Highly skilled production (levels 6-8)	16 313 702,00	81,50	11 232,00	0,10	705 029,00	3,50	959 645,00	4,80
Highly skilled supervision (levels 9-12	6 683 934,00	80,10	2 010,00	0,00	214 988,00	2,60	356 329,00	4,30
Senior management (level 13-16)	65 632,00	82,70	0,00	0,00	897,00	1,10	828,00	1,00
Contract Other	30 499,00	96,90	99,00	0,30	0,00	0,00	0,00	0,00
Periodical Remuneration	39 917,00	99,00	0,00	0,00	0,00	0,00	0,00	0,00
Abnormal Appointment	94 384,00	75,00	2,00	0,00	0,00	0,00	0,00	0,00
10 Contract (Levels 1-2)	172,00	100,00	0,00	0,00	0,00	0,00	0,00	0,00
11 Contract (Levels 3-5)	1 737,00	99,00	0,00	0,00	0,00	0,00	0,00	0,00
12 Contract (Levels 6-8)	160,00	80,40	0,00	0,00	0,00	0,00	0,00	0,00
13 Contract (Levels 9-12)	4 490,00	86,30	0,00	0,00	43,00	0,80	0,00	0,00
14 Contract (Levels >= 13)	3 124,00	90,70	0,00	0,00	- 4,00	- 0,10	0,00	0,00
Total	**23 774 304,00**	**80,90**	**23 209,00**	**0,10**	**968 110,00**	**3,30**	**1394693,00**	**4,70**

3.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

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

Programme	**Number of posts on approved establishment**	**Number of posts filled**	**Vacancy Rate**	**Number of employees additional to the establishment**
Administration	6 045	2 957	68,8	353
Early Childhood Development	27	6	77,80	0
Examination & Education Related Services	364	222	39,00	142
Infrastructure Development	45	32	28,90	1
Adult Basic Education and Training	1	1	0,00	1
Auxiliary and Associated Services	1	1	0,00	0
Public Ordinary School Edu	57 605	51 922	9,90	2 940
Public Special School Edu	2 102	1 413	32,80	21
Statutory	4	4	0,00	4

Total	**66 194**	**56 558**	**14,60**	**3 462**

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	681	208	69,80	2
Skilled (level 3-5)	4 479	2 310	48,50	36
Highly skilled production (levels 6-8)	46 787	42 281	9,60	2 791
Highly skilled supervision (levels 9-12)	13 684	11 227	18,00	167
Senior and Top management (levels 13-16)	78	52	34,20	1
others	480	480	0,00	465
TOTAL	**66 194**	**56 558**	**14,60**	**3 462**

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED, Permanent	49,00	49,00	0,00	2,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS, Permanent	1,00	1,00	0,00	0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS, Permanent	1,00	1,00	0,00	0,00
BOOKBINDING AND RELATED MACHINE OPERATORS, Permanent	1,00	1,00	0,00	0,00
CIVIL ENGINEERING TECHNICIANS, Permanent	23,00	23,00	0,00	0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent	735,00	735,00	0,00	5,00
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS), Permanent	337,00	337,00	0,00	314,00
ENGINEERING SCIENCES RELATED, Permanent	3,00	3,00	0,00	0,00
ENGINEERS AND RELATED PROFESSIONALS, Permanent	5,00	5,00	0,00	0,00
FARM HANDS AND LABOURERS, Permanent	2,00	2,00	0,00	0,00
FINANCE AND ECONOMICS RELATED, Permanent	40,00	40,00	0,00	0,00
FINANCIAL AND RELATED PROFESSIONALS, Permanent	83,00	83,00	0,00	1,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent	455,00	455,00	0,00	8,00
FOOD SERVICES AIDS AND WAITERS, Permanent	189,00	189,00	0,00	1,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
FOOD SERVICES WORKERS, Permanent	3,00	3,00	0,00	0,00
HANDCRAFT INSTRUCTORS, Permanent	3,00	3,00	0,00	0,00
HANDYMEN, Permanent	1,00	1,00	0,00	0,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER, Permanent	2,00	2,00	0,00	1,00
HOUSEHOLD AND LAUNDRY WORKERS, Permanent	128,00	128,00	0,00	3,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent	124,00	124,00	0,00	0,00
HUMAN RESOURCES CLERKS, Permanent	316,00	316,00	0,00	0,00
HUMAN RESOURCES RELATED, Permanent	75,00	75,00	0,00	0,00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN, Permanent	9,00	9,00	0,00	0,00
LIBRARY MAIL AND RELATED CLERKS, Permanent	154,00	154,00	0,00	3,00
LIGHT VEHICLE DRIVERS, Permanent	11,00	11,00	0,00	1,00
LOGISTICAL SUPPORT PERSONNEL, Permanent	127,00	127,00	0,00	0,00
MATERIAL-RECORDING AND TRANSPORT CLERKS, Permanent	252,00	252,00	0,00	2,00
MATHEMATICIANS AND RELATED PROFESSIONALS, Permanent	1,00	1,00	0,00	1,00
MESSENGERS PORTERS AND DELIVERERS, Permanent	54,00	54,00	0,00	1,00
MOTOR VEHICLE DRIVERS, Permanent	19,00	19,00	0,00	0,00
Not Available, Permanent	9 664,00	28,00	99,70	13,00
NURSING ASSISTANTS, Permanent	1,00	1,00	0,00	0,00
OCCUPATIONAL THERAPY*, Permanent	7,00	7,00	0,00	0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent	808,00	808,00	0,00	137,00
OTHER INFORMATION TECHNOLOGY PERSONNEL., Permanent	1,00	1,00	0,00	0,00
OTHER OCCUPATIONS, Permanent	52 183,00	52 183,00	0,00	2 955,00
PHYSIOTHERAPY, Permanent	7,00	7,00	0,00	0,00
PROFESSIONAL NURSE, Permanent	35,00	35,00	0,00	0,00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS, Permanent	2,00	2,00	0,00	0,00
RISK MANAGEMENT AND SECURITY SERVICES, Permanent	6,00	6,00	0,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent	65,00	65,00	0,00	13,00
SECURITY GUARDS, Permanent	43,00	43,00	0,00	0,00
SECURITY OFFICERS, Permanent	2,00	2,00	0,00	0,00
SENIOR MANAGERS, Permanent	48,00	48,00	0,00	0,00
SOCIAL SCIENCES RELATED, Permanent	2,00	2,00	0,00	1,00
SOCIAL WORK AND RELATED PROFESSIONALS, Permanent	92,00	92,00	0,00	0,00
SPEECH THERAPY AND AUDIOLOGY, Permanent	20,00	20,00	0,00	0,00
STAFF NURSES AND PUPIL NURSES, Permanent	5,00	5,00	0,00	0,00
TOTAL	**66 194,00**	**56 558,00**	**14,60**	**3 462,00**

3.3. Filling of SMS Posts

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 3.3.1 SMS post information as on 31 March 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100%	0	0
Salary Level 16					
Salary Level 15	4	2	50%	2	50%
Salary Level 14	13	10	77%	3	23,1%
Salary Level 13	52	37	71%	15	29%
Total	70	**50**	**71,4%**	**20**	**28,57%**

Table 3.3.2 SMS post information as on 30 September 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16					

Salary Level 15	4	2	50	2	50
Salary Level 14	13	12	92,3	1	7,7
Salary Level 13	52	39	75	13	25
Total	70	54	77,1	16	22,9

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	2
Salary Level 14	0	0	1
Salary Level 13	0	0	8
Total	**0**	**0**	**11**

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

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
Unavailability of suitable candidates, and
Re – advertisement of the posts

Notes

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

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

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months

3.4. Job Evaluation

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)		0	0	0	0	0	0
Skilled (Levels 3-5)		0	0	0	0	0	0
Highly skilled production (Levels 6-8)		0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)		0	0	0	0	0	0
Senior Management Service Band A		0	0	0	0	0	0
Senior Management Service Band B		0	0	0	0	0	0
Senior Management Service Band C		0	0	0	0	0	0
Senior Management Service Band D		0	0	0	0	0	0
Total		0	0	0	0	0	0

The department currently doesn't have JE panel because most trained JE have exited the department. NSG currently doesn't offer any training on JE because DPSA is in the process acquiring a system for JE. The department will engage OTP for assistance in sourcing trained JE panellists in the province to assist the with JE for the 2024 approved structure. The reviewed structure has been approved by the EA on the 25 March 2024.

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

Gender	African	Asian	Coloured	White	Total
Female	**0**	**0**	**0**	**0**	**0**
Male	**0**	**0**	**0**	**0**	**0**
Total	**0**	**0**	**0**	**0**	**0**

Employees with a disability	

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	**N/A**	**N/A**	**N/A**	**N/A**

Total number of employees whose salaries exceeded the level determined by job evaluation				
Percentage of total employed				

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

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

Gender	African	Asian	Coloured	White	Total
Female	**0**	**0**	**0**	**0**	**0**
Male	**0**	**0**	**0**	**0**	**0**
Total	**0**	**0**	**0**	**0**	**0**

Employees with a disability	**0**	**0**	**0**	**0**	**0**
Total number of Employees whose salaries exceeded the grades determine by job evaluation					

3.5. Employment Changes

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

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

Salary band	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
01 Lower Skilled (Levels 1-2) Permanent	266	78	3	1,10
02 Skilled (Levels 3-5) Permanent	4 802	89	104	16,4
03 Highly Skilled Production (Levels 6-8) Permanent	83 696	5 019	3 779	54,50
04 Highly Skilled Supervision (Levels 9-12) Permanent	23 236	25	1 255	5,40
05 Senior Management Service Band A Permanent	82	0	5	6,10
06 Senior Management Service Band B Permanent	24	0	1	4,20
07 Senior Management Service Band C Permanent	4	0	0	0,00
08 Senior Management Service Band D Permanent	2	0	0	0,00
09 Other Permanent	886	401	78	8,80
15 Contract Band B Permanent	2	0	1	50,00
17 Contract Band D Permanent	2	0	0	0,00
TOTAL	**113 002**	**5 612**	**5 226**	**4,60**

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

Critical occupation	Number of employees at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative related permanent	98,00	3,00	3,00	3,10
Appraisers-valuers and related professionals permanent	2,00	0,00	0,00	0,00
Architects' town and traffic planners permanent	2,00	0,00	0,00	0,00
Bookbinding and related machine operators permanent	2,00	0,00	0,00	0,00
Civil engineering technicians permanent	40,00	2,00	0,00	0,00
Cleaners in offices workshops hospitals etc. Permanent	1 548,00	21,00	50,00	3,20
Client inform clerks(switchb recept inform clerks) permanent	480,00	383,00	69,00	14,40
Drainage&sewerage and storm water worker permanent	0,00	2,00	0,00	0,00
Engineering sciences related permanent	6,00	1,00	1,00	16,70
Engineers and related professionals permanent	10,00	0,00	0,00	0,00
Farm hands and labourers permanent	4,00	0,00	0,00	0,00
Finance and economics related permanent	58,00	5,00	1,00	1,70
Financial and related professionals permanent	150,00	6,00	5,00	3,30
Financial clerks and credit controllers permanent	928,00	15,00	22,00	2,40
Food services aids and waiters permanent	350,00	19,00	11,00	3,10
Food services workers permanent	6,00	0,00	0,00	0,00
Handcraft instructors permanent	6,00	0,00	0,00	0,00
Handymen permanent	2,00	0,00	0,00	0,00
Head of department/chief executive officer permanent	4,00	0,00	0,00	0,00
Household and laundry workers permanent	160,00	57,00	7,00	4,40
Human resources & organisat developm & relate prof permanent	226,00	9,00	8,00	3,50
Human resources clerks permanent	670,00	17,00	21,00	3,10
Human resources related permanent	140,00	4,00	4,00	2,90
Language practitioners interpreters & other commun permanent	0,00	7,00	0,00	0,00
Library mail and related clerks permanent	302,00	7,00	1,00	0,30

Light vehicle drivers permanent	18,00	2,00	0,00	0,00
Logistical support personnel permanent	288,00	1,00	13,00	4,50
Material-recording and transport clerks permanent	528,00	15,00	13,00	2,50
Mathematicians and related professionals permanent	2,00	0,00	0,00	0,00
Messengers porters and deliverers permanent	102,00	6,00	4,00	3,90
Motor vehicle drivers permanent	34,00	3,00	0,00	0,00
Not available permanent	202,00	0,00	0,00	0,00
Nursing assistants permanent	2,00	0,00	0,00	0,00
Occupational therapy* permanent	14,00	0,00	0,00	0,00
Other administrat & related clerks and organisers permanent	1 636,00	24,00	30,00	1,80
Other information technology personnel. Permanent	2,00	0,00	0,00	0,00
Other occupations permanent	104 332,00	4 974,00	4 940,00	4,70
Physiotherapy permanent	12,00	1,00	0,00	0,00
Professional nurse permanent	46,00	16,00	2,00	4,30
Psychologists and vocational counsellors permanent	8,00	0,00	0,00	0,00
Rank: teacher permanent	2,00	0,00	0,00	0,00
Risk management and security services permanent	14,00	1,00	0,00	0,00
Secretaries & other keyboard operating clerks permanent	134,00	1,00	1,00	0,70
Security guards permanent	100,00	0,00	9,00	9,00
Security officers permanent	4,00	0,00	0,00	0,00
Senior managers permanent	108,00	0,00	6,00	5,60
Social sciences related permanent	2,00	1,00	0,00	0,00
Social work and related professionals permanent	180,00	4,00	3,00	1,70
Speech therapy and audiology permanent	28,00	5,00	1,00	3,60
Staff nurses and pupil nurses permanent	10,00	0,00	0,00	0,00
Trade labourers permanent	0,00	0,00	1,00	0,00
TOTAL	**113 002,00**	**5 612,00**	**5 226,00**	**4,60**

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

Termination Type	Number	% of Total Resignations
Death	234	4.50%
Resignation	348	6.70%
Expiry of contract	2716	52.0%
Dismissal – operational changes		
Dismissal – misconduct	7	0.10%

Dismissal – inefficiency		
Discharged due to ill-health	50	1%
Retirement	1837	35.20%
Transfer to other Public Service Departments		
Other	34	0.70
Total	**5226**	**100%**
Total number of employees who left as a % of total employment		**9.20%**

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

Occupation	Number of Employees at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employees by Occupation	Progressions to another Notch within a Salary Level	Notch Progression as a % of Employees by Occupation
Administrative related	98,00	1,00	1,00	33,00	33,70
Appraisers-valuers and related professionals	2,00	0,00	0,00	0,00	0,00
Architects' town and traffic planners	2,00	0,00	0,00	0,00	0,00
Bookbinding and related machine operators	2,00	0,00	0,00	0,00	0,00
Civil engineering technicians	40,00	0,00	0,00	15,00	37,50
Cleaners in offices workshops hospitals etc.	1 548,00	0,00	0,00	443,00	28,60
Client inform clerks(switchb recept inform clerks)	480,00	1,00	0,20	12,00	2,50
Communication and information related	0,00	0,00	0,00	1,00	0,00
Engineering sciences related	6,00	0,00	0,00	0,00	0,00
Engineers and related professionals	10,00	0,00	0,00	4,00	40,00
Farm hands and labourers	4,00	0,00	0,00	2,00	50,00
Finance and economics related	58,00	14,00	24,10	14,00	24,10
Financial and related professionals	150,00	14,00	9,30	31,00	20,70
Financial clerks and credit controllers	928,00	6,00	0,60	348,00	37,50
Food services aids and waiters	350,00	0,00	0,00	154,00	44,00
Food services workers	6,00	0,00	0,00	5,00	83,30
Handcraft instructors	6,00	0,00	0,00	0,00	0,00
Handymen	2,00	0,00	0,00	1,00	50,00
Head of department/chief executive officer	4,00	0,00	0,00	0,00	0,00
Household and laundry workers	160,00	0,00	0,00	62,00	38,80
Human resources & organisat developm & relate prof	226,00	20,00	8,80	47,00	20,80
Human resources clerks	670,00	18,00	2,70	152,00	22,70
Human resources related	140,00	9,00	6,40	30,00	21,40
Inspectors of apprentices works and vehicles	0,00	0,00	0,00	1,00	0,00
Language practitioners interpreters & other commun	0,00	1,00	0,00	0,00	0,00

Occupation	Number of Employees at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employees by Occupation	Progressions to another Notch within a Salary Level	Notch Progression as a % of Employees by Occupation
Library mail and related clerks	302,00	3,00	1,00	79,00	26,20
Light vehicle drivers	18,00	0,00	0,00	3,00	16,70
Logistical support personnel	288,00	5,00	1,70	50,00	17,40
Material-recording and transport clerks	528,00	4,00	0,80	107,00	20,30
Mathematicians and related professionals	2,00	0,00	0,00	0,00	0,00
Messengers porters and deliverers	102,00	0,00	0,00	46,00	45,10
Motor vehicle drivers	34,00	0,00	0,00	12,00	35,30
Not available	202,00	0,00	0,00	0,00	0,00
Nursing assistants	2,00	0,00	0,00	0,00	0,00
Occupational therapy*	14,00	0,00	0,00	7,00	50,00
Other administrat & related clerks and organisers	1 636,00	1,00	0,10	552,00	33,70
Other information technology personnel.	2,00	0,00	0,00	1,00	50,00
Other occupations	104 332,00	33,00	0,00	40 760,00	39,10
Physiotherapy	12,00	0,00	0,00	5,00	41,70
Printing and related machine operators	0,00	0,00	0,00	1,00	0,00
Professional nurse	46,00	0,00	0,00	5,00	10,90
Psychologists and vocational counsellors	8,00	0,00	0,00	1,00	12,50
Rank: TEACHER	2,00	0,00	0,00	0,00	0,00
Risk management and security services	14,00	0,00	0,00	3,00	21,40
Secretaries & other keyboard operating clerks	134,00	0,00	0,00	62,00	46,30
Security guards	100,00	0,00	0,00	47,00	47,00
Security officers	4,00	0,00	0,00	0,00	0,00
Senior managers	108,00	0,00	0,00	36,00	33,30
Social sciences related	2,00	0,00	0,00	0,00	0,00
Social work and related professionals	180,00	0,00	0,00	31,00	17,20
Speech therapy and audiology	28,00	0,00	0,00	8,00	28,60
Staff nurses and pupil nurses	10,00	0,00	0,00	0,00	0,00
TOTAL	**113 002,00**	**130,00**	**0,10**	**43 171,00**	**38,20**

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

Salary Band	Employees 1 April 2022	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands

Lower skilled (Levels 1-2)	2646	0	0,00	119	45,10
Skilled (Levels3-5)	4 802	3	0,10	1 584	54,4
Highly skilled production (Levels 6-8)	83 696	67,00	0,10	30 702	36,70
Highly skilled supervision (Levels 9-12)	23 236	59,00	0,30	10 727	79,5
Senior Management (Level 13-16)	116	1,00	25,00	39	34,80
Others	886	0,00	0,00	0,	0,00
Total	**113 002**	**130,00**	**0,10**	**43 171**	**38,20**

3.6. Employment Equity

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	35	0	0	0	15	0	0	1	51
Professionals	18959	9	8	201	32694	10	9	735	52625
Technicians And Associate Professionals	108	0	0	0	144	1	0	1	254
Clerks	731	0	0	0	1625	0	1	26	2383
Service Shop And Market Sales Workers	43	0	0	0	33	0	0	0	76
Craft And Related Trade Workers	0	0	0	0	1	0	0	0	1
Plant And Machine Operators And Assemblers	25	0	0	0	3	0	0	0	28
Labourers And Related Workers	482	0	0	3	648	0	0	5	1138
Unknown	1	0	0	0	1	0	0	0	2
TOTAL	**20384**	**9**	**8**	**204**	**35164**	**11**	**10**	**768**	**56558**
Employees with disabilities	**65**	**0**	**0**	**1**	**58**	**0**	**0**	**3**	**127**

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	3	0	0	0	4
Senior Management	34	0	0	0	13	0	0	1	48
Professionally qualified and experienced	5400	3	2	1	5598	3	4	128	11227

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
specialists and mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	13918	6	6	112	27603	8	6	627	42287
Semi-skilled and discretionary decision making	845	0	0	3	1451	0	0	11	2310
Unskilled and defined decision making	71	0	0	0	137	0	0	0	208
Not Available, Permanent	11	0	0	0	364	0	0	1	480
Total	**20384**	**9**	**8**	**204**	**35164**	**11**	**10**	**768**	**56558**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management									
Professionally qualified and experienced specialists and mid-management	11	0	0	0	14	0	0	0	25
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1511	2	1	21	3373	0	0	111	5019
Semi-skilled and discretionary decision making	37	0	0	0	53	0	0	0	90
Unskilled and defined decision making	29	0	0	0	49	0	0	0	78
Not Available, Permanent	104	0	0	0	297	0	0	0	401
Total	**1691**	**2**	**1**	**21**	**3786**	**0**	**0**	**111**	**5612**
Employees with disabilities	**6**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**9**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	27	0	0	0	12	0	0	1	40
Professionally qualified and experienced	5107	3	2	80	5455	2	4	133	10786

specialists and mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	9963	5	4	72	2091	5	6	423	30769
Semi-skilled and discretionary decision making	551	0	0	2	1031	0	0	3	1587
Unskilled and defined decision making	35	0	0	0	84	0	0	0	119
Not Available, Permanent	0	0	0	0	0	0	0	0	0
Total	**15683**	**8**	**6**	**154**	**26873**	**7**	**10**	**560**	**43301**
Employees with disabilities	**42**	**0**	**0**	**1**	**49**	**0**	**0**	**3**	**95**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	4	0	0	0	3	0	0	0	7
Professionally qualified and experienced specialists and mid-management	578	0	0	10	643	0	0	24	1255
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1190	1	0	15	2490	0	1	82	3778
Semi-skilled and discretionary decision making	56	0	0	0	47	0	0	1	102
Unskilled and defined decision making	0	0	0	0	3	0	0	0	3
Not Available, Permanent	8	0	0	0	70	0	0	0	78
Total	**1836**	**1**	**0**	**25**	**3256**	**0**	**1**	**107**	**5226**
Employees with Disabilities	**8**	**0**	**0**	**0**	**10**	**0**	**0**	**0**	**18**

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	54	0	0	2	36	0	0	1	93
Professionals	18020	7	7	202	30629	10	10	712	49597
Technicians and associate professionals	0	0	0	0	o	o	o	o	0
Clerks	1316	0	0	3	2107	0	1	35	3462
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	255	0	1	2	248	0	0	7	513
Total	**19646**	**7**	**8**	**207**	**32984**	**10**	**11**	**755**	**53628**
Employees with disabilities	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

3.7. Signing of Performance Agreements by SMS Members

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

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100%
Salary Level 16	0	0	0	0
Salary Level 15	4	2	2	100%
Salary Level 14	13	13	13	100%
Salary Level 13	49	40	40	100%
Total	**67**	**56**	**56**	**100%**

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

Reasons
All SMS members have submitted their Performance Agreements for the 2023/2024 financial year.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2024

Reasons

3.8. Performance Rewards

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	0.00	20 319.00	0.00	0.00	0.00
Female	0.00	35 106.00	0.00	0.00	0.00
Asian					
Male	0.00	8.00	0.00	0.00	0.00
Female	0.00	10.00	0.00	0.00	0.00
Coloured					
Male	0.00	9.00	0.00	0.00	0.00
Female	0.00	11.00	0.00	0.00	0.00
White					
Male	0.00	203.00	0.00	0.00	0.00
Female	0.00	765.00	0.00	0.00	0.00
Total	**0.00**	**56 431.00**	**0.00**	**0.00**	**0.00**

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0.00	207.00	0.00	0.00	0.00	0.00
Skilled (level 3-5)	0.00	2 304.00	0.00	0.00	0.00	0.00
Highly skilled production (level 6-8)	0.00	42 281.00	0.00	0.00	0.00	0.00
Highly skilled supervision (level 9-12)	0.00	11 222.00	0.00	0.00	0.00	0.00
Other	0.00	480.00	0.00	0.00	0.00	0.00
Total	**0.00**	**56 506.00**	**0.00**	**0.00**	**0.00**	**0.00**

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

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
FINANCIAL CLERKS AND CREDIT CONTROLLERS	0.00	455.00	0.00	0.00	0.00

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
HANDCRAFT INSTRUCTORS	0.00	3.00	0.00	0.00	0.00
HUMAN RESOURCES CLERKS	0.00	316.00	0.00	0.00	0.00
SECURITY OFFICERS	0.00	2.00	0.00	0.00	0.00
HOUSEHOLD AND LAUNDRY WORKERS	0.00	128.00	0.00	0.00	0.00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0.00	124.00	0.00	0.00	0.00
MESSENGERS PORTERS AND DELIVERERS	0.00	54.00	0.00	0.00	0.00
RISK MANAGEMENT AND SECURITY SERVICES	0.00	6.00	0.00	0.00	0.00
SOCIAL SCIENCES RELATED	0.00	2.00	0.00	0.00	0.00
FINANCE AND ECONOMICS RELATED	0.00	40.00	0.00	0.00	0.00
LOGISTICAL SUPPORT PERSONNEL	0.00	127.00	0.00	0.00	0.00
OCCUPATIONAL THERAPY*	0.00	7.00	0.00	0.00	0.00
FOOD SERVICES WORKERS	0.00	3.00	0.00	0.00	0.00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0.00	808.00	0.00	0.00	0.00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS	0.00	1.00	0.00	0.00	0.00
OTHER OCCUPATIONS	0.00	52 183.00	0.00	0.00	0.00
FINANCIAL AND RELATED PROFESSIONALS	0.00	83.00	0.00	0.00	0.00
Not Available	0.00	28.00	0.00	0.00	0.00
BOOKBINDING AND RELATED MACHINE OPERATORS	0.00	1.00	0.00	0.00	0.00
ARCHITECTS TOWN AND TRAFFIC PLANNERS	0.00	1.00	0.00	0.00	0.00
ADMINISTRATIVE RELATED	0.00	49.00	0.00	0.00	0.00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	0.00	65.00	0.00	0.00	0.00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	0.00	735.00	0.00	0.00	0.00
LIBRARY MAIL AND RELATED CLERKS	0.00	154.00	0.00	0.00	0.00

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
HUMAN RESOURCES RELATED	0.00	75.00	0.00	0.00	0.00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	0.00	2.00	0.00	0.00	0.00
PHYSIOTHERAPY	0.00	7.00	0.00	0.00	0.00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	0.00	9.00	0.00	0.00	0.00
SOCIAL WORK AND RELATED PROFESSIONALS	0.00	92.00	0.00	0.00	0.00
CIVIL ENGINEERING TECHNICIANS	0.00	23.00	0.00	0.00	0.00
HANDYMEN	0.00	1.00	0.00	0.00	0.00
MATERIAL-RECORDING AND TRANSPORT CLERKS	0.00	252.00	0.00	0.00	0.00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	0.00	2.00	0.00	0.00	0.00
FARM HANDS AND LABOURERS	0.00	2.00	0.00	0.00	0.00
PROFESSIONAL NURSE	0.00	35.00	0.00	0.00	0.00
SENIOR MANAGERS	0.00	48.00	0.00	0.00	0.00
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	0.00	337.00	0.00	0.00	0.00
SPEECH THERAPY AND AUDIOLOGY	0.00	20.00	0.00	0.00	0.00
ENGINEERS AND RELATED PROFESSIONALS	0.00	5.00	0.00	0.00	0.00
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0.00	1.00	0.00	0.00	0.00
LIGHT VEHICLE DRIVERS	0.00	11.00	0.00	0.00	0.00
ENGINEERING SCIENCES RELATED	0.00	3.00	0.00	0.00	0.00
MATHEMATICIANS AND RELATED PROFESSIONALS	0.00	1.00	0.00	0.00	0.00
MOTOR VEHICLE DRIVERS	0.00	19.00	0.00	0.00	0.00
SECURITY GUARDS	0.00	43.00	0.00	0.00	0.00
FOOD SERVICES AIDS AND WAITERS	0.00	189.00	0.00	0.00	0.00
NURSING ASSISTANTS	0.00	1.00	0.00	0.00	0.00
STAFF NURSES AND PUPIL NURSES	0.00	5.00	0.00	0.00	0.00

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
TOTAL	**0.00**	**56 558.00**	**0.00**	**0.00**	**0.00**

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0.00	37.00	0.00	0.00	0.00	0.00
Band B	0.00	11.00	0.00	0.00	0.00	0.00
Band C	0.00	2.00	0.00	0.00	0.00	0.00
Band D	0.00	2.00	0.00	0.00	0.00	0.00
Total	**0.00**	**52.00**	**0.00**	**0.00**	**0.00**	**0.00**

3.9. Foreign Workers

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

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

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	10,50	19,10	0	0	-10,50	-19,10
Highly skilled supervision (Lev. 9-12)	1	1,80	0	0	-1	1,80
Contract (level 9-12)	0	0	0	0	0	0
Contract (level 13-16)	0	0	0	0	0	0
Other	43,50	79,10	0	0	-43,50	79,10
Total	**55,00**	**100%**	**0**	**0**	**-55**	**100%**

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

Major occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Administrative office workers	0	0	0	0	0	0

Major occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Elementary occupations	0	0	0	0	0	0
Other occupations	54	98,20	0	0	-54,00	98,20%
Professionals and managers	1	1,80	0	0	-1,00	1,80
TOTAL	**55**	**100**	**0**	**0**	**-55,00**	**100%**

3.10 Leave utilisation.

Table 3.10.1 Sick leave for the period 1 April 2023 and 31 March 2024

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	647	87,50	98	0,30	7	433
Skilled (levels 3-5)	8989	82,50+36,40	1490	4,20	10	9031
Highly skilled production (levels 6-8)	138814	100+80,80	26474	75,20	7	248215
Highly skilled supervision (levels 9 -12)	37405	100+85,20	6957	19,80	8	99123
Top and Senior management (levels 13-16)	245	93,90	28	0,10	9	1249
Other	**485**	**63.10**	**163**	**0,50**	**3**	**177**
Total	**186585**	**81,80**	**35210**	**100**	**5**	**358228**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2023 and 31 March 2024

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Highly skilled production (Levels 6-8)	9	100	2	0,40	5	7,00
Highly skilled supervision (Levels 9-12)	494	100	19	4,20	26	42,00
Lower skilled (Levels 1-2)	15981	100	305	67,60	52	29603,00
Skilled (Levels 3-5)	6140	100	124	27,50	50	15806,00
Other	**0**	**0**	**0**	**0**	**0**	**0**
Total	**32**	**100**	**1**	**0,20**	**32**	**12,00**

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

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

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	2528	16	157
Skilled Levels 3-5)	42 840	45	2 062
Highly skilled production (Levels 6-8)	25 951	39	1 246

Highly skilled supervision (Levels 9-12)	23 197,5	41	1 276
Senior management (Levels 13-16)	1 201	29	56
Other	4 228	8	526
Total	**99 942**	**19**	**5 323**

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2022
Lower skilled (Levels 1-2)	0	0	0	62
Skilled Levels 3-5)	85	17	5	71
Highly skilled production (Levels 6-8)	250	103	2	51
Highly skilled supervision (Levels 9-12)	413	146	3	60
Senior management (Levels 13-16)	0	0	0	73
Other	0	0	0	0
Total	**748**	**266**	**10**	**255**

The following table summarise payments made to employees as a result of leave that was not taken.

