

PART E:

FINANCIAL INFORMATION



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

Report on the financial statements

Introduction

1. I was engaged to audit the financial statements of the Department of Education set out on pages 157 to 208, which comprise the appropriation statement, the statement of financial position as at 31 March 2015, the statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the Modified Cash Standard prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2014 (Act No. 10 of 2014) (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.

Auditor-general's responsibility

3. My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Disclaimer of opinion

Immovable tangible capital assets

4. I was unable to obtain sufficient appropriate audit evidence for the unexplained movements in balances between the current and prior year financial statements. I was unable to confirm these movements by alternative means. Consequently, I was unable to determine whether any adjustments to immovable tangible capital assets stated at R3 961 467 000 (2014: R3 315 998 000) in note 28 to the financial statements was necessary.
5. The department did not have adequate systems in place to maintain records of immovable tangible capital assets. I identified a number of duplicate assets included in the immovable tangible capital assets balance stated at R3 961 467 000 (2014: R3 315 998 000) in note 28 to the financial statements. Consequently, I was not able to determine the full extent of the overstatement in immovable tangible capital assets as it was impracticable to do so.
6. The department did not have adequate systems in place to maintain records of immovable tangible capital assets. I identified a significant number of immovable tangible capital assets not belonging to the department but included in the financial statements. In addition, I identified a significant number of immovable tangible capital assets belonging to the department that were not included in the underlying accounting records and financial statements. Consequently, I was

not able to determine the impact on the immovable tangible capital assets stated at R3 961 467 000 (2014: R3 315 998 000) in note 28 to the financial statements, as it was impractical to do so.

7. Immovable tangible capital assets amounting to R512 833 398 relating to completed projects were included at a value of RNil in the financial statements. Consequently, I was not able to determine the impact on the immovable tangible capital assets stated at R3 961 467 000 (2014: R3 315 998 000) in note 28 to the financial statements, as it was impractical to do so.
8. I was unable to obtain sufficient appropriate audit evidence on non-cash additions amounting to R645 469 000 in note 28 to the financial statements. The underlying accounting records of the department did not permit me to confirm this amount by alternative means. Consequently, I was unable to determine whether any adjustment to the immovable tangible assets stated at R3 961 467 000 (2014: R3 315 998 000) in note 28 to the financial statements was necessary.
9. The immovable tangible capital asset balance of R3 961 467 000 as disclosed in note 28 to the financial statements, does not agree to the balance of R3 316 371 915 per underlying accounting records. The department did not reconcile the difference of R645 095 086 between the financial statements and the underlying accounting records. Due to the matters reported on in the preceding paragraphs, I was unable to determine the net effect on the immovable tangible capital asset balance in the financial statements.

Movable tangible capital assets

10. I was unable to obtain sufficient appropriate audit evidence for the unexplained movements in balances between the current and prior year financial statements. I was unable to confirm these movements by alternative means. Consequently, I was unable to determine whether any adjustments to movable tangible capital assets stated at R375 089 000 (2014: R360 692 000) in note 27 to the financial statements was necessary.
11. In terms of the Modified Cash Standards *Capital Assets*, assets acquired before 1 April 2002 can be recognised at R1. I was unable to obtain sufficient appropriate audit evidence that assets recorded in the department's underlying accounting records at R1 were acquired before 1 April 2002. Consequently I was unable to determine whether any adjustment relating to movable tangible assets stated at R375 089 000 (2014: R360 692 000) in note 27 to the financial statements was necessary.
12. I was unable to perform physical verification of movable tangible capital assets due to the underlying accounting records of the department not including the location of movable tangible capital assets. In addition, where the location of the assets was included the movable tangible capital assets could not in all cases be found at those locations. Consequently I was unable to determine whether any adjustment relating to movable tangible assets stated at R375 089 000 (2014: R360 692 000) in note 27 to the financial statements was necessary.
13. I identified assets belonging to the department that were not included in the underlying accounting records and financial statements. In the absence of an adequate internal control system over the completeness of recording, I was unable to determine the extent of the

understatement in the movable tangible capital assets of R375 089 000 (2014: R360 692 000) in note 27 to the financial statements.

14. The movable tangible capital asset balance of R375 089 000 as disclosed in note 27 to the financial statements, does not agree to the balance of R451 030 270 per the underlying accounting records. The department did not reconcile the difference of R75 941 270 between the financial statements and the underlying accounting records. Due to the matters reported on in the preceding paragraphs, I was unable to determine the effect on the movable tangible capital asset balance in the financial statements.

Receivables

15. The department did not write off receivables in accordance with Modified Cash Standards *General departmental assets and liabilities*. Receivables written off to the amount of R59 820 000 were set off against receivables with credit balances. Consequently, receivables stated at R71 467 000 in the financial statements was overstated by R59 820 000 and payment for financial assets was understated by the same amount.
16. I identified differences to the amount of R56 860 119 (2014: R43 277 972) between the supporting documentation and what was recorded in the financial statements of the department. Consequently, receivables of R71 467 000 (2014: R116 984 000) as disclosed in the financial statements is understated by R56 860 119.
17. The department did not have adequate systems in place to maintain records of receivables for the overpayment in employee related costs. I was unable to obtain sufficient appropriate audit evidence to support the receivable balances. There were no alternative audit procedures that I could perform to obtain reasonable assurance on all receivables recorded. Consequently, I was unable to determine whether any further adjustments and the impact thereof on the receivables balance stated at R71 467 000 (2014: R116 984 000) in the financial statements was necessary.

Expenditure

18. The department did not have adequate systems in place to maintain records of expenditure. I identified misallocations between capital expenditure, transfer payments and goods and services. In addition, I was unable to obtain sufficient appropriate audit evidence in support of this expenditure. I was unable to confirm this by alternative means. Consequently, I was unable to determine whether any adjustment relating to goods and services amounting to R1 937 147 000 (2014: R1 733 452 000) as disclosed in the statement of financial performance was necessary.

Contingent Liabilities

19. In the absence of an adequate system to maintain records of all claims instituted against the department by third parties, I identified additional claims instituted against the department that were not included in note 17 to the financial statements in terms of the requirements of the Modified Cash Standards *Provisions and Contingents*. Furthermore, the department did not correctly assess the most likely outcome of such claims as required by the Modified Cash Standards which resulted in the excessive amounts being disclosed as contingent liabilities in the financial statements.
20. Claims amounting to R47 941 985 instituted against the department that were finalised at year-

end were incorrectly classified as contingent liabilities instead of accruals. Furthermore, I also identified differences of R33 575 640 between the supporting documentation and the financial statements. Consequently, contingent liabilities stated at R682 820 000 (2014: R642 360 000) in note 17 to the financial statements is overstated by R81 517 625. Due to the matters reported on in the preceding paragraphs, I was unable to determine the effect on the contingent liability balance in the financial statements.

Commitments

21. I was unable to obtain sufficient appropriate audit evidence for commitments, due to the status of the department's contract management system and record keeping. I was unable to confirm commitments by alternative means. Consequently, I was unable to determine whether any adjustment relating to commitments stated at R2 963 938 000 (2014: R3 383 183 000) in note 18 to the financial statements was necessary.

22. I identified differences to the amount of R637 969 816 between the commitment amounts disclosed in the financial statements and the underlying accounting records. Consequently, I was unable to determine whether any adjustment to the commitments stated at R2 963 938 000 (2014: R3 383 183 000) in note 18 to the financial statements was necessary.

Accruals

23. The department did not have adequate systems in place to maintain records of accounts payable for goods and services received but not yet paid for. There were no satisfactory alternative audit procedures that I could perform to obtain reasonable assurance that all accruals were properly recorded. Consequently, I was unable to determine whether any adjustment to the accruals stated at R171 523 000 (2014: R606 036 000) in note 19 to the financial statements was necessary.

Fruitless and wasteful expenditure

24. The department did not include particulars of fruitless and wasteful expenditure in note 23 to the financial statements as required by section 40(3)(b)(i) of the PFMA. Furthermore, the department incurred additional fruitless and wasteful expenditure to the amount of R72 698 634 which was not included in note 23 to the financial statements. The department did not have adequate systems in place to identify and report on all fruitless and wasteful expenditure incurred. Consequently, I was not able to determine the full extent of the understatement in fruitless and wasteful expenditure as it was impracticable to do so.

Irregular expenditure

25. Section 38(1)(a)(iii) of the PFMA requires the entity to implement and maintain an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective. The department did not conduct an investigation to determine the full extent of the irregular expenditure incurred in the prior year. Consequently, I 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) in note 22 to the financial statements as it was impracticable to do so.

Compensation of employees

26. I was unable to obtain sufficient appropriate evidence to support allowances paid to employees in respect of compensation of employees as the department did not maintain an adequate records management system. I was unable to confirm the compensation of employees by alternative means. Consequently, I was unable to determine whether any adjustment to the compensation of employees stated at R19 939 099 000 (2014: R19 044 228 000) in note 4 to the financial statements was necessary.

Disclaimer of opinion

27. Because of the significance of the matters described in the basis for disclaimer of opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

Emphasis of matter

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

Restatement of corresponding figures

29. As disclosed in note 30 to the financial statements, the corresponding figures for 31 March 2014 have been restated as a result of an error discovered during 2015 in the financial statements of the department at, and for the year ended, 31 March 2014.

Additional matters

30. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited supplementary schedules

31. The supplementary information set out on pages 208 to 222 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 thereon.

Withdrawal from the audit engagement

32. Due to the limitation imposed on the scope of the audit by management, I have disclaimed my opinion on the financial statements. But for the legislated requirement to perform the audit of the department, I would have withdrawn from the engagement in terms of the ISAs.

Report on other legal and regulatory requirements

33. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report, non-compliance with legislation and internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

34. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2015:

- Programme 2: Public Ordinary Schools on pages 44 to 52
- Programme 7: Early Childhood Development on pages 60 to 63
- Programme 8: Infrastructure Development on pages 63 to 66
- Programme 9: Professional Auxiliary Services on pages 66 to 73

35. I evaluated the reported performance information against the overall criteria of usefulness and reliability.

36. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned programmes. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the *National Treasury's Framework for managing programme performance information (FMPPPI)*.

37. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

38. The material findings in respect of the selected programmes are as follows:

Usefulness of reported performance information

Programme 2: Public ordinary schools

39. The FMPPPI requires indicators to relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives. All (100%) of the indicators did not relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives as per the five-year strategic plan. This was because proper performance planning and management practices had not been implemented to provide for the development of performance indicators and targets included in the annual performance plan.

Programme 7: Early childhood development

40. The FMPPPI requires indicators to relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives. All (100%) of the indicators did not relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives as per the five-year strategic plan. This was because proper performance planning and management practices had not been implemented to provide for the development of performance indicators and targets included in the annual performance plan.

Programme 8: Infrastructure development

41. The FMPPPI requires indicators to relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives. All (100%) of the indicators did not relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives as per the five-year strategic plan. This was because proper performance planning and management practices had not been implemented to provide for the development of performance indicators and targets included in the annual performance plan.

Programme 9: Professional auxiliary services

42. The FMPPI requires indicators to relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives. All (100%) of the indicators did not relate logically and directly to an aspect of the department's mandate and the realisation of strategic goals and objectives as per the five-year strategic plan. This was because proper performance planning and management practices had not been implemented to provide for the development of performance indicators and targets included in the annual performance plan.

Reliability of reported performance information

Programme 2: Public ordinary schools

43. The FMPPI requires departments to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. I was unable to obtain the information and explanations I considered necessary to satisfy myself as to the reliability of the reported performance information. This was due to the fact that the department could not provide sufficient appropriate evidence in support of the reported performance information.

Programme 7: Early childhood development

44. The FMPPI requires departments to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. Adequate and reliable corroborating evidence could not be provided for 25% of the targets to assess the reliability of the reported performance information. This was due to the fact that the department could not provide sufficient appropriate evidence in support of the reported performance information.

Programme 8: Infrastructure development

45. The FMPPI requires departments to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. I was unable to obtain the information and explanations I considered necessary to satisfy myself as to the reliability of the reported performance information. This was due to the fact that the department could not provide sufficient appropriate evidence in support of the reported performance information.

Programme 9: Professional auxiliary services

46. I did not identify any material findings on the reliability of the reported performance information for Programme 9: Professional auxiliary services.

Additional matters

47. I draw attention to the following matters:

Achievement of planned targets

48. Refer to the annual performance report on pages 38 to 73 for information on the achievement of the planned targets for the year. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information for the selected programmes reported in paragraphs 34 to 46 of this report.

Adjustment of material misstatements

49. I identified material misstatements in the annual performance report submitted for auditing on the reported performance information for Programme 2: Public Ordinary Schools, Programme 7: Early Childhood Development, Programme 8: Infrastructure Development, and Programme 9: Professional auxiliary services. As management did not subsequently correct the misstatements, I raised material findings on the usefulness and reliability of the reported performance information.

Compliance with legislation

50. I performed procedures to obtain evidence that the department had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Strategic planning and performance management

51. Specific and appropriate information systems to enable the department to monitor the progress made towards achieving the goals, targets and core objectives as indicated in the annual performance plan did not exist as required by *Public Service Regulation, Part IIIB.1(f)(i) and (ii)*.

52. Effective, efficient and transparent systems of risk management and internal control with respect to performance information and management was not maintained as required by section 38(1)(a)(i) of the PFMA.

Annual financial statements, performance and annual reports

53. The financial statements submitted for auditing were not supported by full and proper records as required by section 40(1)(a) and (b) of the PFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a disclaimer opinion.

Procurement and contract management

54. Goods and services with a transaction value below R500 000 were procured without obtaining the required price quotations, as required by *Treasury Regulation (TR) 16A6.1*.

55. Goods and services of a transaction value above R500 000 were procured without inviting competitive bids, as required by TR 16A6.1. Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of TR 16A6.4.

56. Invitations for competitive bidding were not always advertised in at least the government tender bulletin or *Construction Industry Development Board (CIDB) website*, as required by TR 16A6.3(c) and *CIDB Regulation 24*.

57. Invitations for competitive bidding were not always advertised for a required minimum period, as required by TR 16A6.3(c).

58. Contracts and quotations were awarded to suppliers whose tax matters had not been declared by the South African Revenue Services to be in order as required by TR 16A9.1(d) and the *Preferential Procurement Regulations*.

59. Contracts were extended or modified without the approval of a properly delegated official as required by TR 8.1 and 8.2.

Human resource management and compensation

60. Employees were appointed at salaries higher than the minimum of the salary range without proper justification in contravention of section 37(2)(a) of the Public Service Act, 1994 (Act No. 103 of 1994) (PSA) and *Public Service Regulation 1/V/C3*.

Expenditure management

61. Effective steps were not taken to prevent unauthorised, irregular and fruitless and wasteful expenditure, as required by section 38(1)(c)(ii) of the PFMA and TR 9.1.1.

62. Contractual obligations and money owed by the department were not settled within 30 days or an agreed period, as required by section 38(1)(f) of the PFMA and TR 8.2.3.

Transfer of funds

63. Funds were transferred to entities without obtaining written assurance that the entity implements effective, efficient and transparent financial management and internal control systems, as required by section 38(1)(j) of the PFMA.

64. Appropriate measures were not maintained to ensure that transfers and subsidies to entities were applied for their intended purposes, as required by TR 8.4.1.

Revenue management

65. Effective and appropriate steps were not taken to collect all money due, as required by section 38(1)(c)(i) of the PFMA and TR 11.2.1, 15.10.1.2(a) and 15.10.1.2(e).

66. Interest was not charged on debts, as required by TR 11.5.1.

67. Appropriate processes were not developed and implemented to provide for the collection and recording of information about revenue, as required by TR 7.2.1.