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

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Discounting With Resignation (Workdays)	449,00	7,00	64 143,00
Annual - Discounting: Unused Vacation Credits (Workdays)	235,00	30,00	7 833,00
Annual - Gratuity: Death/Retirement/Medical Retirement (Work	9 938,00	366,00	27 153,00
Capped - Gratuity: Death/Retirement/Medical Retirement (Work	248 981,00	1 854,00	134 294,00
Total	**259 602,00**	**2 506**	

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure.

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	√		Nakana MW
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	√		Number of employees:9 IOD budget = R1 000 000.00 Psychosocial support = R 350 000.00 HIV/AIDS = R 100 000.00
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	√		Psychosocial support Financial Management Retirement sessions Physical wellness
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.		√	
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	√		HIV, STI and TB Management Health and Productivity Management Wellness Management
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.	√		Stigma and discrimination Awareness campaigns Human Rights advocacy
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	√		3 063 employees know their status. 1 858 are educators. 1 205 are office-based. 391 STI screened. 61 TB screened
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	√		M & E evaluated the program and recommendations are being attended to.

3.12 Labour Relations

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

Subject matter	Date
Collective Agreement 02 of 2023 (Vote weights for the Trade Unions that are parties to the Council)	25/07/2024

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Collective agreements	
TOTAL	**01**

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

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

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	**Nil**	**Nil**
Verbal warning	**Nil**	**Nil**
Written warning	**Nil**	**Nil**
Final written warning	**1**	**2%**
Suspended without pay	**30**	**63%**
Fine	**1**	**2%**
Demotion	**Nil**	**Nil**
Dismissal	**9**	**19%**
Not guilty	**3**	**6%**
Case withdrawn	**Nil**	**Nil**
Case closed	**4**	**8%**
Total	**48**	**100%**

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

Type of misconduct	Number	% of total
Performing remunerative work without permission of the employer	**8**	**17%**
Sexual assault on learners	**1**	**2%**
Assaulting fellow employees	**4**	**8%**
Assaulting learners	**3**	**6%**
Bringing the department into disrepute	**9**	**19%**
Mismanagement of school funds	**4**	**8%**
Reporting for duty under the influence of alcohol	**1**	**2%**
Continuous absenteeism	**3**	**6%**
Bringing dangerous weapon in class	**1**	**2%**
Gross negligence	**1**	**2%**
Improper conduct	**5**	**11%**
Refusal to take lawful instruction	**5**	**11%**
Insolent behaviour	**2**	**4%**
Fraudulent qualification	**1**	**2%**
TOTAL	**48**	**100%**

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

Grievances	Number	% of Total
Number of grievances resolved	15	27%
Number of grievances not resolved	41	73%
Total	**56**	**100%**

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

Disputes	Number	% of Total
Number of disputes upheld	**36**	**49%**
Number of disputes dismissed	**38**	**51%**
Total number of disputes lodged	**74**	**100%**

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

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023

Number of people suspended	**1**
Number of people whose suspension exceeded 30 days	**1**
Average number of days suspended	**47 days**
Cost of suspension(R'000)	**R15 716.00**

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	**45**	**0**	**2**	**1**	**3**
	Male	**10**	**0**	**2**	**1**	**3**
Professionals	Female	**8396**	**0**	**60**	**5**	**65**
	Male	**8095**	**0**	**60**	**5**	**65**
Technicians and associate professionals	Female	**4**	**0**	**2**	**2**	**4**
	Male	**6**	**0**	**2**	**2**	**4**
Clerks	Female	**300**	**0**	**5**	**2**	**7**
	Male	**200**	**0**	**5**	**2**	**7**
Service and sales workers	Female	**0**	**0**	**0**	**0**	**0**
	Male	**0**	**0**	**0**	**0**	**0**
Skilled agriculture and fishery workers	Female	**0**	**0**	**0**	**0**	**0**
	Male	**0**	**0**	**0**	**0**	**0**
Craft and related trades workers	Female	**0**	**0**	**0**	**0**	**0**
	Male	**0**	**0**	**0**	**0**	**0**
Plant and machine operators and assemblers	Female	**0**	**0**	**0**	**0**	**0**
	Male	**0**	**0**	**0**	**0**	**0**
Elementary occupations	Female	**50**	**0**	**2**	**1**	**3**
	Male	**25**	**0**	**2**	**1**	**3**
Sub Total	Female	**8795**	**0**	**71**	**11**	**82**
	Male	**8336**	**0**	**71**	**11**	**82**

Total		**17131**	**0**	**142**	**22**	**164**

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

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	**43**	**0**	**12**	**0**	**12**
	Male	**8**	**0**	**5**	**0**	**5**
Professionals	Female	**7954**	**0**	**74**	**0**	**74**
	Male	**5583**	**0**	**74**	**0**	**74**
Technicians and associate professionals	Female	**715**	**0**	**5**	**0**	**5**
	Male	**409**	**0**	**5**	**0**	**5**
Clerks	Female	**156**	**0**	**3**	**0**	**3**
	Male	**90**	**0**	**3**	**0**	**3**
Service and sales workers	Female	**0**	**0**	**N/A**	**0**	**0**
	Male	**0**	**0**	**N/A**	**0**	**0**
Skilled agriculture and fishery workers	Female	**0**	**0**	**N/A**	**0**	**0**
	Male	**0**	**0**	**N/A**	**0**	**0**
Craft and related trades workers	Female	**0**	**0**	**N/A**	**0**	**0**
	Male	**0**	**0**	**N/A**	**0**	**0**
Plant and machine operators and assemblers	Female	**0**	**0**	**N/A**	**0**	**0**
	Male	**0**	**0**	**N/A**	**0**	**0**
Elementary occupations	Female	**47**	**0**	**1**	**0**	**1**
	Male	**20**	**0**	**1**	**0**	**1**
Sub Total	Female	**8915**	**0**	**95**	**0**	**95**
	Male	**6110**	**0**	**88**	**0**	**88**
Total		**15025**	**0**	**183**	**0**	**183**

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of total
Required basic medical attention only	198	0.3
Temporary Total Disablement	0(exempted) in terms of Government gazette notice no. 42021 dated 9 November 2018	
Permanent Disablement	07	3.5%
Fatal	01	0.5%
Total	198	

3.15 Utilisation of Consultants

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

Project title	Total number of consultants that worked on project	Duration (workdays)	Contract value in Rand
0	**0**	**0**	**0**
Total number of projects	**Total individual consultants**	**Total duration Workdays**	**Total contract value in Rand**

0	**0**	**0**	**0**

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
0	**0**	**0**	**0**

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

Project title	Total Number of consultants that worked on project	Duration (Workdays)	Donor and contract value in Rand
0	**0**	**0**	**0**

Total number of projects	Total individual consultants	Total duration Workdays	Total contract value in Rand
0	**0**	**0**	**0**

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
0	**0**	**0**	**0**

3.16 Severance Packages

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

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0

PART E:

PFMA COMPLIANCE REPORT

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	**4 359 129**	**3 444 408**
Add: Irregular expenditure confirmed	**191 729**	3 229 606
Less: Irregular expenditure condoned	**-224 079**	**-2 310 138**
Less: Irregular expenditure not condoned and removed	**-984 846**	**-4 747**
Less: Irregular expenditure recoverable		
Less: Irregular expenditure not recovered and written off		
Closing balance	3 341 933	4 359 129

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	**51 608**	
Irregular expenditure that relates to 2021/22 and identified in 2022/23		
Irregular expenditure for the current year	**191 729**	**3 229 606**
Total	243 337	3 229 606

During the year ended March 2023, There is nothing identified as irregular expenditure incurred in 2021/22 but was identified in the 2022/23 financial year by internal auditors during a review of irregular expenditure transactions.

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

Description[1]	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	**51 608**	
Irregular expenditure under determination	**83 140**	
Irregular expenditure under investigation	**3 161 715**	**3 455 919**
Total 2	3 296 463	3 455 919

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	**-224 079**	**-2 310 138**
Total	-224 079	-2 310 138

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

The approved condoned amount was R988 m on the multi-year NSNP contract. According to the prescript, any expenditure incurred relating to the same contract which was not included in the submission for condonation must be removed.

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	**-984 846**	**-4 747**
Total	-984 846	-4 747

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recovered	**0**	**0**
Total	0	0

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure written off	**0**	**0**
Total		

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
None
Total

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

Description	2023/2024	2022/2023
	R'000	R'000
	0	0
Total		

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

Disciplinary steps taken
N/A

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	32,608	354,984
Add: Fruitless and wasteful expenditure confirmed	54	23,475
Less: Fruitless and wasteful expenditure written off	(12,383)	(345,852)
Less: Fruitless and wasteful expenditure recoverable		-
Closing balance	**20,279**	**32,608**

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22		-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23		-
Fruitless and wasteful expenditure for the current year	54	23,475
Total	**54**	**23,475**

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

Description[3]	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment		-
Fruitless and wasteful expenditure under determination		0
Fruitless and wasteful expenditure under investigation	**20,279**	32,608
Total[4]	**20,279**	**32,608**

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	209
Total	**-**	**209**

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

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	12,383	345,861
Total	**12,383**	**345,861**

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

Disciplinary steps taken
In the previous financial year, disciplinary steps were taken against four officials which led to the creation and recovery of debts against the said officials.
Total

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	5,526	5,526
Add: unauthorised expenditure confirmed		
Less: unauthorised expenditure approved with funding		
Less: unauthorised expenditure approved without funding	(5,526)	
Less: unauthorised expenditure recoverable		
Less: unauthorised not recovered and written off[5]		
Closing balance	0	5,526

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure that was under assessment in 2023/24	-	-
Unauthorised expenditure that relates to 2021/22 and identified in 2023/24	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

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

	2023/2024	2022/2023

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

Description[6]	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total[7]	-	-

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

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

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

b) Details of other material losses

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
(*Group major categories, but list material items)*	-	-
	-	-
Total	-	-

c) Other material losses recovered.

Nature of losses	2023/2024	2022/2023
	R'000	R'000
(*Group major categories, but list material items)*	-	-
Total	-	-

d) Other material losses written off.

Nature of losses	2023/2024	2022/2023
	R'000	R'000
(*Group major categories, but list material items)*	-	-
Total	-	-

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

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	68,737	10,118,248
Invoices paid **within** 30 days or agreed period	68,585	10,110,403
Invoices paid **after** 30 days or agreed period	152	7,845
Invoices older than 30 days or agreed period (***unpaid and without dispute***)		
Invoices older than 30 days or agreed period (***unpaid and in dispute***)		

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
CATERING	MASTEC	R16 500.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R184 800.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	HOTEL@TZANEEN	R6 120.00	PROCUREMENT BY OTHER MEANS APPROVED BY HOD
CATERING	MAKHADO COLLEGE	R5 215.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R156 000.00	GOVERNMENT INSTITUTION
CONFERENCE PACKAGE	BOLIVIA LODGE	R28 900.00	EMERGENCY PROCUREMENT
TRANSPORTATION AND DELIVERY OF EXAM QUESTION PAPERS	REGAL TRUCK HIRE	R3 744 000.00	EMERGENCY PROCUREMENT
CATERING, VENUE AND FACILITIES	MASTEC	R1 500.00	GOVERNMENT INSTITUTION
CATERING	MAKHADO COLLEGE	R11400.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R78 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R855 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	TIVUMBENI EDUCATION	R627 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R855 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	TIVUMBENI EDUCATION	R627 000.00	GOVERNMENT INSTITUTION
CATERING	NEW HORIZON SPECIAL SCHOOL	R5 250.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R6 500.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R27 900.00	GOVERNMENT INSTITUTION
CATERING	MAKHADO COLLEGE	R22 500.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R331 500.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI CPD	R19 500.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R58 500.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	IMAGE TRAVEL	R2 980.00	OTHER DEVIATION SUBJECT

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
ACCOMMODATION ,BEVERAGES , CATERING AND VENUES AND FACILITIES	BOLIVIA LODGE	R938 000.00	OTHER DEVIATION SUBJECT
ACCOMMODATION AND MEALS	TSHEPISE A FOREVER RESORT	R68 850.00	OTHER DEVIATION SUBJECT
RADIO ADVERTISEMENT	ENERGY FM	R96 600.00	OTHER DEVIATION SUBJECT
RADIO ADVERTISEMENT	BULLDOG ADS	R61 180.00	OTHER DEVIATION SUBJECT
RADIO BROADCASTING	SABC	R679 995.00	SOLE PROCUREMENT
RADIO ADVERTISEMENT	SABC SQUEEZE SKEEM SAAM	R74 934.00	SOLE PROCUREMENT
RADIO ADVERTISEMENT	SABC COMBO	R296 148.00	SOLE PROCUREMENT
ATTENDANCE REGISTER BOOKS	GOVERNMENT PRINTING	R9 401.25	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	NKWETSIMO GUEST HOUSE	R10 800.00	OTHER DEVIATION SUBJECT
PSYCHOLOGICAL TEST MATERIAL	MINDMUZIK	R27 314.49	SOLE PROCUREMENT
RADIO ADVERTISEMNET	CAPRICORN FM	R106 897.87	OTHER DEVIATION SUBJECT
CATERING	MAKHADO COLLEGE	R7 800.00	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R7 650.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	TIVUMBENI CPD	R882 000.00	GOVERNMENT INSTITUTION
CATERING	NEW HORIZON	R5 250.00	GOVERNMENT INSTITUTION
RENTAL OF SPORTS FIELD	POLOKWANE MUNICIPALITY	R 810.00	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R9 300.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R17 550.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MASTEC	R127 600.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MASTEC	R774 300.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R2700.00	GOVERNMENT INSTITUTION
CATERING	HOERSKOOL VAN VOSTER	R49 498.19	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MASTEC	R744 300.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R9 245.00	GOVERNMENT INSTITUTION
CATERING,VENUE AND FACILITIES	MASTEC	R6 500.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R28 000.00	GOVERNMENT INSTITUTION
PRINTING PAPER OF STATEMENT OF RESULTS	GOVERNMENT PRINTING WORKS	R181 125.00	GOVERNMENT INSTITUTION
PROVISION OF ONLINE NEWSPAPER SERVICES (3X PRESS READER CORPORATE LICENSE)	PRESS READER	R28 950.00	SOLE PROCUREMENT
PROVISION OF RADIO ADVERTISEMENT ON 2024 LEARNER ADMISSION	NORTHERN MEDIA GROUP	R90 012.75	OTHER DEVIATION SUBJECT

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
CATERING	KUSCHKE AGRICULTURAL SCHOOL	R24 475.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MASTEC	R12 900.00	GOVERNMENT INSTITUTION
SCHOLAR TRANSPORT	LIMPOPO COACHES	R920 800.00	OTHER DEVIATION SUBJECT
REGISTRATION FEES	DIRA SENGWE COMFERENCE	R19 500.00	OTHER DEVIATION SUBJECT
ACCOMMODATION AND MEALS	PROTEA HOTEL THE RANCH	R110 120.00	OTHER DEVIATION SUBJECT
VENUE, CATERING, ID CARDS AND FACILITIES	TIVUMBENI EDUCATION	R2 911 708.16	GOVERNMENT INSTITUTION
VENUE, CATERING, ID CARDS AND FACILITIES	MAKHADO COLLEGE	R1 421 402.16	GOVERNMENT INSTITUTION
VENUE, CATERING, ID CARDS AND FACILITIES	HOERSKOOL FRIKKIE MAYER	R965713.46	GOVERNMENT INSTITUTION
VENUE, CATERING, ID CARDS AND FACILITIES	MASTEC	R1 499 239.84	GOVERNMENT INSTITUTION
VENUE, CATERING, ID CARDS AND FACILITIES	KUSCHKE AGRICULTURAL HIGH SCHOOL	R892 741.16	GOVERNMENT INSTITUTION
VENUE, MEALS AND FACILITIES	MASTEC	R14 190.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R7 095.00	GOVERNMENT INSTITUTION
CATERING AND ACCOMMODATION	SCHOEMANSDAL ENVIROMENTAL EDU CENTRE	R456 825.00	GOVERNMENT INSTITUTION
CATERING	MJJ ENTERPRISE	R32 250.00	OTHER DEVIATION SUBJECT
PA SOUND SYSTEM	DJ BRIAN CONCEPTS	R15 640.00	OTHER DEVIATION SUBJECT
CATERING, VENUE, ID CARDS AND FACILITIES	LORD MILNER	R1 959 739.92	GOVERNMENT INSTITUTION
CATERING, VENUE, ID CARDS AND FACILITIES	SETTLERS AGRICULTURAL HIGH SCHOOL	R1 619 243.18	GOVERNMENT INSTITUTION
CATERING, VENUE, ID CARDS AND FACILITIES	NEW HORIZON SP SCHOOL	R1 080 851.98	GOVERNMENT INSTITUTION
CATERING	SCHOEMANSDAL EEC	R105 000.00	GOVERNMENT INSTITUTION
CHAIRS AND TABLES	MADIMA INVESTMENT	R59 450.00	GOVERNMENT INSTITUTION
CATERING	TSHILIDZINI SP SCHOOL	R5 250.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R9 030.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R15 000.00	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R32 250.00	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R15 640.00	GOVERNMENT INSTITUTION
CATERING	BOSELE SP SCHOOL	R1 959 739.92	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R1 619 243.18	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R1 080 851.98	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R105 000.00	GOVERNMENT INSTITUTION

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
CATERING	MASTEC CPTD	R59 450.00	GOVERNMENT INSTITUTION
CATERING	TSHILIDZINI SP SCHOOL	R5 250.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R9 030.00	GOVERNMENT INSTITUTION
CATERING	MAKHADO COLLEGE	R15 000.00	GOVERNMENT INSTITUTION
CATERING	THUSANANG SPECIAL SCHOOL	R1 700.00	GOVERNMENT INSTITUTION
CATERING	HTS TOM NAUDE THS	R18 900.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R173 160.00	GOVERNMENT INSTITUTION
VENUE, CATERING AND FACILITIES	NOORDERLAND HOERSKOOL	R22 500.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R7 525.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R6 000.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R2 100.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R8 815.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R8 170.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R15 750.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI	R5 250.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R13 545.00	GOVERNMENT INSTITUTION
CATERING	ST BEDE'S SECONDARY SCHOOL	R5 250.00	GOVERNMENT INSTITUTION
CATERING	HELENE FRANZ SP SCHOOL	R9 300.00	GOVERNMENT INSTITUTION
CATERING	MASTEC CPTD	R6 000.00	GOVERNMENT INSTITUTION
TRANSPORTATION OF EXAMINATION MATERIALS	REGAL TRUCK HIRE CC	R1 384 000.00	SOLE PROCUREMENT
CATERING	NEW HORIZON	R 6 000.00	GOVERNMENT INSTITUTION
TRAFFIC CONTROL AND STADIUM HIRE	GREATER GIYANI MUNICIPALITY	R 2 090.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R 99 000.00	GOVERNMENT INSTITUTION
CATERING	NEW HORIZON	R 16 800.00	GOVERNMENT INSTITUTION
SERVICING OF AN ELECTRIC FORKLIFT	DRG SERVICES	R 240 558.00	SOLE PROCUREMENT
CATERING	MASTEC	R 10 320.00	GOVERNMENT INSTITUTION
CATERING	NEW HORIZON SCHOOL	R 5 250.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	MAKHADO COLLEGE	R 288 600.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R 11 825.00	GOVERNMENT INSTITUTION
ACCOMMODATION	MASTEC	R 6 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION	TOM NAUDE THS	R 11 000.00	GOVERNMENT INSTITUTION
ACCOMMODATION	SCOEMANSDAL EEC	R 749 225.00	GOVERNMENT INSTITUTION

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
HIRING OF SPORTS FIELD	POLOKWANE MUNICIPALITY	R 688.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MASTEC	R 2 550.00	GOVERNMENT INSTITUTION
EXAMINATION MATERIALS	PLASLOPE (PTY) LTD	R1 018 808.00	OTHER DEVIATION SUBJECT
REGISTRATION FEES	EAPA-SA	R37 797.00	SOLE PROCUREMENT
MICROSOFT SSL CERTIFICATE	SITA	R14 231.68	OTHER DEVIATION SUBJECT
SPORTS FIELD	POLOKWANE MUNICIPALITY	R1 376.00	GOVERNMENT INSTITUTION
CATERING	GRACE AND HOPE SCHOOL	R22 500.00	GOVERNMENT INSTITUTION
CATERING	LORD MILNER SCHOOL	R5 337.00	GOVERNMENT INSTITUTION
ACCOMMODATION	MAKHADO COLLEGE	R450 000.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI EMPC	R5 250.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	TIVUMBENI EMPC	R37 150.00	GOVERNMENT INSTITUTION
CATERING	TIVUMBENI EMPC	R45 000.00	GOVERNMENT INSTITUTION
CATERING	NEW HORIZONS	R15 000.00	GOVERNMENT INSTITUTION
CATERING	MAKHADO COLLEGE	R18 600.00	GOVERNMENT INSTITUTION
TRAINING MATERIAL FOR BB2E	NATIONAL SCHOOL OF GOVERNMENT	R179 600.00	GOVERNMENT INSTITUTION
CATERING	MASTEC	R9 900.00	GOVERNMENT INSTITUTION
ACCOMMODATION AND MEALS	CAPRICORN HIGH SCHOOL	R66 700.00	GOVERNMENT INSTITUTION
CATERING	TOM NAUDE TECHNICAL HIGH	R85 100.00	GOVERNMENT INSTITUTION
REGISTRATION FEE CONFERENCE	SOUTH AFRICAN PRINCIPAL ASSOCIATION	R17 850.00	SOLE PROCUREMENT
CATERING, VENUE AND FACILITIES	SCHOEMANDAL	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	TIVUMBENI	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	TIVUMBENI	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MAKHADO COLLEGE	R490 500.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	SCHOEMANDAL	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	SCHOEMANDAL	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	TIVUMBENI	R486 000.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL NYLSTROOM	R892 795.62	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	NEW HORIZON SPECIAL SCHOOL	R551 122.68	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL BEN VILJOEN	R1 315 050.90	GOVERNMENT INSTITUTION

Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation
CATERING, VENUE AND FACILITIES	ELISSRUS HOERSKOOL	R1 198 519.92	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL BEN VOSTER	R1 266 000.78	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL WARMBAD	R 748 236.000	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	LOUIS TRICHARD HIGH	R 1 117 074.00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MOKOPANE COLLEGE	R 1 507 797 .00	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MASTEC CPD	R 470 540.34	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	KUSHCKE AGRIC HIGH	R 672 020.82	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MASTEC CPD	R 1 125 808.	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MAKHADO CPD	R 982 161.54	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	LORD MILNER SKOOL	R 1 628 695.20	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL N OORDELAND	R 672 020.82	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	MERENSKY HIGH	R 1 266 000.78	GOVERNMENT INSTITUTION
CATERING, VENUE AND FACILITIES	HOERSKOOL PIETERSBURG	R 915 544.26	GOVERNMENT INSTITUTION
TOTAL		**R 62 887 037.00**	

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
NSNP	J & R Accountant	Variation	LDEB522019/22	Rate based	Rate based
NSNP	Securelife Security Services	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Rheiland	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Shabareng Consulting	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Somandla	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Vimbizela Construction	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Mavestra Construction and Cleaning Services	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Khanyi Kgabo Consulting	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Kwenabel Trading	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	PJMJ Engineering and Plant Hire	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	House of Aluminium	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Mavestra Construction and Cleaning Services	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Makota Business Enterprise	Variation	LDEB522019/20	Rate based	Rate Based
NSNP	Loneron (PTY) LTD	Variation	LDEB522019/20	Rate based	Rate Based
Security Services	Matome and Moloto Protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R197 780,92

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
Security Services	Matome and Moloto Protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R235 933,00
Security Services	Ramadimetja Security Services	Variation	LDE/B02/2020/21	R27,849,424.55	R171 759,22
Security Services	Mathabang Trading & Projects	Variation	LDE/B02/2020/21	R26,398,800.83	R708 042,14
Security Services	Mukondellelo Protection Services	Variation	LDE/B02/2020/21	R21,310,051.01	R267 617,78
Security Services	Mufhatutshedzwa	Variation	LDE/B02/2020/21	R21,310,051.01	R440 424,36
Security Services	Takana Limpopo Security	Variation	LDE/B02/2020/21	R20,866,928.66	R582 649,24
Security Services	R5 Security Services	Variation	LDE/B02/2020/21	R18,488,863.88	R355 072,93
Security Services	Mazaxa Construction and Projects	Variation	LDE/B02/2020/21	R18,471,933.71	R633 517,26
Security Services	Ensemble Trading 2366	Variation	LDE/B02/2020/21	R17,913,074.72	R365 288,86
Security Services	Malope A Phaahla Trading and Projects	Variation	LDE/B02/2020/21	R18,154,739.90	R592 738,17
Security Services	Gubis 85 Solutions	Variation	LDE/B02/2020/21	R17,795,356.74	R273 966,65
Security Services	Modise Protection Services	Variation	LDE/B02/2020/21	R17,762,894.64	R214 699,02
Security Services	Modise Protection Services	Variation	LDE/B02/2020/21	R17,762,894.64	R175 373,93
NSNP	Longveldt investment (pty)ltd	Variation	LDE/B19/2017/18	Rate based	Rate based
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lempitse trading enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	mamayila trading enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Sekolo trading and projects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Merwa business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Thirhani nkateko projects and developments	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mugumbani Business Enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate based	Rate based
Security Services	Ramadimetja Security Services	Variation	LDE/B02/2020/21	R27,849,424.55	R76 929,44
Security Services	Matome and Moloto Protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R109 924,44

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
Security Services	Mathabang Trading & Projects	Variation	LDE/B02/2020/21	R26,398,800.83	R251 144,44
Security Services	Mufhatutshedzwa protection services	Variation	LDE/B02/2020/21	R21,310,051.01	R68 494,08
NSNP	Thirhani nkateko projects and developments	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lempitse trading enterprise 49	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mahlukusi business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mgumbani business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mapsiligramss group (pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Hayani guest house,caters and interiors	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	sekolo trading and projects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Merwa business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lento trading enterprise (pty)ltd	Variation	LDE/B19/2017/18	Rate based	Rate based
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lempitse trading enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Sekolo trading and projects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Hayani guest house,caters and interiors	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mapsiligramss group (pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mahlukusi business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mugumbani Business Enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Blessed to be blessing trading and projects	Variation	LDE/B19/2017/18	Rate based	Rate based
NSNP	Rivoni cleaning services	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Pop`s fast food	Variation	LDE/B52/2019/20	Rate based	Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
NSNP	Nungo health food(pty)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Livheto general dealer cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rammie trading enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Muramba trading cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Ramten trading	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Gumspeach trading(pyt)ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Zerek trading 312 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Making it work consultants and projects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rethabile business enterprise	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Catch 22 investment	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Moon and earth trading and projects	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Rembuwa trading	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mavu-Ashu civil constructions	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mvudi park 40 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Tausat (pty) ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Mphephu security services (pty) ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Grapeseed trading 93 cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Macecere general trading (pty) ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Madeph technical service cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Tm junior trading (pty) ltd	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Nakiseni business enterprise cc	Variation	LDE/B52/2019/20	Rate based	Rate based
NSNP	Thilivhali Trading Enterprise	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	J & R Accountant	Variation	LDEB522019/22	Rate based	
NSNP	Securelife Security Services	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Rheiland	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Shabareng Consulting	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Somandla	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Vimbizela Construction	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Mavestra Construction and Cleaning Services	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Khanyi Kgabo Consulting	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Kwenabel Trading	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	PJMJ Engineering and Plant Hire	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	House of Aluminium	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Mavestra Construction and Cleaning Services	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Makota Business Enterrprise	Variation	LDEB52/2019/20	Rate based	Rate Based
NSNP	Loneron (PTY) LTD	Variation	LDEB52/2019/20	Rate based	Rate Based
Security Services	Matome and Moloto Protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R197 780,92
Security Services	Matome and Moloto Protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R235 933,00
Security Services	Ramadimetja Security Services	Variation	LDE/B02/2020/21	R27,849,424.55	R171 759,22
Security Services	Mathabang Trading & Projects	Variation	LDE/B02/2020/21	R26,398,800.83	R708 042,14

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
Security Services	Mukondellelo Protection Services	Variation	LDE/B02/2020/21	R21,310,051.01	R267 617,78
Security Services	Mufhatutshedzwa	Variation	LDE/B02/2020/21	R21,310,051.01	R440 424,36
Security Services	Takana Limpopo Security	Variation	LDE/B02/2020/21	R20,866,928.66	R582 649,24
Security Services	R5 Security Services	Variation	LDE/B02/2020/21	R18,488,863.88	R355 072,93
Security Services	Mazaxa Construction and Projects	Variation	LDE/B02/2020/21	R18,471,933.71	R633 517,26
Security Services	Ensemble Trading 2366	Variation	LDE/B02/2020/21	R17,913,074.72	R365 288,86
Security Services	Malope A Phaahla Trading and Projects	Variation	LDE/B02/2020/21	R18,154,739.90	R592 738,17
Security Services	Gubis 85 Solutions	Variation	LDE/B02/2020/21	R17,795,356.74	R273 966,65
Security Services	Modise Protection Services	Variation	LDE/B02/2020/21	R17,762,894.64	R214 699,02
Security Services	Modise Protection Services	Variation	LDE/B02/2020/21	R17,762,894.64	R175 373,93
NSNP	Longveldt investment (pty)ltd	Variation	LDE/B19/2017/18	Rate Based	Ra Rate based
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lempitse trading enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	mamayila trading enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Sekolo trading and projects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Merwa business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Thirhani nkateko projects and developments	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mugumbani Business Enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate Based	Rate based
Security Services	Ramadimetja Security Services	Variation	LDE/B02/2020/21	R27,849,424.55	R76 929,44
Security Services	Matome and Moloto protection Services	Variation	LDE/B02/2020/21	R28,351,540.29	R109 924,44
Security Services	Mathabang Trading & Projects	Variation	LDE/B02/2020/21	R26,398,800.83	R251 144,44
Security Services	Mufhatutshedzwa protection services	Variation	LDE/B02/2020/21	R21,310,051.01	R68 494,08
NSNP	Thirhani nkateko projects and developments	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lempitse trading enterprise 49	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mahlukusi business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mgumbani business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mapsiligramss group (pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Hayani guest house,caters and interiors	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	sekolo trading and projects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Merwa business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lento trading enterprise (pty)ltd	Variation	LDE/B19/2017/18	Rate Based	Rate based
NSNP	The nobes excellent logistics	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Shilamariso holdings (pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Swadawada pty ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Picabiz 367 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lempitse trading enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mmqomo trading	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Sekolo trading and projects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Hayani guest house,caters and interiors	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Bolombe 682 trading and preojects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Rixongile consulting engineering and project	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mapsiligramss group (pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mahlukusi business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Lerato and Moloko Event Management (PTY) LTD	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mugumbani Business Enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mahlaku a Mosebe Constructors	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Blessed to be blessing trading and projects	Variation	LDE/B19/2017/18	Rate Based	Rate based
NSNP	Rivoni cleaning services	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Pop`s fast food	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Nungo health food(pty)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Livheto general dealer cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Rammie trading enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Muramba trading cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Ramten trading	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Gumspeach trading(pyt)ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Zerek trading 312 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Making it work consultants and projects	Variation	LDE/B52/2019/20	Rate Based	Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of current contract expansion or variation
				R'000	R'000
NSNP	Rethabile business enterprise	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Catch 22 investment	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Moon and earth trading and projects	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Rembuwa trading	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mavu-Ashu civil constructions	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mvudi park 40 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Tausat (pty) ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Mphephu security services (pty) ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Grapeseed trading 93 cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Macecere general trading (pty) ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Madeph technical service cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Tm junior trading (pty) ltd	Variation	LDE/B52/2019/20	Rate Based	Rate based
NSNP	Nakiseni business enterprise cc	Variation	LDE/B52/2019/20	Rate Based	Rate based
Scholar Transport	Nkuketse Primary Enterprise	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	A Ravele Transport Services	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Lendelam Trading and Projects	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Walking Stick Transport	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Rebabedi Services	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Grapeseed Trading 93	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Amajali AhlangeneJV Buhlebuzile 160 4DE Straat	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Lematshe Distribution Services	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Ngatha Transport and General Projects Enterprise	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Rinsway Transport	Variation	LDEB01/2022/23	Rate Based	Rate Based
Scholar Transport	Matirhi Trading Enterprise	Variation	LDEB01/2022/23	Rate Based	Rate Based

PART F:

FINANCIAL INFORMATION

4. REPORT OF THE AUDITOR GENERAL

Report of the auditor-general to Limpopo Provincial Legislature on vote no. 3: Department of Education

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Department of Education set out on page 207 to 342, which comprise the appropriation statement, statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the department as at 31 March 2024 and cash flows for the year then ended in accordance with the Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2023 (DoRA).

Basis for qualified opinion

Immovable tangible capital assets

3. The department did not recognise immovable tangible capital assets in accordance with chapter 11 of Modified Cash Standard, Capital assets. I identified completed and in use assets that are incorrectly classified as work in progress. Consequently, immovable tangible capital assets disclosed in note 28 to the financial statements was understated by R1 766 426 464 and work-in-progress overstated by the same amount in note 28.2 to the financial statements.

Context for opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
5. I am independent of the department 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.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other matter

7. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited supplementary schedules

8. The supplementary information set out on pages 330 to 342 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

9. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and the DoRA; 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.
10. In preparing the financial statements, the accounting officer is responsible for assessing the department'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 department or to cease operations, or has no realistic alternative but to do so.

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

11. 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.
12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 10, forms part of our auditor's report.

Report on the audit of the annual performance report

13. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
14. I selected the following programmes presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Public Ordinary School Education	[41-48]	To provide public ordinary education from Grades R to 12, in accordance with all relevant policy framework
Early Childhood Development	[52-54}	To provide Early Childhood Education at the Grade R and pre-grade R in accordance with White Paper 5. (E-learning is also included)
Infrastructure Development	[55-59}	To provide and maintain infrastructure facilities for schools and non-schools

15. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

16. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives.
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included.
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements.
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated.
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents.

- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

17. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

18. The material findings on the reported performance information for the selected programmes are as follows:

Public Ordinary School Education

POI 207: Percentage of learners with access to required EFAL textbooks in Grades 6 & 9

19. An achievement of 73.5% was reported against a target of 60%. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement against the target was better than reported.

Various indicators

20. Based on audit evidence, the actual achievements for below listed indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially less. Consequently, the targets were not achieved.

Indicator	Target	Reported achievement
SOI 203: Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	368	326
SOI 205: Number of foundation phase teachers trained in reading methodology	500	500
POI 201: Number of teachers with training on inclusion	600	600
POI 203: Number of primary schools monitored on the implementation of the National Reading Plan	300	304

Early Childhood Development

POI 502: Number of Grade R practitioners/educators trained on CAPS

21. An achievement of 632 was reported against a target of 600. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the target was not achieved.

Infrastructure Development

SOI 601: Number of public ordinary schools provided with water infrastructure

22. An achievement of 136 was reported against a target of 30. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement of the target was still achieved.

Other matters

23. I draw attention to the matters below.

Achievement of planned targets

24. The annual performance report includes information on reported achievements against planned targets and provides explanations for the over or underachievement. This information should be considered in the context of the material findings on the reported performance information.

25. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 41 to 59 .

Key service delivery indicator not achieved	Planned target	Reported achievement
Public Ordinary School Education *Targets achieved: 86.67%* *Budget spent: 99.41%*		
SOI 202: Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding	1 650 700	1 636 828
SOI 203: Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	368	326
Early Childhood Development *Targets achieved: 75%* *Budget spent: 94.74%*		
SOI 501: Number of public schools that offer Grade R	2 305	2 304
Infrastructure Development *Targets achieved: 57%* *Budget spent: 98.56%*		
SOI 602: Number of Public ordinary schools provided with electricity infrastructure.	2	0
SOI 604: Number of public ordinary schools provided with new or additional boarding facilities	1	0
SOI 605: Number of public ordinary schools where scheduled maintenance projects were completed	15	13

Material misstatements

26. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for public ordinary school education, early childhood development and infrastructure development. Management did not correct the misstatements and I reported material findings in this regard.

Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
29. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the [type of auditee], clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
30. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Expenditure management

31. Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by not following the supply chain management regulations.

Procurement and contract management

32. Some of the contracts were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework and preferential procurement regulation 2022.

Strategic planning and performance management

33. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).

Other information in the annual report

34. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
35. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
36. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
37. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

40. Slow response by management in addressing prior year's internal control deficiencies to prevent misstatements, resulting in material misstatement in the financial statements and performance report.
41. Management did not review and monitor compliance with applicable legislation.

Material irregularities

42. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularity

Failure to withhold income tax on leave gratuity paid to employees

43. The department failed to calculate and withhold employees' tax relating to leave gratuities paid to employees upon retirement for the period August 2009 to August 2015 tax periods. The department used incorrect allowance code for leave gratuity payments not been taxed. Although the department appealed the assessment and partial disallowance by SARS, it ultimately resulted in the department paying an amount of R21 819 882 for penalties and interest to SARS. This resulted in non-compliance with section 2(1) of the Fourth Schedule of the Income Tax Act 58 of 1962, and a material financial loss of R21 819 882 was incurred by the department.
44. The AO was notified of the material irregularity (MI) on 15 July 2022 and invited to make a written submission on the actions taken and that will be taken to address the MI. The AO responded on 11 August 2022 and 19 February 2024 and the following actions have been taken to address the MI:
    - In order to prevent these payments from re-occurring, the incorrect allowance codes were deactivated from the payroll system and the payments for leave gratuity are now being taxed by the system as remuneration and accumulated against SARS code 3605 as per SARS guidelines.
    - Management has done an assessment and confirmed that the officials who received the untaxed gratuities are no longer in their employment.
    - The AO requested a written submission on 24 January 2023 from the officials who processed the transactions during the 2015 tax year and reasons why they used an incorrect code. In response, the employees indicated that during the 2015 tax year, an active code was used to instate leave gratuity payments in line with the tax directives sourced from SARS. The active code used was the only one that could generate a tax certificate (IRP5) automatically, therefore the code was used to make the payments. The AO conducted an assessment and based on the responses, determined that the officials cannot be held liable for the loss as their actions were informed by a tax directive from SARS.
    - On 7 September 2021 the AO wrote a complaint letter to SARS requesting for individual tax returns for officials who were paid leave gratuities without withholding the tax for the 2014, 2015 and 2016 years of assessments, as the department believed that a possibility exists that the debt the department paid to SARS, may have already been recovered by SARS through the submission of the tax returns submitted by these former officials of the department. This after a former official approached the department with a debt to SARS which some of it relates to the leave gratuity they received from the department. Several follow-ups were made to SARS to respond or provide further information or guidance on the matter. SARS responded on 11 November 2021 and indicated that in terms of section 69 of the Tax Administration Act 28 of 2011, a person who is a current or former SARS official must preserve the secrecy of taxpayer's information and may not disclose a taxpayer's information to a person who is not a SARS official. The department escalated this matter to the SARS commissioner on 9 March 2023 and the commissioner's office response dated 2 May 2023, was the same as the response above. This did not assist the department in making progress to resolve the MI. The department filed a complaint with the office of the Tax Ombud on 12 March 2024 to intervene in the matter. However, the office of the Tax Ombud responded on 18 March 2024 indicating that it does have a mandate to review any decision taken by SARS.
    - The department on 20 May 2024 submitted a report to the Financial Misconduct Board (FMB). The report contained background information on the MI and the actions taken by the department with a recommendation, from the AO, that the board review and approve the report for the purposes of writing off the fruitless and wasteful expenditure incurred. The FMB held its meeting on 24 May 2024 and

requested the department to update the initial report with additional information. A date for the next meeting has not yet been scheduled.

- I will follow-up on the outcome of the meeting during my next audit.

Auditor-General

Polokwane
31 July 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the department's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 1 Section 38(1)(a)(iv); 38(1)(b);38(1)(c);38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b); Section 50(3); 50(3)(a) "
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c'); 6.3.1(d); 6.4.1(b) Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c') Treasury Regulation 16A3.1 ; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) ,(b) & (e) ; 16A 6.3(a); 16A 6.3(a)(i);16A 6.3(b); 16A 6.3(c);16A6.3(d) ; 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7; TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A9; 16A9.1; 16A9.1(b)(ii);16A9.1 (c); 16A 9.1(d); 16A 9.1(e); 116A9.2; 16A9.2(a)(ii) &(iii); 16A9.1(f). Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.8.4"
Division of Revenue Act No. 5 of 2023	DoRA 11(6)(a) DoRA 12(5) DoRA 16(1) DoRA 16(3)

Legislation	Sections or regulations
	DoRA 16(3)(a)(i) DoRA 16(3)(a)(ii)(bb)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17; 25(7A)
PPPFA	Section 2.1(a); 2.1(b); 2.1(f)
Public service regulation	Public service regulation 18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3)
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.3; 4.4; 4.4 (a);4.4 (c) -(d)
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4(b); 3.9
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.4(a); 3.3.1
NT instruction note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1

Legislation	Sections or regulations
Erratum NTI 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
NT instruction note 1 of 2021/22	Paragraph 4.1

ANNUAL FINANCIAL STATEMENTS

Appropriation per programme

		2023/24							2022/23	
Voted funds and Direct charges		Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Programme									
1	Administration	2,136,783	-	-	2,136,783	2,026,397	110,386	94.8%	2,020,011	1,970,484
2	Public ordinary school education	32,200,678	-	-	32,200,678	32,005,630	195,048	99.4%	30,450,702	30,277,718
3	Independent school subsidies	147,282	-	-	147,282	142,048	5,234	96.4%	153,527	151,895
4	Public special school education	723,219	-	-	723,219	709,865	13,354	98.2%	612,306	604,719
5	Early childhood development	670,329	-	-	670,329	634,843	35,486	94.7%	675,940	577,213
6	Infrastructure development	1,474,858	-	-	1,474,858	1,453,584	21,274	98.6%	1,607,425	1,502,048
7	Examination and education related services	1,781,299	-	-	1,781,299	1,663,166	118,133	93.4%	2,104,867	1,997,378
	Programme sub total	**39,134,448**	**-**	**-**	**39,134,448**	**38,635,533**	**498,915**	**98.7%**	**37,624,778**	**37,081,455**
	Statutory Appropriation	**2,139**	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**
	TOTAL	**39,136,587**	**-**	**-**	**9,136,587**	**38,637,672**	**498,915**	**98.7%**	**37,626,852**	**37,083,528**
	Reconciliation with Statement of Financial Performance									
Add:										
	Departmental receipts				17,314					
Actual amounts per Statement of Financial Performance (Total Revenue)					**39,153,901**					
Actual amounts per Statement of Financial Performance Expenditure						**38,643,198**				**37,083,528**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Appropriation per economic classification

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**33,535,229**	**(79,786)**	**-**	**33,455,443**	**33,016,369**	**439,074**	**98.7%**	**31,652,903**	**31,353,413**
Compensation of employees	29,231,845	(4,219)	-	29,227,626	28,929,173	298,453	99.0%	27,670,598	27,607,510
Salaries and wages	25,136,745	(121,40)	-	25,015,343	24,752,907	262,436	99.0%	23,815,664	23,761,583
Social contributions	4,095,100	17,183	-	4,212,283	4,176,266	36,017	99.1%	3,854,934	3,845,927
Goods and services	4,303,384	(75,567)	-	4,227,817	4,087,196	140,621	96.7%	3,982,305	3,745,903
Administrative fees	780	(10)	-	770	358	412	46.5%	481	95
Advertising	1,386	(6)	-	1,380	1,019	361	73.8%	1,450	1,210
Minor assets	2,834	(1,032)	-	1,802	1,404	398	77.9%	2,360	1,438
Audit costs: External	16,708	(320)	-	16,388	16,388	-	100.0%	18,795	18,794
Bursaries: Employees	36,135	(25)	-	36,110	36,068	42	99.9%	44,941	44,818
Catering: Departmental activities	88,423	(6,757)	-	81,666	69,214	12,452	84.8%	71,309	62,829
Communication (G&S)	62,229	4,103	-	66,332	65,679	653	99.0%	39,276	38,989
Computer services	73,794	(10,661)	-	63,133	60,042	3,091	95.1%	63,639	62,973
Consultants: Business and advisory services	911	(423)	-	488	80	408	16.4%	2,841	131
Contractors	47,767	(2,969)	-	44,798	37,357	7,441	83.4%	37,490	31,513
Agency and support / outsourced services	1,295,035	(14,436)	-	1,280,599	1,246,795	33,804	97.4%	1,160,009	1,137,037
Fleet services (including government motor transport)	21,295	(3,686)	-	17,609	17,608	1	100.0%	15,719	15,718

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Learner and teacher support material	829,915	(6,897)	-	823,018	807,498	15,520	98.1%	760,556	693,324
Inventory: Other supplies	498,202	612	-	498,814	494,709	4,105	99.2%	473,771	439,077
Consumable supplies	57,439	(1,011)	-	56,428	52,604	3,824	93.2%	38,227	28,248
Consumable: Stationery, printing and office supplies	153,776	(2,309)	-	151,467	143,307	8,160	94.6%	132,703	112,224
Operating leases	34,959	(2,165)	-	32,794	32,523	271	99.2%	34,430	33,466
Property payments	285,950	(10,919)	-	275,031	266,372	8,659	96.9%	319,368	312,916
Transport provided: Departmental activity	476,856	(11,832)	-	465,024	454,720	10,304	97.8%	417,365	398,225
Travel and subsistence	257,170	1,249	-	258,419	239,527	18,892	92.7%	260,079	242,339
Training and development	5,582	(1,511)	-	4,071	2,361	1,710	58.0%	178	96
Operating payments	17,790	(3,098)	-	14,692	10,017	4,675	68.2%	13,144	3,770
Venues and facilities	26,150	(1,445)	-	24,705	21,725	2,980	87.9%	26,322	19,354
Rental and hiring	12,298	(19)	-	12,279	9,821	2,458	80.0%	47,852	47,319
Transfers and subsidies	**4,295,570**	**21,776**	**-**	**4,317,346**	**4,288,261**	**29,085**	**99.3%**	**4,632,440**	**4,527,332**
Provinces and municipalities	687	-	-	687	485	202	70.6%	453	354
Provinces	4	-	-	4	4	-	100%	-	-
Provincial agencies and funds	4	-	-	4	4	-	100%	-	-
Municipalities	683	-	-	683	481	202	70.4%	453	354

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Municipal bank accounts	683	-	-	683	481	202	70.4%	453	354
Departmental agencies and accounts	87,675	-	-	87,675	86,771	904	99.0%	87,853	80,342
Social security funds	23,269	-	-	23,269	22,365	904	96.1%	26,159	18,658
Departmental agencies	64,406	-	-	64,406	64,406	-	100.0%	61,694	61,684
Non-profit institutions	3,912,884	-	-	3,912,884	3,888,189	24,695	99.4%	4,211,516	4,116,325
Households	294,324	21,776	-	316,100	312,816	3,284	99.0%	332,618	330,311
Social benefits	242,514	17,515	-	260,029	259,549	480	99.8%	251,539	250,410
Other transfers to households	51,810	4,261	-	56,071	53,267	2,804	95.0%	81,079	79,901
Payments for capital assets	**1,305,788**	**110**	**-**	**1,305,898**	**1,275,155**	**30,743**	**97.6%**	**1,313,509**	**1,178,953**
Buildings and other fixed structures	1,206,463	110	-	1,206,573	1,206,063	510	100%	1,271,649	1,168,296
Buildings	1,206,463	110	-	1,206,573	1,206,063	510	100%	1,271,649	1,168,296
Machinery and equipment	99,325	-	-	99,325	69,092	30,233	69.6%	41,367	10,165
Transport equipment	55,326	-	-	55,326	46,632	8,694	84.3%	6,027	1,025
Other machinery and equipment	43,999	-	-	43,999	22,460	21,539	51.0%	35,340	9,140
Software and other intangible assets	-	-	-	-	-	-	-	493	492
Payment for financial assets	**-**	**57,900**	**-**	**57,900**	**57,887**	**13**	**100.0%**	**28,000**	**23,830**
	39,136,587	**-**	**-**	**39,136,587**	**38,637,672**	**498,915**	**98.7%**	**37,626,852**	**37,083,528**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Programme 1: ADMINISTRATION

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. OFFICE OF THE MEC	10,670	(13)	-	10,657	9,253	1,404	86.8%	12,077	8,683
2. CORPORATE SERVICES	506,301	31,051	-	537,352	480,528	56,824	89.4%	475,441	441,691
3. EDUCATION MANAGEMENT	1,528,227	(31,343)	-	1,496,884	1,448,973	47,911	96.8%	,429,665	1,425,970
4. HUMAN RESOURCE DEVELOPMENT	44,798	-	-	44,798	40,919	3,879	91.3%	52,967	45,081
5. EDUCATION MANAGEMENT INFORMATION SYSTEMS (EMIS)	46,787	305	-	47,092	46,724	368	99.2%	49,861	49,059
	2,136,783	**-**	**-**	**2,136,783**	**2,026,397**	**110,386**	**94.8%**	**2,020,011**	**1,970,484**
Economic classification									
Current payments	**2,025,036**	**(63,076)**	**-**	**1,961,960**	**1,880,252**	**81,708**	**95.8%**	**1,883,350**	**1,865,848**
Compensation of employees	1,599,024	(4,814)	-	1,594,210	1,530,243	63,967	96.0%	1,523,221	1,507,847
Salaries and wages	1,365,401	(6,846)	-	1,358,555	1,307,948	50,607	96.3%	1,303,882	1,290,061
Social contributions	233,623	2,032	-	235,655	222,295	13,360	94.3%	219,339	217,786
Goods and services	426,012	(58,262)	-	367,750	350,009	17,741	95.2%	360,129	358,001
Administrative fees	155	(10)	-	145	65	80	44.8%	54	53
Advertising	231	-	-	231	191	40	82.7%	295	270
Minor assets	1,257	136	-	1,393	1,073	320	77.0%	1,387	1,375

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Audit costs: External	16,708	(320)	-	16,388	16,388	-	100.0%	18,795	18,794
Bursaries: Employees	6,543	(25)	-	6,518	6,517	1	100.0%	15,721	15,635
Catering: Departmental activities	4,017	(997)	-	3,020	1,940	1,080	64.2%	2,125	2,035
Communication (G&S)	41,966	(1,864)	-	40,102	39,995	107	99.7%	37,184	37,179
Computer services	69,186	(10,661)	-	58,525	55,632	2,893	95.1%	58,500	58,150
Consultants: Business and advisory services	149	-	-	149	80	69	53.7%	138	128
Contractors	2,073	(1,300)	-	773	434	339	56.1%	467	407
Agency and support / outsourced services	-	-	-	-	-	-	-	25	25
Fleet services (including government motor transport)	21,295	(3,686)	-	17,609	17,608	1	100.0%	15,719	15,718
Consumable supplies	6,289	(1,108)	-	5,181	4,354	827	84.0%	3,973	3,678
Consumable: Stationery, printing and office supplies	14,305	(446)	-	13,859	12,313	1,546	88.8%	11,310	11,048
Operating leases	31,689	(1,896)	-	29,793	29,523	270	99.1%	31,548	31,544
Property payments	32,113	(3,886)	-	28,227	26,247	1,980	93.0%	20,996	20,816
Travel and subsistence	167,570	(28,525)	-	139,045	133,326	5,719	95.9%	138,202	137,782
Training and development	1,314	(181)	-	1,133	762	371	67.3%	-	-
Operating payments	6,900	(3,417)	-	3,483	1,958	1,525	56.2%	2,049	1,859
Venues and facilities	1,978	(66)	-	1,912	1,392	520	72.8%	1,555	1,421
Rental and hiring	274	(10)	-	264	211	53	79.9%	86	84

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	**43,313**	**13,076**	**-**	**56,389**	**54,032**	**2,357**	**95.8%**	**72,164**	**71,538**
Provinces and municipalities	687	-	-	687	485	202	70.6%	453	354
Provinces	4	-	-	4	4	-	100.0%	-	-
Provincial agencies and funds	4	-	-	4	4	-	100.0%	-	-
Municipalities	683	-	-	683	481	202	70.4%	453	354
Municipal bank accounts	683	-	-	683	481	202	70.4%	453	354
Departmental agencies and accounts	8	-	-	8	8	-	100.0%	10	-
Departmental agencies	8	-	-	8	8	-	100.0%	10	-
Households	42,618	13,076	-	55,694	53,539	2,155	96.1%	71,701	71,184
Social benefits	28,218	4,814	-	33,032	33,012	20	99.9%	27,045	26,543
Other transfers to households	14,400	8,262	-	22,662	20,527	2,135	90.6%	44,656	44,641
Payments for capital assets	**68,434**	**-**	**-**	**68,434**	**42,113**	**26,321**	**61.5%**	**36,497**	**9,268**
Machinery and equipment	68,434	-	-	68,434	42,113	26,321	61.5%	36,497	9,268
Transport equipment	30,330	-	-	30,330	22,511	7,819	74.2%	6,027	1,025
Other machinery and equipment	38,104	-	-	38,104	19,602	18,502	51.4%	30,470	8,243
Payment for financial assets	**-**	**50,000**	**-**	**50,000**	**50,000**	**-**	**100.0%**	**28,000**	**23,830**
	2,136,783	**-**	**-**	**2,136,783**	**2,026,397**	**110,386**	**94.8%**	**2,020,011**	**1,970,484**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 1.1: OFFICE OF THE MEC									
	2023/24							2022/23	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**10,646**	**-**	**-**	**10,646**	**9,253**	**1,393**	**86.9%**	**12,054**	**8,683**
Compensation of employees	6,647	-	-	6,647	5,591	1,056	84.1%	8,762	5,582
Salaries and wages	6,005	1		6,006	5,219	787	86.9%	7,926	5,091
Social contributions	642	(1)		641	372	269	58.0%	836	491
Goods and services	3,999	-	-	3,999	3,662	337	91.6%	3,292	3,101
Catering: Departmental activities	363			363	343	20	94.5%	421	414
Contractors	36			36	15	21	41.7%	13	13
Agency and support / outsourced services				-		-	-	25	25
Consumable supplies	263			263	260	3	98.9%	270	268
Travel and subsistence	2,661			2,661	2,420	241	90.9%	1,676	1,496
Operating payments				-		-	-	61	60
Venues and facilities	421			421	421	-	100.0%	749	749
Rental and hiring	255			255	203	52	79.6%	77	76
Transfers and subsidies	**24**	**(13)**	**-**	**11**	**-**	**11**	**-**	**23**	**-**
Households	24	(13)	-	11	-	11	-	23	-
Social benefits	24	(13)		11		11	-	23	
Total	**10,670**	**(13)**	**-**	**10,657**	**9,253**	**1,404**	**86.8%**	**12,077**	**8,683**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 1.2: CORPORATE SERVICES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**429,715**	**(28,472)**	**-**	**401,243**	**372,192**	**29,051**	**92.8%**	**372,928**	**369,274**
Compensation of employees	204,892	(1,553)	-	203,339	184,378	18,961	90.7%	184,692	182,172
Salaries and wages	176,929	(1,553)		175,376	162,271	13,105	92.5%	159,520	157,556
Social contributions	27,963			27,963	22,107	5,856	79.1%	25,172	24,616
Goods and services	224,823	(26,919)	-	197,904	187,814	10,090	94.9%	188,236	187,102
Administrative fees	73			73		73	-	54	53
Advertising	231			231	191	40	82.7%	145	125
Minor assets	99	212		311	214	97	68.8%	490	482
Audit costs: External	16,708	(320)		16,388	16,388	-	100.0%	18,795	18,794
Catering: Departmental activities	1,359	(825)		534	279	255	52.2%	119	95
Communication (G&S)	41,597	(1,853)		39,744	39,683	61	99.8%	36,763	36,762
Computer services	68,543	(10,543)		58,000	55,294	2,706	95.3%	56,471	56,460
Consultants: Business and advisory services	149			149	80	69	53.7%	138	128
Contractors	1,884	(1,300)		584	277	307	47.4%	272	214
Fleet services (including government motor transport)	21,295	(3,686)		17,609	17,608	1	100.0%	15,719	15,718
Consumable supplies	2,696	(1,000)		1,696	1,149	547	67.7%	1,166	929