68. Sufficient appropriate audit evidence could not be obtained that reasonable steps were taken to recover debts before writing them off, as required by TR 11.4.1.

69. Sufficient appropriate audit evidence could not be obtained that bad debt was written off in accordance with the department's write-off policy, as required by TR 11.4.2.

Asset and liability management

70. Proper control systems to safeguard and maintain assets were not implemented, as required by section 38(1)(d) of the PFMA and TR 10.1.1(a).

Consequence management

71. Effective and appropriate disciplinary steps were not taken against officials who made and/or permitted irregular expenditure and fruitless and wasteful expenditure, as required by section 38(1)(h)(iii) of the PFMA and TR 9.1.3.

Service delivery

National school nutrition programme grant (NSNP)

72. Meals were not prepared according to the recommended food specifications and approved menu, in contravention of the *Division of Revenue Grant Framework, Gazette No. 37613*, dated 9 May 2014.

73. Nutritious meals were not provided to all learners in quintile 1-3 primary and secondary schools on all school days, in contravention of the *Division of Revenue Grant Framework, Gazette No. 37613*, dated 9 May 2014.

74. Sufficient appropriate audit evidence could not be obtained that the cost per meal per learner was at an average of R2.60 in primary and R3.46 in secondary schools in terms of the *Division of Revenue Grant Framework, Gazette No. 37613*, dated 9 May 2014.

Education Infrastructure Grant (EIG)

75. Sufficient appropriate audit evidence could not be obtained that the EIG allocation was spent in accordance with the applicable grant framework, in contravention of section 17(1) of the DoRA.

Internal control

76. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Leadership

77. The accounting officer does not perform adequate review and monitoring over financial and performance reporting. This resulted in the annual financial statements and the annual performance report containing material misstatements.

78. The action plan developed by the department to address internal and external audit findings is inadequate as it does not ensure that identified root causes be resolved to prevent repeat findings.

79. Instances of unauthorised, irregular and fruitless and wasteful expenditure were not investigated. Effective and appropriate disciplinary steps were not taken against officials who made and/or permitted this expenditure.

Financial and performance management

80. The department did not have a proper record management system to ensure the availability of all financial and performance management information.
81. The accounting officer did not adequately review and monitor compliance with laws and regulations resulting in irregular, fruitless and wasteful and unauthorised expenditure.
82. The significant number of findings in the tangible capital assets and qualification paragraphs is due to capacity constraints within the asset management unit of the department.
83. The accounting officer did not perform adequate reviews to ensure that financial reports are supported and evidenced by reliable information.

Governance

84. Management's ineffectiveness in implementing recommendations from the external auditors prevented the audit committee to evaluate and monitor responses to risks in order to promote accountability and service delivery. Oversight over the effectiveness of the internal control environment, including financial and performance reporting and compliance with laws and regulations was therefore not effective.

Other reports

Investigations

85. The department was placed under administration in terms of section 100(1)(b) of the Constitution of the Republic of South Africa, 1996. Investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still ongoing at the reporting date.

Polokwane

31 July 2015



**AUDITOR - GENERAL
SOUTH AFRICA**

Auditing to build public confidence

ANNUAL FINANCIAL STATEMENTS

Appropriation Statement for the year ended 31 March 2015

Appropriation per Programme									
Voted funds and Direct charges	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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									
Admin	1 478 003	-	-	1 478 003	1 435 073	42 930	97.1%	1 339 833	1 319 052
Public Ordinary									
2. School Education Independent	20 963 654	-	-	20 963 654	20 771 955	191 699	99.1%	19 995 128	19 555 596
3. Schools Subsidies Public Special	112 496	-	-	112 496	105 797	6 699	94.0%	105 296	93 477
4. School Education Further Education and Training	379 607	-	-	379 607	379 815	(208)	100.1%	356 081	353 182
5. Adult Basic Education and Training	404 504	-	-	404 504	409 101	(4 597)	101.1%	377 478	389 000
6. Early Childhood Development	161 886	-	-	161 886	151 988	9 898	93.9%	143 681	147 768
7. Infrastructure	169 823	-	-	169 823	132 023	37 800	77.7%	154 352	117 652
8. Development Auxiliary and Associated	1 323 325	-	-	1 323 325	1 305 710	17 615	98.7%	1 150 062	1 147 037
9. Services	343 314	-	-	343 314	287 587	55 727	83.8%	324 756	263 372
Programme sub total	25 336 612	-	-	25 336 612	24 979 051	357 561	98.6%	23 946 667	23 386 137
Statutory Appropriation	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Members' remuneration	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
TOTAL	25 338 434	-	-	25 338 434	24 980 365	358 069	98.6%	23 948 402	23 387 882
Reconciliation with Statement of Financial Performance									
Actual amounts per Statement of Financial Performance (Total Revenue)				25 338 434				23 948 402	
Add: Prior year unauthorised expenditure approved without funding					181 140				166 695
Actual amounts per Statement of Financial Performance Expenditure					25 161 505				23 554 577
Current payments	22 719 290	-	-	22 719 290	21 866 813	852 477	96.2%	21 818 502	21 167 094
Compensation of employees	20 553 006	-	-	20 553 006	19 939 101	613 905	97.0%	19 582 239	19 433 646
Salaries and wages	17 331 270	-	-	17 331 270	17 417 751	(86 481)	100.5%	16 459 494	16 935 540
Social contributions	3 221 736	-	-	3 221 736	2 521 350	700 386	78.3%	3 122 745	2 498 106
Goods and services	2 166 284	-	-	2 166 284	1 947 499	218 785	89.9%	2 236 263	1 733 448
Administrative fees	2 904	-	-	2 904	1 178	1 726	40.6%	477	3
Advertising	2 478	-	-	2 478	940	1 538	37.9%	1 749	918
Minor assets	17 163	-	-	17 163	1 141	16 022	6.7%	21 422	119
Audit costs:									
External	14 052	-	-	14 052	13 686	366	97.4%	13 645	11 740
Bursaries:									
Employees	28 489	-	-	28 489	28 483	6	100.0%	50 100	44 785
Catering:									
Departmental activities	33 755	-	-	33 755	14 800	18 955	43.8%	32 383	21 812

PART E: FINANCIAL INFORMATION

Appropriation per Programme									
Voted funds and Direct charges	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Communication (G&S)	40 852	-	-	40 852	39 694	1 158	97.2%	29 842	32 286
Computer services	45 131	-	-	45 131	34 381	10 750	76.2%	25 170	27 274
Consultants: Business and advisory services	20 194	-	-	20 194	10 813	9 381	53.5%	19 238	10 873
Legal services	800	-	-	800	169	631	21.1%	-	-
Contractors Agency and support / outsourced services	74 055	-	-	74 055	45 268	28 787	61.1%	138 989	49 103
	908 321	-	-	908 321	900 357	7 964	99.1%	834 798	767 318
Entertainment	2	-	-	2	-	2	-	10	748
Fleet services (including government motor transport)	16 194	-	-	16 194	12 231	3 963	75.5%	12 270	12 321
Inventory: Clothing material and accessories	888	-	-	888	0	888	0.0%	237	71
Inventory: Learner and teacher support material	520 264	-	-	520 264	455 897	64 367	87.6%	712 499	472 229
Inventory: Materials and supplies	150	-	-	150	-	150	-	319	0
Inventory: Medical supplies	9 580	-	-	9 580	1 043	8 537	10.9%	17 030	5 001
Inventory: Other supplies								10	
Consumable supplies	8 492	-	-	8 492	6 036	2 456	71.1%	15 803	12 088
Consumable: Stationery, printing and office supplies	115 517	-	-	115 517	92 411	23 106	80.0%	68 969	55 836
Operating leases	31 093	-	-	31 093	27 339	3 754	87.9%	24 299	24 987
Property payments	45 419	-	-	45 419	18 054	27 365	39.8%	14 774	15 082
Transport provided: Departmental activity	124 025	-	-	124 025	116 428	7 597	93.9%	143 740	104 634
Travel and subsistence	99 080	-	-	99 080	117 722	(18 642)	118.8%	50 777	54 627
Training and development	2 533	-	-	2 533	415	2 118	16.4%	2 015	998
Operating payments	1 499	-	-	1 499	7 383	(5 884)	492.5%	3 357	6 863
Venues and facilities	3 149	-	-	3 149	1 618	1 531	51.4%	2 341	1 721
Rental and hiring	205	-	-	205	11	194	5.2%	-	9
Appropriation per economic classification									
Transfers and subsidies	1 283 210	-	-	1 283 210	1 717 478	(434 268)	133.8%	1 059 003	1 083 558
Provinces and municipalities	380	-	-	380	233	147	61.3%	269	225
Departmental agencies and accounts	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
Higher education institutions	-	-	-	-	398 588	(398 588)	-	-	-
Non-profit institutions	1 104 156	-	-	1 104 156	1 079 845	24 311	97.8%	917 197	905 406
Households	138 733	-	-	138 733	199 090	(60 357)	143.5%	123 128	159 518
Social benefits	118 191	-	-	118 191	178 088	(59 897)	150.7%	123 128	159 518

PART E: FINANCIAL INFORMATION

Appropriation per Programme									
Voted funds and Direct charges	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Other transfers to households	20 542	-	-	20 542	21 002	(460)	102.2%	-	-
Payments for capital assets	1 335 934	-	-	1 335 934	1 347 872	(11 938)	100.9%	1 070 897	1 137 229
Buildings and other fixed structures	1 299 027	-	-	1 299 027	1 314 325	(15 298)	101.2%	1 046 694	1 132 848
Buildings	1 299 027	-	-	1 299 027	1 314 325	(15 298)	101.2%	1 046 694	1 132 848
Machinery and equipment	36 407	-	-	36 407	13 761	22 646	37.8%	24 103	4 381
Transport equipment	14 905	-	-	14 905	10 738	4 167	72.0%	711	711
Other machinery and equipment	21 502	-	-	21 502	3 023	18 479	14.1%	23 392	3 670
Software and other intangible assets	500	-	-	500	-	-	-	100	-
Payment for financial assets	-	-	-	-	48 202	(48 202)	-	-	-
TOTAL	25 338 434	-	-	25 338 434	24 980 365	358 069	98.6%	23 948 402	23 387 882

Programme 1: Administration

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	e as % of final appropriation	Final Appropriation	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	7 689	-	-	7 689	5 548	2 141	72.2%	7 756	3 979
2. Corporate Services	341 888	-	-	341 888	282 401	59 487	82.6%	282 615	261 586
3. Education Management	1 046 760	-	-	1 046 760	1 048 213	(1 453)	100.1%	985 941	1 015 679
4. Human Resource Management	49 813	-	-	49 813	74 863	(25 050)	150.3%	33 745	29 613
5. Education Management Information System	31 853	-	-	31 853	24 048	7 805	75.5%	29 776	8 196
Total	1 478 003	-	-	1 478 003	1 435 073	42 930	97.1%	1 339 833	1 319 052
Economic classification									
Current payments	1 418 644	-	-	1 418 644	1 325 979	92 665	93.5%	1 300 247	1 282 887
Compensation of employees	1 200 728	-	-	1 200 728	1 137 541	63 187	94.7%	1 123 553	1 092 044
Salaries and wages	1 036 156	-	-	1 036 156	994 125	42 031	95.9%	960 597	951 304
Social contributions	164 572	-	-	164 572	143 416	21 156	87.1%	162 956	140 740
Goods and services	217 916	-	-	217 916	208 224	9 692	95.6%	176 694	190 843
Administrative fees	2 505	-	-	2 505	1 178	1 327	47.0%	257	3

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	e as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Advertising	1 207	-	-	1 207	321	886	26.6%	1 010	751
Minor assets	9 336	-	-	9 336	419	8 917	4.5%	13 571	28
Economic classification									
Audit costs:	14 052	-	-	14 052	13 686	366	97.4%	13 645	11 740
External Bursaries:	10 000	-	-	10 000	10 000	-	100.0%	17 100	21 114
Employees Catering:	1 474	-	-	1 474	854	620	57.9%	1 090	301
Departmental activities Communication (G&S)	30 560	-	-	30 560	30 252	308	99.0%	18 705	21 574
Computer services	40 200	-	-	40 200	31 553	8 647	78.5%	23 070	22 351
Consultants: Business and advisory services	2 176	-	-	2 176	-	2 176	-	1 632	1 668
Contractors Agency and support / outsourced services	1 682	-	-	1 682	667	1 015	39.7%	1 978	679
	5 033	-	-	5 033	5 343	(310)	106.2%	9 398	9 302
Entertainment Fleet services (including government motor transport)	2	-	-	2	-	2	-	10	3
Inventory: Clothing material and accessories	294	-	-	294	(0)	294	(0.0%)	142	71
Inv: Learner & teacher Support material								35	5
Inv: Materials & Supply	150	-	-	150	-	150	-	10	-
Inventory: Other supplies									
Consumable supplies	3 976	-	-	3 976	2 702	1 274	68.0%	4 147	2 456
Consumable: Stationery, printing and office supplies	9 917	-	-	9 917	6 119	3 798	61.7%	6 226	4 902
Operating leases	27 193	-	-	27 193	24 769	2 424	91.1%	23 299	24 987
Property payments	9 040	-	-	9 040	5 432	3 608	60.1%	6 100	5 731
Travel and subsistence	29 914	-	-	29 914	55 488	(25 574)	185.5%	21 252	43 442

PART E: FINANCIAL INFORMATION

Appropriation Statement for the year ended 31 March 2015									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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	R'000
Training and development	767	-	-	767	-	767	-	52	764
Operating payments	801	-	-	801	6 756	(5 955)	843.4%	864	6 057
Venues and facilities	1 243	-	-	1 243	453	790	36.5%	831	586
Rental and hiring	200	-	-	200	-	200	-	-	9
Transfers and subsidies	41 315	-	-	41 315	28 957	12 358	70.1%	36 499	34 880
Provinces and municipalities	380	-	-	380	233	147	61.3%	269	225
Non-profit institutions	11 518	-	-	11 518	805	10 713	7.0%	10 707	6 700
Households	29 417	-	-	29 417	27 918	1 499	94.9%	25 523	27 955
Social benefits	18 875	-	-	18 875	17 282	1 593	91.6%	25 523	27 955
Other transfers to households	10 542	-	-	10 542	10 636	(94)	100.9%	-	-
Payments for capital assets	18 044	-	-	18 044	31 935	(13 891)	177.0%	3 087	1 285
Machinery and equipment	18 044	-	-	18 044	12 149	5 895	67.3%	2 987	1 285
Transport equipment	11 105	-	-	11 105	10 738	367	96.7%	711	711
Other machinery and equipment	6 939	-	-	6 939	1 410	5 529	20.3%	2 276	574
Software and other intangible assets	-	-	-	-	-	-	-	100	-
Payment for financial assets	-	-	-	-	48 202	(48 202)	-	-	-
TOTAL	1 478 003	-	-	1 478 003	1 435 073	42 930	97.1%	1 339 833	1 319 052
Sub-Programme: 1.1: Office of the MEC									
Economic classification									
Current payments	7 673	-	-	7 673	5 548	2 125	72.3%	7 741	3 979
Compensation of employees	4 091	-	-	4 091	3 398	693	83.1%	3 817	2 451
Salaries and wages	3 573	-	-	3 573	2 981	592	83.4%	3 262	1 955
Social contributions	518	-	-	518	417	101	80.5%	555	496
Goods and services	3 582	-	-	3 582	2 150	1 432	60.0%	3 924	1 528
Advertising	83	-	-	83	83	0	99.4%	450	122
Minor assets	50	-	-	50	-	50	-	-	-
Catering:									
Departmental activities	1 000	-	-	1 000	735	265	73.5%	780	249
Entertainment	2	-	-	2	2	0	-	10	3
Consumable supplies	233	-	-	233	89	144	38.4%	113	51
Consumable:									
Stationery, printing and office supplies	34	-	-	34	-	34	-	-	-
Travel and subsistence	1 401	-	-	1 401	1 001	400	71.4%	1 658	522
Operating payments	56	-	-	56	-	56	-	102	-
Venues and facilities	523	-	-	523	243	280	46.5%	811	581
Rental and hiring	200	-	-	200	200	0	-	9	9