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Consumable: Stationery, printing and office supplies	2,851	(303)		2,548	2,176	372	85.4%	1,093	844
Operating leases	31,689	(1,896)		29,793	29,523	270	99.1%	31,548	31,544
Property payments	20,362	(3,539)		16,823	15,424	1,399	91.7%	12,787	12,616
Travel and subsistence	8,446	1,948		10,394	8,233	2,161	79.2%	11,165	11,072
Training and development	190			190	-	190	-	-	
Operating payments	6,173	(3,814)		2,359	1,065	1,294	45.1%	1,333	1,190
Venues and facilities	478			478	230	248	48.1%	178	76
Transfers and subsidies	**15,645**	**9,637**	**-**	**25,282**	**23,134**	**2,148**	**91.5%**	**45,799**	**45,767**
Provinces and municipalities	91	-	-	91	78	13	85.7%	87	68
Provinces	4	-	-	4	4	-	100.0%	-	-
Provincial agencies and funds	4			4	4	-	100.0%		
Municipalities	87	-	-	87	74	13	85.1%	87	68
Municipal bank accounts	87			87	74	13	85.1%	87	68
Departmental agencies and accounts	8	-	-	8	8	-	100.0%	5	-
Departmental agencies (non-business entities)	8			8	8	-	100.0%	5	
Households	15,546	9,637	-	25,183	23,048	2,135	91.5%	45,707	45,699
Social benefits	1,146	1,375		2,521	2,521	-	100.0%	3,145	3,144

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to households	14,400	8,262		22,662	20,527	2,135	90.6%	42,562	42,555
Payments for capital assets	**60,941**	**(114)**	**-**	**60,827**	**35,202**	**25,625**	**57.9%**	**28,714**	**2,820**
Machinery and equipment	60,941	(114)	-	60,827	35,202	25,625	57.9%	28,714	2,820
Transport equipment	30,330			30,330	22,511	7,819	74.2%	6,027	1,025
Other machinery and equipment	30,611	(114)		30,497	12,691	17,806	41.6%	22,687	1,795
Payment for financial assets		**50,000**		**50,000**	**50,000**	**-**	**100.0%**	**28,000**	**23,830**
Total	**506,301**	**31,051**	**-**	**537,352**	**480,528**	**56,824**	**89.4%**	**475,441**	**441,691**

Subprogramme: 1.3: EDUCATION MANAGEMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**1,495,340**	**(34,051)**	**-**	**1,461,289**	**1,414,204**	**47,085**	**96.8%**	**1,401,140**	**1,398,970**
Compensation of employees	1,308,527	(2,708)	-	1,305,819	1,265,458	40,361	96.9%	1,253,331	1,251,416
Salaries and wages	1,113,092	(4,640)		1,108,452	1,075,240	33,212	97.0%	1,068,779	1,067,468
Social contributions	195,435	1,932		197,367	190,218	7,149	96.4%	184,552	183,948
Goods and services	186,813	(31,343)	-	155,470	148,746	6,724	95.7%	147,809	147,554
Administrative fees	7			7	-	7	-	-	
Minor assets	1,133	(168)		965	737	228	76.4%	897	893
Catering: Departmental activities	2,149	(165)		1,984	1,199	785	60.4%	1,032	1,002

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Communication (G&S)	90	(11)		79	33	46	41.8%	20	16
Contractors	153			153	142	11	92.8%	182	180
Consumable supplies	3,276	(131)		3,145	2,873	272	91.4%	2,184	2,173
Consumable: Stationery, printing and office supplies	11,107	(143)		10,964	9,875	1,089	90.1%	9,959	9,948
Property payments	11,751	(347)		11,404	10,823	581	94.9%	8,209	8,200
Travel and subsistence	155,683	(30,765)		124,918	121,679	3,239	97.4%	124,341	124,206
Operating payments	727	397		1,124	893	231	79.4%	655	609
Venues and facilities	718			718	484	234	67.4%	321	319
Rental and hiring	19	(10)		9	8	1	88.9%	9	8
Transfers and subsidies	**27,544**	**2,708**	**-**	**30,252**	**30,055**	**197**	**99.3%**	**24,124**	**23,563**
Provinces and municipalities	596	-	-	596	407	189	68.3%	366	286
Municipalities	596	-	-	596	407	189	68.3%	366	286
Municipal bank accounts	596			596	407	189	68.3%	366	286
Departmental agencies (non-business entities)				-		-	-	5	
Households	26,948	2,708	-	29,656	29,648	8	100.0%	23,753	23,277
Social benefits	26,948	2,708		29,656	29,648	8	100.0%	23,721	23,245
Other transfers to households				-	-	-	-	32	32
Payments for capital assets	**5,343**	**-**	**-**	**5,343**	**4,714**	**629**	**88.2%**	**4,401**	**3,437**
Other machinery and equipment	5,343			5,343	4,714	629	88.2%	4,401	3,437
Total	**1,528,227**	**(31,343)**	**-**	**1,496,884**	**1,448,973**	**47,911**	**96.8%**	**1,429,665**	**1,425,970**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 1.4: HUMAN RESOURCE DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**44,698**	**(731)**	**-**	**43,967**	**40,089**	**3,878**	**91.2%**	**50,777**	**42,900**
Compensation of employees	36,871	(731)	-	36,140	32,555	3,585	90.1%	36,871	29,118
Salaries and wages	35,532	(731)		34,801	31,300	3,501	89.9%	35,462	27,755
Social contributions	1,339			1,339	1,255	84	93.7%	1,409	1,363
Goods and services	7,827	-	-	7,827	7,534	293	96.3%	13,906	13,782
Administrative fees	75	(10)		65	65	-	100.0%	-	
Advertising	-			-		-	-	150	145
Bursaries: Employees	6,543	(25)		6,518	6,517	1	100.0%	12,769	12,683
Catering: Departmental activities	30	(10)		20	19	1	95.0%	58	58
Travel and subsistence	487	292		779	706	73	90.6%	781	774
Training and development	386	(181)		205	24	181	11.7%	-	
Venues and facilities	306	(66)		240	203	37	84.6%	148	122
Transfers and subsidies	**100**	**731**	**-**	**831**	**830**	**1**	**99.9%**	**2,190**	**2,181**
Households	100	731	-	831	830	1	99.9%	2,190	2,181
Social benefits	100	731		831	830	1	99.9%	128	127
Other transfers to households				-		-	-	2,062	2,054
Total	**44,798**	**-**	**-**	**44,798**	**40,919**	**3,879**	**91.3%**	**52,967**	**45,081**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 1.5: (EMIS) EDUCATIONMANAGEMENT INFORMATION SYSTEMS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**44,637**	**178**	**-**	**44,815**	**44,514**	**301**	**99.3%**	**46,451**	**46,021**
Compensation of employees	42,087	178	-	42,265	42,261	4	100.0%	39,565	39,559
Salaries and wages	33,843	77		33,920	33,918	2	100.0%	32,195	32,191
Social contributions	8,244	101		8,345	8,343	2	100.0%	7,370	7,368
Goods and services	2,550	-	-	2,550	2,253	297	88.4%	6,886	6,462
Minor assets	25	92		117	122	(5)	104.3%	-	
Bursaries: Employees	-			-		-	-	2,952	2,952
Catering: Departmental activities	116	3		119	100	19	84.0%	495	466
Communication (G&S)	279			279	279	-	100.0%	401	401
Computer services	643	(118)		525	338	187	64.4%	2,029	1,690
Consumable supplies	54	23		77	72	5	93.5%	353	308
Consumable: Stationery, printing and office supplies	347			347	262	85	75.5%	258	256
Travel and subsistence	293			293	288	5	98.3%	239	234
Training and development	738			738	738	-	100.0%	-	
Venues and facilities	55			55	54	1	98.2%	159	155
Transfers and subsidies	**-**	**13**	**-**	**13**	**13**	**-**	**100.0%**	**28**	**27**
Households	-	13	-	13	13	-	100.0%	28	27
Payments for capital assets	**2,150**	**114**	**-**	**2,264**	**2,197**	**67**	**97.0%**	**3,382**	**3,011**
Machinery and equipment	2,150	114	-	2,264	2,197	67	97.0%	3,382	3,011
Total	**46,787**	**305**	**-**	**47,092**	**46,724**	**368**	**99.2%**	**49,861**	**49,059**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PUBLIC PRIMARY LEVEL	15,998,618	(6,448)	-	15,992,170	15,918,257	73,913	99.5%	15,185,288	15,180,146
2. PUBLIC SECONDARY LEVEL	14,429,899	6,448	-	14,436,347	14,360,144	76,203	99.5%	13,647,835	13,524,870
3. HUMAN RESOURCE DEVELOPMENT	15,794	-	-	15,794	15,776	18	99.9%	15,794	15,794
4. NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	1,684,410	-	-	1,684,410	1,650,749	33,661	98.0%	1,530,388	1,498,954
5. SCHOOL SPORT,CULTURE AND MEDIA SERVICES	27,259	-	-	27,259	19,401	7,858	71.2%	21,676	16,495
6. MATHS,SCIENCE AND TECHNOLOGY GRANT	44,698	-	-	44,698	41,303	3,395	92.4%	49,721	41,459
	32,200,678	**-**	**-**	**32,200,678**	**32,005,630**	**195,048**	**99.4%**	**30,450,702**	**30,277,718**
Economic classification									
Current payments	**29,697,903**	**(15,931)**	**-**	**29,681,972**	**29,490,704**	**191,268**	**99.4%**	**28,032,419**	**27,888,173**
Compensation of employees	26,504,433	(396)	-	26,504,037	26,384,641	119,396	99.5%	25,162,426	25,158,006
Salaries and wages	22,757,839	(110,806)	-	22,647,033	22,544,388	102,645	99.5%	21,627,725	21,623,890
Social contributions	3,746,594	110,410	-	3,857,004	3,840,253	16,751	99.6%	3,534,701	3,534,116
Goods and services	3,193,470	(15,535)	-	3,177,935	3,106,063	71,872	97.7%	2,869,993	2,730,167

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Vire ment	Final Budget	Actual Expenditure	Variance	Expen diture as % of final budge t	Final Budget	Actual Expenditu re
	R'000	R'000	R'00 0	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
Administrative fees	531	-	-	531	199	332	37.5%	371	3
Advertising	480	(6)	-	474	276	198	58.2%	278	266
Minor assets	31	(19)	-	12	1	11	8.3%	150	61
Bursaries: Employees	20,714	-	-	20,714	20,695	19	99.9%	19,696	19,696
Catering: Departmental activities	14,849	(1,346)	-	13,503	11,925	1,578	88.3%	17,063	13,754
Communicatio n (G&S)	18,987	5,966	-	24,953	24,717	236	99.1%	5	4
Contractors	28,429	(1,569)	-	26,860	20,912	5,948	77.9%	21,970	18,259
Agency and support / outsourced services	1,248,500	(14,462)	-	1,234,038	1,203,670	30,368	97.5%	1,114,938	1,095,962
Inventory: Learner and teacher support material	810,926	(6,446)	-	804,480	790,977	13,503	98.3%	725,627	678,483
Inventory: Other supplies	381,455	(210)	-	381,245	381,243	2	100.0 %	367,610	334,918
Consumable supplies	6,325	180	-	6,505	4,519	1,986	69.5%	6,590	3,652
Consumable: Stationery, printing and office supplies	1,183	(447)	-	736	461	275	62.6%	679	276
Operating leases	3,270	(269)	-	3,001	3,000	1	100.0 %	2,882	1,922
Property payments	119,889	(6,408)	-	113,481	113,397	84	99.9%	99,852	98,375
Transport provided: Departmental activity	476,293	(11,832)	-	464,461	454,192	10,269	97.8%	416,738	397,877
Travel and subsistence	53,211	21,536	-	74,747	70,076	4,671	93.8%	64,894	60,055
Training and development	1,000	-	-	1,000	-	1,000	-	-	-

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Operating payments	837	46	-	883	613	270	69.4%	1,780	614
Venues and facilities	5,728	(240)	-	5,488	4,762	726	86.8%	8,727	5,880
Rental and hiring	832	(9)	-	823	428	395	52.0%	143	110
Transfers and subsidies	**2,497,612**	**8,031**	**-**	**2,505,643**	**2,503,000**	**2,643**	**99.9%**	**2,414,922**	**2,389,361**
Departmental agencies and accounts	4,642	-	-	4,642	4,544	98	97.9%	4,117	4,095
Social security funds	4,642	-	-	4,642	4,544	98	97.9%	4,117	4,095
Non-profit institutions	2,277,723	-	-	2,277,723	2,275,524	2,199	99.9%	2,192,273	2,166,921
Households	215,247	8,031	-	223,278	222,932	346	99.8%	218,532	218,345
Social benefits	211,233	12,032	-	223,265	222,920	345	99.8%	218,532	218,345
Other transfers to households	4,014	(4,001)	-	13	12	1	92.3%	-	-
Payments for capital assets	**5,163**	**-**	**-**	**5,163**	**4,039**	**1,124**	**78.2%**	**3,361**	**184**
Buildings and other fixed structures	3,622	-	-	3,622	3,164	458	87.4%	2,166	-
Buildings	3,622	-	-	3,622	3,164	458	87.4%	2,166	-
Machinery and equipment	1,541	-	-	1,541	875	666	56.8%	1,195	184
Other machinery and equipment	1,541	-	-	1,541	875	666	56.8%	1,195	184
Payment for financial assets	**-**	**7,900**	**-**	**7,900**	**7,887**	**13**	**99.8%**	**-**	**-**
	32,200,678	**-**	**-**	**32,200,678**	**32,005,630**	**195,048**	**99.4%**	**30,450,702**	**30,277,718**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 2.1: PUBLIC PRIMARY LEVEL

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**15,261,468**	**(5,216)**	**-**	**15,256,252**	**15,182,782**	**73,470**	**99.5%**	**14,494,267**	**14,489,297**
Compensation of employees	14,999,108	-	-	14,999,108	14,925,655	73,453	99.5%	14,279,936	14,279,233
Salaries and wages	12,894,980	(89,175)		12,805,805	12,733,464	72,341	99.4%	12,256,240	12,255,664
Social contributions	2,104,128	89,175		2,193,303	2,192,191	1,112	99.9%	2,023,696	2,023,569
Goods and services	262,360	(5,216)	-	257,144	257,127	17	100.0%	214,331	210,064
Inventory: Learner and teacher support material	262,360	(6,446)		255,914	255,913	1	100.0%	212,746	208,482
Travel and subsistence	-	1,204		1,204	1,188	16	98.7%	1,331	1,328
Operating payments	-	26		26	26	-	100.0%	254	254
Transfers and subsidies	**737,150**	**(1,232)**	**-**	**735,918**	**735,475**	**443**	**99.9%**	**691,021**	**690,849**
Non-profit institutions	597,990			597,990	597,799	191	100.0%	555,866	555,781
Households	139,160	(1,232)	-	137,928	137,676	252	99.8%	135,155	135,068
Social benefits	135,146	2,782		137,928	137,676	252	99.8%	135,155	135,068
Other transfers to households	4,014	(4,014)		-	-	-	-	-	
Total	**15,998,618**	**(6,448)**	**-**	**15,992,170**	**15,918,257**	**73,913**	**99.5%**	**15,185,288**	**15,180,146**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 2.2: PUBLIC SECONDARY LEVEL

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**13,084,164**	**(10,715)**	**-**	**13,073,449**	**12,998,055**	**75,394**	**99.4%**	**12,304,450**	**12,200,362**
Compensation of employees	11,471,159	(8,031)	-	11,463,128	11,418,297	44,831	99.6%	10,839,642	10,839,120
Salaries and wages	9,834,016	(27,753)		9,806,263	9,777,060	29,203	99.7%	9,335,473	9,335,000
Social contributions	1,637,143	19,722		1,656,865	1,641,237	15,628	99.1%	1,504,169	1,504,120
Goods and services	1,613,005	(2,684)	-	1,610,321	1,579,758	30,563	98.1%	1,464,808	1,361,242
Advertising	-			-		-	-	267	266
Minor assets	19	(19)		-		-	-	-	
Bursaries: Employees	4,920			4,920	4,919	1	100.0%	3,902	3,902
Catering: Departmental activities	6,182	(1,346)		4,836	4,615	221	95.4%	8,688	6,678
Communication (G&S)	18,987	5,966		24,953	24,717	236	99.1%	5	4
Contractors	27,358	(1,569)		25,789	20,239	5,550	78.5%	21,609	18,071
Agency and support / outsourced services	5,129	(1,494)		3,635	3,417	218	94.0%	3,651	2,150
Inventory: Learner and teacher support material	548,566			548,566	535,064	13,502	97.5%	510,381	470,001
Inventory: Other supplies	371,156	(210)		370,946	370,945	1	100.0%	355,084	323,099
Consumable supplies	1,499	180		1,679	1,566	113	93.3%	2,014	968
Consumable: Stationery, printing and office supplies	569	(450)		119	99	20	83.2%	170	-

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Operating leases	3,270	(269)		3,001	3,000	1	100.0%	2,882	1,922
Property payments	119,889	(6,408)		113,481	113,397	84	99.9%	99,852	98,375
Transport provided: Departmental activity	471,638	(11,832)		459,806	450,889	8,917	98.1%	412,837	394,818
Travel and subsistence	29,794	14,987		44,781	43,286	1,495	96.7%	36,162	36,094
Operating payments	74	20		94	50	44	53.2%	565	354
Venues and facilities	3,955	(240)		3,715	3,555	160	95.7%	6,739	4,540
Transfers and subsidies	**1,345,735**	**9,263**	**-**	**1,354,998**	**1,354,202**	**796**	**99.9%**	**1,343,385**	**1,324,508**
Non-profit institutions	1,269,748			1,269,748	1,268,958	790	99.9%	1,260,108	1,241,231
Households	75,987	9,263	-	85,250	85,244	6	100.0%	83,277	83,277
Social benefits	75,987	9,263		85,250	85,244	6	100.0%	83,277	83,277
Payment for financial assets		**7,900**		**7,900**	**7,887**	**13**	**99.8%**		
Total	**14,429,899**	**6,448**	**-**	**14,436,347**	**14,360,144**	**76,203**	**99.5%**	**13,647,835**	**13,524,870**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 2.3: HUMAN RESOURCE DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**15,794**	**-**	**-**	**15,794**	**15,776**	**18**	**99.9%**	**15,794**	**15,794**
Goods and services	15,794	-	-	15,794	15,776	18	99.9%	15,794	15,794
Bursaries: Employees	15,794			15,794	15,776	18	99.9%	15,794	15,794
Total	**15,794**	**-**	**-**	**15,794**	**15,776**	**18**	**99.9%**	**15,794**	**15,794**

Subprogramme: 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME GRANT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**1,279,771**	**-**	**-**	**1,279,771**	**1,248,447**	**31,324**	**97.6%**	**1,163,432**	**1,141,673**
Compensation of employees	32,268	7,635	-	39,903	39,877	26	99.9%	41,671	38,949
Salaries and wages	26,946	6,122		33,068	33,052	16	100.0%	34,836	32,522
Social contributions	5,322	1,513		6,835	6,825	10	99.9%	6,835	6,427
Goods and services	1,247,503	(7,635)	-	1,239,868	1,208,570	31,298	97.5%	1,121,761	1,102,724
Advertising	480	(6)		474	276	198	58.2%	11	
Minor assets	12			12	1	11	8.3%	150	61
Catering: Departmental activities	1,469			1,469	1,276	193	86.9%	1,861	1,637
Contractors	30			30	30	-	100.0%	101	80

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Agency and support / outsourced services	1,241,017	(12,954)		1,228,063	1,198,301	29,762	97.6%	1,109,586	1,092,359
Consumable supplies	42			42	35	7	83.3%	383	209
Consumable: Stationery, printing and office supplies	584	3		587	332	255	56.6%	484	276
Travel and subsistence	3,365	5,345		8,710	8,169	541	93.8%	8,983	8,015
Operating payments	263			263	38	225	14.4%	83	6
Venues and facilities	-			-		-	-	69	59
Rental and hiring	241	(23)		218	112	106	51.4%	50	22
Transfers and subsidies	**399,851**	**-**	**-**	**399,851**	**398,447**	**1,404**	**99.6%**	**363,595**	**357,097**
Departmental agencies and accounts	4,642	-	-	4,642	4,544	98	97.9%	4,117	4,095
Non-profit institutions	395,109			395,109	393,891	1,218	99.7%	359,378	353,002
Households	100	-	-	100	12	88	12.0%	100	-
Social benefits	100	(13)		87	-	87	-	100	
Other transfers to households		13		13	12	1	92.3%	-	
Payments for capital assets	**4,788**	**-**	**-**	**4,788**	**3,855**	**933**	**80.5%**	**3,361**	**184**
Buildings and other fixed structures	3,622	-	-	3,622	3,164	458	87.4%	2,166	-
Machinery and equipment	1,166	-	-	1,166	691	475	59.3%	1,195	184
Total	**1,684,410**	**-**	**-**	**1,684,410**	**1,650,749**	**33,661**	**98.0%**	**1,530,388**	**1,498,954**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 2.5: SCHOOL SPORT,CULTURE AND MEDIA SERVICES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**26,884**	**-**	**-**	**26,884**	**19,217**	**7,667**	**71.5%**	**21,676**	**16,495**
Goods and services	26,884	-	-	26,884	19,217	7,667	71.5%	21,676	16,495
Catering: Departmental activities	3,828			3,828	2,850	978	74.5%	2,206	1,919
Contractors	1,041			1,041	643	398	61.8%	260	108
Agency and support / outsourced services	2,354	(14)		2,340	1,952	388	83.4%	1,701	1,453
Consumable supplies	4,784			4,784	2,918	1,866	61.0%	4,193	2,475
Consumable: Stationery, printing and office supplies	30			30	30	-	100.0%	-	
Transport provided: Departmental activity	4,577			4,577	3,225	1,352	70.5%	3,611	2,966
Travel and subsistence	8,746			8,746	6,701	2,045	76.6%	9,078	7,140
Venues and facilities	968			968	607	361	62.7%	534	346
Rental and hiring	556	14		570	291	279	51.1%	93	88
Payments for capital assets	**375**	**-**	**-**	**375**	**184**	**191**	**49.1%**	**-**	**-**
Machinery and equipment	375	-	-	375	184	191	49.1%	-	-
Total	**27,259**	**-**	**-**	**27,259**	**19,401**	**7,858**	**71.2%**	**21,676**	**16,495**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 2.6: MATHS,SCIENCE AND TECHNOLOGY GRANT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**29,822**	**-**	**-**	**29,822**	**26,427**	**3,395**	**88.6%**	**32,800**	**24,552**
Compensation of employees	1,898	-	-	1,898	812	1,086	42.8%	1,177	704
Salaries and wages	1,897			1,897	812	1,085	42.8%	1,176	704
Social contributions	1			1	-	1	-	1	
Goods and services	27,924	-	-	27,924	25,615	2,309	91.7%	31,623	23,848
Administrative fees	531			531	199	332	37.5%	371	3
Catering: Departmental activities	3,370			3,370	3,184	186	94.5%	4,308	3,520
Inventory: Learner and teacher support material	-			-		-	-	2,500	
Inventory: Other supplies	10,299			10,299	10,298	1	100.0%	12,526	11,819
Consumable: Stationery, printing and office supplies	-			-		-	-	25	
Transport provided: Departmental activity	78			78	78	-	100.0%	290	93
Travel and subsistence	11,306			11,306	10,732	574	94.9%	9,340	7,478
Training and development	1,000			1,000		1,000	-	-	
Operating payments	500			500	499	1	99.8%	878	-
Venues and facilities	805			805	600	205	74.5%	1,385	935
Rental and hiring	35			35	25	10	71.4%	-	
Transfers and subsidies	**14,876**	**-**	**-**	**14,876**	**14,876**	**-**	**100.0%**	**16,921**	**16,907**
Non-profit institutions	14,876			14,876	14,876	-	100.0%	16,921	16,907
Total	**44,698**	**-**	**-**	**44,698**	**41,303**	**3,395**	**92.4%**	**49,721**	**41,459**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Programme 3: INDEPENDENT SCHOOL SUBSIDIES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. **PRIMARY PHASE**	82,973	-	-	82,973	80,060	2,913	96.5%	87,055	86,247
2. **SECONDARY PHASE**	64,309	-	-	64,309	61,988	2,321	96.4%	66,472	65,648
	147,282	**-**	**-**	**147,282**	**142,048**	**5,234**	**96.4%**	**153,527**	**151,895**
Economic classification									
Transfers and subsidies	**147,282**	**-**	**-**	**147,282**	**142,048**	**5,234**	**96.4%**	**153,527**	**151,895**
Non-profit institutions	147,282	-	-	147,282	142,048	5,234	96.4%	153,527	151,895
	147,282	**-**	**-**	**147,282**	**142,048**	**5,234**	**96.4%**	**153,527**	**151,895**

Subprogramme: 3.1: PRIMARY PHASE

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	**82,973**	**-**	**-**	**82,973**	**80,060**	**2,913**	**96.5%**	**87,055**	**86,247**
Non-profit institutions	82,973			82,973	80,060	2,913	96.5%	87,055	86,247
Total	**82,973**	**-**	**-**	**82,973**	**80,060**	**2,913**	**96.5%**	**87,055**	**86,247**

Subprogramme: 3.2: SECONDARY PHASE

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	**64,309**	**-**	**-**	**64,309**	**61,988**	**2,321**	**96.4%**	**66,472**	**65,648**
Non-profit institutions	64,309			64,309	61,988	2,321	96.4%	66,472	65,648
Total	**64,309**	**-**	**-**	**64,309**	**61,988**	**2,321**	**96.4%**	**66,472**	**65,648**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. **SCHOOLS**	682,186	233	-	682,419	671,156	11,263	98.3%	572,771	572,685
SCHOOL SPORT,CULTURE AND MEDIA	2,842	(233)	-	2,609	2,231	378	85.5%	550	267
2. **SERVICES**									
HUMAN RESOURCE	836	-	-	836	834	2	99.8%	801	780
3. **DEVELOPMENT**									
LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES	37,355	-	-	37,355	35,644	1,711	95.4%	38,184	30,987
4. **GRANT**									
	723,219	**-**	**-**	**723,219**	**709,865**	**13,354**	**98.2%**	**612,306**	**604,719**
Economic classification									
Current payments	**599,001**	**(490)**	**-**	**598,511**	**586,521**	**11,990**	**98.0%**	**533,147**	**527,908**
Compensation of employees	581,593	1,170	-	582,763	572,376	10,387	98.2%	517,141	516,545
Salaries and wages	487,055	(986)	-	486,069	476,539	9,530	98.0%	433,699	433,118
Social contributions	94,538	2,156	-	96,694	95,837	857	99.1%	83,442	83,427
Goods and services	17,408	(1,660)	-	15,748	14,145	1,603	89.8%	16,006	11,363
Minor assets	1,326	(1,079)	-	247	330	(83)	133.6%	820	-
Bursaries: Employees	836	-	-	836	834	2	99.8%	801	780
Catering: Departmental activities	1,253	(233)	-	1,020	1,018	2	99.8%	150	38
Communication (G&S)	100	-	-	100	71	29	71.0%	407	406
Contractors	442	-	-	442	441	1	99.8%	243	-

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

		2023/24							2022/23	
		Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Agency and support / outsourced services	-	-	-	-	-	-	-	136	-
	Inventory: Learner and teacher support material	1,071	-	-	1,071	1,070	1	99.9%	-	-
	Inventory: Other supplies	1,997	822	-	2,819	2,818	1	100.0%	8,270	6,269
	Consumable supplies	1,291	102	-	1,393	1,387	6	99.6%	1,511	899
	Consumable: Stationery, printing and office supplies	761	-	-	761	760	1	99.9%	361	8
	Transport provided: Departmental activity	221	-	-	221	213	8	96.4%	192	-
	Travel and subsistence	3,841	58	-	3,899	2,862	1,037	73.4%	2,508	2,384
	Training and development	2,907	(1,330)	-	1,577	1,439	138	91.2%	-	-
	Operating payments	531	-	-	531	519	12	97.7%	100	74
	Venues and facilities	601	-	-	601	358	243	59.6%	507	505
	Rental and hiring	230	-	-	230	25	205	10.9%	-	-
	Transfers and subsidies	**97,845**	**490**	**-**	**98,335**	**98,334**	**1**	**100.0%**	**76,740**	**76,739**
	Non-profit institutions	96,380	-	-	96,380	96,380	-	100.0%	73,322	73,322
	Households	1,465	490	-	1,955	1,954	1	99.9%	3,418	3,417
	Payments for capital assets	**26,373**	**-**	**-**	**26,373**	**25,010**	**1,363**	**94.8%**	**2,419**	**72**
	Buildings and other fixed structures	-	-	-	-	-	-	-	1,000	-
	Buildings	-	-	-	-	-	-	-	1,000	-
	Machinery and equipment	26,373	-	-	26,373	25,010	1,363	94.8%	1,419	72
	Transport equipment	24,996	-	-	24,996	24,121	875	96.5%	-	-
	Other machinery and equipment	1,377	-	-	1,377	889	488	64.6%	1,419	72
		723,219	**-**	**-**	**723,219**	**709,865**	**13,354**	**98.2%**	**612,306**	**604,719**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 4.1: SCHOOLS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**559,345**	**(257)**	**-**	**559,088**	**548,701**	**10,387**	**98.1%**	**496,316**	**496,231**
Compensation of employees	559,345	(490)	-	558,855	548,470	10,385	98.1%	496,066	495,982
Salaries and wages	466,563	(1,397)		465,166	455,638	9,528	98.0%	415,257	415,186
Social contributions	92,782	907		93,689	92,832	857	99.1%	80,809	80,796
Goods and services	-	233	-	233	231	2	99.1%	250	249
Travel and subsistence		233		233	231	2	99.1%	250	249
Transfers and subsidies	**97,845**	**490**	**-**	**98,335**	**98,334**	**1**	**100.0%**	**76,455**	**76,454**
Non-profit institutions	96,380			96,380	96,380	-	100.0%	73,322	73,322
Households	1,465	490	-	1,955	1,954	1	99.9%	3,133	3,132
Social benefits	1,465	490		1,955	1,954	1	99.9%	3,133	3,132
Payments for capital assets	**24,996**	**-**	**-**	**24,996**	**24,121**	**875**	**96.5%**	**-**	**-**
Machinery and equipment	24,996	-	-	24,996	24,121	875	96.5%	-	-
Transport equipment	24,996			24,996	24,121	875	96.5%		
Total	**682,186**	**233**	**-**	**682,419**	**671,156**	**11,263**	**98.3%**	**572,771**	**572,685**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 4.2: SCHOOL SPORT,CULTURE AND MEDIA SERVICES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2,842**	**(233)**	**-**	**2,609**	**2,231**	**378**	**85.5%**	**550**	**267**
Goods and services	2,842	(233)	-	2,609	2,231	378	85.5%	550	267
Catering: Departmental activities	1,220	(233)		987	986	1	99.9%	90	
Consumable supplies	110			110	107	3	97.3%	268	267
Transport provided: Departmental activity	221			221	213	8	96.4%	192	
Travel and subsistence	1,000			1,000	844	156	84.4%	-	
Venues and facilities	61			61	56	5	91.8%	-	
Rental and hiring	230			230	25	205	10.9%	-	
Total	**2,842**	**(233)**	**-**	**2,609**	**2,231**	**378**	**85.5%**	**550**	**267**

Subprogramme: 4.3: HUMAN RESOURCE DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**836**	**-**	**-**	**836**	**834**	**2**	**99.8%**	**801**	**780**
Goods and services	836	-	-	836	834	2	99.8%	801	780
Bursaries: Employees	836			836	834	2	99.8%	801	780
Total	**836**	**-**	**-**	**836**	**834**	**2**	**99.8%**	**801**	**780**

Subprogramme: 4.4: LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES GRANT									
	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**35,978**	**-**	**-**	**35,978**	**34,755**	**1,223**	**96.6%**	**35,480**	**30,630**
Compensation of employees	22,248	1,660	-	23,908	23,906	2	100.0%	21,075	20,563
Salaries and wages	20,492	411		20,903	20,901	2	100.0%	18,442	17,932
Social contributions	1,756	1,249		3,005	3,005	-	100.0%	2,633	2,631
Goods and services	13,730	(1,660)	-	12,070	10,849	1,221	89.9%	14,405	10,067
Minor assets	1,326	(1,079)		247	330	(83)	133.6%	820	-
Catering: Departmental activities	33			33	32	1	97.0%	60	38
Communication (G&S)	100			100	71	29	71.0%	407	406
Contractors	442			442	441	1	99.8%	243	
Agency and support / outsourced services	-			-		-	-	136	
Inventory: Learner and teacher support material	1,071			1,071	1,070	1	99.9%	-	
Inventory: Other supplies	1,997	822		2,819	2,818	1	100.0%	8,270	6,269
Consumable supplies	1,181	102		1,283	1,280	3	99.8%	1,243	632
Consumable: Stationery, printing and office supplies	761			761	760	1	99.9%	361	8
Travel and subsistence	2,841	(175)		2,666	1,787	879	67.0%	2,258	2,135
Training and development	2,907	(1,330)		1,577	1,439	138	91.2%	-	
Operating payments	531			531	519	12	97.7%	100	74
Venues and facilities	540			540	302	238	55.9%	507	505

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers and subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**285**	**285**
Households	-	-	-	-	-	-	-	285	285
Social benefits				-		-	-	285	285
Payments for capital assets	**1,377**	**-**	**-**	**1,377**	**889**	**488**	**64.6%**	**2,419**	**72**
Buildings and other fixed structures	-	-	-	-	-	-	-	1,000	-
Buildings				-		-	-	1,000	
Machinery and equipment	1,377	-	-	1,377	889	488	64.6%	1,419	72
Other machinery and equipment	1,377			1,377	889	488	64.6%	1,419	72
Total	**37,355**	**-**	**-**	**37,355**	**35,644**	**1,711**	**95.4%**	**38,184**	**30,987**

Programme 5: EARLY CHILDHOOD DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Sub programme									
1. **GRADE R IN PUBLIC SCHOOLS**	119,546	(6,963)	-	112,583	84,129	28,454	74.7%	90,735	83,376
2. **GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES**	18,918	-	-	18,918	16,902	2,016	89.3%	39,582	17,800
3. **PRE-GRADE R TRAINING IN EARLY CHILDHOOD DEVELOPMENT CENTRES**	345,988	6,963	-	352,951	350,170	2,781	99.2%	325,179	284,804

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4. HUMAN RESOURCE DEVELOPMENT	10,750	-	-	10,750	9,785	965	91.0%	10,850	9,679
5. EARLY CHILDHOOD DEVELOPMENT GRANT	175,127	-	-	175,127	173,857	1,270	99.3%	209,594	181,554
	670,329	**-**	**-**	**670,329**	**634,843**	**35,486**	**94.7%**	**675,940**	**577,213**
Economic classification									
Current payments	**191,226**	**-**	**-**	**191,226**	**157,340**	**33,886**	**82.3%**	**190,002**	**124,747**
Compensation of employees	146,624	-	-	146,624	118,784	27,840	81.0%	131,969	102,609
Salaries and wages	141,511	(2,477)	-	139,034	111,946	27,088	80.5%	127,095	101,562
Social contributions	5,113	2,477	-	7,590	6,838	752	90.1%	4,874	1,047
Goods and services	44,602	-	-	44,602	38,556	6,046	86.4%	58,033	22,138
Minor assets	70	(70)	-	-	-	-	-	3	2
Bursaries: Employees	8,042	-	-	8,042	8,022	20	99.8%	8,723	8,707
Catering: Departmental activities	1,606	(26)	-	1,580	1,021	559	64.6%	1,290	945
Communication (G&S)	216	-	-	216	216	-	100.0%	326	140
Consultants: Business and advisory services	-	-	-	-	-	-	-	3	3
Contractors	35	-	-	35	17	18	48.6%	-	-
Agency and support / outsourced services	-	26	-	26	25	1	96.2%	73	72
Inventory: Learner and teacher support material	17,918	(451)	-	17,467	15,451	2,016	88.5%	23,339	3,252

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	542	70	-	612	541	71	88.4%	900	573
Consumable: Stationery, printing and office supplies	397	-	-	397	299	98	75.3%	512	392
Travel and subsistence	6,723	178	-	6,901	4,952	1,949	71.8%	12,929	6,284
Operating payments	7,125	273	-	7,398	6,321	1,077	85.4%	7,934	165
Venues and facilities	1,895	-	-	1,895	1,668	227	88.0%	2,000	1,603
Rental and hiring	33	-	-	33	23	10	69.7%	-	-
Transfers and subsidies	**477,996**	**-**	**-**	**477,996**	**476,910**	**1,086**	**99.8%**	**485,549**	**452,417**
Non-profit institutions	477,886	-	-	477,886	476,910	976	99.8%	485,189	452,057
Households	110	-	-	110	-	110	-	360	360
Social benefits	110	-	-	110	-	110	-	360	360
Payments for capital assets	**1,107**	**-**	**-**	**1,107**	**593**	**514**	**53.6%**	**389**	**49**
Machinery and equipment	1,107	-	-	1,107	593	514	53.6%	389	49
Other machinery and equipment	1,107	-	-	1,107	593	514	53.6%	389	49
	670,329	**-**	**-**	**670,329**	**634,843**	**35,486**	**94.7%**	**675,940**	**577,213**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 5.1: GRADE R IN PUBLIC SCHOOLS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**118,629**	**(6,963)**	**-**	**111,666**	**83,536**	**28,130**	**74.8%**	**90,555**	**83,327**
Compensation of employees	111,993	(6,963)	-	105,030	78,366	26,664	74.6%	83,140	79,423
Salaries and wages	111,376	(7,087)		104,289	77,910	26,379	74.7%	82,245	79,046
Social contributions	617	124		741	456	285	61.5%	895	377
Goods and services	6,636	-	-	6,636	5,170	1,466	77.9%	7,415	3,904
Minor assets	70	(70)		-		-	-	3	2
Catering: Departmental activities	951	(26)		925	651	274	70.4%	855	690
Consultants: Business and advisory services	-			-		-	-	3	3
Agency and support / outsourced services	-	26		26	25	1	96.2%	-	
Consumable supplies	527	70		597	541	56	90.6%	900	573
Consumable: Stationery, printing and office supplies	397			397	299	98	75.3%	407	289
Travel and subsistence	2,440			2,440	1,538	902	63.0%	2,659	1,831
Operating payments	1,846			1,846	1,846	-	100.0%	1,846	
Venues and facilities	405			405	270	135	66.7%	742	516
Transfers and subsidies	**110**	**-**	**-**	**110**	**-**	**110**	**-**	**-**	**-**
Households	110	-	-	110	-	110	-	-	-
Social benefits	110			110		110	-		
Payments for capital assets	**807**	**-**	**-**	**807**	**593**	**214**	**73.5%**	**180**	**49**
Machinery and equipment	807	-	-	807	593	214	73.5%	180	49
Total	**119,546**	**(6,963)**	**-**	**112,583**	**84,129**	**28,454**	**74.7%**	**90,735**	**83,376**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 5.2: GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**18,918**	**-**	**-**	**18,918**	**16,902**	**2,016**	**89.3%**	**39,582**	**17,800**
Compensation of employees	-	-	-	-	-	-	-	14,500	14,383
Salaries and wages				-		-	-	14,500	14,383
Goods and services	18,918	-	-	18,918	16,902	2,016	89.3%	25,082	3,417
Inventory: Learner and teacher support material	17,918	(451)		17,467	15,451	2,016	88.5%	23,339	3,252
Inventory: Other supplies	-			-		-	-	1	
Operating payments	1,000	451		1,451	1,451	-	100.0%	1,742	165
Total	**18,918**	**-**	**-**	**18,918**	**16,902**	**2,016**	**89.3%**	**39,582**	**17,800**

Subprogramme: 5.3: PRE-GRADE R TRAINING IN EARLY CHILDHOOD DEVELOPMENT CENTRES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**38,789**	**6,963**	**-**	**45,752**	**44,175**	**1,577**	**96.6%**	**44,200**	**9,135**
Compensation of employees	31,045	6,963	-	38,008	37,957	51	99.9%	30,793	5,268
Salaries and wages	27,009	4,610		31,619	31,575	44	99.9%	26,845	4,629
Social contributions	4,036	2,353		6,389	6,382	7	99.9%	3,948	639
Goods and services	7,744	-	-	7,744	6,218	1,526	80.3%	13,407	3,867
Catering: Departmental activities	312			312	248	64	79.5%	135	127
Communication (G&S)	216			216	216	-	100.0%	326	140
Contractors	35			35	17	18	48.6%	-	

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Agency and support / outsourced services	-			-		-	-	73	72
Consumable supplies	15			15		15	-	-	
Consumable: Stationery, printing and office supplies	-			-		-	-	105	103
Travel and subsistence	1,967	178		2,145	1,846	299	86.1%	7,791	2,794
Operating payments	4,279	(178)		4,101	3,024	1,077	73.7%	4,346	
Venues and facilities	887			887	844	43	95.2%	631	631
Rental and hiring	33			33	23	10	69.7%	-	
Transfers and subsidies	**306,899**	**-**	**-**	**306,899**	**305,995**	**904**	**99.7%**	**280,979**	**275,669**
Non-profit institutions	306,899			306,899	305,995	904	99.7%	280,619	275,309
Households	-	-	-	-	-	-	-	360	360
Social benefits				-		-	-	360	360
Payments for capital assets	**300**	**-**	**-**	**300**	**-**	**300**	**-**	**-**	**-**
Machinery and equipment	300	-	-	300	-	300	-	-	-
Other machinery and equipment	300			300		300	-		
Total	**345,988**	**6,963**	**-**	**352,951**	**350,170**	**2,781**	**99.2%**	**325,179**	**284,804**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 5.4: HUMAN RESOURCE DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**10,750**	**-**	**-**	**10,750**	**9,785**	**965**	**91.0%**	**10,850**	**9,679**
Goods and services	10,750	-	-	10,750	9,785	965	91.0%	10,850	9,679
Bursaries: Employees	8,042			8,042	8,022	20	99.8%	8,723	8,707
Catering: Departmental activities	297			297	77	220	25.9%	216	44
Travel and subsistence	1,808			1,808	1,132	676	62.6%	1,411	599
Venues and facilities	603			603	554	49	91.9%	500	329
Total	**10,750**	**-**	**-**	**10,750**	**9,785**	**965**	**91.0%**	**10,850**	**9,679**

Subprogramme: 5.5: EARLY CHILDHOOD DEVELOPMENT GRANT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**4,140**	**-**	**-**	**4,140**	**2,942**	**1,198**	**71.1%**	**4,815**	**4,806**
Compensation of employees	3,586	-	-	3,586	2,461	1,125	68.6%	3,536	3,535
Salaries and wages	3,126			3,126	2,461	665	78.7%	3,505	3,504
Social contributions	460			460	-	460	-	31	31
Goods and services	554	-	-	554	481	73	86.8%	1,279	1,271
Catering: Departmental activities	46			46	45	1	97.8%	84	84
Travel and subsistence	508			508	436	72	85.8%	1,068	1,060
Venues and facilities	-			-		-	-	127	127

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24	2022/23							
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers and subsidies	**170,987**	**-**	**-**	**170,987**	**170,915**	**72**	**100.0%**	**204,570**	**176,748**
Non-profit institutions	170,987			170,987	170,915	72	100.0%	204,570	176,748
Payments for capital assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**209**	**-**
Machinery and equipment	-	-	-	-	-	-	-	209	-
Other machinery and equipment				-		-	-	209	
Total	**175,127**	**-**	**-**	**175,127**	**173,857**	**1,270**	**99.3%**	**209,594**	**181,554**

Programme 6: INFRASTRUCTURE DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Sub programme									
1. **ADMINISTRATION**	38,209	4,330	-	42,539	35,441	7,098	83.3%	36,332	32,145
2. **PUBLIC ORDINARY SCHOOLS**	1,351,647	(4,258)	-	1,347,389	1,333,262	14,127	99.0%	1,436,114	1,335,919
3. **SPECIAL SCHOOLS**	83,790	(72)	-	83,718	83,696	22	100.0%	116,100	116,097
4. **EARLY CHILDHOOD DEVELOPMENT**	1,212	-	-	1,212	1,185	27	97.8%	18,879	17,887
	1,474,858	**-**	**-**	**1,474,858**	**1,453,584**	**21,274**	**98.6%**	**1,607,425**	**1,502,048**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24	2022/23							
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	**251,092**	**(203)**	**-**	**250,889**	**235,261**	**15,628**	**93.8%**	**331,972**	**326,786**
Compensation of employees	21,173	(93)	-	21,080	17,165	3,915	81.4%	17,678	15,224
Salaries and wages	15,815	(93)	-	15,722	14,530	1,192	92.4%	13,865	12,963
Social contributions	5,358	-	-	5,358	2,635	2,723	49.2%	3,813	2,261
Goods and services	229,919	(110)	-	229,809	218,096	11,713	94.9%	314,294	311,562
Catering: Departmental activities	40	-	-	40	-	40	-	5	4
Contractors	4,000	-	-	4,000	3,068	932	76.7%	754	753
Agency and support / outsourced services	59	-	-	59	59	-	100.0%	-	-
Inventory: Other supplies	114,750	-	-	114,750	110,648	4,102	96.4%	97,890	97,890
Consumable supplies	371	-	-	371	131	240	35.3%	-	-
Property payments	96,228	(110)	-	96,118	92,473	3,645	96.2%	165,522	163,100
Travel and subsistence	3,566	-	-	3,566	2,753	813	77.2%	2,891	2,885
Operating payments	160	-	-	160	28	132	17.5%	73	73
Venues and facilities	60	-	-	60	-	60	-	-	-
Rental and hiring	10,685	-	-	10,685	8,936	1,749	83.6%	47,159	46,857
Transfers and subsidies	**20,175**	**93**	**-**	**20,268**	**14,992**	**5,276**	**74.0%**	**5,983**	**5,981**
Non-profit institutions	20,175	-	-	20,175	14,900	5,275	73.9%	5,983	5,981
Households	-	93	-	93	92	1	98.9%	-	-
Payments for capital assets	**1,203,591**	**110**	**-**	**1,203,701**	**1,203,331**	**370**	**100.0%**	**1,269,470**	**1,169,281**
Buildings	1,202,841	110	-	1,202,951	1,202,899	52	100.0%	1,268,483	1,168,296

Machinery and equipment	750	-	-	750	432	318	57.6%	494	493
Software and other intangible assets	-	-	-	-	-	-	-	493	492
	1,474,858	**-**	**-**	**1,474,858**	**1,453,584**	**21,274**	**98.6%**	**1,607,425**	**1,502,048**

Subprogramme: 6.1: ADMINISTRATION

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**30,459**	**4,333**	**-**	**34,792**	**28,014**	**6,778**	**80.5%**	**26,338**	**22,152**
Compensation of employees	21,173	(93)	-	21,080	17,165	3,915	81.4%	17,678	15,224
Salaries and wages	15,815	(93)		15,722	14,530	1,192	92.4%	13,865	12,963
Social contributions	5,358			5,358	2,635	2,723	49.2%	3,813	2,261
Goods and services	9,286	4,426	-	13,712	10,849	2,863	79.1%	8,660	6,928
Catering: Departmental activities	40			40	-	40	-	5	4
Agency and support / outsourced services	59			59	59	-	100.0%	-	
Consumable supplies	371			371	131	240	35.3%	-	
Property payments	4,830	4,426		9,256	7,878	1,378	85.1%	5,391	3,966
Travel and subsistence	3,566			3,566	2,753	813	77.2%	2,891	2,885
Operating payments	160			160	28	132	17.5%	73	73
Venues and facilities	60			60	-	60	-	-	
Rental and hiring	200			200	-	200	-	300	

Transfers and subsidies	**-**	**93**	**-**	**93**	**92**	**1**	**98.9%**	**-**	**-**
Households	-	93	-	93	92	1	98.9%	-	-
Payments for capital assets	**7,750**	**(96)**	**-**	**7,654**	**7,335**	**319**	**95.8%**	**9,994**	**9,993**
Buildings and other fixed structures	7,000	(96)	-	6,904	6,903	1	100.0%	9,501	9,501
Buildings	7,000	(96)		6,904	6,903	1	100.0%	9,501	9,501
Machinery and equipment	750	-	-	750	432	318	57.6%	-	-
Software and other intangible assets				-		-	-	493	492
Total	**38,209**	**4,330**	**-**	**42,539**	**35,441**	**7,098**	**83.3%**	**36,332**	**32,145**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 6.2: PUBLIC ORDINARY SCHOOLS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**211,231**	**(4,426)**	**-**	**206,805**	**197,996**	**8,809**	**95.7%**	**286,755**	**286,747**
Goods and services	211,231	(4,426)	-	206,805	197,996	8,809	95.7%	286,755	286,747
Contractors	4,000			4,000	3,068	932	76.7%	754	753
Inventory: Other supplies	114,750			114,750	110,648	4,102	96.4%	97,890	97,890
Property payments	81,996	(4,426)		77,570	75,344	2,226	97.1%	141,252	141,247
Rental and hiring	10,485			10,485	8,936	1,549	85.2%	46,859	46,857
Transfers and subsidies	**20,175**	**-**	**-**	**20,175**	**14,900**	**5,275**	**73.9%**	**5,983**	**5,981**
Non-profit institutions	20,175			20,175	14,900	5,275	73.9%	5,983	5,981
Payments for capital assets	**1,120,241**	**168**	**-**	**1,120,409**	**1,120,366**	**43**	**100.0%**	**1,143,376**	**1,043,191**
Buildings and other fixed structures	1,120,241	168	-	1,120,409	1,120,366	43	100.0%	1,142,882	1,042,698
Buildings	1,120,241	168		1,120,409	1,120,366	43	100.0%	1,142,882	1,042,698
Machinery and equipment	-	-	-	-	-	-	-	494	493
Other machinery and equipment				-		-	-	494	493
Total	**1,351,647**	**(4,258)**	**-**	**1,347,389**	**1,333,262**	**14,127**	**99.0%**	**1,436,114**	**1,335,919**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 6.3: SPECIAL SCHOOLS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**8,190**	**-**	**-**	**8,190**	**8,175**	**15**	**99.8%**	**-**	**-**
Goods and services	8,190	-	-	8,190	8,175	15	99.8%	-	-
Property payments	8,190			8,190	8,175	15	99.8%		
Payments for capital assets	**75,600**	**(72)**	**-**	**75,528**	**75,521**	**7**	**100.0%**	**116,100**	**116,097**
Buildings	75,600	(72)		75,528	75,521	7	100.0%	116,100	116,097
Total	**83,790**	**(72)**	**-**	**83,718**	**83,696**	**22**	**100.0%**	**116,100**	**116,097**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 6.4: EARLY CHILDHOOD DEVELOPMENT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**1,212**	**(110)**	**-**	**1,102**	**1,076**	**26**	**97.6%**	**18,879**	**17,887**
Goods and services	1,212	(110)	-	1,102	1,076	26	97.6%	18,879	17,887
Property payments	1,212	(110)		1,102	1,076	26	97.6%	18,879	17,887
Payments for capital assets	**-**	**110**	**-**	**110**	**109**	**1**	**99.1%**	**-**	**-**
Buildings and other fixed structures	-	110	-	110	109	1	99.1%	-	-
Buildings		110		110	109	1	99.1%		
Total	**1,212**	**-**	**-**	**1,212**	**1,185**	**27**	**97.8%**	**18,879**	**17,887**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. **Payment to seta**	64,398	-	-	64,398	64,398	-	100.0%	61,684	61,684
2. **Professional services**	22,922	(56)	-	22,866	14,805	8,061	64.7%	26,546	20,589
3. **External examination**	579,406	(384)	-	579,022	500,324	78,698	86.4%	508,025	471,633
4. **Special projects**	1,072,258	440	-	1,072,698	1,042,653	30,045	97.2%	1,459,910	1,401,715
5. **Hiv & aids life skills**	24,267	-	-	24,267	23,227	1,040	95.7%	27,646	21,788
6. **Epwp incentive grant**	2,206	-	-	2,206	2,206	-	100.0%	2,702	2,690
7. **Epwp social grant**	15,842	-	-	15,842	15,553	289	98.2%	18,354	17,279
	1,781,299	**-**	**-**	**1,781,299**	**1,663,166**	**118,133**	**93.4%**	**2,104,867**	**1,997,378**
Economic classification									
Current payments	**768,832**	**(86)**	**-**	**768,746**	**664,152**	**104,594**	**86.4%**	**679,939**	**617,878**
Compensation of employees	376,859	(86)	-	376,773	303,825	72,948	80.6%	316,089	305,206
Salaries and wages	367,323	(194)	-	367,129	295,755	71,374	80.6%	307,645	298,236
Social contributions	9,536	108	-	9,644	8,070	1,574	83.7%	8,444	6,970
Goods and services	391,973	-	-	391,973	360,327	31,646	91.9%	363,850	312,672
Administrative fees	94	-	-	94	94	-	100.0%	56	39
Advertising	675	-	-	675	552	123	81.8%	877	674
Minor assets	150	-	-	150	-	150	-	-	-
Catering: Departmental activities	66,658	(4,155)	-	62,503	53,310	9,193	85.3%	50,676	46,053

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Communication (G&S)	960	1	-	961	680	281	70.8%	1,354	1,260
Computer services	4,608	-	-	4,608	4,410	198	95.7%	5,139	4,823
Consultants: Business and advisory services	762	(423)	-	339	-	339	-	2,700	-
Contractors	12,788	(100)	-	12,688	12,485	203	98.4%	14,056	12,094
Agency and support / outsourced services	46,476	-	-	46,476	43,041	3,435	92.6%	44,837	40,978
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	11,590	11,589
Consumable supplies	42,621	(255)	-	42,366	41,672	694	98.4%	25,253	19,446
Consumable: Stationery, printing and office supplies	137,130	(1,416)	-	135,714	129,474	6,240	95.4%	119,841	100,500
Property payments	37,720	(515)	-	37,205	34,255	2,950	92.1%	32,998	30,625
Transport provided: Departmental activity	342	-	-	342	315	27	92.1%	435	348
Travel and subsistence	22,259	8,002	-	30,261	25,558	4,703	84.5%	38,655	32,949
Training and development	361	-	-	361	160	201	44.3%	178	96
Operating payments	2,237	-	-	2,237	578	1,659	25.8%	1,208	985
Venues and facilities	15,888	(1,139)	-	14,749	13,545	1,204	91.8%	13,533	9,945
Rental and hiring	244	-	-	244	198	46	81.1%	464	268

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	**1,011,347**	**86**	**-**	**1,011,433**	**998,945**	**12,488**	**98.8%**	**1,423,555**	**1,379,401**
Departmental agencies and accounts	83,025	-	-	83,025	82,219	806	99.0%	83,726	76,247
Social security funds	18,627	-	-	18,627	17,821	806	95.7%	22,042	14,563
Departmental agencies	64,398	-	-	64,398	64,398	-	100.0%	61,684	61,684
Non-profit institutions	893,438	-	-	893,438	882,427	11,011	98.8%	1,301,222	1,266,149
Households	34,884	86	-	34,970	34,299	671	98.1%	38,607	37,005
Social benefits	1,488	86	-	1,574	1,571	3	99.8%	2,184	1,745
Other transfers to households	33,396	-	-	33,396	32,728	668	98.0%	36,423	35,260
Payments for capital assets	**1,120**	**-**	**-**	**1,120**	**69**	**1,051**	**6.2%**	**1,373**	**99**
Machinery and equipment	1,120	-	-	1,120	69	1,051	6.2%	1,373	99
Other machinery and equipment	1,120	-	-	1,120	69	1,051	6.2%	1,373	99
	1,781,299	**-**	**-**	**1,781,299**	**1,663,166**	**118,133**	**93.4%**	**2,104,867**	**1,997,378**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 7.1: PAYMENT TO SETA

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers and subsidies	**64,398**	**-**	**-**	**64,398**	**64,398**	**-**	**100.0%**	**61,684**	**61,684**
Departmental agencies and accounts	64,398	-	-	64,398	64,398	-	100.0%	61,684	61,684
Total	**64,398**	**-**	**-**	**64,398**	**64,398**	**-**	**100.0%**	**61,684**	**61,684**

Subprogramme: 7.2: PROFESSIONAL SERVICES

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**22,573**	**-**	**-**	**22,573**	**14,513**	**8,060**	**64.3%**	**26,245**	**20,294**
Compensation of employees	10,208	-	-	10,208	6,288	3,920	61.6%	208	19
Salaries and wages	8,988	13		9,001	5,389	3,612	59.9%	194	19
Social contributions	1,220	(13)		1,207	899	308	74.5%	14	
Goods and services	12,365	-	-	12,365	8,225	4,140	66.5%	26,037	20,275
Advertising	371			371	288	83	77.6%	600	397
Minor assets	150			150	-	150	-	-	
Catering: Departmental activities	1,174	(43)		1,131	979	152	86.6%	1,143	700
Consultants: Business and advisory services	762	(423)		339	-	339	-	2,700	

Contractors	3,184			3,184	3,132	52	98.4%	3,606	3,309
Inventory: Learner and teacher support material	-			-		-	-	11,460	11,459
Consumable supplies	340			340	132	208	38.8%	460	356

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transport provided: Departmental activity	130			130	129	1	99.2%	60	
Travel and subsistence	3,015	466		3,481	2,551	930	73.3%	4,350	2,977
Training and development	361			361	160	201	44.3%	178	96
Operating payments	1,684			1,684	182	1,502	10.8%	220	95
Venues and facilities	1,194			1,194	672	522	56.3%	1,260	886
Transfers and subsidies	**349**	**(56)**	**-**	**293**	**292**	**1**	**99.7%**	**301**	**295**
Households	349	(56)	-	293	292	1	99.7%	301	295
Social benefits	349	(56)		293	292	1	99.7%	301	295
Total	**22,922**	**(56)**	**-**	**22,866**	**14,805**	**8,061**	**64.7%**	**26,546**	**20,589**

Subprogramme: 7.3: EXTERNAL EXAMINATION

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**577,795**	**-**	**-**	**577,795**	**500,097**	**77,698**	**86.6%**	**507,440**	**471,402**
Compensation of employees	328,162	-	-	328,162	262,715	65,447	80.1%	280,057	278,001
Salaries and wages	323,355	(306)		323,049	257,675	65,374	79.8%	275,258	273,213
Social contributions	4,807	306		5,113	5,040	73	98.6%	4,799	4,788