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Appropriation Statement for the year ended 31 March 2015									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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	R'000
Transfers and subsidies	16	-	-	16	-	16	-	15	-
Households	16	-	-	16	-	16	-	15	-
Total	7 689	-	-	7 689	5 548	2 141	72.2%	7 756	3 979
Sub-Programme: 1.2: Corporate Services									
Economic classification									
Current payments	312 327	-	-	312 327	217 258	95 069	69.6%	264 991	248 149
Compensation of employees	157 155	-	-	157 155	89 300	67 855	56.8%	149 894	135 817
Salaries and wages	140 886			140 886	72 600	68 286	51.5%	132 377	119 160
Social contributions	16 269			16 269	16 700	(431)	102.7%	17 517	16 657
Goods and services	155 172	-	-	155 172	127 957	27 215	82.4%	115 097	112 332
Administrative fees	38			38		38	-	107	3
Advertising	1 124			1 124	239	885	21.3%	544	220
Minor assets	2 348			2 348	187	2 161	8.0%	1 963	7
Audit costs: External	14 052			14 052	13 686	366	97.4%	13 645	11 740
Catering: Departmental activities	331			331	73	258	22.1%	65	28
Communication (G&S)	30 391			30 391	30 208	183	99.4%	18 527	21 545
Computer services	35 220			35 220	31 542	3 678	89.6%	20 310	22 351
Consultants: Business and advisory services	2 176			2 176		2 176	-	1 632	1 668
Contractors	738			738	66	672	8.9%	1 100	162
Agency and support / outsourced services	5 025			5 025	5 343	(318)	106.3%	9 000	9 302
Fleet services (including government motor transport)	16 194			16 194	12 231	3 963	75.5%	12 270	12 321
Inventory: Clothing material and accessories	160			160	(0)	160	(0.0%)	64	23
Inventory: Materials and supplies	150			150		150	-		0
Consumable supplies	2 542			2 542	1 652	890	65.0%	2 707	1 510
Consumable: Stationery, printing and office supplies	3 911			3 911	1 522	2 389	38.9%	1 774	1 380
Operating leases	26 711			26 711	24 599	2 112	92.1%	22 715	24 669
Property payments	4 517			4 517	1 213	3 304	26.9%	1 468	1 538
Travel and subsistence	8 863			8 863	4 662	4 201	52.6%	6 936	3 472
Training and development	87			87		87	-	52	
Operating payments	374			374	530	(156)	141.7%	208	384
Venues and facilities	220			220	204	16	92.9%		
Rental and hiring									9

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Appropriation Statement for the year ended 31 March 2015									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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	R'000
Transfers and subsidies	16 370	-	-	16 370	6 181	10 189	37.8%	16 655	13 294
Provinces and municipalities	161	-	-	161	63	98	39.2%	56	49
Municipalities	161	-	-	161	63	98	39.2%	56	49
Municipal bank accounts	161	-	-	161	63	98	39.2%	56	49
Non-profit institutions	11 518	-	-	11 518	805	10 713	7.0%	10 707	6 700
Households	4 691	-	-	4 691	5 312	(621)	113.2%	5 892	6 545
Social benefits	1 649	-	-	1 649	2 292	(643)	139.0%	5 892	6 545
Other transfers to households	3 042	-	-	3 042	3 020	22	99.3%	-	-
Payments for capital assets	13 191	-	-	13 191	30 535	(17 344)	231.5%	969	143
Machinery and equipment	13 191	-	-	13 191	10 759	2 432	81.6%	969	143
Transport equipment	11 105	-	-	11 105	10 738	367	96.7%	-	-
Other machinery and equipment	2 086	-	-	2 086	21	2 065	1.0%	969	143
Payment for financial assets				-	48 202	(48 202)	-		
Total	341 888	-	-	341 888	282 401	59 487	82.6%	282 615	261 586
Sub-Programme 1.3 Education Management									
Economic classification									
Current payments	1 025 694	-	-	1 025 694	1 031 520	(5 826)	100.6%	971 200	1 000 712
Compensation of employees	999 602	-	-	999 602	967 949	31 653	96.8%	948 029	946 895
Salaries and wages	853 153	-	-	853 153	842 698	10 455	98.8%	803 921	823 422
Social contributions	146 449	-	-	146 449	125 252	21 197	85.5%	144 108	123 473
Goods and services	26 092	-	-	26 092	63 581	(37 478)	243.6%	23 171	53 818
Administrative fees	106	-	-	106	106	-	-	100	-
Advertising	-	-	-	-	-	-	-	16	-
Minor assets	468	-	-	468	232	236	49.5%	108	(192)
Catering:									
Departmental activities	20	-	-	20	20	0	98.2%	95	9
Communication (G&S)	169	-	-	169	44	125	26.3%	178	28
Computer Services	-	-	-	-	11	(11)	-	-	-
Contractors	944	-	-	944	601	343	63.7%	878	517
Inventory: Clothing material and accessories	134	-	-	134	0	134	0.0%	78	48
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	35	5
Consumable supplies	1 121	-	-	1 121	891	230	79.5%	1 147	769
Consumable: Stationery, printing and office supplies	4 918	-	-	4 918	4 356	562	88.6%	3 892	3 485
Operating leases	482	-	-	482	170	312	35.2%	584	318

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Appropriation Statement for the year ended 31 March 2015									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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	R'000
Property payments	4 523			4 523	4 219	304	93.3%	4 632	4 193
Travel and subsistence	12 861			12 861	46 828	(33 967)	364.1%	10 854	39 065
Operating payments	346			346	6 210	(5 864)	1794.7%	554	5 568
Venues and facilities				-	-	-	-	20	5
Transfers and subsidies	17 413	-	-	17 413	15 293	2 120	87.8%	13 813	14 536
Provinces and municipalities	219	-	-	219	170	49	77.5%	213	176
Households	17 194	-	-	17 194	15 124	2 070	88.0%	13 600	14 360
Social benefits	17 194			17 194	14 990	2 204	87.2%	13 600	14 360
Other transfers to households				-	133	(133)	-		
Payments for capital assets	3 653	-	-	3 653	1 389	2 264	38.3%	928	431
Machinery and equipment	3 653	-	-	3 653	1 389	2 264	38.0%	928	431
Software and other intangible assets				-	-	-	-		
Total	1 046 760	-	-	1 046 760	1 048 213	(1 453)	100.1%	985 941	1 015 679
Sub-Programme: 1.4: Human Resource Management									
Economic classification									
Current payments	42 313	-	-	42 313	67 381	(25 068)	159.2%	27 745	22 563
Compensation of employees	24 954	-	-	24 954	53 726	(28 772)	215.3%	9 216	35
Salaries and wages	23 918			23 918	52 964	(29 046)	221.4%	8 440	35
Social contributions	1 036			1 036	761	275	73.5%	776	
Goods and services	17 359	-	-	17 359	13 655	3 704	78.7%	18 529	22 528
Administrative fees	2 361			2 361	1 178	1 183	49.9%	50	
Advertising				-	-	-	-	-	409
Bursaries: Employees	10 000			10 000	10 000	-	100.0%	17 100	21 114
Catering: Departmental activities	73			73	23	50	31.5%		1
Agency & support	8			8		8			
Travel and subsistence	4 392			4 392	2 432	1 960	55.4%	1 379	134
Training and development				-	-	-	-		764
Operating payments	25			25	16	9	65.5%		105
Venues and facilities	500			500	6	494	1.2%		
Transfers and subsidies	7 500	-	-	7 500	7 483	17	99.8%	6 000	7 050
Households	7 500	-	-	7 500	7 483	17	99.8%	6 000	7 050
Social benefits	-			-	-	-	-	6 000	7 050
Other transfers to households	7 500			7 500	7 483	17	99.8%		
Total	49 813	-	-	49 813	74 863	(25 050)	150.3%	33 745	29 613

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Appropriation Statement for the year ended 31 March 2015									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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	R'000
Sub-Programme: 1.5: Education Management Information System									
Economic classification									
Current payments	30 637	-	-	30 637	24 048	6 589	78.5%	28 570	7 485
Compensation of employees	14 926	-	-	14 926	23 168	(8 242)	155.2%	12 597	6 847
Salaries and wages	14 626			14 626	22 883	(8 257)	156.5%	12 597	6 732
Social contributions	300			300	286	14	95.2%		115
Goods and services	15 711	-	-	15 711	880	14 831	5.6%	15 973	638
Minor assets	6 470			6 470		6 470	-	11 500	213
Catering: Departmental activities	50			50	4	46	7.2%	150	13
Computer services	4 980			4 980		4 980	-	2 760	
Agency and support / outsourced services								398	
Consumable supplies	80			80	70	10	87.5%	180	126
Consumable: Stationery, printing and office supplies	1 054			1 054	241	813	22.9%	560	37
Travel and subsistence	2 397			2 397	565	1 832	23.6%	425	250
Training and development	680			680		680	-		
Transfers and subsidies	16	-	-	16	-	16	-	16	-
Households	16	-	-	16	-	16	-	16	-
Social benefits	16			16		16	-	16	
Payments for capital assets	1 200	-	-	1 200	-	1 200	-	1 190	711
Machinery and equipment	1 200	-	-	1 200	-	1 200	-	1 090	711
Transport equipment								711	711
Other machinery and equipment	1 200			1 200		1 200	-	379	
Software and other intangible assets								100	
Total	31 853	-	-	31 853	24 048	7 805	75.5%	29 776	8 196

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Appropriation Statement for the year ended 31 March 2015

Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Sub Programme									
1. Public Primary School Education	10 492 898	-	-	10 492 898	10 337 937	154 961	98.5%	9 857 684	9 732 847
2. Public Secondary School Education	9 428 761	-	-	9 428 761	9 414 482	14 279	99.8%	9 129 620	8 907 164
3. Human Resources Development	18 489	-	-	18 489	20 330	(1 841)	110.0%	34 406	29 201
4. National School Nutrition Programme	991 153	-	-	991 153	984 448	6 705	99.3%	932 050	872 753
5. In-School Sport, Arts and Culture	5 854	-	-	5 854	3 513	2 341	60.0%	3 887	1 739
6. Dinaledi School Grant	11 340	-	-	11 340	2 678	8 662	23.6%	23 312	8 497
7. Technical Secondary School Recapitalisation Grant	15 159	-	-	15 159	8 566	6 593	56.5%	14 169	3 395
Total	20 963 654	-	-	20 963 654	20 771 955	191 699	99.1%	19 995 128	19 555 596
Economic classification									
Current payments	19 889 766	-	-	19 889 766	19 659 803	229 963	98.8%	19 132 164	18 664 597
Compensation of employees	18 210 053	-	-	18 210 053	18 077 144	132 909	99.3%	17 385 099	17 263 624
Salaries and wages	15 251 568	-	-	15 251 568	15 754 078	(502 510)	103.3%	14 520 944	15 009 891
Social contributions	2 958 485	-	-	2 958 485	2 323 066	635 419	78.5%	2 864 155	2 253 733
Goods and services	1 679 713	-	-	1 679 713	1 582 659	97 054	94.2%	1 747 065	1 400 973
Administrative fees	289	-	-	289	-	289	-	170	-
Advertising	127	-	-	127	17	110	13.1%	105	67
Minor assets	3 351	-	-	3 351	358	2 993	10.7%	3 942	60
Bursaries: Employees	18 489	-	-	18 489	18 483	6	100.0%	33 000	23 671
Catering: Departmental activities	5 284	-	-	5 284	1 185	4 099	22.4%	7 017	9 705
Communication (G&S)	9 578	-	-	9 578	9 351	227	97.6%	10 547	10 553
Consultants: Business and advisory services	373	-	-	373	213	160	57.2%	174	268
Legal services	800	-	-	800	169	631	21.1%	-	-
Contractors	52 761	-	-	52 761	31 741	21 020	60.2%	39 255	32 481
Agency and support / outsourced services	884 507	-	-	884 507	880 268	4 239	99.5%	815 383	749 092
Entertainment									745
Inventory: Clothing material and accessories	309	-	-	309	-	309	-	-	-
Inventory: Learner and teacher support material	478 689	-	-	478 689	431 107	47 582	90.1%	660 786	448 082
Inventory: Materials and supplies								319	

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Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Consumable supplies	718	-	-	718	262	456	36.5%	134	4 943
Consumable: Stationery, printing and office supplies	42 004	-	-	42 004	33 519	8 485	79.8%	11 323	6 885
Operating leases	3 500	-	-	3 500	2 570	930	73.4%	1 000	-
Property payments	2 334	-	-	2 334	2 055	279	88.0%	3 491	5 944
Transport provided: Departmental activity	123 995	-	-	123 995	116 428	7 567	93.9%	143 710	104 634
Travel and subsistence	50 408	-	-	50 408	54 304	(3 896)	107.7%	13 363	3 215
Training and development	1 761	-	-	1 761	415	1 346	23.6%	1 963	234
Operating payments	32	-	-	32	162	(130)	505.9%	923	107
Venues and facilities	399	-	-	399	47	352	11.8%	460	288
Rental and hiring	5	-	-	5	5	1	90.0%	-	-
Transfers and subsidies	1 032 373	-	-	1 032 373	1 085 622	(53 249)	105.2%	850 407	887 990
Non-profit institutions	926 293	-	-	926 293	919 764	6 529	99.3%	755 927	760 277
Households	106 080	-	-	106 080	165 858	(59 778)	156.4%	94 480	127 713
Social benefits	96 080	-	-	96 080	155 492	(59 412)	161.8%	94 480	127 713
Other transfers to households	10 000	-	-	10 000	10 366	(366)	103.7%	-	-
Payments for capital assets	41 515	-	-	41 515	26 530	14 985	63.9%	12 557	3 008
Buildings	26 197	-	-	26 197	26 197	0	100.0%	-	-
Machinery and equipment	14 818	-	-	14 818	333	14 485	2.2%	12 557	3 008
Transport equipment	3 800	-	-	3 800	-	3 800	-	-	-
Other machinery and equipment	11 018	-	-	11 018	333	10 685	3.0%	12 557	3 008
Software and other intangible assets	500	-	-	500	-	500	-	-	-
TOTAL	20 963 654	-	-	20 963 654	20 771 955	191 699	99.1%	19 995 128	19 555 596
Sub-Programme: 2.1: Public Primary School Education									
Current payments	10 068 298	-	-	10 068 298	9 860 681	207 617	97.9%	9 507 287	9 350 616
Compensation of employees	9 805 973	-	-	9 805 973	9 641 488	164 485	98.3%	9 199 923	9 199 775
Salaries and wages	8 219 961	-	-	8 219 961	8 387 442	(167 481)	102.0%	7 730 498	7 982 459
Social contributions	1 586 012	-	-	1 586 012	1 254 046	331 966	79.1%	1 469 425	1 217 316
Goods and services	262 325	-	-	262 325	219 193	43 132	83.6%	307 364	150 840
Contractors	41 426	-	-	41 426	21 923	19 503	52.9%	-	-
Agency and support / outsourced services	3 100	-	-	3 100	3 089	11	99.7%	-	-
Inventory: Learner and teacher support material	215 799	-	-	215 799	191 661	24 138	88.8%	304 573	150 684
Operating leases	2 000	-	-	2 000	1 979	21	99.0%	-	-
Property payments	-	-	-	-	-	-	-	2 791	-

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Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Travel and subsistence				-	490	(490)	-	-	118
Operating payments				-	51	(51)	-		
Venues and facilities				-		-	-		38
Transfers and subsidies	424 600	-	-	424 600	477 256	(52 656)	112.4%	350 397	382 231
Non-profit institutions	357 298			357 298	357 598	(300)	100.1%	284 597	291 915
Households	67 302	-	-	67 302	119 658	(52 356)	177.8%	65 800	90 316
Social benefits	57 302			57 302	109 697	(52 395)	191.4%	65 800	90 316
Other transfers to households	10 000			10 000	9 961	39	99.6%		
Total	10 492 898	-	-	10 492 898	10 337 937	154 961	98.5%	9 857 684	9 732 847
Sub-Programme: 2.2: Public Secondary School Education									
Current payments	8 939 431	-	-	8 939 431	8 923 708	15 723	99.8%	8 765 818	8 533 412
Compensation of employees	8 383 571	-	-	8 383 571	8 409 053	(25 482)	100.3%	8 164 654	8 036 331
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Salaries and wages	7 014 208			7 014 208	7 344 416	(330 208)	104.7%	6 772 348	7 004 380
Social contributions	1 369 363			1 369 363	1 064 637	304 726	77.7%	1 392 306	1 031 951
Goods and services	555 860	-	-	555 860	514 655	41 205	92.6%	601 164	497 081
Advertising	50			50		50	-	105	67
Minor assets	2 514			2 514	22	2 492	0.9%	3 422	60
Catering: Departmental activities	3 090			3 090	446	2 644	14.4%	6 730	950
Communication (G&S)	9 578			9 578	9 351	227	97.6%	10 547	10 553
Consultants: Business and advisory services									183
Legal services	800			800	169	631	21.1%		
Contractors	9 427			9 427	8 170	1 257	86.7%	38 197	31 664
Agency and support / outsourced services	55 308			55 308	54 958	350	99.4%	39 886	44 628
Entertainment									745
Inventory: Learner and teacher support material	260 390			260 390	238 577	21 813	91.6%	333 522	289 092
Consumable supplies	302			302	101	201	33.5%		
Consumable: Stationery, printing and office supplies	39 939			39 939	33 185	6 754	83.1%	11 123	6 741
Operating leases	1 500			1 500	591	909	39.4%	1 000	
Property payments	2 334			2 334	2 055	279	88.0%	700	5 944
Transport provided: Departmental activity	123 995			123 995	116 428	7 567	93.9%	143 710	104 634
Travel and subsistence	46 346			46 346	50 547	(4 201)	109.1%	11 033	1 714
Training and development	15			15		15		106	
Operating payments	32			32	34	(2)	106.8%	923	26
Venues and facilities	240			240	20	220	8.2%	160	80

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Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Transfers and subsidies	458 135	-	-	458 135	464 577	(6 442)	101.4%	363 802	373 752
Non-profit institutions	419 437			419 437	418 377	1 060	99.7%	335 202	336 470
Households	38 698	-	-	38 698	46 200	(7 502)	119.4%	28 600	37 282
Social benefits	38 698			38 698	45 795	(7 097)	118.3%	28 600	37 282
Other transfers to households				-	405	(405)	-		
Payments for capital assets	31 195	-	-	31 195	26 197	4 998	84.0%	-	-
Buildings and other fixed structures	26 197	-	-	26 197	26 197	0	100.0%	-	-
Buildings	26 197			26 197	26 197	0	100.0%		
Machinery and equipment	4 998	-	-	4 998	-	4 998	-	-	-
Transport equipment	3 800			3 800		3 800	-		
Other machinery and equipment	1 198			1 198		1 198	-		
Total	9 428 761	-	-	9 428 761	9 414 482	14 279	99.8%	9 129 620	8 907 164
Sub-Programme: 2.3: Human Resources Development									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	18 489	-	-	18 489	20 330	(1 841)	110.0%	34 406	29 201
Compensation of employees	-	-	-	-	1 821	(1 821)	-	-	5 212
Salaries and wages				-	1 649	(1 649)	-		4 547
Social contributions				-	172	(172)	-		665
Goods and services	18 489	-	-	18 489	18 509	(20)	100.1%	34 406	23 990
Administrative fees				-	-	-	-	150	
Bursaries: Employees	18 489			18 489	18 483	6	100.0%	33 000	23 671
Travel and subsistence				-	26	(26)	-	(406)	136
Training and development				-	-	-	-	1 362	-
Operating payments				-	-	-	-		13
Venues and facilities				-	-	-	-	300	170
Total	18 489	-	-	18 489	20 330	(1 841)	110.0%	34 406	29 201
Sub-Programme: 2.4: National School Nutrition Programme									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	849 515	-	-	849 515	848 660	855	99.9%	795 285	740 746
Compensation of employees	19 346	-	-	19 346	24 782	(5 436)	128.1%	19 414	22 306
Salaries and wages	16 236			16 236	20 572	(4 336)	126.7%	16 990	18 505
Social contributions	3 110			3 110	4 211	(1 101)	135.4%	2 424	3 801
Goods and services	830 169	-	-	830 169	823 878	6 291	99.2%	775 871	718 440
Advertising	77			77	17	60	21.6%		
Minor assets	337			337	336	1	99.8%		
Catering: Departmental activities	1 654			1 654	459	1 195	27.8%	30	8 634

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Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Agency and support / outsourced services	826 099			826 099	822 220	3 879	99.5%	775 497	704 463
Consumable supplies	120			120	3	118	2.1%	49	4 877
Consumable: Stationery, printing and office supplies	500			500	334	166	66.8%	200	144
Travel and subsistence	236			236	209	27	88.4%	95	254
Training and development	1 146			1 146	223	923	19.5%		
Operating payments				-	77	(77)	-		68
Transfers and subsidies	141 638	-	-	141 638	135 788	5 850	95.9%	136 208	132 007
Non-profit institutions	141 558			141 558	135 788	5 770	95.9%	136 128	131 893
Households	80	-	-	80	-	80	-	80	114
Social benefits	80			80		80	-	80	114
Payments for capital assets	-	-	-	-	-	-	-	557	-
Machinery and equipment	-	-	-	-	-	-	-	557	-
Total	991 153	-	-	991 153	984 448	6 705	99.3%	932 050	872 753
Sub-Programme: 2.5: In- School Sport, Arts and Culture									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	5 854	-	-	5 854	3 513	2 341	60.0%	3 887	1 739
Compensation of employees	1 163	-	-	1 163	-	1 163	-	1 108	
Salaries and wages	1 163			1 163		1 163	-	1 108	
Goods and services	4 691	-	-	4 691	3 513	1 178	74.9%	2 779	1 739
Catering: Departmental activities	449			449	242	207	53.9%	187	108
Consultants: Business and advisory services	373			373	213	160	57.2%	174	86
Contractors	1 863			1 863	1 644	219	88.2%	1 058	816
Consumable supplies	296			296	158	138	53.4%	85	65
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Travel and subsistence	1 546			1 546	1 224	322	79.2%	1 180	577
Training and development				-		-	-	95	86
Venues and facilities	159			159	28	131	17.3%		
Rental and hiring	5			5	5	1	90.0%		
Total	5 854	-	-	5 854	3 513	2 341	60.0%	3 887	1 739
Sub-Programme: 2.6: Dinaledi School Grant									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 020	-	-	6 020	2 345	3 675	39.0%	23 312	8 497
Goods and services	6 020	-	-	6 020	2 345	3 675	39.0%	23 312	8 497

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Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Administrative fees	289			289		289	-	20	
Minor assets				-		-	-	20	
Catering: Departmental activities	41			41	6	35	14.7%	20	9
Contractors	45			45	5	41	10.0%		
Inventory: Learner and teacher support material	2 500			2 500	870	1 630	34.8%	22 691	8 306
Consumable: Stationery, printing and office supplies	1 565			1 565		1 565	-		
Travel and subsistence	1 380			1 380	1 273	107	92.2%	561	183
Training and development	200			200	192	8	96.1%		
Payments for capital assets	5 320	-	-	5 320	333	4 987	6.3%		
Machinery and equipment	4 820	-	-	4 820	333	4 487	6.9%	-	-
Other machinery and equipment	4 820			4 820	333	4 487	6.9%		
Software and other intangible assets	500			500		500	-		
Total	11 340	-	-	11 340	2 678	8 662	23.6%	23 312	8 497
Sub-Programme: 2.7: Technical Secondary School Recapitalisation Grant									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 159	-	-	2 159	566	1 593	26.2%	2 169	386
Goods and services	2 159	-	-	2 159	566	1 593	26.2%	2 169	386
Minor assets	500			500		500	-	500	
Catering: Departmental activities	50			50	32	18	63.2%	50	4
Inventory: Clothing material and accessories	309			309		309	-		
Inventory: Materials and supplies				-		-	-	319	
Travel and subsistence	900			900	535	365	59.4%	900	235
Training and development	400			400		400	-	400	148
Transfers and subsidies	8 000	-	-	8 000	8 000	0	100.0%	-	-
Non-profit institutions	8 000			8 000	8 000	0	100.0%		
Payments for capital assets	5 000	-	-	5 000	-	5 000	-	12 000	3 008
Machinery and equipment	5 000			5 000		5 000	-	12 000	3 008
Total	15 159	-	-	15 159	8 566	6 593	56.5%	14 169	3 395

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Programme 3: Independent Schools Subsidies

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Sub Programme									
Primary Independent Schools	59 423	-	-	59 423	59 045	378	99.4%	55 141	53 782
Secondary Independent Schools	53 073	-	-	53 073	46 752	6 321	88.1%	50 155	39 695
Total	112 496	-	-	112 496	105 797	6 699	94.0%	105 296	93 477
Economic classification									
Current payments	-	-	-	-	-	-	-	-	133
Compensation of employees	-	-	-	-	-	-	-	-	133
Salaries and wages	-	-	-	-	-	-	-	-	133
Transfers and subsidies	112 496	-	-	112 496	105 797	6 699	94.0%	105 296	93 344
Non-profit institutions	112 496	-	-	112 496	105 797	6 699	94.0%	105 296	93 344
Total	112 496	-	-	112 496	105 797	6 699	94.0%	105 296	93 477
Sub-Programme: 3.1: Primary Independent Schools									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	59 423	-	-	59 423	59 045	378	99.4%	55 141	53 782
Non-profit institutions	59 423	-	-	59 423	59 045	378	99.4%	55 141	53 782
Total	59 423	-	-	59 423	59 045	378	99.4%	55 141	53 782
Sub-Programme: 3.2: Secondary Independent Schools									
	2014/15							2013/14	
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	133
Compensation of employees	-	-	-	-	-	-	-	-	133
Salaries and wages	-	-	-	-	-	-	-	-	133
Non-profit institutions	53 073	-	-	53 073	46 752	6 321	88.1%	50 155	39 561
Total	53 073	-	-	53 073	46 752	6 321	88.1%	50 155	39 695
Programme 4: Public Special School Education									
Sub Programme									
Special Primary and Secondary Schools	378 519	-	-	378 519	378 882	(363)	100.1%	355 093	353 180
In-School Sport, Arts and Culture	1 088	-	-	1 088	934	154	85.8%	988	2
TOTAL	379 607	-	-	379 607	379 815	(208)	100.1%	356 081	353 182
Economic classification									
Current payments	330 967	-	-	330 967	328 857	2 110	99.4%	303 067	306 430

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Compensation of employees	329 879	-	-	329 879	327 907	1 972	99.4%	302 079	306 401
Salaries and wages	285 751	-	-	285 751	282 067	3 684	98.7%	262 789	263 183
Social contributions	44 128	-	-	44 128	45 840	(1 712)	103.9%	39 290	43 219
Goods and services	1 088	-	-	1 088	950	138	87.3%	988	29
Advertising	-	-	-	-	-	-	-	109	-
Catering: Departmental activities	-	-	-	-	-	-	-	120	-
Contractors	43	-	-	43	-	43	-	174	-
Travel and subsistence	1 045	-	-	1 045	945	100	90.4%	585	27
Operating payments	-	-	-	-	5	(5)	-	-	-
Transfers and subsidies	48 640	-	-	48 640	50 958	(2 318)	104.8%	46 195	46 751
Non-profit institutions	47 666	-	-	47 666	47 654	12	100.0%	45 267	45 085
Households	974	-	-	974	3 304	(2 330)	339.3%	928	1 666
Social benefits	974	-	-	974	3 304	(2 330)	339.3%	928	1 666
Payments for capital assets	-	-	-	-	-	-	-	6 819	-
Machinery and equipment	-	-	-	-	-	-	-	6 819	-
Other machinery and equipment	-	-	-	-	-	-	-	6 819	-
TOTAL	379 607	-	-	379 607	379 815	(208)	100.1%	356 081	353 182
Sub- Programme: 4.1: Special Primary and Secondary Schools⁵									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	329 879	-	-	329 879	327 923	1 956	99.4%	302 079	306 429
Compensation of employees	329 879	-	-	329 879	327 907	1 972	99.4%	302 079	306 401
Salaries and wages	285 751	-	-	285 751	282 067	3 684	98.7%	262 789	263 183
Social contributions	44 128	-	-	44 128	45 840	(1 712)	103.9%	39 290	43 219
Goods and services	-	-	-	-	17	(17)	-	-	28
Travel and subsistence	-	-	-	-	11	(11)	-	-	27
Operating payments	-	-	-	-	5	(5)	-	-	-
Transfers and subsidies	48 640	-	-	48 640	50 958	(2 318)	104.8%	46 195	46 751
Non-profit institutions	47 666	-	-	47 666	47 654	12	100.0%	45 267	45 085
Households	974	-	-	974	3 304	(2 330)	339.3%	928	1 666
Social benefits	974	-	-	974	3 304	(2 330)	339.3%	928	1 666
Payments for capital assets	-	-	-	-	-	-	-	6 819	-
Machinery and equipment	-	-	-	-	-	-	-	6 819	-
Total	378 519	-	-	378 519	378 882	(363)	100.1%	355 093	353 180

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Sub-Programme: 4.2: In- School Sport, Arts and Culture									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1 088	-	-	1 088	934	154	85.8%	988	2
Goods and services	1 088	-	-	1 088	934	154	85.8%	988	2
Advertising				-		-	-	109	
Catering: Departmental activities				-		-	-	120	
Consultants: Business and advisory services				-		-	-		2
Contractors	43			43		43	-	174	
Travel and subsistence	1 045			1 045	934	111	89.4%	585	
Total	1 088	-	-	1 088	934	154	85.8%	988	2
Programme 5: Further Education and Training⁵									
Sub Programme									
1.Conditional Grant	404 504	-	-	404 504	409 101	(4 597)	101.1%	377 478	389 000
TOTAL	404 504	-	-	404 504	409 101	(4 597)	101.1%	377 478	389 000
Economic classification									
Current payments	403 800	-	-	403 800	10 221	393 579	2.5%	376 774	388 639
Compensation of employees	403 800	-	-	403 800	10 220	393 580	2.5%	376 774	388 637
Salaries and wages	355 181	-	-	355 181	9 176	346 005	2.6%	328 155	335 368
Social contributions	48 619	-	-	48 619	1 045	47 574	2.1%	48 619	53 269
Goods and services	-	-	-	-	0	(0)	-	-	2
Travel and subsistence	-	-	-	-	0	(0)	-	-	2
Transfers and subsidies	704	-	-	704	398 881	(398 177)	56659.2%	704	361
Higher education institutions	-	-	-	-	398 588	(398 588)	-	-	-
Households	704	-	-	704	293	411	41.6%	704	361
Social benefits	704	-	-	704	293	411	41.6%	704	361
TOTAL	404 504	-	-	404 504	409 101	(4 597)	101.1%	377 478	389 000
Sub-Programme: 5.1: Conditional Grant									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	403 800	-	-	403 800	10 221	393 579	2.5%	376 774	388 639
Compensation of employees	403 800	-	-	403 800	10 220	393 580	2.5%	376 774	388 637
Salaries and wages	355 181			355 181	9 176	346 005	2.6%	328 155	335 368
Social contributions	48 619			48 619	1 045	47 574	2.1%	48 619	53 269
Goods and services	-	-	-	-	0	(0)	-	-	2
Travel and subsistence	-	-	-	-	0	(0)	-	-	2
Transfers and subsidies	704	-	-	704	398 881	(398 177)	56659.2%	704	361
Higher education institutions	-	-	-	-	398 588	(398 588)	-	-	-
Households	704	-	-	704	293	411	41.6%	704	361
Social benefits	704	-	-	704	293	411	41.6%	704	361
Total	404 504	-	-	404 504	409 101	(4 597)	101.1%	377 478	389 000