Goods and services	249,633	-	-	249,633	237,382	12,251	95.1%	227,383	193,401
Catering: Departmental activities	58,765	(4,108)		54,657	51,200	3,457	93.7%	46,902	43,204
Communication (G&S)	-	1		1	-	1	-	1	1
Computer services	4,608			4,608	4,410	198	95.7%	5,139	4,823

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Contractors	9,370	(100)		9,270	9,238	32	99.7%	10,100	8,537
Agency and support / outsourced services	-			-		-	-	16	
Consumable supplies	5,155	(255)		4,900	4,547	353	92.8%	6,895	1,663
Consumable: Stationery, printing and office supplies	136,918	(1,416)		135,502	129,448	6,054	95.5%	119,333	100,442
Operating leases	-			-		-	-	-	
Property payments	14,840	(515)		14,325	14,324	1	100.0%	14,000	13,992
Transport provided: Departmental activity	-			-		-	-	29	29
Travel and subsistence	7,323	7,532		14,855	13,219	1,636	89.0%	14,690	13,293
Operating payments	-			-		-	-	85	47
Venues and facilities	12,654	(1,139)		11,515	10,996	519	95.5%	10,113	7,353
Rental and hiring	-			-		-	-	80	17
Transfers and subsidies	**611**	**(384)**	**-**	**227**	**227**	**-**	**100.0%**	**585**	**231**
Households	611	(384)	-	227	227	-	100.0%	585	231
Social benefits	611	(384)		227	227	-	100.0%	585	231
Payments for capital assets	**1,000**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**-**	**-**
Machinery and equipment	1,000	-	-	1,000	-	1,000	-	-	-
Other machinery and equipment	1,000			1,000		1,000	-		
Total	**579,406**	**(384)**	**-**	**579,022**	**500,324**	**78,698**	**86.4%**	**508,025**	**471,633**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 7.4: SPECIAL PROJECTS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**138,053**	**(86)**	**-**	**137,967**	**120,126**	**17,841**	**87.1%**	**111,336**	**96,987**
Compensation of employees	25,452	(86)	-	25,366	21,941	3,425	86.5%	20,892	15,970
Salaries and wages	22,693	(86)		22,607	20,286	2,321	89.7%	18,040	14,252
Social contributions	2,759			2,759	1,655	1,104	60.0%	2,852	1,718
Goods and services	112,601	-	-	112,601	98,185	14,416	87.2%	90,444	81,017
Catering: Departmental activities	6,070	(4)		6,066	685	5,381	11.3%	2,171	1,789
Communication (G&S)	280			280	-	280	-	676	582
Contractors	100			100	-	100	-	56	55
Agency and support / outsourced services	42,182			42,182	38,754	3,428	91.9%	37,382	33,553
Consumable supplies	37,126			37,126	36,993	133	99.6%	17,824	17,354
Consumable: Stationery, printing and office supplies	212			212	26	186	12.3%	478	28
Property payments	20,674			20,674	17,725	2,949	85.7%	18,998	16,633
Transport provided: Departmental activity	-			-		-	-	37	37
Travel and subsistence	5,707	4		5,711	3,851	1,860	67.4%	12,694	10,904
Venues and facilities	250			250	151	99	60.4%	128	82
Transfers and subsidies	**934,205**	**526**	**-**	**934,731**	**922,527**	**12,204**	**98.7%**	**1,347,374**	**1,304,728**

Departmental agencies and accounts	18,456	-	-	18,456	17,653	803	95.6%	21,575	14,196

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Social security funds	18,456			18,456	17,653	803	95.6%	21,575	14,196
Non-profit institutions	882,061			882,061	871,329	10,732	98.8%	1,288,154	1,254,053
Households	33,688	526	-	34,214	33,545	669	98.0%	37,645	36,479
Social benefits	292	526		818	817	1	99.9%	1,222	1,219
Other transfers to households	33,396			33,396	32,728	668	98.0%	36,423	35,260
Payments for capital assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,200**	**-**
Machinery and equipment	-	-	-	-	-	-	-	1,200	-
Other machinery and equipment				-		-	-	1,200	
Total	**1,072,258**	**440**	**-**	**1,072,698**	**1,042,653**	**30,045**	**97.2%**	**1,459,910**	**1,401,715**

Subprogramme: 7.5: HIV & AIDS LIFE SKILLS

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**23,911**	**-**	**-**	**23,911**	**22,923**	**988**	**95.9%**	**27,397**	**21,689**
Compensation of employees	13,037	-	-	13,037	12,881	156	98.8%	14,932	11,216
Salaries and wages	12,287	185		12,472	12,405	67	99.5%	14,153	10,752

Social contributions	750	(185)		565	476	89	84.2%	779	464
Goods and services	10,874	-	-	10,874	10,042	832	92.3%	12,465	10,473
Administrative fees	94			94	94	-	100.0%	56	39
Advertising	304			304	264	40	86.8%	277	277
Catering: Departmental activities	649			649	446	203	68.7%	460	360

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Communication (G&S)	680			680	680	-	100.0%	677	677
Contractors	134			134	115	19	85.8%	294	193
Inventory: Learner and teacher support material	-			-		-	-	130	130
Consumable: Stationery, printing and office supplies	-			-		-	-	30	30
Transport provided: Departmental activity	212			212	186	26	87.7%	309	282
Travel and subsistence	6,214			6,214	5,937	277	95.5%	6,913	5,767
Operating payments	553			553	396	157	71.6%	903	843
Venues and facilities	1,790			1,790	1,726	64	96.4%	2,032	1,624
Rental and hiring	244			244	198	46	81.1%	384	251
Transfers and subsidies	**236**	**-**	**-**	**236**	**235**	**1**	**99.6%**	**76**	**-**
Households	236	-	-	236	235	1	99.6%	76	-
Social benefits	236			236	235	1	99.6%	76	
Payments for capital assets	**120**	**-**	**-**	**120**	**69**	**51**	**57.5%**	**173**	**99**
Machinery and equipment	120	-	-	120	69	51	57.5%	173	99
Other machinery and equipment	120			120	69	51	57.5%	173	99
Total	**24,267**	**-**	**-**	**24,267**	**23,227**	**1,040**	**95.7%**	**27,646**	**21,788**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Subprogramme: 7.6: EPWP INCENTIVE GRANT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2,206**	**-**	**-**	**2,206**	**2,206**	**-**	**100.0%**	**2,599**	**2,587**
Goods and services	2,206	-	-	2,206	2,206	-	100.0%	2,599	2,587
Agency and support / outsourced services	-			-		-	-	2,525	2,514
Consumable supplies	-			-		-	-	74	73
Property payments	2,206			2,206	2,206	-	100.0%	-	
Transfers and subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**103**	**103**
Departmental agencies and accounts	-	-	-	-	-	-	-	103	103
Social security funds				-		-	-	103	103
Total	**2,206**	**-**	**-**	**2,206**	**2,206**	**-**	**100.0%**	**2,702**	**2,690**

Subprogramme: 7.7: EPWP SOCIAL GRANT

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**4,294**	**-**	**-**	**4,294**	**4,287**	**7**	**99.8%**	**4,922**	**4,919**
Goods and services	4,294	-	-	4,294	4,287	7	99.8%	4,922	4,919
Agency and support /	4,294			4,294	4,287	7	99.8%	4,914	4,911

outsourced services									
Travel and subsistence	-			-		-	-	8	8
Transfers and subsidies	**11,548**	**-**	**-**	**11,548**	**11,266**	**282**	**97.6%**	**13,432**	**12,360**
Departmental agencies and accounts	171	-	-	171	168	3	98.2%	364	264
Non-profit institutions	11,377			11,377	11,098	279	97.5%	13,068	12,096
Total	**15,842**	**-**	**-**	**15,842**	**15,553**	**289**	**98.2%**	**18,354**	**17,279**

LIMPOPO: EDUCATION
Appropriation Statement
for the year ended 31 March 2024

Direct charges

	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. **Statutory Appropriation**	2,139	-	-	2,139	2,139	-	1	2,074	2,073
	2,139	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**
Economic classification									
Current payments	**2,139**	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**
Compensation of employees	2,139	-	-	2,139	2,139	-	100.0%	2,074	2,073
Salaries and wages	1,801	-	-	1,801	1,801	-	100.0%	1,753	1,753
Social contributions	338	-	-	338	338	-	100.0%	321	320
	2,139	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**

Direct charge: Statutory Appropriation

	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	**2,139**	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**
Compensation of employees	2,139	-	-	2,139	2,139	-	100.0%	2,074	2,073
Salaries and wages	1,801			1,801	1,801	-	100.0%	1,753	1,753
Social contributions	338			338	338	-	100.0%	321	320
Total	**2,139**	**-**	**-**	**2,139**	**2,139**	**-**	**100.0%**	**2,074**	**2,073**

LIMPOPO: EDUCATION
Notes to the Appropriation Statement

4 Explanations of material variances from Amounts Voted (after virement):

4.1 Per programme:

Programme name	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
ADMINISTRATION	2,138,922	2,028,536	110,386	5%
PUBLIC ORDINARY SCHOOL EDUCATION	32,200,678	32,005,630	195,048	1%
INDEPENDENT SCHOOL SUBSIDIES	147,282	142,048	5,234	4%
PUBLIC SPECIAL SCHOOL EDUCATION	723,219	709,865	13,354	2%
EARLY CHILDHOOD DEVELOPMENT	670,329	634,843	35,486	5%
INFRASTRUCTURE DEVELOPMENT	1,474,858	1,453,584	21,274	1%
EXAMINATION AND EDUCATION RELATED SERVICES	1,781,299	1,663,166	118,133	7%
	39,136,587	38,637,672	498,915	1%

The Department has spent R38.637 billion or 98.7% of the R39.137 billion total Adjusted appropriation as at 31 March 2024. This has resulted to an under expenditure of R498.915 million or 1.3% when compared with the norm of 100.0%. And when comparing the 98.7% performance of 2023/24 with the 2022/23 performance of 98.6%, there is an improvement of 0.1%.

ADMINISTRATION	2,138,922	2,028,536	110,386	5%

Explanation of Variance
Programme 1: Underspent by 5.2%
Compensation of Employees:

- Underspent by 4.0% due to the delay in approval of the Recruitment plan by Provincial Treasury, while attrition posts are increasing.

Goods and Services:

- Underspent by 4.8% due to:
  - Computer Services:
    - SITA (Internet) invoices for March 2024 not yet submitted for payment, as they are typically submitted a month after the service is rendered.
    - SITA (LAN, Desktop & Antivirus) invoices were submitted on 26 March 2024, late for payment within the financial year.
  - Operating Payments:
    - Some service providers submitted photocopy charges invoices late for payment in March 2024.
    - Amount budgeted for resettlement cost not utilized due to non-filling of vacancies, resulting from the delay in approval of the Recruitment plan.
  - Communication Services:
    - Some Vodacom February and March 2024 disputed invoices not paid due to incorrect billing.
  - Consumable Supplies and Stationery:

- Purchase orders for protective clothing and stationery were issued in March 2024, delivery not yet made.
- Property Payments:
  - Amount budgeted for cleaning services could not be utilized as procurement processes could not be finalized.
  - Savings realized on municipal services due to termination of 33 Biccard building lease agreement, poor water supply from the municipality, and load-shedding.
- Operating Leases:
  - The budget was not fully utilized due to termination of two lease agreements for 33 Biccard and Lobethal Circuit.
  - Late submission of invoices by the service providers.

Transfers and Subsidies:

- Underspent by 4.2% due to:
  - Procured Special Schools buses delivered in March 2024 not yet licensed.
  - Payment on Claims Against the State is dependent on the submission of claims finalized by the courts.

Payments for Capital Assets:

- Underspent by 38.4% due to:
  - Purchase order to procure motor vehicles issued on 19 March 2024, delivery not yet made.
  - Procurement processes for laptops, Audiovisual equipment, and domestic equipment could not be concluded.
  - Procured fans not yet delivered.

LIMPOPO: EDUCATION
Notes to the Appropriation Statement

PUBLIC ORDINARY SCHOOL EDUCATION				
	32,200,678	32,005,630	195,048	1%

Programme 2: Underspent by 0.6%
Compensation of Employees:

- Underspent by 0.5% due to non-filling of attrition posts.

Goods and Services:

- Underspent by 2.3% due to:
  - Feeding: March 2024 feeding invoices not fully paid due to late submission by service providers. Decrease in feeding days in March 2024 due to amended school calendar (from 17 to 14 days). One service provider's invoice not paid due to CSD (Central Supplier Database) challenges - banking details not available.
  - MST (Maths, Science and Technology):
    - Procurement of AutoCAD software through quotations could not be concluded as the tender process was unsuccessful.
    - Advertised training & development bid was cancelled as service providers did not meet requirements. Procurement through quotations did not materialize due to limited time.
    - Two textbook invoices submitted late for payment in March 2024.
  - LTSM (Learner and Teacher Support Materials):
    - Delivery of textbooks from warehouse to schools not yet concluded.
  - Contractors:
    - Delivery of textbooks from warehouse to schools not yet concluded.
    - Underspending on PILIR (Procedure on Incapacity Leave and Ill-health Retirement) medical services due to additional charges not predetermined and not charged in current year.
  - QIDSUP (Quality Improvement, Development, Support and Upliftment Programme):
    - Purchase orders for procured readers issued in March 2024, delivery not yet made.
  - Scholar Transport:
    - Late submission of invoices by service providers.
  - Property Payments:
    - Budget available to bail out schools unable to pay electricity, but no requests received.
    - Security services underspent due to non-payment of 2024 price adjustments as PSIRA (Private Security Industry Regulatory Authority) has not issued new pricing schedules.

Transfers and Subsidies:

- Underspent by 0.1% due to:
  - Non-compliance by one school in Waterberg District, resulting in underspending on transfer to Public Ordinary Schools.
  - NSNP (National School Nutrition Programme) - Funds transferred to all benefiting schools, savings due to school mergers.
  - Funds transferred to Department of Labour for Voluntary Food Handlers' UIF, not fully utilized due to reduced number of Food Handlers.

Payments for Capital Assets:

- Underspent by 21.8% as procurement processes for Mogalakwena laptops could not be concluded, and other districts' laptops costed less than anticipated.

INDEPENDENT SCHOOL SUBSIDIES				
	147,282	142,048	5,234	4%

Explanation of variance
Underspending of 3,6% on the transfer of funds to Independent Schools due to non-compliance by some of the schools which resulted to withholding of the subsidy.

LIMPOPO: EDUCATION
Notes to the Appropriation Statement

PUBLIC SPECIAL SCHOOL EDUCATION				
	723,219	709,865	13,354	2%

Explanation of Variance
Programme 4: Underspent by 1.8%

- Compensation of Employees underspent by 1.8% due to non-filling of attrition posts.
- Goods and Services underspent by 10.7% due to:
  - Procurement processes for Basic Computer training and First Aid training for Caregivers in Special Care Centers not concluded. This was due to a non-compliant computer training quotation from suppliers that did not meet the specifications, and a First Aid training requisition that was returned by Supply Chain Management (SCM) for revision.
  - Caregivers ECD (Early Childhood Development) training scheduled for 11-15 March 2024 could not take place as the procurement processes for Caregivers transport were not yet concluded.
- Funds have been committed for the Open Games event scheduled for 2-6 April 2024.
- Some activities during the financial year were integrated, resulting in the Public Ordinary Schools budget being utilized and savings realized under the Public Special Schools budget.
- Payments for Capital Assets underspent by 4.9% due to a purchase order for three laptops issued in March 2024, with the items costing less than anticipated, resulting in savings under Machinery and Equipment.

EARLY CHILDHOOD DEVELOPMENT				
	670,329	634,843	35,486	5%

Explanation of Variance

Programme 5

1. Compensation of Employees

Underspent by 19% due to the non-filling of attrition posts.

2. Goods and Services

Underspent by 13,6% due to:
- Delayed Story Book Procurement: Purchase orders for story books were issued on 28 and 29 February 2024. However, the late delivery of these books towards the final date for invoice capturing, combined with delays in confirming whether the goods met specifications, postponed the payment process.
- Venue Costs: Most Early Childhood Development (ECD) activities were held at Mastec, Tivumbeni, and Makhado EMPC, where the Department did not incur venue charges. Payments were only required for accommodation, meals, and catering.
- Service Costs Savings: Service providers appointed for the maintenance of ECD centers were not VAT registered, leading to savings since VAT was not charged.

- *Quarterly Meeting Costs:* The planned quarterly meeting on 15 March 2024 was held in the MEC's boardroom instead of a commercial venue, resulting in cost savings.

3. Transfers and Subsidies

Underspent by 0,2% due to:

- Bank Rejections: Three ECD Centres in Mogalakwena did not receive payments due to bank rejections. The centres are currently being assisted, and roll-over funds will be applied.

- ***Conditional Grants:*** Three ECD Centres (one in Vhembe East and two in Sekhukhune South) were not paid due to fund mismanagement. Ongoing investigations and capacity-building efforts are being conducted to address the issue.

4. Payments for Capital Assets

Underspent by 46,4% as procurement processes could not be concluded before the end of the financial year.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

INFRASTRUCTURE DEVELOPMENT				
	1,474,858	1,453,584	21,274	1%

Explanation of Variance

1. Compensation of Employees

Underspent by18.6% due to the following unfilled vacant posts:

- The Chief Town Planner and three Works Inspectors were only appointed in March 2024, although their salaries were budgeted from April 2023.
- Interviews for the Electrical Engineer and Chief Electrical Engineer positions had not been concluded at year-end.

2. Goods and Services

Underspent by 5,1% due to:

- ***Scope Change and Delays:*** Changes in the scope of Head Office maintenance and delayed delivery of the concrete palisade fence.
- ***Travel Moratorium:*** A moratorium limiting travel resulted in most meetings being held virtually.
- ***Contractor appointment delays:*** The appointment of maintenance and repair contractors was delayed until February 2024, preventing the completion of work within the financial year.
- ***Mobile Classroom Transportation:*** Procurement for the transportation of mobile classrooms is dependent on school requests. A request was received just two weeks before the financial year-end, which was too late for procurement to be processed.
- ***School Furniture:*** The budget for school furniture under the conditional grant was specifically allocated for new schools and mobile classrooms. Since no new schools or mobile classrooms required furniture, the budget was underspent.

3. Transfers and Subsidies

Underspent by 26%, due to:

- ***Second Budget Adjustment:*** Funds allocated during the Second Budget Adjustment could not be transferred to the districts before the end of the financial year, as the districts did not exhaust the funds they had already received.
- ***Mobile Toilets:*** Fourth-quarter transfers to schools for the rental and hiring of mobile toilets in Vhembe East and Vhembe West were not concluded.

EXAMINATION AND EDUCATION RELATED SERVICES				
	1,781,299	1,663,166	118,133	7%

Explanation of Variance

Programme 7: Underspent by 6.6% due to the following

1. Compensation of Employees

Underspent by 9,4% due to delays in the approval of the Recruitment Plan by Provincial Treasury, despite an increase in attrition posts.

2. Goods and Services

Underspent by 8,1% , due to:

- Outstanding Invoices: Two invoices for marking centres remain unpaid due to discrepancies between invoiced amounts and actual numbers reported for marking.
- Stationery: Procured stationery not yet delivered.
- Catering: Costs for training Handy(wo)men Assistants in September 2023 were incorrectly charged to the Teacher Development budget instead of the Presidential Youth Employment Initiative budget.
- Life Skills Diaries: Some procured diaries were returned to the service provider for not meeting specifications and remain unpaid.
- Policy Workshops: Scheduled workshops for quarters 3 and 4 were canceled due to examinations, cost containment measures, and insufficient time before the financial year-end.
- ***Agency & Support/Outsourced Services:*** Payments for Sekhukhune South EPWP Equitable Share beneficiaries were not debited from the programme.
- Property Payments: Savings realized on municipal services due to poor water supply and load shedding.
- Security Services: Underspending due to the non-payment of 2024 price adjustments, as PSIRA has not yet issued new sectoral pricing schedules.

3. Transfers and Subsidies

Underspent by 1,2% due to:

- Presidential Youth Employment Initiative: Districts did not appoint the full number of allocated beneficiaries, leading to under-expenditure on non-profit institutions (school support items) and UIF.
- Sanitary Pads: Funds transferred to identified schools, except for Capricorn South, where transfers could not be completed before the year-end.

4. Payments for Capital Assets

- Underspent by 93,8% because procurement processes for the forklift had not been concluded at year-end.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

4.2

Per economic classification:	Final Budget	Actual Expenditure	Variance
	R'000	R'000	R'000
Current expenditure			
Compensation of employees	29,227,626	28,929,173	298,453
Goods and services	4,227,817	4,087,196	140,621
Transfers and subsidies			
Provinces and municipalities	687	485	202
Departmental agencies and accounts	87,675	86,771	904
Non-profit institutions	3,912,884	3,888,189	24,695
Households			
Payments for capital assets			
Buildings and other fixed structures	1,206,573	1,206,063	510
Machinery and equipment	99,325	69,092	30,233
Payments for financial assets	57,900	57,887	13

Explanation of Variance

1. **Compensation of Employees

Underspent by 1.0% underspent due to delays in the approval of the Recruitment Plan by Provincial Treasury, despite an increase in attrition posts.

2. **Goods and Services

Underspent by 3.3% underspent due to the following:

- Computer Services (SITA Internet): March 2024 invoices not yet submitted; SITA typically submits invoices a month after service delivery.
- ***SITA (LAN, Desktop & Antivirus):*** Invoices submitted on 26 March 2024, too late for payment within the financial year.
- Operating Payments: Late submission of photocopy charge invoices in March 2024; resettlement costs not utilized due to recruitment delays.
- Communication Services: Disputed Vodacom invoices for February and March 2024 due to incorrect billing.
- Consumable Supplies & Stationery: Purchase orders for protective clothing and stationery issued in March 2024, delivery pending.
- Property Payments: Procurement delays for cleaning services, savings on municipal services due to lease terminations, poor water supply, and load shedding.

- Operating Leases: Savings from the termination of two lease agreements at 33 Biccard and Lobethal Circuit.

3. Learning and Teaching Support Material (LTSM)

- Textbooks: Two invoices submitted late for payment in March 2024; delivery of textbooks from the warehouse to schools is incomplete.

4. NSNP

- **Underspending was due to late submission of March 2024 invoices by service providers; fewer feeding days in March 2024 due to school calendar amendments; one service provider's invoice unpaid due to system issues.

5. Mathematics, Science, and Technology (MST)

- Procurement Delays: AutoCAD software procurement through quotations was delayed after tender attempts failed; advertised training & development bid canceled due to non-compliance.

6. Contractors and Services

- Textbooks: Delivery from the warehouse to schools is still pending.
- Medical Services (PILIR): Underspending due to additional charges not being applied as anticipated.

7. Infrastructure Development

- Scope Change and Delays: Change of scope for Head Office maintenance and delayed delivery of the concrete palisade fence; moratorium on travel led to virtual meetings, there were delays in contractor appointments and work completion.
- Mobile Classrooms: Requests for transportation received late in the financial year which affected timely procurement.
- School Furniture: Budget underspent due to lack of need for new school furniture.

8. Examination and Education-Related Services

- Outstanding Invoices: Two marking centre invoices unpaid due to discrepancies in reported numbers; undelivered stationery; savings on municipal services and security services due to delayed price adjustments.

9. HIV & AIDS Life Skills

- Non-compliance: Some procured diaries returned due to specification issues; scheduled policy workshops canceled due to examinations, cost containment, and time constraints.

10. Transfers and Subsidies

- Provinces and Municipalities: Special Schools buses delivered in March 2024 but not yet licensed.
- Departmental Agencies & Accounts: Fewer Presidential Youth Employment Initiative beneficiaries appointed, leading to under expenditure on UIF.
- Household: Payment for leave gratuities depends on claim submissions.
- Non-Profit Institutions: Public Ordinary Schools' funds underutilized due to non-compliance by a school in Waterberg District; some Independent Schools' subsidies withheld due to non-compliance.
- NSNP: Savings realized due to fewer feeding days and reduced numbers of food handlers after school mergers.

- Early Childhood Development (ECD) Grant: Three ECD Centres in Mogalakwena not paid due to banking rejections; three others not paid due to fund mismanagement, with ongoing investigations.

11. Payment for Capital Assets

Underspent by 2.3% due to:

- Programme 1: Delayed motor vehicle delivery; incomplete procurement processes for laptops, audiovisual, and domestic equipment.
- Programme 2: Procurement delays for Mogalakwena laptops; lower-than-expected costs for mobile kitchens and laptops.
- Programme 4: Balance set aside for price fluctuations for procurement of buses; pending laptop delivery.
- Programme 5 & 6: Procurement processes not concluded; retention outstanding on Marotola and Mamokgalake Primary School projects.
- Programme 7: Forklift procurement still underway at year-end; audiovisual equipment cost less than anticipated.

4.3	Per conditional grant		Final Budget	Actual Expenditure	Variance
			R'000	R'000	R'000
	Infrastructure Grant		1,189,646.0	1,171,469	18,176.90
	HIV and AIDS		24,267.0	23,227	1,039.61
	EPWP Intergrated grant for province		2,206.0	2,206	0.00
	Soc Sec EPWP incentive grant for province		15,842.0	15,553	288.94
	National School Nutritution Program		1,684,410.0	1,650,749	33,660.66
	Learners with profound intellectual disabilities		37,355.0	35,643	1,711.75
	Maths Science and technology		44,698.0	41,303	3,395.41
	Early Childhood Development		176,339.0	175,042	1,296.65
			3,174,763.0	3,115,193.1	59,569.92
	Explanation of Variances **1. Infrastructure Grant (EIG)** ***- Staff Vacancies*:** Key positions, including a Chief Town Planner and three Works Inspectors, were only filled in March 2024. Interviews for the Electrical Engineer and Chief Electrical Engineer positions have yet to be conducted, contributing to underspending. ***- Travel Restrictions:*** A moratorium on travel led to most meetings being conducted virtually, further reducing expenditure.				

- Delayed Contractor Appointments: Contractors were appointed in February 2024, leaving insufficient time to complete the projects within the financial year, leading to unspent funds.

- Mobile Classrooms Procurement: The procurement for the transportation of mobile classrooms is dependent on requests from schools. A request received only two weeks before the end of the financial year was too late for procurement to be completed.

- School Transfers: Fourth-quarter transfers to schools for the rental and hiring of mobile toilets were not completed for the Vhembe East and Vhembe West districts, resulting in underspending.

- Project Retentions: Retention payments are still outstanding for the Marotola and Mamokgalake Primary School projects.

- Laptops Procurement: The cost of procured laptops was less than anticipated, and some officials received laptops from the Asset Unit, resulting in savings on the grant.

2. HIV/AIDS Life Skills

- Non-Compliant Diaries: Some diaries were returned to the service provider as they did not meet the specifications, leading to non-payment.

- ***Unconducted Policy Workshops:*** Policy workshops scheduled for the third and fourth quarters could not be held due to examinations, cost containment measures, and limited time before the end of the financial year.

- ***Audiovisual Equipment:*** The cost of procured audiovisual equipment was less than anticipated, leaving a balance that could not be spent before the financial year ended.

3. National School Nutrition Programme (NSNP)

- Delayed Invoice Payments: Underspending occurred due to the late submission of feeding invoices for March 2024 by service providers.

- Reduction in Feeding Days: A decrease in the number of feeding days from 17 to 14 in March 2024, due to an amendment in the school calendar, also contributed to the variance.

- CSD Challenges: An invoice for one service provider could not be paid due to banking details not being available on the Central Supplier Database (CSD).

- Voluntary Food Handlers: Funds were transferred to the Department of Labour for the Voluntary Food Handlers' UIF. However, the number of Food Handlers was reduced due to school mergers, leading to savings.

- Decentralized & Special Schools: Funds for honoraria, fuel, and decentralized Special Schools are transferred twice a year, with savings realized due to school mergers.

- Leave Gratuity Payments: The payment of leave gratuity is contingent on claim submissions, which were lower than anticipated.

- Cost Savings: Procured mobile kitchens cost less than budgeted, and laptops that were ordered have not yet been delivered.

4. Learners with Severe to Profound Intellectual Disabilities (LSPID)

- Training Procurement Issues: Procurement for basic computer and first aid training for Caregivers in Special Care Centres was not completed due to non-compliant quotations.

- Delayed ECD Training: ECD training for Caregivers scheduled for March 2024 was postponed due to unfinished procurement processes for transportation.

- Laptops: Purchase orders for three laptops were issued in March 2024, but delivery is still pending.

- Savings Realized: The procured items cost less than anticipated, resulting in savings.

5. Mathematics, Science, and Technology (MST)

- Delayed Claims: There was a delay in the Eastern Cape Department of Education's claim for the Compensation of Employees paid to a Cuban Specialist.

- Vacancies: An advertised Admin Clerk post has not yet been filled.

- AutoCAD Software Procurement: The procurement of AutoCAD software through quotations could not be completed within the financial year, following an unsuccessful tender process.

- Training and Development Bid: A training and development bid, which closed in January 2024, was canceled due to non-compliance by service providers, leaving insufficient time for re-procurement.

6. Early Childhood Development (ECD)

- Vacant Positions: Two vacant posts remain unfilled.

- Lower Service Costs: Service providers who were not VAT-registered resulted in cost savings.