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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 6: Adult Basic Education and Training									
Sub Programme 6.1: Public Centres									
Public Centres	161 886	-	-	161 886	151 988	9 898	93.9%	143 681	147 768
TOTAL	161 886	-	-	161 886	151 988	9 898	93.9%	143 681	147 768
Economic classification									
Current payments	161 791	-	-	161 791	151 309	10 482	93.5%	143 591	147 641
Compensation of employees	137 829	-	-	137 829	131 031	6 798	95.1%	130 643	139 840
Salaries and wages	136 295	-	-	136 295	130 176	6 119	95.5%	129 346	139 230
Social contributions	1 534	-	-	1 534	854	680	55.7%	1 297	609
Goods and services	23 962	-	-	23 962	20 278	3 684	84.6%	12 948	7 801
Minor assets	787	-	-	787	364	423	46.3%	-	-
Catering: Departmental activities	1 881	-	-	1 881	309	1 572	16.5%	315	154
Contractors	684	-	-	684	484	200	70.8%	126	57
Inventory: Learner and teacher support material	16 180	-	-	16 180	16 172	8	100.0%	9 550	4 490
Consumable: Stationery, printing and office supplies	3 738	-	-	3 738	2 251	1 487	60.2%	2 750	2 521
Travel and subsistence	692	-	-	692	658	34	95.1%	207	522
Operating payments	-	-	-	-	39	(39)	-	-	56
Economic classification									
Transfers and subsidies	95	-	-	95	679	(584)	715.2%	90	127
Households	95	-	-	95	679	(584)	715.2%	90	127
TOTAL	161 886	-	-	161 886	151 988	9 898	93.9%	143 681	147 768
Sub-Programme: 6.1: Public Centres									
Economic classification									
Current payments	161 791	-	-	161 791	151 309	10 482	93.5%	143 591	147 641
Compensation of employees	137 829	-	-	137 829	131 031	6 798	95.1%	130 643	139 840
Salaries and wages	136 295	-	-	136 295	130 176	6 119	95.5%	129 346	139 230
Social contributions	1 534	-	-	1 534	854	680	55.7%	1 297	609
Goods and services	23 962	-	-	23 962	20 278	3 684	84.6%	12 948	7 801
Minor assets	787	-	-	787	364	423	46.3%	-	-
Catering: Departmental activities	1 881	-	-	1 881	309	1 572	16.5%	315	154
Contractors	684	-	-	684	484	200	70.8%	126	57
Inventory: Learner and teacher support material	16 180	-	-	16 180	16 172	8	100.0%	9 550	4 490
Consumable: Stationery, printing and office supplies	3 738	-	-	3 738	2 251	1 487	60.2%	2 750	2 521

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Travel and subsistence	692			692	658	34	95.1%	207	522
Operating payments				-	39	(39)	-		56
Transfers and subsidies	95	-	-	95	679	(584)	715.2%	90	127
Households	95	-	-	95	679	(584)	715.2%	90	127
Total	161 886	-	-	161 886	151 988	9 898	93.9%	143 681	147 768
Programme 7: Early Childhood Development									
Sub Programme									
1. Grade R In Public Schools	55 051	-	-	55 051	69 034	(13 983)	125.4%	36 035	35 157
2. Grade R In Community Centres	70 989	-	-	70 989	13 723	57 266	19.3%	66 708	20 535
3. Pre Grade R	28 503	-	-	28 503	30 311	(1 808)	106.3%	20 841	27 824
4. EPWP Incentive Grant	2 000	-	-	2 000	-	2 000	-	3 000	-
5. Social Sector Grant	13 280	-	-	13 280	18 955	(5 675)	142.7%	27 768	34 136
TOTAL	169 823	-	-	169 823	132 023	37 800	77.7%	154 352	117 652
Economic classification									
Current payments	163 571	-	-	163 571	125 599	37 972	76.8%	154 286	116 321
Compensation of employees	105 004	-	-	105 004	105 116	(112)	100.1%	93 479	89 421
Salaries and wages	104 611	-	-	104 611	103 616	995	99.0%	93 081	88 408
Social contributions	393	-	-	393	1 500	(1 107)	381.8%	398	1 013
Goods and services	58 567	-	-	58 567	20 483	38 084	35.0%	60 807	26 900
Administrative fees	85	-	-	85	-	85	-	40	-
Advertising	494	-	-	494	-	494	-	425	-
Minor assets	2 099	-	-	2 099	-	2 099	-	449	1
Catering:	7 931	-	-	7 931	48	7 883	0.6%	8 991	70
Departmental activities									
Consultants:	14 239	-	-	14 239	10 600	3 639	74.4%	10 577	8 936
Business and advisory services									
Agency and support / outsourced services	-	-	-	-	6	(6)	-	-	-
Inventory:	21 194	-	-	21 194	4 894	16 300	23.1%	29 413	14 148
Learner and teacher support material									
Consumable supplies	25	-	-	25	5	20	19.6%	4 805	3 076
Consumable:	5 456	-	-	5 456	4 046	1 410	74.2%	1 342	409
Stationery, printing and office supplies									
Transport provided:	30	-	-	30	-	30	-	30	-
Departmental activity									
Travel and subsistence	6 974	-	-	6 974	827	6 147	11.9%	4 735	231

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Operating payments	-	-	-	-	34	(34)	-	-	29
Venues and facilities	40	-	-	40	23	17	57.6%	-	-
Transfers and subsidies	6 252	-	-	6 252	5 975	277	95.6%	66	1 243
Non-profit institutions	6 183	-	-	6 183	5 825	358	94.2%	-	-
Households	69	-	-	69	151	(82)	218.4%	66	1 243
Payments for capital assets	-	-	-	-	448	(448)	-	-	88
Machinery and equipment	-	-	-	-	448	(448)	-	-	88
TOTAL	169 823	-	-	169 823	132 023	37 800	77.7%	154 352	117 652
Sub-Programme: 7.1: Grade R In Public Schools									
Economic classification									
Current payments	54 982	-	-	54 982	68 621	(13 639)	124.8%	35 969	34 738
Compensation of employees	28 977	-	-	28 977	64 703	(35 726)	223.3%	11 764	31 535
Salaries and wages	28 927	-	-	28 927	64 472	(35 545)	222.9%	11 764	31 370
Social contributions	50	-	-	50	231	(181)	462.2%	-	165
Goods and services	26 005	-	-	26 005	3 918	22 087	15.1%	24 205	3 203
Administrative fees	10	-	-	10	10	-	-	10	-
Advertising	169	-	-	169	169	-	-	100	-
Minor assets	615	-	-	615	-	615	-	180	1
Catering: Departmental activities	2 205	-	-	2 205	6	2 199	0.3%	2 561	21
Inventory: Learner and teacher support material	15 025	-	-	15 025	15 025	-	-	15 025	19
Consumable supplies	-	-	-	-	-	-	-	4 700	3 076
Consumable: Stationery, printing and office supplies	4 316	-	-	4 316	3 491	825	80.9%	-	-
Travel and subsistence	3 625	-	-	3 625	398	3 227	11.0%	1 629	74
Operating payments	-	-	-	-	-	-	-	-	13
Venues and facilities	40	-	-	40	23	17	57.6%	-	-
Transfers and subsidies	69	-	-	69	15	54	21.8%	66	380
Households	69	-	-	69	15	54	21.8%	66	380
Social benefits	69	-	-	69	15	54	21.8%	66	380
Payments for capital assets	-	-	-	-	398	(398)	-	-	39
Machinery and equipment	-	-	-	-	398	(398)	-	-	39
Other machinery and equipment	-	-	-	-	398	(398)	-	-	39
Total	55 051	-	-	55 051	69 034	(13 983)	125.4%	36 035	35 157

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Sub-Programme: 7.2: Grade R In Community Centres									
Economic classification									
Current payments	70 989	-	-	70 989	13 673	57 316	19.3%	66 708	20 486
Compensation of employees	43 500	-	-	43 500	113	43 387	0.3%	41 000	5 940
Salaries and wages	43 500			43 500	113	43 387	0.3%	41 000	5 939
Social contributions				-		-	-		0
Goods and services	27 489	-	-	27 489	13 561	13 928	49.3%	25 708	14 546
Administrative fees	30			30		30	-	30	
Advertising	325			325		325	-	325	
Minor assets	1 484			1 484	-	1 484	-	269	-
Catering:									
Departmental activities	5 636			5 636		5 636	-	6 158	
Consultants:									
Business and advisory services	10 000			10 000	8 100	1 900	81.0%		
Agency and support / outsourced services	-			-	6	(6)	-		
Inventory: Learner and teacher support material	6 169			6 169	4 894	1 275	79.3%	14 388	14 129
Consumable supplies	25			25	5	20	19.6%	105	
Consumable: Stationery, printing and office supplies	1 140			1 140	556	584	48.7%	1 342	409
Transport provided:									
Departmental activity	30			30		30	-	30	
Travel and subsistence	2 650			2 650		2 650	-	3 061	8
Payments for capital assets	-	-	-	-	50	(50)	-	-	49
Machinery and equipment	-	-	-	-	50	(50)	-	-	49
Other machinery and equipment	-	-	-	-	50	(50)	-	-	49
Total	70 989	-	-	70 989	13 723	57 266	19.3%	66 708	20 535
Sub-Programme: 7.3: Pre Grade R									
Economic classification									
Current payments	28 503	-	-	28 503	30 175	(1 672)	105.9%	20 841	26 961
Compensation of employees	24 540	-	-	24 540	27 212	(2 672)	110.9%	16 488	22 588
Salaries and wages	24 351			24 351	26 013	(1 662)	106.8%	16 315	21 744
Social contributions	189			189	1 199	(1 010)	634.3%	173	844
Goods and services	3 963	-	-	3 963	2 963	1 000	74.8%	4 353	4 373
Administrative fees	45			45		45	-		

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Catering: Departmental activities				-			-	120	49
Consultants: Business and advisory services	3 219			3 219	2 500	719	77.7%	4 188	4 159
Travel and subsistence	699			699	430	269	61.5%	45	150
Operating payments				-	34	(34)	-		15
Transfers and subsidies	-	-	-	-	136	(136)	-	-	863
Households	-	-	-	-	136	(136)	-	-	863
Social benefits				-	136	(136)	-		863
Total	28 503	-	-	28 503	30 311	(1 808)	106.3%	20 841	27 824
Sub-Programme: 7.4: EPWP Incentive Grant									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 000	-	-	2 000	-	2 000	-	3 000	-
Compensation of employees	980	-	-	980	-	980	-	1 474	-
Salaries and wages	955			955		955	-	1 474	-
Social contributions	25			25		25	-		
Goods and services	1 020	-	-	1 020	-	1 020	-	1 526	-
Consultants: Business and advisory services	1 020			1 020		1 020	-	1 526	
Total	2 000	-	-	2 000	-	2 000	-	3 000	-
Sub-Programme: 7.5: Social Sector Grant									
Economic classification	R'000								
Current payments	7 097	-	-	7 097	13 130	(6 033)	185.0%	27 768	34 136
Compensation of employees	7 007	-	-	7 007	13 089	(6 082)	186.8%	22 753	29 359
Salaries and wages	6 878			6 878	13 018	(6 140)	189.3%	22 528	29 355
Social contributions	129			129	70	59	54.6%	225	4
Goods and services	90	-	-	90	41	49	46.0%	5 015	4 778
Catering: Departmental activities	90			90	41	49	46.0%	152	
Consultants: Business and advisory services				-		-	-	4 863	4 778
Transfers and subsidies	6 183	-	-	6 183	5 825	358	94.2%	-	-
Non-profit institutions	6 183			6 183	5 825	358	94.2%		
	13								
Total	280	-	-	13 280	18 955	(5 675)	142.7%	27 768	34 136
Programme 8: Infrastructure Development									
Sub Programme									
1.Conditional Grant	1 323 325	-	-	1 323 325	1 305 710	17 615	98.7%	1 150 062	1 147 037
TOTAL	1 323 325	-	-	1 323 325	1 305 710	17 615	98.7%	1 150 062	1 147 037
Economic classification									
Current payments	50 185	-	-	50 185	17 582	32 603	35.0%	103 368	14 189
Compensation of employees	9 635	-	-	9 635	2 358	7 277	24.5%	9 635	2 112

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Salaries and wages	9 459	-	-	9 459	2 188	7 271	23.1%	9 635	1 948
Social contributions	176	-	-	176	170	6	96.7%	-	164
Goods and services	40 550	-	-	40 550	15 223	25 327	37.5%	93 733	12 077
Minor assets	-	-	-	-	-	-	-	67	-
Communication (G&S)	88	-	-	88	-	88	-	88	-
Computer services	67	-	-	67	-	67	-	-	-
Contractors	12 000	-	-	12 000	8 170	3 830	68.1%	90 368	12 061
Consumable supplies	-	-	-	-	-	-	-	3 000	-
Property payments	28 185	-	-	28 185	7 014	21 171	24.9%	-	-
Travel and subsistence	210	-	-	210	39	171	18.8%	210	16
Payments for capital assets	1 273 140	-	-	1 273 140	1 288 128	(14 988)	101.2%	1 046 694	1 132 848
Buildings and other fixed structures	1 272 830	-	-	1 272 830	1 288 128	(15 298)	101.2%	1 046 694	1 132 848
Buildings	1 272 830	-	-	1 272 830	1 288 128	(15 298)	101.2%	1 046 694	1 132 848
Machinery and equipment	310	-	-	310	-	310	-	-	-
Other machinery and equipment	310	-	-	310	-	310	-	-	-
TOTAL	1 323 325	-	-	1 323 325	1 305 710	17 615	98.7%	1 150 062	1 147 037
Sub-Programme: 8.1: Conditional Grant									
Economic classification									
Current payments	50 185	-	-	50 185	17 582	32 603	35.0%	103 368	14 189
Compensation of employees	9 635	-	-	9 635	2 358	7 277	24.5%	9 635	2 112
Salaries and wages	9 459	-	-	9 459	2 188	7 271	23.1%	9 635	1 948
Social contributions	176	-	-	176	170	6	96.7%	-	164
Goods and services	40 550	-	-	40 550	15 223	25 327	37.5%	93 733	12 077
Minor assets	-	-	-	-	-	-	-	67	-
Communication (G&S)	88	-	-	88	-	88	-	88	-
Computer services	67	-	-	67	-	67	-	-	-
Contractors	12 000	-	-	12 000	8 170	3 830	68.1%	90 368	12 061
Consumable supplies	-	-	-	-	-	-	-	3 000	-
Property payments	28 185	-	-	28 185	7 014	21 171	24.9%	-	-
Travel and subsistence	210	-	-	210	39	171	18.8%	210	16
Payments for capital assets	1 273 140	-	-	1 273 140	1 288 128	(14 988)	101.2%	1 046 694	1 132 848
Buildings and other fixed structures	1 272 830	-	-	1 272 830	1 288 128	(15 298)	101.2%	1 046 694	1 132 848