- Venue Changes: The planned quarterly meeting held on 15 March 2024 was conducted in the MEC's boardroom instead of a commercial venue, further reducing costs.

- Non-Payment to ECD Centres: Three ECD Centres, one in Vhembe East and two in Sekhukhune South, were not paid due to mismanagement of funds, resulting in savings.

LIMPOPO: EDUCATION
Statement of Financial Performance

	Note	2023/24 R'000	2022/23 R'000
REVENUE			
Annual appropriation	1	39,134,448	37,624,778
Statutory appropriation	2	2,139	2,074
Departmental revenue	3	17,314	390
TOTAL REVENUE		**39,153,901**	**37,627,242**
EXPENDITURE			
Current expenditure			
Compensation of employees	4	28,928,877	27,607,511
Goods and services	5	4,087,490	3,745,903
Total current expenditure		**33,016,367**	**31,353,414**
Transfers and subsidies			
Transfers and subsidies	6	4,288,262	4,527,331
Total transfers and subsidies		**4,288,262**	**4,527,331**
Expenditure for capital assets			
Tangible assets	7	1,275,156	1,178,461
Intangible assets	7	-	492
Total expenditure for capital assets		**1,275,156**	**1,178,953**
Unauthorised expenditure approved without funding		**5,526**	**-**
Payments for financial assets	8	57,887	23,830
TOTAL EXPENDITURE		**38,643,198**	**37,083,528**
SURPLUS/(DEFICIT) FOR THE YEAR		**510,703**	**543,714**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		493,389	543,324
Annual appropriation		433,819	457,793
Conditional grants		59,570	85,531
Departmental revenue and NRF Receipts	13	17,314	390
SURPLUS/(DEFICIT) FOR THE YEAR		**510,703**	**543,714**

LIMPOPO: EDUCATION
Statement of Financial Position

	Note	2023/24 R'000	2022/23 R'000
ASSETS			
Current Assets		**637,633**	**693,558**
Cash and cash equivalents	9	502,610	511,747
Prepayments and advances	10	-	22
Receivables	11	135,023	181,789
Non-Current Assets		**4,665**	**3,641**
Receivables	11	4,665	3,641
TOTAL ASSETS		**642,298**	**697,199**
LIABILITIES			
Current Liabilities		**604,381**	**636,935**
Voted funds to be surrendered to the Revenue Fund	12	568,196	618,131
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	34,205	15,508
Payables	14	1,980	3,296
TOTAL LIABILITIES		**604,381**	**636,935**
NET ASSETS		**37,917**	**60,264**
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		37,917	65,790
Unauthorised expenditure		-	-5,526
TOTAL		**37,917**	**60,264**

LIMPOPO: EDUCATION
Statement of Changes in Net Assets

NET ASSETS	Note	2023/24 R'000	2022/23 R'000
Recoverable revenue			
Opening balance		65,790	74,721
Transfers		**-27,873**	**-8,931**
Irrecoverable amounts written off	6.1	-29,906	-11,549
Debts recovered (included in departmental receipts)		-11,025	-10,731
Debts raised		13,058	13,349
Closing balance		**37,917**	**65,790**
Unauthorised expenditure			
Opening balance		-5,526	-5,526
Amounts approved by Parliament/Legislature without funding and derecognised		5,526	-
Current		5,280	-
Capital			-
Transfers and subsidies		246	-
Closing balance		**-**	**-5,526**
TOTAL		**37,917**	**60,264**

LIMPOPO: EDUCATION
Cash Flow Statement

	Note	2023/24 R'000	2022/23 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**39,208,980**	**37,683,963**
Annual appropriated funds received	1.1	39,134,448	37,624,778
Statutory appropriated funds received	2	2,139	2,074
Departmental revenue received	3	66,792	53,403
Interest received	3.2	5,601	3,708
Net (increase)/ decrease in working capital		45,472	26,664
Surrendered to Revenue Fund		-597,020	-567,893
Current payments		-33,016,367	-31,353,414
Payments for financial assets		-57,887	-23,830
Transfers and subsidies paid		-4,288,262	-4,527,331
Net cash flow available from operating activities	15	**1,294,916**	**1,238,159**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	-1,275,156	-1,178,953
(Increase)/decrease in non-current receivables	11	-1,024	-3,047
Net cash flows from investing activities		**-1,276,180**	**-1,182,000**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		-27,873	-8,931
Net cash flows from financing activities		**-27,873**	**-8,931**
Net increase/ (decrease) in cash and cash equivalents		-9,137	47,228
Cash and cash equivalents at beginning of period		511,747	464,519
Cash and cash equivalents at end of period	16	**502,610**	**511,747**

LIMPOPO EDUCATION: ACCOUNTING PLICIES

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2	**Going concern** The financial statements have been prepared on a going concern basis.
3	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	**Foreign currency translation** Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	**Comparative information**
6.1	**Prior period comparative information** Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	**Current year comparison with budget** A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

7	**Revenue**
7.1	**Appropriated funds** Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	**Accrued departmental revenue** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Write-offs are made according to the department's debt write-off policy
8	**Expenditure**
8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	**Other expenditure**

	Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	**Accruals and payables not recognised** Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements. Where the lease contract term has expired, and the lease continues on a month-to-month rental basis, the department records a potential commitment to the lease based on previous practice and other objective evidence regarding the lease renewal that is available at the time of approving the financial statements.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
10	**Prepayments and advances** Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayment are expensed in the year in which the services are rendered or goods received and when the prepayment is material and the expenditure budgeted for then the prepayment is expensed in the statement of financial performance
11	**Loans and receivables**

	Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
12	**Financial assets**
12.1	**Financial assets (not covered elsewhere)** A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
12.2	**Impairment of financial assets** Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
13	**Payables** Payables recognised in the statement of financial position are recognised at cost.
14	**Capital Assets**
14.1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
14.2	**Movable capital assets** Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

	Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
14.3	**Intangible assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
14.4	**Project Costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
15	**Provisions and Contingents**
15.1	**Provisions** Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and 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 of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
15.2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when

	there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
15.3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
15.4	**Commitments** Commitments (other than for transfers and subsidies) are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.
16	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised incurred in the current year.
17	**Fruitless and wasteful expenditure** Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of . • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
18	**Irregular expenditure**

	Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
19	**Changes in accounting policies, accounting estimates and errors** Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
20	**Events after the reporting date** Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
21	**Principal-Agent arrangements** The department is party to a principal-agent arrangement for the implementation of infrastructure projects. In terms of the arrangement the department is the principal and is responsible for making payments for services provided to the department. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
22	**Recoverable revenue** Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
23	**Related party transactions**

	A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.
24	**Inventories** At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
25	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

1

1.1	Annual Appropriation	2023/24			2022/23		
		Final Budget	Actual Funds Received	Funds not requested/ not received	Final Budget	Appropriation Received	Funds not requested/ not received
	Programmes	R'000	R'000	R'000	R'000	R'000	R'000
1)	ADMINISTRATION	2,136,783	2,136,783	-	1,945,140	1,945,140	-
2)	PUBLIC ORDINARY SCHOOL EDUCATION	32,200,678	32,200,678	-	30,510,888	30,510,888	-
3)	INDEPENDENT SCHOOL SUBSIDIES	147,282	147,282	-	153,527	153,527	-
4)	PUBLIC SPECIAL SCHOOL EDUCATION	723,219	723,219	-	610,576	610,576	-
5)	EARLY CHILDHOOD DEVELOPMENT	670,329	670,329	-	690,293	690,293	-
6)	INFRASTRUCTURE DEVELOPMENT	1,474,858	1,474,858	-	1,607,425	1,607,425	-
7)	EXAMINATION AND EDUCATION RELATED SERVICES	1,781,299	1,781,299	-	2,106,929	2,106,929	-
	Total	**39,134,448**	**39,134,448**	**-**	**37,624,778**	**37,624,778**	**-**

The total amount budgeted for the financial year 2023/24 was received from the Provincial Revenue Fund during the financial year.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2023/24 R'000	2022/23 R'000
1.2 Conditional grants**			
Total grants received	32	3,174,763	3,382,014

	2023/24 R'000	2022/23 R'000
2 Statutory Appropriation		
Statutory Appropriation	2,139	2,074
	2,139	**2,074**
Actual Statutory Appropriation received	2,139	2,074

Statutory budget for the financial year was R2 098 000. The increase to the budget that took place in the 2022/23 was spent in the current financial year. An additional amount of R41 000 had to be allocated from Equitable share to cover for the shortfall

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		Note	R'000	R'000
3	**Departmental Revenue**			
	Sales of goods and services other than capital assets	3.1	36,199	34,293
	Interest, dividends and rent on land	3.2	5,601	3,708
	Transactions in financial assets and liabilities	3.3	30,593	19,110
	Total revenue collected		**72,393**	**57,111**
	Less: Own revenue included in appropriation	13	55,079	56,721
	Departmental revenue collected		**17,314**	**390**

Over collection on revenue was due to debts written off that had posted as revenue transactions

		Note	2023/24 R'000	2022/23 R'000
3.1	**Sales of goods and services other than capital assets**	3		
	Sales of goods and services produced by the department		35,853	34,292
	Sales by market establishment		244	248
	Other sales		35,609	34,044
	Sales of scrap, waste and other used current goods		346	1
	Total		**36,199**	**34,293**

		Note	2023/24 R'000	2022/23 R'000
3.2	**Interest, dividends and rent on land**	3		
	Interest		5,601	3,708
	Total		**5,601**	**3,708**

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		Note	2023/24 R'000	2022/23 R'000
3.3	**Transactions in financial assets and liabilities**	3		
	Receivables		28,675	19,110
	Other Receipts including Recoverable Revenue		1,918	-
	Total		**30,593**	**19,110**

		Note	2023/24 R'000	2022/23 R'000
3.4.1	**Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)**			
	(Treasury Regulation 21.2.4)	ANNEXURE 1H		
	Donations		21,676	123,522
	Total		**21,676**	**123,522**

		Note	2023/24 R'000	2022/23 R'000
4	**Compensation of Employees**			
4.1	**Salaries and wages**			
	Basic salary		21,306,982	19,632,099
	Performance award		18,507	19,690
	Service Based		1,809,244	1,646,587
	Compensative/circumstantial		501,279	517,459
	Periodic payments		2,172	4,193
	Other non-pensionable allowances		1,114,426	1,941,554
	Total		**24,752,610**	**23,761,582**

		Note	2023/24 R'000	2022/23 R'000
4.2	**Social Contributions**			
	Employer contributions			
	Pension		2,752,334	2,538,069

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2023/24	2022/23
	R'000	R'000
Medical	1,414,529	1,298,462
UIF	533	493
Bargaining council	1,556	1,480
Official unions and associations	6,691	6,272
Insurance	624	1,153
Total	**4,176,267**	**3,845,929**
Total compensation of employees	**28,928,877**	**27,607,511**
Average number of employees	60,674	60,398

The average number of employees is split as follows:
**Educators:51 843*
**Non-educators:8 831*

		Note	2023/24 R'000	2022/23 R'000
5	**Goods and services**			
	Administrative fees		357	96
	Advertising		1,019	1,209
	Minor assets	5.1	1,405	1,439
	Bursaries (employees)		36,068	44,818
	Catering		69,214	62,830
	Communication		65,678	38,988
	Computer services	5.2	60,041	62,973
	Consultants: Business and advisory services		80	128
	Contractors		37,653	31,513
	Agency and support / outsourced services		1,246,796	1,137,040
	Audit cost – external	5.3	16,389	18,794
	Fleet services		17,608	15,718
	Inventories	5.4	1,302,208	1,132,401

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2023/24 R'000	2022/23 R'000
Consumables	5.5	195,911	140,472
Operating leases		32,523	33,467
Property payments	5.6	266,373	312,917
Rental and hiring		9,821	47,320
Transport provided as part of the departmental activities		454,719	398,224
Travel and subsistence	5.7	239,526	242,338
Venues and facilities		21,725	19,353
Training and development		2,360	96
Other operating expenditure	5.8	10,016	769
Total		**4,087,490**	**3,745,903**

1. Administrative Fees

***2022/23 Financial Year**: Fewer workshops or trainings requiring registration fees were conducted. Additionally, the registration of Mathematics, Science, and Technology (MST) learners in competitions was not concluded.*

2. Advertising

***2023/24 Financial Year:** Expenditure on advertisement of posts decreased due to a delay in the approval of the Recruitment Plan by Provincial Treasury. Furthermore, advertisements for internship posts were not required annually as interns are appointed for a 24-month period, with the last advertisement done in the 2022/23 financial year.*

3. Minor Assets

***2023/24 Financial Year:** The budget for procuring firefighting equipment for the Sub-Directorate: Occupational Health became available only in August 2024. However, procurement processes could not be concluded due to cost containment measures. Additionally, procurement for domestic equipment was not finalized before year-end.*

4. Bursaries (Employees)

***2023/24 Financial Year:** No new bursaries were issued due to budget cuts. The expenditure was limited to the maintenance of existing bursaries.*

5. Catering

***2022/23 Financial Year**: Invoices for November/December 2022 exams marking catering at the University of Limpopo and Northern Academy were not paid due to Central Supplier Database (CSD) challenges, resulting in payment in the 2023/24 financial year.*

2023/24 Financial Year: *Accountability sessions were held with principals of underperforming schools, and teachers from these schools were trained in various subjects.*

6. Communication (E-Learning)

2023/24 Financial Year: *Funds were allocated for airtime and data contract upgrades for the procured tablets.*

7. Computer Services

2023/24 Financial Year:

****SITA (Internet):*** *Invoices for March 2024 had not yet been submitted for payment. SITA typically submits invoices a month after services are rendered.*

****SITA (LAN, Desktop & Antivirus):*** *Invoices were submitted late on 26 March 2024, missing the payment window for the financial year.*

8. Consultants: Business and Advisory Services

2023/24 Financial Year: **The procurement process for a two-year project to conduct health and safety risk assessments across all departmental premises was not concluded. *The late approval of the 2023/24 Recruitment Plan by Provincial Treasury delayed the procurement of human resource services.*

9. Contractors

2022/23 Financial Year: *The purchase order for LSPID grant audio-visual services was finalized late, with delivery and payment occurring in the 2023/24 financial year.*

2023/24 Financial Year: **Procurement for transportation and relocation of mobile classrooms increased due to rising requests from schools. *Maintenance and repairs of machinery and equipment were not required during the 2022/23 financial year.*

10. Agency and Support/Outsourced Services

2022/23 Financial Year: **Feeding invoices for March 2023 were submitted late, with payment occurring in the 2023/24 financial year. *10,125 learners in the Capricorn South District did not receive food during January 2023 due to non-delivery by the service provider.*

11. Audit Costs (External)

2023/24 Financial Year: *The invoice for March 2024 had not yet been submitted for payment by year-end.*

12. Fleet Services

2023/24 Financial Year: *Special school buses and motor vehicles procured in the 2022/23 financial year were delivered and added to the fleet in the 2023/24 financial year.*

13. Inventories

2022/23 Financial Year: **Late delivery and invoice submission for Quidsup readers, Public Ordinary, and ECD LTSM resulted in payments in the 2023/24 financial year.*

14. Consumables

2022/23 Financial Year: **School closures on 17 March 2022 delayed the delivery of sanitary towels, which was completed, and payment processed in the 2023/24 financial year. *Procurement for examination packaging materials could not be concluded due to the unavailability of a suitable service provider. In the 2023/24 financial year, procurement was directly sourced from the supplier.*

15. Operating Leases

2023/24 Financial Year: *Underutilization of the budget was due to the termination of two lease agreements (33 Biccard and Lobethal Circuit) and late invoice submissions by service providers.*

16. Property Payments

2023/24 Financial Year: **Budgeted funds for **cleaning services** remained unused due to incomplete procurement processes. *Savings were realized on **municipal services** due to the termination of the 33 Biccard lease agreement, poor water supply, and load shedding. *Funds allocated for **school electricity bailouts** were unused as no requests were received. ***Security services** underspending occurred as price adjustments for 2024 were pending due to PSIRA not issuing new sectoral pricing schedules.*

17. Rental and Hiring

2023/24 Financial Year: *With the completion of construction projects, the rental and hiring of mobile toilets were reduced, and some funds were transferred to districts for this provision.*

18. Transport Provided as Part of Departmental Activities

2022/23 Financial Year: *Late invoice submissions and abandonment of routes by service providers delayed payments until the 2023/24 financial year.*

2023/24 Financial Year: *Increased needs for scholar transport due to school mergers resulted in additional routes and higher expenditure.*

19. Travel and Subsistence

2023/24 Financial Year: *Some activities were not conducted as planned due to cost containment measures.*

20. Venues and Facilities

2022/23 Financial Year: *Invoices for November/December 2022 exams marking venues at the University of Limpopo and Northern Academy were not paid due to CSD challenges, resulting in payment in the 2023/24 financial year.*

21. Training and Development

2022/23 Financial Year: *LSPID Grant Training & Development for Care Centres was not conducted as the outreach team was suspended by the Forum.*

2023/24 Financial Year: *A few Care Centres that resumed collaboration with the Department were trained.*

22. Other Operating Expenditure

2022/23 Financial Year: **The photocopy charge budget was underutilized due to the service provider's inability to deliver the leased printers. *Orders for printing and delivery of ECD workbooks issued in March 2023 were not fulfilled within the financial year, leading to payment and increased expenditure in 2023/24.*

		Note	2023/24 R'000	2022/23 R'000
5.1	**Minor assets**	5		
	Tangible capital assets		**1,405**	**1,439**
	Machinery and equipment		1,405	1,439
	Total		**1,405**	**1,439**

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		Note	2023/24 R'000	2022/23 R'000
5.2	**Computer services**	5		
	SITA computer services		45,124	49,687
	External computer service providers		14,917	13,286
	Total		**60,041**	**62,973**

		Note	2023/24 R'000	2022/23 R'000
5.3	**Audit cost – external**	5		
	Regularity audits		16,389	18,794
	Total		**16,389**	**18,794**

		Note	2023/24 R'000	2022/23 R'000
5.4	**Inventories**	5		
	Learning and teaching support material		1,302,208	1,132,401
	Total		**1,302,208**	**1,132,401**

		Note	2023/24 R'000	2022/23 R'000
5.5	**Consumables**	5		
	Consumable supplies		52,605	28,247
	Uniform and clothing		2,803	-
	Household supplies		44,136	24,236
	Building material and supplies		884	-
	Communication accessories		500	-
	IT consumables		382	748
	Other consumables		3,900	3,263
	Stationery, printing and office supplies		143,306	112,225
	Total		**195,911**	**140,472**

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

R112 225 000 for stationery, printing & office supplies was reclassified from Household supplies as this was incorrectly classified in 2022/23 financial year.

		Note	2023/24 R'000	2022/23 R'000
5.6	**Property payments**	5		
	Municipal services		21,692	-
	Property management fees		73,144	83,347
	Property maintenance and repairs		24,728	79,841
	Other		146,809	149,729
	Total		**266,373**	**312,917**

Included in the R146 809 000(2023: R149 729 000) is an amount of R146 781 000 (2023: R133 316 000) for security services.

		Note	2023/24 R'000	2022/23 R'000
5.7	**Travel and subsistence**	5		
	Local		239,416	241,541
	Foreign		110	797
	Total		**239,526**	**242,338**

		Note	2023/24 R'000	2022/23 R'000
5.8	**Other operating expenditure**	5		
	Professional bodies, membership and subscription fees		39	66
	Resettlement costs		1,492	1,205
	Other		8,485	2,498
	Total		**10,016**	**3,769**

		2023/24 R'000	2022/23 R'000
5.9	**Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)** ***(Treasury Regulation 20.2.4)***		

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2023/24 R'000	2022/23 R'000
Risk Committee (Only the Independent Chairperson remunerated)	77	103
Total	**77**	**103**

		Note	2023/24 R'000	2022/23 R'000
8	**Payments for financial assets**			
	Debts written off	8.1	57,887	23,830
	Total		**57,887**	**23,830**

Irrecoverable debts that cannot be traced or recovered.

		Note	2023/24 R'000	2022/23 R'000
8.1	**Debts written off**	8		
	Nature of debts written off			
	Recoverable revenue written off			
	ELRC invalid debt previously raised and staff debt		29,906	11,549
	(Education Labour Relations Council)			-
	Total		29,906	11,549
	Other debt written off			
	Staff debt		27,981	12,281
	Total		27,981	12,281
	Total debt written off		**57,887**	**23,830**

R27,1 million for the staff debt write-off and an additional R30.7 million for the ELRC debt for write-off.

		Note	2023/24 R'000	2022/23 R'000
6	**Transfers and Subsidies**			
	Provinces and municipalities	33	485	354

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2023/24	2022/23
		R'000	R'000
Departmental agencies and accounts	ANNEXURE 1B	86,772	80,342
Non-profit institutions	ANNEXURE 1F	3,888,189	4,116,325
Households	ANNEXURE 1G	312,816	330,310
Total		**4,288,262**	**4,527,331**

Part of the expenditure incurred on Households to the value of R246 000 was for unauthorised expenditure approved without funding

		Note	2023/24 R'000	2022/23 R'000
7	**Expenditure for capital assets**			
	Tangible capital assets		**1,275,156**	**1,178,461**
	Buildings and other fixed structures		1,206,062	1,168,296
	Machinery and equipment		69,094	10,165
	Intangible capital assets		**-**	**492**
	Software		-	492
	Total		**1,275,156**	**1,178,953**

7.1 Analysis of funds utilised to acquire capital assets - 2023/24

	Voted Funds	Aid assistance	TOTAL
	R'000	R'000	R'000
Tangible capital assets	**1,275,156**	**-**	**1,275,156**
Buildings and other fixed structures	1,206,062		**1,206,062**
Machinery and equipment	69,094		**69,094**
Total	**1,275,156**	**-**	**1,275,156**

7.2 Analysis of funds utilised to acquire capital assets - 2022/23

	Voted Funds	Aid assistance	TOTAL

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	R'000	R'000	R'000
Tangible capital assets	**1,178,461**	**-**	**1,178,461**
Buildings and other fixed structures	1,168,296	-	**1,168,296**
Machinery and equipment	10,165	-	**10,165**
Intangible capital assets	**492**	**-**	**492**
Software	492	-	**492**
Total	**1,178,953**	**-**	**1,178,953**

		2023/24	2022/23
7.3	**Finance lease expenditure included in Expenditure for capital assets**	**R'000**	**R'000**
	Tangible capital assets		
	Machinery and equipment	2,700	1,699
	Total	**2,700**	**1,699**

		Note	2023/24 R'000	2022/23 R'000
9	**Cash and Cash Equivalents**			
	Consolidated Paymaster General Account		502,653	511,644
	Disbursements		-43	103
	Total		**502,610**	**511,747**

The cash held in the departmental PMG account relates mainly to the surplus funds as a result of underspending and savings that will be surrendered to the PRF.

The department does not borrrow funds and relies entirely on the approved budget for the financial year as tabled in the Legislature

		Note	2023/24 R'000	2022/23 R'000
10	**Prepayments and Advances**			
	Travel and subsistence		-	22
	Total		**-**	**22**
	Analysis of Total Prepayments and advances			
	Current Prepayments and advances			22
	Total		**-**	**22**

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

			2023/24				2022/23		
		Note	Current R'000	Non-current R'000	Total R'000		Current R'000	Non-current R'000	Total R'000
11	**Receivables**								
	Claims recoverable	11.1	9,544		9,544		13,482	-	13,482
	Trade receivables	11.2	20		20		-	-	-
	Staff debt	11.3	123,716	4,665	128,381		119,030	3,641	122,671
	Other receivables	11.4	1,743		1,743		49,277	-	49,277
	Total		**135,023**	**4,665**	**139,688**		**181,789**	**3,641**	**185,430**

		Note	2023/24	2022/23
11.1	**Claims recoverable**	11	**R'000**	**R'000**
	National departments		6,765	6,854
	Provincial departments		2,441	6,290
	Public entities		4	4
	Higher education institutions		334	334
	Total		**9,544**	**13,482**
No confirmation received from other departments				

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

			2023/24	2022/23
		Note	**R'000**	**R'000**
11.2	**Recoverable expenditure**	11		
	(Group major categories, but list material items)			
	T&S Advance		20	-
	Total		**20**	**-**

			2023/24	2022/23
		Note	**R'000**	**R'000**
11.3	**Staff debt**	11		
	(Group major categories, but list material items)			
	Sal: Tax debt		4,189	5,981
	Debt account		106,728	91,781
	Sal: Reversal control account		17,038	24,542
	Sal: Deduction disallowance account		185	131
	Sal: Disallowance account		241	236
	Total		**128,381**	**122,671**

			2023/24	2022/23
		Note	**R'000**	**R'000**
11.4	**Other receivables**	11		
	(Group major categories, but list material items)			
	Othe Debt		1,739	48,418
	Sal: Medical aid		4	846
	Pension Recoverable		-	13
	Total		**1,743**	**49,277**

			2023/24	2022/23
		Note	**R'000**	**R'000**
11.5	**Impairment of receivables**			
	Estimate of impairment of receivables		74,377	66,269
	Total		**74,377**	**66,269**

The impairment amount is made up of debts against people who are deceased, those who have left the public service as well as some prescribed debts. These debts will be written-off when the department realises savings in the future financial years and normal process to write-off debts will be followed.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		Note	2023/24 R'000	2022/23 R'000
12	**Voted Funds to be surrendered to the Revenue Fund**			
	Opening balance		618,131	598,132
	As restated		618,131	598,132
	Transfer from statement of financial performance (as restated)		493,389	543,324
	Paid during the year		-543,324	-523,325
	Closing balance		**568,196**	**618,131**

The department had surrendered R543 324 instead of R618 131, There is difference of R74 806 which is to be surrendered for previous financial years, the value was not surrendered as the Department did not have sufficient funds.