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Buildings	1 272 830			1 272 830	1 288 128	(15 298)	101.2%	1 046 694	1 132 848
Machinery and equipment	310	-	-	310	-	310	-	-	-
Other machinery and equipment	310			310		310			
Total	1 323 325	-	-	1 323 325	1 305 710	17 615	98.7%	1 150 062	1 147 037
Programme 9: Auxiliary and Associated Services									
Sub Programme									
1. Payment to Seta	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
2. Special Project	72 311	-	-	72 311	43 734	28 577	60.5%	85 066	44 063
3. External Examination	231 062	-	-	231 062	204 132	26 930	88.3%	221 281	200 901
TOTAL	343 314	-	-	343 314	287 587	55 727	83.8%	324 756	263 372
Economic classification									
Current payments	298 744	-	-	298 744	246 148	52 596	82.4%	303 270	244 512
Compensation of employees	154 256	-	-	154 256	146 467	7 789	95.0%	159 242	149 689
Salaries and wages	150 427	-	-	150 427	141 009	9 418	93.7%	153 212	144 331
Social contributions	3 829	-	-	3 829	5 458	(1 629)	142.5%	6 030	5 358
Goods and services	144 488	-	-	144 488	99 681	44 807	69.0%	144 028	94 823
Administrative fees	25	-	-	25	-	25	-	10	-
Advertising	650	-	-	650	602	48	92.6%	100	100
Minor assets	1 590	-	-	1 590	-	1 590	-	3 393	31
Catering:	17 185	-	-	17 185	12 404	4 781	72.2%	14 850	11 582
Departmental activities									
Communication (G&S)	626	-	-	626	91	535	14.5%	502	159
Computer services	4 864	-	-	4 864	2 828	2 036	58.1%	2 100	4 924
Consultants: Business and advisory services	3 406	-	-	3 406	-	3 406	-	6 855	-
Contractors	6 885	-	-	6 885	4 205	2 680	61.1%	7 088	3 825
Agency and support / outsourced services	18 781	-	-	18 781	14 740	4 041	78.5%	10 017	8 925
Inventory: Clothing material and accessories	285	-	-	285	0	285	0.1%	95	-
Inventory: Learner and teacher support material	4 201	-	-	4 201	3 724	477	88.6%	12 715	5 505
Inventory: Medical supplies	9 580	-	-	9 580	1 043	8 537	10.9%	17 030	5 001
Consumable supplies	3 773	-	-	3 773	3 067	706	81.3%	3 717	1 613
Consumable: Stationery, printing and office supplies	54 402	-	-	54 402	46 476	7 926	85.4%	47 328	41 120
Operating leases	400	-	-	400	-	400	-	-	-
Property payments	5 860	-	-	5 860	3 553	2 307	60.6%	5 183	3 407

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	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Travel and subsistence	9 837		-	9 837	5 460	4 377	55.5%	10 425	7 171
Training and development	5	-	-	5	-	5	-	-	-
Operating payments	666	-	-	666	387	279	58.2%	1 570	614
Venues and facilities	1 467	-	-	1 467	1 095	372	74.6%	1 050	848
Rental and hiring	-	-	-	-	6	(6)	-	-	-
Transfers and subsidies	41 335	-	-	41 335	40 608	727	98.2%	19 746	18 861
Departmental agencies (non-business entities)	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
Households	1 394	-	-	1 394	886	508	63.6%	1 337	452
Payments for capital assets	3 235	-	-	3 235	831	2 404	25.7%	1 740	-
Machinery and equipment	3 235	-	-	3 235	831	2 404	25.7%	1 740	-
TOTAL	343 314	-	-	343 314	287 587	55 727	83.8%	324 756	263 372
Sub-Programme: 9.1: Payment to Setal									
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
Departmental agencies (non-business entities)	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
Total	39 941	-	-	39 941	39 722	219	99.5%	18 409	18 409
Sub-Programme: 9.2: Special Project									
Economic classification									
Current payments	70 699	-	-	70 699	43 132	27 567	61.0%	83 578	43 918
Compensation of employees	19 341	-	-	19 341	19 378	(37)	100.2%	25 645	17 930
Salaries and wages	18 787	-	-	18 787	17 043	1 744	90.7%	23 171	15 710
Social contributions	554	-	-	554	2 335	(1 781)	421.5%	2 474	2 220
Goods and services	51 358	-	-	51 358	23 754	27 604	46.3%	57 933	25 988
Administrative fees	25	-	-	25	25	0	-	10	0
Advertising	650	-	-	650	602	48	92.6%	100	100
Minor assets	1 490	-	-	1 490	-	1 490	-	3 333	31
Catering:									
Departmental activities	1 823	-	-	1 823	1 496	327	82.1%	850	786
Communication (G&S)	626	-	-	626	91	535	14.5%	502	159
Contractors	1 785	-	-	1 785	669	1 116	37.5%	1 988	335
Agency and support / outsourced services	12 971	-	-	12 971	9 335	3 636	72.0%	9 567	8 489
Inventory: Clothing material and accessories	135	-	-	135	0	135	0.3%	95	0
Inventory: Learner and teacher support material	4 201	-	-	4 201	3 724	477	88.6%	12 715	5 505

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Inventory: Medical supplies	9 580			9 580	1 043	8 537	10.9%	17 030	5 001
Consumable supplies	740			740	246	494	33.2%	557	9
Consumable: Stationery, printing and office supplies	7 302			7 302	1 029	6 273	14.1%	1 418	583
Operating leases	400			400		400	-		
Property payments	5 760			5 760	3 553	2 207	61.7%	5 183	3 407
Travel and subsistence	3 140			3 140	1 673	1 467	53.3%	3 015	1 065
Training and development	5			5		5	-		
Operating payments	458			458	252	206	55.0%	1 570	518
Venues and facilities	267			267	36	231	13.3%		
Rental and hiring					6	(6)	-		
Transfers and subsidies	793	-	-	793	520	273	65.6%	737	145
Households	793	-	-	793	520	273	65.6%	737	145
Payments for capital assets	819	-	-	819	81	738	9.9%	751	-
Machinery and equipment	819	-	-	819	81	738	9.9%	751	-
Total	72 311	-	-	72 311	43 734	28 577	60.5%	85 066	44 063
Sub-Programme: 9.3: External Examinations									
Economic classification									
Current payments	228 045	-	-	228 045	203 016	25 029	89.0%	219 692	200 594
Compensation of employees	134 915	-	-	134 915	127 089	7 826	94.2%	133 597	131 759
Salaries and wages	131 640			131 640	123 966	7 674	94.2%	130 041	128 621
Social contributions	3 275			3 275	3 123	152	95.4%	3 556	3 138
Goods and services	93 130	-	-	93 130	75 927	17 203	81.5%	86 095	68 835
Minor assets	100			100		100	-	60	
Catering: Departmental activities	15 362			15 362	10 908	4 454	71.0%	14 000	10 796
Computer services	4 864			4 864	2 828	2 036	58.1%	2 100	4 924
Consultants: Business and advisory services	3 406			3 406		3 406	-	6 855	3 491
Contractors	5 100			5 100	3 537	1 563	69.4%	5 100	
Agency and support / outsourced services	5 810			5 810	5 404	406	93.0%	450	436
Inventory: Clothing material and accessories	150			150		150	-		
Consumable supplies	3 033			3 033	2 821	212	93.0%	3 160	1 604
Consumable: Stationery, printing and office supplies	47 100			47 100	45 447	1 653	96.5%	45 910	40 537
Property payments	100			100		100	-		
Travel and subsistence	6 697			6 697	3 787	2 910	56.5%	7 410	6 105
Operating payments	208			208	135	73	65.1%		96
Venues and facilities	1 200			1 200	1 059	141	88.2%	1 050	848

PART E: FINANCIAL INFORMATION

	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	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
Transfers and subsidies	601	-	-	601	366	235	60.9%	600	307
Households	601	-	-	601	366	235	60.9%	600	307
Social benefits	601	-	-	601	366	235	60.9%	600	307
Payments for capital assets	2 416	-	-	2 416	750	1 666	31.0%	989	-
Machinery and equipment	2 416	-	-	2 416	750	1 666	31.0%	989	-
Other machinery and equipment	2 416	-	-	2 416	750	1 666	31.0%	989	-
Total	231 062	-	-	231 062	204 132	26 930	88.3%	221 281	200 901
Direct charges									
Sub Programme									
1.Members' remuneration	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
TOTAL	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Economic classification									
Current payments	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Compensation of employees	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Salaries and wages	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
TOTAL	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Direct charge: Members' remuneration⁷									
Economic classification									
Current payments	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Compensation of employees	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Salaries and wages	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744
Total	1 822	-	-	1 822	1 315	507	72.2%	1 735	1 744

PART E: FINANCIAL INFORMATION

Appropriation Statement for the year ended 31 March 2015

1 Detail of transfers and subsidies as per Appropriation Act (after Virement):

Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 1 (A-H) to the Annual Financial Statements.

2 Detail of specifically and exclusively appropriated amounts voted (after Virement):

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

3 Detail on payments for financial assets

Detail of these transactions per Programme can be viewed in the note to Payments for financial assets to the Annual Financial Statements.

4 Explanations of material variances from Amounts Voted (after virement):

4.1 Per Programme:	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
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Administration

	1 478 003	1 435 073	42 930	3%
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Delay in filling attrition posts

Public Ordinary School Education

	20 963 654	20 771 955	191 699	1%
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Provided public ordinary education from grade 1 to 12 in accordance with South African Schools Act

Auxiliary and Associated Services

	343 314	287 587	55 727	16%
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Some procurement processes did not materialize.

4.2 Per economic classification:

Current expenditure

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final of Final Approp. %
Compensation of employees	20 553 006	19 939 101	613 905	3%
Goods and services	3 221 736	1 927 712	1 294 024	40%

Transfers and subsidies

Provinces and municipalities	380	233	147	39%
Departmental agencies and accounts	39 941	39 722	219	1%
Non-profit institutions	1 104 156	1 079 845	24 311	2%
Households	138 733	199 090	(60 357)	-44%

Payments for capital assets

Buildings and other fixed structures	1 299 027	1 314 325	(15 298)	-1%
Machinery and equipment	36 407	13 761	22 646	62%

Compensation of Employees: The under spending is due to the delay in filling attrition posts and the implementation of the 2014 post establishment which resumed late in 2014 and continued early in 2015 **Goods & services:** procurement process for some goods and services did not materialize

PART E: FINANCIAL INFORMATION

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
	R'000	R'000	R'000	%
HIV and AIDS (Life Skills)	31 085	9 610	21 475	69%
Further Education and Training Colleges grant	404 504	409 101	(4 597)	-1%
National School Nutrition Programme	991 153	984 442	6 711	1%
Infrastructure Grant	1 108 625	1 096 322	12 303	1%
Dinaledi Schools Grant	11 340	2 678	8 662	76%
Technical Secondary Schools Recapitalisation grant	29 859	18 061	11 798	40%
EPWP Incentive Grant	2 000	-	2 000	100%
Social Sector Grant	13 280	5 866	7 414	56%

FET grant: Funds allocated for the program are not enough to cover compensation of employees up to the 31st of March 2015. The deficit is recoverable from the colleges concerned. **HIV/AIDS grant:** Procurement of some goods and services did not materialise **Infrastructure Grant:** Under expenditure caused by vacant posts which led to under performance for some goods and services and payments for capital assets



PART E: FINANCIAL INFORMATION

STATEMENT OF FINANCIAL PERFORMANCE For the year ended 31 March 2015

	<i>Note</i>	2014/15 R'000	2013/14 R'000
REVENUE			
Annual appropriation	1	25 336 612	23 946 667
Statutory appropriation	2	1 822	1 735
TOTAL REVENUE		25 338 434	23 948 402
EXPENDITURE			
Current expenditure			
Compensation of employees	4	19 939 099	19 044 228
Goods and services	5	1 937 147	1 733 452
Total current expenditure		21 876 246	20 777 680
Transfers and subsidies			
Transfers and subsidies	7	1 717 479	1 472 973
Total transfers and subsidies		1 717 479	1 472 973
Expenditure for capital assets			
Tangible assets	8	1 338 437	1 137 229
Total expenditure for capital assets		1 338 437	1 137 229
Unauthorised expenditure approved without funding	9	181 140	166 695
Payments for financial assets	6	48 203	-
TOTAL EXPENDITURE		25 161 505	23 554 577
SURPLUS/(DEFICIT) FOR THE YEAR		176 929	393 825
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		176 929	393 825
Annual appropriation		141 736	276 689
Conditional grants		35 193	117 136
SURPLUS/(DEFICIT) FOR THE YEAR		176 929	393 825

PART E: FINANCIAL INFORMATION

STATEMENT OF FINANCIAL POSITION For the year ended 31 March 2015

	<i>Note</i>	2014/15 R'000	2013/14 R'000
ASSETS			
Current Assets		1 219 769	1 791 407
Unauthorised expenditure	9	651 669	1 138 661
Cash and cash equivalents	10	496 633	535 762
Receivables	11	71 467	116 984
TOTAL ASSETS		1 219 769	1 791 407

LIABILITIES

Current Liabilities		1 191 167	1 753 869
Voted funds to be surrendered to the Revenue Fund	12	1 183 032	1 738 675
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	3 561	3 595
Payables	14	4 574	11 599
TOTAL LIABILITIES		1 191 167	1 753 869

NET ASSETS		28 602	37 538
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Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		28 602	37 538

TOTAL		28 602	37 538
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STATEMENT OF CHANGES IN NET ASSET For the year ended 31 March 2015

	<i>Note</i>	2014/15 R'000	2013/14 R'000
NET ASSETS			
Recoverable revenue			
Opening balance		37 538	37 129
Transfers		(8 936)	409
Irrecoverable amounts written off	6.1	(18 339)	-
Debts recovered (included in departmental receipts)		(7 164)	(1 832)
Debts raised		16 567	2 241
Closing balance		28 602	37 538
TOTAL		28 602	37 538

PART E: FINANCIAL INFORMATION

CASH FLOW STATEMENT For the year ended 31 March 2015

	<i>Note</i>	2014/15 R'000	2013/14 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		25 348 870	23 959 739
Annual appropriated funds received	1.1	25 308 856	23 922 919
Statutory appropriated funds received	2	1 822	1 735
Departmental revenue received	3	38 192	35 085
Net (increase)/ decrease in working capital		525 484	879 153
Surrendered to Revenue Fund		(747 848)	(208 376)
Current payments		(21 977 697)	(21 314 394)
Payments for financial assets		(48 203)	-
Transfers and subsidies paid		(1 752 041)	(1 087 336)
Net cash flow available from operating activities	15	1 348 565	2 228 786
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(1 378 758)	(1 137 229)
Proceeds from sale of capital assets	3.4	-	5 644
Net cash flows from investing activities		(1 378 758)	(1 131 585)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		(8 936)	409
Net cash flows from financing activities		(8 936)	409
Net increase/ (decrease) in cash and cash equivalents		(39 129)	1 097 610
Cash and cash equivalents at beginning of period		535 762	(561 848)
Cash and cash equivalents at end of period	16	496 633	535 762

ACCOUNTING POLICIES For the year ended 31 March 2015

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.