		Note	2023/24 R'000	2022/23 R'000
12.1	**Reconciliation of unspent conditional grants**			
	Total conditional grants received	1.2	3,174,763	3,382,014
	Total conditional grants spent		-3,115,193	-3,296,483
	Unspent conditional grants to be surrendered		59,570	85,531
	Due by the Provincial Revenue Fund		**59,570**	**85,531**

		Note	2023/24 R'000	2022/23 R'000
13	**Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund**			
	Opening balance		15,508	2,965
	As restated		15,508	2,965
	Transfer from Statement of Financial Performance (as restated)		17,314	390
	Own revenue included in appropriation		55,079	56,721
	Paid during the year		-53,696	-44,568
	Closing balance		**34,205**	**15,508**

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		Note	2023/24 R'000	2022/23 R'000
14	**Payables - current**			
	Clearing accounts	14.1	-	582
	Other payables	14.2	1,980	2,714
	Total		**1,980**	**3,296**

		Note	2023/24 R'000	2022/23 R'000
14.1	**Clearing accounts** (Identify major categories, but list material amounts)	14		
	Sal: GEHS refund		-	582
	Total		**-**	**582**

		Note	2023/24 R'000	2022/23 R'000
14.2	**Other payables** (Identify major categories, but list material amounts)	14		
	Bargaining		2	14
	Finance		-	1
	Sal ACB		341	620
	Garneeshe		-	1
	GEHS		922	-
	Income Tax		682	1,557
	Official Union		1	4
	Pension Fund		32	515
	Rent		-	2
	Total		**1,980**	**2,714**

		Note	2023/24 R'000	2022/23 R'000
15	**Net cash flow available from operating activities**			
	Net surplus/(deficit) as per Statement of Financial Performance		510,703	543,714
	Add back non cash/cash movements not deemed operating activities		784,213	694,445
	(Increase)/decrease in receivables		46,766	24,174

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2023/24 R'000	2022/23 R'000
(Increase)/decrease in prepayments and advances	22	-22
Increase/(decrease) in payables – current	- 1,316	2,512
Expenditure on capital assets	1,275,156	1,178,953
Surrenders to Revenue Fund	- 597,020	-567,893
Own revenue included in appropriation	55,079	56,721
Other non-cash items	5,526	-
Net cash flow generated by operating activities	**1,294,916**	**1,238,159**

Other non-cash items of R5 526 000 are for unauthorised expenditure without funding incurred in previous financial years and written-off during the financial year

		Note	2023/24 R'000	2022/23 R'000
16	**Reconciliation of cash and cash equivalents for cash flow purposes**			
	Consolidated Paymaster General account		502,653	511,644
	Disbursements		-43	103
	Total		**502,610**	**511,747**

			Note	2023/24 R'000	2022/23 R'000
17	**Contingent liabilities and contingent assets**				
17.1	**Contingent liabilities**				
	Liable to	**Nature**			
	Housing loan guarantees	Employees	Annex 3A	-	125
	Claims against the department		Annex 3B	118,990	169,461
	Intergovernmental payables		Annex 5	2,756	2,042
	Total			**121,747**	**171,628**

The claims against the state amount of R121 747 000 is made of claims that the department is a defendant and the cases are still in court. The timing of the outflow relating to "Claims against the state" depends on the court outcome. Intergovernmental payables will be paid as soon as confirmed.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

There is no possibility of reimbursement noted as at the date of reporting

House guaranteed has been paid up

17.2 Contingent assets

Nature of contingent asset	Note	2023/24 R'000	2022/23 R'000
Salary payment after termination of service		555	555
Transport claim recalculations (due to over-payment of officials on travel claims between 2016 and 2018).		152	418
Infrastructure negative commitments balance		6,982	-
Total		**7,689**	**973**

The salary payment after termination of service amounting to R555 000 is for an amount paid to an official after termination who was refusing to submit pension claim so that the department can recover the amount due.
The amount of R6,9 million relates to suspected overpayments and duplicates payments to the implementing agent still being investigated

	Note	2023/24 R'000	2022/23 R'000
18 Capital commitments			
Buildings and other fixed structures		2,539,550	2,900,199
Machinery and equipment		10,312	11,133
Total		**2,549,862**	**2,911,332**

There is no sensitive information or impracticalities to disclose on the Capital commitments of the department

19 Accruals and payables not recognised

19.1 Accruals

Listed by economic classification	30 days	30+ days	2023/24 Total R'000	2022/23 Total R'000
Goods and services	30,750		30,750	43,579
Transfers and subsidies	995		995	1,750

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

			2023/24	2022/23
			R'000	R'000
Capital assets	40,305		40,305	37,70
Other			-	7,228
Total	**72,050**	**-**	**72,050**	**90,266**

Listed by programme level	***Note***	2023/24 **R'000**	2022/23 **R'000**
Programme 1		10,720	24,868
Programme 2		15,565	12,714
Programme 4		2,540	1,436
Programme 5		-	7,230
Programme 6		40,937	43,580
Programme 7		2,288	438
Total		**72,050**	**90,266**

19.2 Payables not recognised

	2023/24			2022/23
Listed by economic classification	**30 days**	**30+ days**	**Total**	**Total**
	R'000	**R'000**	**R'000**	**R'000**
Goods and services	21,709	1,453	23,162	33,539
Transfers and subsidies			-	31,305
Capital assets	40,287	4,408	44,695	15,823
Other		6,483	6,483	10,436
Total	**61,996**	**12,344**	**74,340**	**91,103**

Listed by programme level	***Note***	2023/24 **R'000**	2022/23 **R'000**
Programme 1		991	6,162
Programme 2		20,120	31,999
Programme 4		70	946
Programme 5		8,265	11,725
Programme 6		44,695	12,781

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2023/24 R'000	2022/23 R'000
Programme 7	199	27,490
Total	**74,340**	**91,103**

	Note	2023/24 R'000	2022/23 R'000
20 Employee benefits			
Leave entitlement		186,258	163,760
Service bonus		925,668	854,976
Performance awards		18,069	18,551
Capped leave		1,560,323	1,666,170
Other		87,161	81,301
Total		**2,777,480**	**2,784,759**

***Capped leave commitments**: Included in the amount of R1 560 323 000 (2022/23: R1 666 170 000) is an amount of R645 861.11(2022/23: R592 372.62) for negative leave as at 31 March 2024 and capped leave amounts of R28 262 827.08 (2022/23: R0) captured after the financial year end. **Leave entitlement**: Included in the amount of R186 258 000 (2022/23: R163 760 000) is an amount of R1 409 472.63(2022/23: R175 271.70) for negative leave under investigation and R4 286 134.94 captured after year end. The amount for "other" relates to payments for employees who qualify for payment after having been in public service for over 20,30 and 40 years. The performance awards amount of R18 551 000(2022: R18 412 000) is the estimate to be paid during 2023/24 financial year. At this stage the department is not able to reliably measure the long-term portion of the long service awards.*

21 Lease commitments

21.1 Operating leases

2023/24	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000
Not later than 1 year	35,591		35,591

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	R'000	R'000	R'000
Later than 1 year and not later than 5 years	2,769		2,769
Total lease commitments	**38,360**	**-**	**38,360**

2022/23	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**
Not later than 1 year	30,932	-	30,932
Later than 1 year and not later than 5 years	2,730	-	2,730
Total lease commitments	**33,662**	**-**	**33,662**

*Buildings are leased for use by the department as office space or for other educational purposes. Currently the department has the following properties under the operational lease: *175 Skuinskloof Farm, *24 Rivers, *Baltimore farm and Noodhulp farm. The escalation rates 10% for all these farms except for Noodhulp where the escalation rate is 7% . Repairs and expenses for the Properties are the responsibilities of the landlords. Included in the amount of R38 360 million is an estimated amount of R28 516 million for expired leases which are still continuing on a month-to-month basis. The estimated amount is for the expenditure to be incurred for the twelve months. The department expects that the Limpopo Department of Public Works will ensure that new contracts will be in place in the next twelve months.*

None of the buildings being rented have been sub-let by the department

21.2 Finance leases **

2023/24	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**
Not later than 1 year		2,397	2,397

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	R'000	R'000	R'000
Later than 1 year and not later than 5 years		1,875	1,875
Total lease commitments	**-**	**4,272**	**4,272**

2022/23	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**
Not later than 1 year	-	1,735	1,735
Later than 1 year and not later than 5 years	-	1,445	1,445
Total lease commitments	**-**	**3,181**	**3,181**

Machinery and equipment are leases on photocopying machine for all our offices for services of the daily activities.

		Note	**2023/24 R'000**	**2022/23 R'000**
22	**Unauthorised, Irregular and Fruitless and wasteful expenditure**			
	Irregular expenditure		191,729	3,229,606
	Fruitless and wasteful expenditure		54	28,491
	Total		**191,783**	**3,258,097**

Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.

23 Related party transactions

	Note	**2023/24 R'000**	**2022/23 R'000**
In-kind goods and services (provided)/received			
Audit committee fees		362	583
Internal audit fees		6,669	5,073

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2023/24	2022/23
	R'000	R'000
Total	**7,031**	**5,656**

List related party relationships and the nature thereof
Limpopo Department of Education is related to the following departments in the Limpopo Province due to them falling under the Limpopo Legislature:

- Limpopo Provincial Treasury;
- Limpopo Department of Economic Development,
- Environment and Tourism;
- Limpopo Department of Public Works, Roads and Infrastructure;
- Limpopo Department of Transport and Community Safety;
- Limpopo Department of Health; Limpopo Department of Social Development;
- Limpopo Department of Sport, Arts and Culture;
- Limpopo Department of Agriculture; Limpopo Department of Cooperative Governance, Human Settlements and Traditional Affairs and Office of the Premier.
  The Limpopo Department of Public Works, Roads and Infrastructure is the custodian of government buildings in the province and the government buildings occupied by the Limpopo department of Education are rent free.

		2023/24	2022/23
		R'000	R'000
24	**Key management personnel**		
	Political office bearers (provide detail below)	2,139	2,073
	Officials:	-	-
	Level 16	2,085	2,090
	Level 15	3,599	5,104
	level 14	18,786	18,700
	Family members of key management personnel	4,962	4,832
	Total	**31,570**	**32,799**

			2023/24	2022/23
		Note	R'000	R'000
25	**Provisions**			
	Claim against the department		106,039	108,569
	Retention		100,665	85,570
	Total		**206,704**	**194,139**

The provision amount of R206 704 000 is made up of claims against the department (R106 039 000) which are deemed to likely to be paid but the timing and amount are uncertain as well as the Retention on infrastructure projects (R100 665 000) which will be paid as stipulated in the infrastructure contracts. The amounts for claims against the state are reasonable amounts estimated as required by the Modified Cash Standard (MCS). Retention is between 2.5% and 10%.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

25.1 Reconciliation of movement in provisions - 2023/24

	Claims against the state	Retention	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	108,569	85,570			194,139
Increase in provision	13,002	15,095			28,097
Settlement of provision	-15,532				-15,532
Closing balance	**106,039**	**100,665**	**-**	**-**	**206,704**

Reconciliation of movement in provisions - 2022/23

	Claims against the state	Retention	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	107,711	47,896	-	-	155,607
Increase in provision	-	49,187	-	-	49,187
Settlement of provision	-700	-11,513	-	-	-12,213
Change in provision due to change in estimation of inputs	1,558	-	-	-	1,558
Closing balance	**108,569**	**85,570**	**-**	**-**	**194,139**

The timing of the outflow relating to "Claims against the state" depends on the court outcome. The portion of retention is released when the projects reach practical completion stage and when the final payment is made

Disclosure requirements as required by MCS have been complied with as no information was deemed too sensitive to warrant non-disclosure

26 Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	196,819		67,372	-	264,191
Transport assets	69,764		46,632		116,396
Computer equipment	89,467		16,539		106,006
Furniture and office equipment	26,075		3,635		29,710
Other machinery and equipment	11,513		566		12,079
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**196,819**	**-**	**67,372**	**-**	**264,191**

Additions includes assets transferred from Department of Treasury as non cash for Scanners for asset management to the value of R979 815.00

Movable Tangible Capital Assets under investigation

Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:	**Number**	**Value**
		R'000
Machinery and equipment	1,286	22,303

Asset under investigations are due to assets not verified during asset verification for previous financial years, and assets awaiting for disposals and incorrect barcode replacements. There has been a project for implementation of Logis system that made slow progress on assets under investigation.

26.1 Movement for 2022/23

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	187,348	-	10,487	1,016	196,819
Transport assets	68,739		1,025	-	69,764

Computer equipment	83,127		7,176	836	89,467
Furniture and office equipment	24,637		1,569	131	26,075
Other machinery and equipment	10,845		717	49	11,513
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**187,348**	**-**	**10,487**	**1,016**	**196,819**

26.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	72,841	-	72,841
Additions				1,404		1,44
Disposals				1,581		1,581
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**72,664**	**-**	**72,664**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				2,599		2,599
Number of minor assets at cost				48,931		48,931
TOTAL NUMBER OF MINOR ASSETS	**-**	**-**	**-**	**51,530**	**-**	**51,530**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	70,192	-	70,192

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	R'000	R'000	R'000	R'000	R'000	R'000
Additions	-	-	-	4,111	-	4,111
Disposals	-	-	-	1,462	-	1,462
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**72,841**	**-**	**72,841**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	2,756	-	2,756
Number of minor assets at cost	-	-	-	49,323	-	49,323
TOTAL NUMBER OF MINOR ASSETS	**-**	**-**	**-**	**52,079**	**-**	**52,079**

27 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	5,631			5,631
TOTAL INTANGIBLE CAPITAL ASSETS	**5,631**	**-**	**-**	**5,631**

Movement for 2022/23

27.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	5,139	-	492	-	5,631
TOTAL INTANGIBLE CAPITAL ASSETS	**5,139**	**-**	**492**	**-**	**5,631**

28 Immovable Tangible Capital Assets

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	5,495,942	898,053	15,693	6,378,302
Non-residential buildings	4,130,479	767,516		4,897,995
Other fixed structures	1,365,463	130,537	15,693	1,480,307
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	5,495,942	898,053	15,693	6,378,302

Movement for 2022/23

28.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4,716,672	203,013	582,032	5,775	5,495,942
Non-residential buildings	3,520,710	203,013	406,756	-	4,130,479
Other fixed structures	1,195,962		175,276	5,775	1,365,463
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**4,716,672**	**203,013**	**582,032**	**5,775**	**5,495,942**

28.1.1 Prior period error

	Note	2022/23
		R'000
Nature of prior period error		
Relating to 2022/23 (affecting the opening balance)		**203,013**
Reclassification of assets between WIP and completed assets		203,013
Total		**203,013**

The reclassification was because of previously completed assets incorrectly classified in the previous financial year

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

Immovable tangible capital assets: Capital Work-in-progress

28.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2024

	Note	Opening Balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2024
	Annexure 7	R'000	R'000	R'000	R'000
Buildings and other fixed structures		1,065,117	910,796	602,787	1,373,126
TOTAL		**1,065,117**	**910,796**	**602,787**	**1,373,126**

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2023
	Annexure 7	R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures		643,640	-203,833	917,756	292,446	1,065,117
TOTAL		**643,640**	**-203,833**	**917,756**	**292,446**	**1,065,117**

The prior period error is mainly due to reclassification of WIP to Completed assets

29 Principal-agent arrangements

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2023/24	2022/23
29.1	**Department acting as the principal**		
		R'000	**R'000**
	Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken		-
	The Mvula trust	27,818	20,020
	Independent development trust (IDT)	19,402	26,219
	Development bank of South Africa(DBSA)	12,388	13,488
	Total	**59,608**	**59,727**

Principal-Agent Arrangements

The Department serves as the principal in these arrangements with various implementing agents, who assist in constructing facilities at schools to alleviate infrastructure backlogs. No changes were made to these arrangements in the current year. Implementing agents are compensated through fees for their services, which enhance the Department's capacity to deliver infrastructure projects.

Risks Associated with the Arrangement

- Implementing agents might initiate projects that are not approved by the Department.
- They could deviate from the Supply Chain Management (SCM) process, resulting in irregular expenditure.
- Claims for work not completed on-site might be submitted.
- Implementing agents might implement unapproved projects or alter the project scope without authorization.

Mitigation Measures

- The Department assigns a project manager to each implementing agent. This manager conducts site visits, verifies project statuses, and approves claims before payment.
- Every stage of the procurement process must be confirmed and approved by the Department. Alternatively, an official from the Department's SCM and the allocated project manager attend procurement meetings, including adjudications, for concurrence.
- District inspectors assist with site inspections and report findings during Joint Operational meetings.

- The Department decides and communicates the projects to be implemented. Any scope changes require Departmental approval before implementation.

Fees for Implementing Agents

1. **Independent Development Trust (IDT)**: Fees are paid according to Treasury Instruction 4 of 2014/2015 on Management Fees.

2. **The Mvula Trust**: Fees are determined as per the Service Level Agreement (SLA), which is amended from time to time.

3. **Development Bank of Southern Africa (DBSA):** Management fees are 5%, as outlined in the SLA.

Impracticability and Financial Considerations

In the 2018 financial year, the Department obtained approval for impracticability regarding:

- Retention amounts included in the infrastructure commitments balances for the period up to the 2017/18 financial year.
- Agency fees included in costs expended up to the 2017/18 financial year.

Projects initiated beyond the indicated period may therefore still have agency fees included in their costs.

Grouping of Principal-Agent Arrangements

When the Department has multiple principal-agent arrangements with similar nature, circumstances, and terms, these can be grouped together to provide a summary that describes the nature, circumstances, and terms of the arrangements.

Impact of Termination

Implementing agents significantly enhance the Department's ability to deliver infrastructure projects. Termination of these agents would result in a reduction of service delivery unless the Department compensates by appointing internal officials to carry out these duties.

Contractual and Financial Obligations

Implementing agents and their service providers hold contractual documents for the Department's projects they are executing. They also manage amounts claimed for these projects, with payments disbursed through their bank accounts. No other assets are transferred from the Department to the implementing agents.

30 Changes in accounting estimates and Changes in accounting policies

30.1 Change in accounting estimate

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Accounting estimate change 1: Provide a description of the change in estmate			
Annex 3B Contingent liabilities	12,900	8,100	4,800

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

31 Prior period errors

2022/23

		Note	Amount bef error correction	Prior period error	Restated amount
31.1	**Correction of prior period errors**		**R'000**	**R'000**	**R'000**
	Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)				
	Contingent liability(claims against the state)	**17**	164,456	5,005	169,461
	Immovable assets	**28**	3,927,467	203,013	4,130,480
	WIP	**28**	1,268,949	203,833	1,065,116
	Commitments	**18**	2,815,435	84,764	2,900,199
	Net effect		**8,176,307**	**88,949**	**8,265,256**

Claims against the state: There were omitted cases in the opening balance
WIP: The prior period error was as a result of reclassification from WIP to Completed assets
Immovable assets: The prior period error was a result of reclassification from WIP

32. STATEMENT OF CONDITIONAL GRANT RECEIVED

NAME OF GRANT	GRANT ALLOCATION			SPENT				2022/23		
	Division of Revenue Act/Provincial Grants	Roll Overs	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	
Infrastructure Grant	1,371,984		-182,338	1,189,646	1,189,646	1,171,469	18,177	98.5%	1,486,546	1,483,884
HIV and AIDS	27,036	319	-3,088	24,267	24,267	23,227	1,040	95.7%	27,646	21,788
EPWP Intergrated grant for province	2,444		-238	2,206	2,206	2,206	0	100.0%	2,702	2,690
Soc Sec EPWP incentive grant for province	17,065		-1,223	15,842	15,842	15,553	289	98.2%	18,354	17,279
National School Nutritution Program	1,664,681	19,729		1,684,410	1,684,410	1,650,749	33,661	98.0%	1,530,388	1,498,954
Learners with profound intellectual disabilities	34,228	3,127		37,355	37,355	35,643	1,712	95.4%	38,184	30,987
Maths Science and technology	49,592	809	-5,703	44,698	44,698	41,303	3,395	92.4%	49,721	41,459
Early Childhood Development	187,261	717	-11,639	176,339	176,339	175,042	1,297	99.3%	228,473	199,441
	3,354,291	24,701	-204,229	3,174,763	3,174,763	3,115,193	59,570		3,382,014	3,296,483

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

33 STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

	2023/24					2022/23	
	GRANT ALLOCATION				TRANSFER		
NAME OF MUNICIPALITY	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT				-	35	60	54
LEPELLE NKUMPI MUNICIPALITY				-	83	65	63
LEPELLE-NKUMPI LOCAL MUNICIPALIT				-	47	27	23
LIM368 LOCAL MUNICIPALITY				-	4	10	-
MODIMOLLE-MOOKGOPHONG LOCAL MUNI				-	42	23	19
POLOKWANE LOCAL MUNICIPALITY				-	128	112	101
THULAMELA MUNICIPALITY				-	88	60	53
GREATER GIYANI MUNICIPALITY				-	3	13	-
MOGALAKWENA MUNICIPALITY				-	19	25	17
GREATER TZANEEN MUNICIPALITY				-	38	58	21
	-	-	-	-	485	453	351

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

Annexure 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER	2022/23	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT				-	35	60	54
LEPELLE NKUMPI MUNICIPALITY				-	83	65	63
LEPELLE-NKUMPI LOCAL MUNICIPALIT				-	47	27	23
LIM368 LOCAL MUNICIPALITY				-	4	10	-
MODIMOLLE-MOOKGOPHONG LOCAL MUNI				-	42	23	19
POLOKWANE LOCAL MUNICIPALITY				-	128	112	101
THULAMELA MUNICIPALITY				-	88	60	53
GREATER GIYANI MUNICIPALITY				-	3	13	-
MOGALAKWENA MUNICIPALITY				-	19	25	17
GREATER TZANEEN MUNICIPALITY				-	38	58	21
Total	-	-	-	-	485	453	351

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2022/23	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
SKILLS DEVELOPMENT LEVY	64,398			64,398	64,398	100.0%	61,694	61,684
UNEMPLOYMENT INSURANCE FUND	22,369			22,369	22,366	100.0%	26,159	18,658
Com Licences	8			8	8	100.0%		
Total	86,775	-	-	86,775	86,772		87,853	80,342

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2022/23	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Public primary and secondary schools	2,277,723			2,277,723	2,275,524	99.9%	2,192,273	2,166,920
Independent Schools Subsidies	147,282			147,282	142,048	96.4%	153,527	151,895
Public Special Schools	96,380			96,380	96,380	100.0%	73,322	73,322
Early childhood	477,886			477,886	476,910	99.8%	485,189	452,057

EXAMINATION & EDUCATION REL SERV	893,438			893,438	882,427	98.8%	1,301,222	1,266,150
Infrastructure development	20,175			20,175	14,900	73.9%	5,983	5,981
	3,912,884	-	-	3,912,884	3,888,189		4,211,516	4,116,325

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2022/23	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
H/H EMPL S/BEN:INJURY ON DUTY	1,555			1,555	793	51.0%	1,013	1,009
H/H EMPL S/BEN:LEAVE GRATUITY	261,025			261,025	258,756	99.1%	250,526	249,401
BURSARIES(NON-EMPLOYEE)	33,396			33,396	32,728	98.0%	38,485	37,314
CLAIMS AGAINST STATE(CASH)	17,661			17,661	20,539	116.3%	42,594	42,586
	313,637	-	-	313,637	312,816		332,618	330,310

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2023/24 R'000	2022/23 R'000
Donations			
Nya Laroverket - Sweden	school improvement		67
Tshashu Consulting	school improvement		15
National Lottery Commision	Renovation of a School		1,000
Globeleq South Africa Management Services (Pty) Ltd	Water and Sanitation		890
FirstRand Foundation Trust	donation of a tractor to Sibisa Circuit		470
Legal Aid South Africa Polokwane Local Office	donation of used computers		-
Sun Meropa Casino	drilling and equipping of borehole		90
Stats South Africa	Donation of 30 000 tablets		119,000
Core Energy (RF) Propriety Limited	Groceries for Matriculats winter camp		15
Core Energy (RF) Propriety Limited	Installation of curtain rails and curtains and salaries of the additonal staff		421
FUNDI	20X travelling bags		10
Limpopo Province Education DevelopmentTrust	cash towards purchasing of travelling bags		69
Pearson	Sponsorship for the announcement of Grade 12 Results for 2022 : 20x laptops and eBooks to 20 schools		400
Meropa Casino	donation of school shoes		100
Bolt Company	improvement of science laboratory and funding of e-learning project		338
SML Projects Pty Ltd	donation of school shoes and sanitary towels		36

Nhluvuko Community Development and projects	donation of school shoes	9
Macmillian Education	10 macmillan branded packs, rechargeable lights, USBs and student dictionary	8
MTN Foundation	donation of 40x lenovo tablets	283
Nedbank	donation of three laptops	29
Nhluvuko Community Development and projects	donation of 65 shool shoes	11
Vodacom	donation of 100 tablets with prepaid sim cards	192
Industrial Development Corporation	donation of cash to 3 top learners in Quintile 1,2 &3	45
SAICA	donation of cash prizes to two top learners in Accounting, branded laptop bag and a tablet	24
Core Energy	payment for accommodation, conferencing and meals for 32 school principals and 6 circuit managers	232
Core Energy	remuneration of additional 12 staff members	676
Sun Meropa	donation of tablets	45
Standard Bank of SA	donation of 53 pairs of school shoes and 47 packs of sanitary towels to underpriviledged learners	497
Palm Stationery	donation of cash prizes to top learners in Grade 12 for 2022	7
Stealth Energy Solutions Pty Ltd	donation of energy saving buld to various schools in Mogalakwena District	15,000
Twin Hygiene Services and Supply	donation of sanitary towels	1
Transnet Foundation	donation of fully fletched ICT centres	1,755
Vodacom	donation of 30000 prepaid sim cards to the LDoE and a mobile library to a school	285
Mvula Trust	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	93
Mvula Trust	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	93
Mvula Trust	donation of 1x laptop for principal and 62x school bags, uniform and school shoes to underprivileged learners	93
Peermont Hotel Casino Resort- Khoroni	Sponsorship of Early Childhood Development Program	433

Director of Public Prosecutions Limpopo Division	donation of used laptops	1,904	
Epson	donation of printers Ecotank L3250 to five primary schools in Sekhukhune East District	25	
Department of Sport, Arts and Culture	donation of 53 used laptops	224	
Old Mutual	donation of 32 boxes of sanitary towels and 50 units of scientific calculators	26	
SASSA	donation of used computers	10	
South African Institute of Chartered Accountant (SAICA)	donation of top two learners in Accounting subject during theannouncement of Grade 12 Results for 2023	25	
Reboni Furniture Manufacturing	donation of cash prizes to top learners in Grade 12 for 2023	80	
Kagiso Trust	donation of 10 laptops during announcement of Grade 12 Results 2023	100	
Exxaro	donation of 05 laptops during announcement of Grade 12 Results 2023	26	
Industrial Development Corporation (IDC)	support of three top learners in Quintile 1,2,&3 during announcement of Grade 12 Results 2023	45	
Total donations		21,676	123,522

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 1K

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Infrastructure Grant	36,735	162,356	156,621	150,924	175,765	154,739	132,629	121,197	52,820	6,289	7,274	14,119	1,171,469
HIV and AIDS	1,099	1,836	1,174	2,141	4,726	3,132	1,776	1,811	1,037	1,051	1,378	2,065	23,227
EPWP Integrated grant for province	162	190	175	167	16	(399)	(14)	-	820	1,080	8	-	2,206
Soc Sec EPWP incentive grant for province	683	4,585	3,951	2,018	1,641	1,736	3,438	3,945	2,114	388	1,551	(10,498)	15,553
National School Nutrition Program	14,687	143,294	238,096	129,351	65,480	144,433	195,729	196,076	176,229	41,668	83,111	222,594	1,650,749
Disability Grant	3,244	2,139	2,607	2,067	3,574	2,807	3,800	2,636	2,456	3,481	2,219	4,612	35,643
Maths Science and technology	810	11,181	3,778	2,712	2,537	670	4,414	1,571	969	68	731	11,861	41,303
Early Childhood Development	35	2,561	40,769	288	40,308	2,808	3,255	36,186	3,160	1,570	34,354	9,746	175,042
Total	57,455	328,143	447,170	289,669	294,049	309,927	345,028	363,423	239,607	55,596	130,627	254,500	3,115,193

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

NATURE OF LIABILITY	Opening balance 1 April 2023	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000
Claims against the department				
Assault of a learner by another learner	1,850	350		2,200
Assault of a learner by any other person other than educator	500	100	300	300
Assault of a learner by educator	2,770	650	100	3,320
Breach of contract	116,808	27,521	63,712	80,617
Breach of employment contract	3,328		2,712	616
Car accident claim	246	81	33	294
Damage to property	307		307	-
Death of a learner	1,300	1,750	500	2,550
Defamation of character	1,790	-	840	950
Injury of a learner	26,060	1,414	5,880	21,594
Non-payment of invoices	28		28	-
Non-payment of salary benefits	16		16	0
NSC exam irregularities	12,900		7,900	5,000
Undue enrichment	15		15	-
Unfair labour practice	1,393		193	1,200
Use of personal information	150			150
Injury of an educator	-	200		200
Subtotal	169,460	32,066	82,536	118,990

ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Unconfirmed balance outstanding		Total	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
	R'000	R'000	R'000	R'000
DEPARTMENTS				
Gauteng Department of Education	379	787	379	787
Limpopo : Department of Health		46		46
Limpopo: Department of Transport		325		325
North West department of education	676	500		500
Free State Department of Education	24	145		145
Limpopo department of Agriculture		13		13
Mpumalanga department of education'	876	578		578
Limpopo public works		3,363		3,363
North west public works	21	27		27
DEPT OF CORRECTIONAL SERV PRETORIA	23	36		36
Northern Cape dept of Education		164		164
LIMPOPO DEPT OF JUSTICE		-		-
DEPARTMENT OF EDU EASTERN CAPE	65	31		31
DEPARTMENT OF HIGHER EDUCATION	6,764	6,764		6,764
DEPT OF SPORTS ,ARTS AND CULTURE		161		161
KWAZULU NATAL DEPARTMENT OF EDUCATION	295	152		152
NORTH WEST EDUCATION AND SPORTS DEVELOPMENT		0		0
DEPARTMENT OF HIGHER EDUCATION		53	-	53
Gauteng Dept of Health	7	-	7	-
LIMPOPO OFFICE OF THE PREMIER	75		75	-
	9,205	13,144	461	13,144
OTHER GOVERNMENT ENTITIES				
LEPHALALE FET	-	-	-	-

MOPANI FET COLLEGE	135	135	135	135
SEKHUKHUNE FET COLLEGE	24	24	24	24
LETABA TVET COLLEGE	175	175	175	175
SASSA LIMPOPO	4	4	4	4
	339	339	339	339
Total	9,544	13,483	800	13,483

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Unconfirmed balance outstanding		Total	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
	R'000	R'000	R'000	R'000
DEPARTMENTS				
Current				
Department of Education: KZN	-	34	-	34
Department of Education: Mpumalanga	-	281	-	281
North West department of Education	583	583	583	583
Gauteng Dept of Education	355	-	355	-
LIMPOPO DEPT OF HEALTH	-	46	-	46
Department of Social Development	1,545	1,545	1,545	1,545
Limpopo Dept of sports	12	-	12	-
Limpopo Dept of Transport	262	-	262	-
Subtotal	2,756	2,489	2,756	2,489

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 6
INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024	*Note*	LTSM R'000	TOTAL R'000
Opening balance		26,287	26,287
Add: Additions/Purchases - Cash		1,302,207	1,302,207
(Less): Issues		(1,301,434)	(1,301,434)
Add/(Less): Received current, not paid (Paid current year, received prior year)		(841)	(841)
Add/(Less): Adjustments		177	177
Closing balance		26,396	26,396

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023	*Note*	LTSM R'000	TOTAL R'000
Opening balance		28,958	28,958
Add: Additions/Purchases - Cash		1,131,873	1,131,873
(Less): Issues		(1,132,734)	(1,132,734)
Add/(Less): Received current, not paid (Paid current year, received prior year)		(1,810)	(1,810)
Closing balance		26,287	26,287

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 7
Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1,065,117	910,796	602,787	1,373,126
Non-residential buildings	1,065,117	910,796	602,787	1,373,126
TOTAL	1,065,117	910,796	602,787	1,373,126

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	643,640	(203,833)	917,756	(292,446)	1,065,117
Non-residential buildings	643,640	(203,833)	917,756	(292,446)	1,065,117
TOTAL	643,640	(203,833)	917,756	(292,446)	1,065,117

PHYSICAL ADDRESS
Cnr 113 Biccard Street & 24 Excelsior Street

POSTAL ADDRESS
Department of Education
Private Bag x 9489
Polokwane
0700

Tel: 015 290 7600/01
Fax: 015 297 0937
Web: www.edu.limpopo.gov.za

PR120/2025
ISBN: 978-1-77997-668-0