The historical cost conversion 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 Division of Revenue Act.

1. Presentation of financial Statements

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

1.2 Going concern

The financial statements have been prepared on a going concern basis

1.3 Presentation currency

All amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

1.4 Rounding

Unless otherwise stated all financial figures have been rounded to the nearest one thousand Rand (R'000).

1.5 Foreign currency translation

Cash flows arising from foreign currency translations are translated into South African Rands using the exchange rates prevailing at the date of payment / receipt.

1.6 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.

2 Revenue

2.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against 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.

2.2 Departmental revenue

All 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.

2.3. 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 follow 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.

Accrues tax revenue (and related interest and/penalties) is measured at amounts receivable from collecting agents.

3 Expenditure

3.1 Compensation of employees

3.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

3.1.2 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 statements of financial performances on the date of payment.

3.2 Other expenditure

Other expenditure (such as goods and services 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.

3.3 Accrued expenditure payable

Accrued expenditure payable is recorded in the notes to the financial statements when the goods are received or, in the case of services, when they are rendered to the department.

Accrued expenditure payable is measured at cost.

3.4 Leases

3.4.1 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.

3.4.2 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.

4 Aid assistance

4.1 Aids assistance received

Aids assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

Aid assistant not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

4.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as receivables in the statement of financial position.

5 Cash and cash equivalents

Cash and cash equivalents are stated at cost in the statement of financial position.

Bank overdrafts are shown separately on the face of the statement of financial position. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposit held, other short – term highly liquid investments and bank overdrafts.

6. 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 subsequently measured at cost.

7. Loans and receivables

Loans and receivables are recognised in the statements of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

8. Investments

Investments are recognised in the statement of financial position at cost.

9. 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.

10. Payables

Loans and payables are recognised in the statement of financial position at cost.

11. Capital assets

11.1 Immovable capital assets

Immovable capital assets are initially recorded in the notes to the financial statements at cost.

Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at R1 unless the fair value of the assets has been reliably estimated, in which case the fair value is used.

All assets acquired prior to 1 April 2002 (or later date as approved by the OAG) are recorded at R1.

Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable assets is recorded by another department in which case the completed project costs are transferred to that department.

11.2 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 accurately, 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) are recorded at R1.

Movable capital assets are subsequently carried at cost and are not subjected to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable assets is recorded by another department/entity in which case the completed project costs are transferred to that department.

11.3 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 accurately, the intangible capital assets are measured a 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 later date as approved by the OAG) are recorded at R1.

Intangible assets are subsequently carried at cost and are not subjected to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible assets is recorded by another department/entity in which case the completed project costs are transferred to that department.

12. Provisions and contingents

12.1 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 results 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.

12.2 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.

12.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from the 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.

12.4 Commitments

Commitments 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 results in the outflow of cash.

13. Unauthorised expenditure

Unauthorised expenditure is recognised in the statement of financial position 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 of 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 is measured at the amount of the confirmed unauthorised expenditure.

14. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.

Fruitless and wasteful expenditure is removed from the notes to the financial statement when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

15. Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed.

The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefore are provided in the note.

Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.

Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable

16. Inventory

Inventories that qualify for recognition must be initially reflected at cost. Where inventories are acquired at no cost or for nominal consideration, their cost shall be their fair value at the date of acquisition. All inventory items at year-end are reflected using the weighted average cost or FIFO cost formula.

17. Transfers and subsidies

PART E: FINANCIAL INFORMATION

Transfers and subsidies are recognised as an expense when the final authorisation for payment affected on the system (by no later than 31 March of each year)

18. Accruals

Accruals are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial position

19. Employee Benefits

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the statement of financial performance or in the statement of financial position.

20. Impairments

The department test for impairments where there is an indication that a receivable, loan or investments may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. An estimate is made for doubtful loans and receivables based on a review of all outstanding amounts at year end.

21. Net assets

21.1 Recoverable Revenue

Amounts are recognized as recoverable revenue when a payment is made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written off.

22. Related Party transactions

Specific information with regards to related party transactions is included in the disclosure notes.

23. Key Management personnel

Compensation paid to key management personnel including their family members where relevant is included in the disclosure notes

24. Prior period errors

Identified prior period errors are adjusted retrospectively

25. Non-adjusting events after the reporting date

Any identified events after the reporting date are reported in the note for non-adjusting events after the reporting date.

26. Agent-principal arrangements

Limpopo development Trust: The Trust is a conduit for donors bringing in money for the Department of Education. It mostly caters for Rand for Rand commitments between the Donor and the Department but not limited to Donors who want to implement their programmes through the trust, as a conduit for spending & monitoring implementations of such (donations)

The Mvula Trust: Acts as an Implementing Agent for the allocated Infrastructure delivery projects in Capricorn, Greater Sekhukhune and Waterberg District Municipalities)

LIBSA: Acts as an agent for the department to provide sanitation and cleaning services

CSIR: Acts as an agent for the department to implement the Schools Water and Sanitation Programme

IDT: Acts as an agent for implementing Infrastructure projects on behalf of the Department

South African Post Office Acts as an agent of the department by delivering learner support materials (text books and stationery) to schools.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS For the year ended 31 March 2015

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1.1 Annual Appropriation

	2014/15		Funds not	Appropriation
	Final Appropriation R'000	Actual Funds Received R'000	requested/ not received R'000	Received 2013/14 R'000
Programmes				
Administration	1 478 003	1 478 003	-	1 339 833
Public Ordinary School Education	20 963 654	20 955 149	8 505	19 973 180
Independent Schools Subsidies	112 496	112 496	-	105 296
Public Special School Education	379 607	379 607	-	356 081
Further Education and Training	404 504	404 504	-	377 478
Adult Basic Education and Training	161 886	161 886	-	143 681
Early Childhood Development	169 823	169 223	600	152 552
Infrastructure Development	1 323 325	1 323 325	-	1 150 062
Auxiliary and Associated Services	343 314	324 663	18 651	324 756
Total	25 336 612	25 308 856	27 756	23 922 919

The following conditional grants were not received from National Department of Basic Education with the approval of the National Treasury of South Africa because Limpopo Department of Education's actual expenditure was low compared to the provision made.
 HIV/AIDS : R18 651 million
 EPWP Incentive Grant: R600 thousands
 Dinaledi Grant: R8 505 million

	Note	2014/15 R'000	2013/14 R'000
1.2 Conditional grants**			
Total grants received	31	2 564 090	2 546 113

2 Statutory Appropriation

Members' remuneration		1 822	1 735
		1 822	1 735
Actual Statutory Appropriation received		1 822	1 735

3 Departmental Revenue

	Note	2014/15 R'000	2013/14 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	32 070	30 895
Sales of capital assets	3.4	-	5 644
Transactions in financial assets and liabilities	3.5	6 122	4 190
Total revenue collected		38 192	40 729
Less: Own revenue included in appropriation	19	38 192	40 729
Departmental revenue collected		-	-

3.1 Sales of goods and services other than capital assets

Sales of goods and services produced by the department		32 070	30 880
Sales by market establishment		329	361
Other sales		31 741	30 519
Sales of scrap, waste and other used current goods		-	15
Total		32 070	30 895

3

PART E: FINANCIAL INFORMATION

3.2	Sales of capital assets			
	Tangible assets		-	5 644
	Machinery and equipment	39	-	5 644
	Total		-	5 644
3.3	Transactions in financial assets and liabilities	3		
	Receivables		6 122	3 943
	Stale cheques written back		-	247
	Total		6 122	4 190
4	Compensation of Employees			
	4.1 Salaries and wages			
	Basic salary		14 707 748	13 933 694
	Performance award		60 746	72 856
	Service Based		1 266 424	1 210 763
	Compensative/circumstantial		383 124	385 706
	Periodic payments		123 545	144 125
	Other non-pensionable allowances		819 585	798 979
	Total		17 361 172	16 546 123
	4.2 Social Contributions			
	Employer contributions			
	Pension		1 893 700	1 794 801
	Medical		679 256	698 803
	UIF		389	13
	Bargaining council		1 095	1 027
	Official unions and associations		3 487	3 461
	Total		2 577 927	2 498 105
	Total compensation of employees		19 939 099	19 044 228
	Average number of employees		62 221	62 578
5	Goods and services			
	Administrative fees		1 178	3
	Advertising		940	918
	Minor assets	5.1	791	98
	Bursaries (employees)		28 483	44 785
	Catering		14 800	21 812
	Communication		29 287	32 285
	Computer services	5.2	34 369	27 274
	Consultants: Business and advisory services		10 813	10 691
	Legal services		169	-
	Contractors		45 268	49 104
	Agency and support / outsourced services		900 356	767 318
	Entertainment		-	3
	Audit cost – external	5.3	13 686	11 740
	Fleet services		12 231	13 067
	Inventory	5.4	457 299	477 208
	Consumables	5.5	98 498	68 020
	Operating leases		27 339	24 993
	Property payments	5.6	18 054	15 081

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Rental and hiring		11	9
Transport provided as part of departmental activities		116 428	104 634
Travel and subsistence	5.7	117 720	54 627
Venues and facilities		-	1 874
Training and development		2 033	912
Other operating expenditure	5.8	7 394	6 996
Total		1 937 147	1 733 452

	Note	2014/15 R'000	2013/14 R'000
5.1 Minor assets	5		
Tangible assets		791	98
Machinery and equipment		791	98
Total		791	98
5.2 Computer services	5		
SITA computer services		34 369	27 274
Total		34 369	27 274
5.3 Audit cost – external	5		
Regularity audits		13 686	11 740
Total		13 686	11 740
5.4 Inventory	5		
Learning and teaching support material		456 256	472 207
Medical supplies		1 043	5 001
Total		457 299	477 208
5.5 Consumables	5		
Consumable supplies		8 746	9 084
Uniform and clothing		228	93
Household supplies		3 954	7 214
IT consumables		4 282	1 555
Other consumables		282	222
Stationery, printing and office supplies		89 752	58 936
Total		98 498	68 020
5.6 Property payments	5		
Municipal services		10 356	15 081
Property maintenance and repairs		7 671	-
Other		27	-
Total		18 054	15 081
5.7 Travel and subsistence	5		
Local		117 718	54 627
Foreign		2	-
Total		117 720	54 627

The increase was caused by the CAPS training disclosed under Irregular expenditure note.

5.8 Other operating expenditure	5		
Resettlement costs		1 220	377
Other		6 174	6 619
Total		7 394	6 996

PART E: FINANCIAL INFORMATION

NOTES TO THE ANNUAL FINANCIAL STATEMENTS For the year ended 31 March 2015

		2014/15	2013/14
	<i>Note</i>	R'000	R'000
6 Payments for financial assets			
Debts written off	6.1	48 203	-
Total		48 203	-
6.1 Debts written off	6		
Nature of debts written off			
Debt receivable income and Interest		18 339	-
Salary reversal, Tax debt, Disallowance Miscellaneous and debt account		29 864	-
Total debt written off		48 203	-

R48 203million is the total amount of debt written off using the savings realised in the 2014/15 financial year. R59 820 million was written off using the credit balances in the debtors account resulting in the total debt written off being R108 406million

7 Transfers and Subsidies			
Provinces and municipalities	32	233	225
Departmental agencies and accounts	ANNEXURE 1	39 722	18 409
Higher education institutions	ANNEXURE 2	398 881	389 415
Non-profit institutions	ANNEXURE 3	1 079 845	905 406
Households	ANNEXURE 4	198 798	159 518
Total		1 717 479	1 472 973

Compensation of Employees cost relating to FET colleges has been reclassified from Compensation of Employees to Transfers to Higher Education Institutions as they are not employees of Limpopo Department of Education but of Department of Higher Education. The Limpopo Department of Education is only responsible for salary payments.

8 Expenditure for capital assets			
Tangible assets		1 338 437	1 137 229
Buildings and other fixed structures	28	1 314 325	1 132 849
Machinery and equipment	27	24 112	4 380
Total		1 338 437	1 137 229

8.1 Analysis of funds utilised to acquire capital assets - 2014/15

	Voted Funds	Total	
			R'000
Tangible assets	1 338 437		1 338 437
Buildings and other fixed structures	1 314 325		1 314 325
Machinery and equipment	24 112		24 112
Total	1 338 437		1 338 437

8.2 Analysis of funds utilised to acquire capital assets - 2013/14

Tangible assets	1 137 229	1 137 229
Buildings and other fixed structures	1 132 849	1 132 849
Machinery and equipment	4 380	4 380
Total	1 137 229	1 137 229

9 Unauthorised Expenditure

9.1 Reconciliation of unauthorised expenditure

Opening balance	1 138 661	2 018 446
As restated	1 138 661	2 018 446
Unauthorised expenditure - discovered in the current year (as restated)	4 806	15 618
Less: Amounts approved by Parliament/Legislature with funding	(299 136)	(728 708)
Less: Amounts approved by Parliament/Legislature without funding and written off in the Statement of Financial Performance	(181 140)	(166 695)

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Current	(106 257)	(162 917)
Capital	(40 321)	-
Transfers and subsidies	(34 562)	(3 778)

Less: Amounts transferred to receivables for recovery 11 (11 522) -

Unauthorised expenditure awaiting authorisation / written off **651 669** **1 138 661**

9.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

Current	224 636	523 772
Capital	40 321	40 321
Transfers and subsidies	386 712	574 568
Total	651 669	1 138 661

9.3 Analysis of unauthorised expenditure awaiting authorisation per type R'000

Unauthorised expenditure relating to overspending of the vote or a main division within the vote	651 669	1 138 661
Total	651 669	1 138 661

9.4 Details of unauthorised expenditure - current year

Incident	Disciplinary steps taken/criminal proceedings	Amount
Public Special school		209
Further Education and Training		4 597
Total		4 806

The Unauthorised Expenditure balance of R651 669 million is inclusive of the following amount already authorised:
Approved with Funding: R368 million 2010/11, waiting for the transfer from the Provincial Treasury.

	<i>Note</i>	2014/15 R'000	2013/14 R'000
10 Cash and Cash Equivalents			
Consolidated Paymaster General Account		496 633	535 762
Total		496 633	535 762

	<i>Note</i>	2014/15			2013/14	
	<i>Note</i>	Less than one year R'000	One to three years R'000	Older than three years R'000	Total R'000	R'000
11 Receivables						
Staff debt	<u>11.1</u>	2 788	30 875	37 771	71 434	96 370
Other debtors	<u>11.2</u>			33	33	20 614
Total		2 788	30 875	37 804	71 467	116 984

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		<i>Note</i>	2014/15 R'000	2014/15 R'000
11.1	Staff debt	<u>11</u>		
	(Group major categories, but list material items)			
	Tax debt		17 570	25 421
	Debt account		34 132	45 924
	Salary Reversal		18 467	18 325
	Salary disallowance account		1 265	5 671
	Salary deduction account		-	1 029
	Total		71 434	96 370
11.2	Other debtors	11		
	(Group major categories, but list material items)			
	Disallowance Miscellaneous		-	20 368
	Sal: Insurance deduction			2
	Medical Aid		33	244
	Total		33	20 614
		<i>Note</i>	2014/15 R'000	2013/14 R'000
12	Voted Funds to be Surrendered to the Revenue Fund			
	Opening balance		1 738 675	1 518 963
	Transfer from statement of financial performance (as restated)		176 929	393 825
	Add: Unauthorised expenditure for current year	<u>8</u>	4 806	15 618
	Voted funds not requested/not received	<u>1.1</u>	(27 756)	(23 748)
	Paid during the year		(709 622)	(165 983)
	Closing balance		1 183 032	1 738 675
13	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
	Opening balance		3 595	5 259
	Own revenue included in appropriation		38 192	40 729
	Paid during the year		(38 226)	(42 393)
	Closing balance		3 561	3 595
14	Payables - current			
	Clearing accounts	<u>14.1</u>	4 574	11 599
	Total		4 574	11 599
14.1	Clearing accounts	<u>14</u>		
	(Identify major categories, but list material amounts)			
	Sal: Bargaining Council		14	28
	Sal: Finance Other Institutions		-	1
	Sal: Income Tax		1 978	5 098
	Sal: Official Unions		3	7
	Sal: Pension Fund		92	870
	Unp/Cheques reissue		-	95
	Sal: ACB Recalls		2 487	5 499
	Sal: Rent Non Recoverable		-	1
	Total		4 574	11 599

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS For the year ended 31 March 2015

		2014/15	2013/14		
		R'000	R'000		
15	Net cash flow available from operating activities				
	Net surplus/(deficit) as per Statement of Financial Performance	176 929	393 825		
	Add back non-cash/cash movements not deemed operating activities	1 171 636	1 834 961		
	(Increase)/decrease in receivables – current	45 517	(8 024)		
	(Increase)/decrease in other current assets	491 798	895 403		
	Increase/(decrease) in payables – current	(7 025)	7 392		
	Proceeds from sale of capital assets		(5 644)		
	Expenditure on capital assets	1 338 437	1 137 229		
	Surrenders to Revenue Fund	(747 848)	(208 376)		
	Voted funds not requested/not received	(27 756)	(23 748)		
	Own revenue included in appropriation	38 192	40 729		
	Other non-cash items	40 321	-		
	Net cash flow generated by operating activities	1 348 565	2 228 786		
16	Reconciliation of cash and cash equivalents for cash flow purposes				
	Consolidated Paymaster General account	496 633	535 762		
	Total	496 633	535 762		
17	Contingent liabilities and contingent assets				
	17.1 Contingent liabilities				
	Liable to	Nature			
	Housing loan guarantees	Employees	<u>Annex 7</u>		
	Claims against the department		<u>Annex 8</u>		
	Intergovernmental payables (unconfirmed balances)		<u>Annex 9</u>		
		6 263	6 768		
		675 524	633 129		
		1 034	2 464		
	Total	682 820	642 360		
18	Commitments				
	Current expenditure				
	Approved and contracted	207 477	127 180		
	Total	207 477	127 180		
	Capital Expenditure				
	Approved and contracted	2 756 461	3 256 004		
	Total Commitments	2 963 938	3 383 183		
19	Accruals and payables not recognised				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	65 775	75 218	140 993	143 983
	Transfers and subsidies	41	14	55	268
	Capital assets	27 199	3 276	30 475	461 785
	Total	93 015	78 508	171 523	606 036
	Listed by Programme level				
	Programme 1			40 277	41 787
	Programme 2			100 353	96 441
	Programme 3			15	
	Programme 4			33	268

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Listed by Programme level	2014/15 R'000	2013/14 R'000
Programme 5	21	
Programme 6	24	3
Programme 7	149	
Programme 8	30 473	461 962
Programme 9	178	5 575
Total	171 523	606 036

R 37,3 million : Invoices under investigation

R 2,9 : Incomplete documents

R36.2 million invoices on hand

	2014/15 R'000	2013/14 R'000
Confirmed balances with departments	419	385
Total	419	385

20 Employee benefits

Leave entitlement	113 310	108 510
Service bonus (Thirteenth cheque)	631 712	600 266
Performance awards	63 293	60 747
Capped leave commitments	2 632 527	2 698 723
Other	58 219	41 807
Total	3 499 061	3 510 053

Negative capped leave commitments: Included in the R2 632 527 000 (2014: R2 698 723 000) is R1 819 147.30 (2014: R2 072 661.31) for negative leave as at 31 March 2015.

Other: The amount relates to estimated payments for employees qualifying for payment after having been in public service for 20, 30 and 40 years.

Leave Entitlement: Included in the R113 310 million is an amount of R 6, 7 million for leave that was captured after the 31st of March 2015.

Capped Leave Commitments: Included in the R2 632 527 capped leave commitments is an amount of R14, 5 million of leave that was captured after the 31st of March 2015

21 Lease commitments

21.1 Operating leases expenditure

2014/15

	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	8 512	743	9 255
Later than 1 year and not later than 5 years	26 138	1 208	27 346
Later than five years			-
Total lease commitments	34 650	1 951	36 601

2013/14

	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	10 843	127	10 970
Later than 1 year and not later than 5 years	23 371	40	23 411
Later than five years	2 979	-	2 979
Total lease commitments	37 194	166	37 360

The department has leased machines from two service providers appointed under the transversal tender process undertaken by the Provincial Treasury. The department also paying rentals on a monthly basis for office space hired.

21.2 Finance leases expenditure **

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2014/15

	Machinery and equipment R'000	Total R'000
Not later than 1 year	8 194	8 194
Later than 1 year and not later than 5 years	914	914
Later than five years		-
Total lease commitments	9 107	9 107

The department currently has cell phone, 3G modems and laptops with Vodacom on finance lease basis.

22 Irregular expenditure

22.1

Reconciliation of irregular expenditure

Opening balance	2 209 894	695 530
Prior period error		1 514 364
As restated	2 209 894	2 209 894
Add: Irregular expenditure - relating to current year	994 315	-
Less: Amounts not condoned and recoverable	(389)	-
Irregular expenditure awaiting condonation	3 203 820	2 209 894

Current year	994 315	-
Prior years	2 209 505	-
Total	3 203 820	-

22.2 Details of irregular expenditure - current year R'000

Incident	Disciplinary steps taken/criminal proceedings	
1) Procurement did not follow any SCM process		989 099
2) Employee Related cost		1 669
3) Transfer payments		3 547
Total		994 315

22.3 Details of irregular expenditure recoverable (not condoned) R'000

Incident	Condoned by (condoning authority)	
Overpayment to suppliers and compensation of employees		389
Total		389

22.4 Prior period error Note 2013/14

Nature of prior period error	22		R'000
Relating to 2009/10 to 2013/14		1 514 364	
		1 514 364	

23 Fruitless and wasteful expenditure

23.1

Reconciliation of fruitless and wasteful expenditure

Opening balance	168 814	60 531
Prior period error		198
As restated	168 814	60 729
Fruitless and wasteful expenditure – relating to prior year		108 085
Less: Amounts resolved	(201)	-
Fruitless and wasteful expenditure awaiting resolution	168 613	168 814

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23.2	Prior period error	<i>Note</i>	2013/14 R'000
	Nature of prior period error	<u>23</u>	198
	Relating to 2009/10 to 2013/14		198
	Relating to 2013/14		21
	Total		219

24 Related party transactions

Payments made

Transfers 6 700

Total **6 700**

In kind goods and services provided/received

List in kind goods and services between department and related party

Audit Committee services

Internal Audit services

List related party relationships:

Related Party	Nature
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; Limpopo department of Roads and Transport; Limpopo Department of Health; Limpopo Department of Safety, Security and Liaison, 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.	
Limpopo Department of Public Works January 2015 to 31 March 2015	The Honourable MEC Mr. Jerry Ndou acted as the department's MEC from
Limpopo Department of Public Works	Office accommodation
Limpopo Provincial Treasury	Internal audit and audit committee services
National Department of Education	Section 100(1)(b) of the constitution of the Republic of South Africa

		2014/15	2013/14
		R'000	R'000
		<i>No. of</i>	<i>Individuals</i>
25	Key management personnel		
	Political office bearers	1	1 390
	Officials:		1 744
	Level 15 to 16	6	8 301
	Level 14	12	12 345
	Family members of key management personnel	23	8 816
	Total		30 852

26 Impairment: other

Debtors 31 284 85 311

Total **31 284** **85 311**

27 Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	360 692	14 561	163	375 089

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	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
Transport assets	11 955	11 594	-	23 550
Computer equipment	11 415	2 351	163	13 603
Furniture and office equipment	7 489	594	-	8 083
Other machinery and equipment	329 832	21	-	329 853
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	360 692	14 561	163	375 089

27.1 ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

	Cash R'000	Non-cash R'000	(Capital work- in-progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
MACHINERY AND EQUIPMENT	24 112	856	(10 407)	-	14 561
Transport assets	10 738	856			11 594
Computer equipment	2 351				2 351
Furniture and office equipment	594				594
Other machinery and equipment	10 428		(10 407)		21
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	24 112	856	(10 407)	-	14 561

27.2 DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

	Sold for cash R'000	Transfer out or destroyed or scrapped R'000	Total disposals R'000	Cash received Actual R'000
MACHINERY AND EQUIPMENT	-	163	163	-
Computer equipment		163	163	
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	163	163	-

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27.3 Movement for 2013/14

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	416 707	47 405	4 380	107 801	360 692
Transport assets	64 311	13 339	711	66 406	11 955
Computer equipment	37 295	(40)	3 240	29 080	11 415
Furniture and office equipment	19 289	86	429	12 315	7 489
Other machinery and equipment	295 812	34 020	-	-	329 832
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	416 707	47 405	4 380	107 801	360 692

27.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biologic al assets R'000	Total R'000
Opening balance	-	-	-	23 536	-	23 536
Additions	-	-	-	791	-	791
TOTAL MINOR ASSETS	-	-	-	24 327	-	24 327

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biologic al assets R'000	Total R'000
Opening balance	-	-	-	31 366	-	31 366
Prior period error	-	-	-	(7 867)	-	(7 867)
Additions	-	-	-	97	-	97
Disposals	-	-	-	60	-	60
TOTAL MINOR ASSETS	-	-	-	23 536	-	23 536

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biologic al assets	Total
Number of R1 minor assets	-	-	-	15 264	-	15 264
Number of minor assets at cost	-	-	-	30 984	-	30 984
TOTAL NUMBER OF MINOR ASSETS	-	-	-	46 248	-	46 248

28 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

	Opening balance R'000	Additions R'000	Disposal s R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3 315 998	645 469	-	3 961 467
Non-residential buildings	3 315 998	526 668	-	3 842 666
Other fixed structures	-	118 801	-	118 801
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	3 315 998	645 469	-	3 961 467

PART E: FINANCIAL INFORMATION

Additions
ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH
2015

28.1

	Cash R'000	Non-cash R'000	(Capital work-in- progress current costs and finance lease payments) R'000	Total R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1 314 325	645 469	(1 314 325)	645 469
Non-residential buildings	1 314 325	526 668	(1 314 325)	526 668
Other fixed structures		118 801		118 801
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>1 314 325</u>	<u>645 469</u>	<u>(1 314 325)</u>	<u>645 469</u>

The department has 2403 projects completed in prior years and 73 projects completed as at 31 March 2015; and all undergoing the process of Section 42 transfer to the Custodian.
 All the projects completed in prior years are under a verification process to ascertain the capitalised value on the fixed asset register. The process is still in progress. A total of R118 801 million assets were donated during the financial year.

Movement for 2013/14
MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH
2014

28.2

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3 933 307	(124 036)	9 393	502 666	3 315 998
Non-residential buildings	3 933 307	(124 036)	9 393	502 666	3 315 998
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>3 933 307</u>	<u>(124 036)</u>	<u>9 393</u>	<u>502 666</u>	<u>3 315 998</u>

S42 Immovable assets
Assets subjected to transfer in terms of S42 of the PFMA - 2014/15

28.3

	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 476	3 842 666
Non-residential buildings	2 476	3 842 666
TOTAL	<u>2 476</u>	<u>3 842 666</u>

Assets subjected to transfer in terms of S42 of the PFMA - 2013/14

	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 403	3 315 998
Non-residential buildings	2 403	3 315 998
TOTAL	<u>2 403</u>	<u>3 315 998</u>

29 Agent-principal arrangements

	2014/15 R'000	2013/14 R'000
29.1 Department acting as the principal		
Limpopo Province Development Trust	805	6 700
Council for Scientific and Industrial Research (CSIR)	97 204	71 308
Limpopo Business Support Agency (LIBSA)	-	2 500
The Mvula Trust	181 289	921
The Independent Development Trust (IDT)	873 191	422
		804

PART E: FINANCIAL INFORMATION

South African Post Office (SAPO)	12 142	28 783
Total	1 164 631	887 016

Limpopo development Trust: The Trust is a conduit for donors bringing in money for the Department of Education. It mostly caters for Rand for Rand commitments between the Donor and the Department but not limited to Donors who want to implement their Programmes through the trust, as a conduit for spending & monitoring implementations of such (donations)

The Mvula Trust: Acts as an Implementing Agent for the allocated Infrastructure delivery projects in Capricorn, Greater Sekhukhune and Waterberg District Municipalities)

LIBSA: Acts as an agent for the department to provide sanitation and cleaning services

CSIR: Acts as an agent for the department to implement the Schools Water and Sanitation Programme

IDT: Acts as an agent for implementing Infrastructure projects on behalf of the Department

SAPO: Acts as an agent of the department by delivering learner support materials (text books and stationery) to schools.

30 Prior period errors

30.1	Correction of prior period errors	Note	2013/14 R'000
	Claims against the department (contingent liabilities)		
	Aurecon SA		14 813
	Mankga LM/LDOE: claim for malicious prosecution damages		(100)
	Maluluke Oscar/MEC for Education		(150)
	Tsalane Harry Manyelo/Minister of Education		(29)
	Ba-Phalaborwa Municipality		(7 150)
	PTY trade 73 (Pty)Ltd EDUSOLUTIONS/LDOE		268 880
	Net effect		276 264
	Employee Benefits		
	Adjustment to provision for performance awards amount recognised for 2013/14		(245 343)
	Other(Long service awards provision)		41 807
	Capped leave		(9 838)
	Leave entitlement		(10 954)
	Service Bonus		(12 321)
	Net effect		(236 649)
	Compensation of Employees /Transfers and Subsidies		
	Basic Salary (reclassification of FET colleges compensation to Transfers and Subsidies)		(389 415)
	Transfers and Subsidies		389 415
	Net effect		-
	Agent Principal		
	South African Post Office		28 783
	Fruitless and Wasteful Expenditure		108 085
	Net effect		136 868

PART E: FINANCIAL INFORMATION

NAME OF GRANT	GRANT ALLOCATION					SPENT				2013/14	
	Division of Revenue Act/Provincia l Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspendin g)	% of available funds spent	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Infrastructure Grant	1 108 625				1 108 625	1 108 625	1 096 322	12 303	99%	1 125 382	1 147 035
HIV and AIDS National School Nutrition Program	31 085				31 085	12 434	9 610	2 824	77%	42 022	13 704
Technical Secondary Schools Recap	991 153				991 153	991 153	984 442	6 711	99%	932 050	872 752
Further Education and Training SPG	29 859				29 859	29 859	18 061	11 798	60%	38 849	3 395
EPWP Incentive Grant for Province	404 504				404 504	404 504	409 101	(4 597)	101%	377 478	389 000
Dinaledi Schools Grant	2 000				2 000	1 400	-	1 400	0%	3 000	
EPWP Social Grant	11 340				11 340	2 835	2 678	157	94%	23 312	8 498
	13 280				13 280	13 280	18 955	(5 675)	143%	27 768	34 137
	2 591 846				2 591 846	2 564 090	2 539 170	24 920		2 569 861	2 468 521

We as the Limpopo Department of Education (LDoE) certify that the transfers in terms of the Act were received into the primary bank account

Annexures to the Annual Financial Statements for the year ended 31 March 2014

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Vehicle Licenses	380			380	233		
Total	380	-	-	380	233	-	-

ANNEXURE 1

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

PART E: FINANCIAL INFORMATION

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2013/14
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Services Seta	39 941			39 941	39 722	99%	18 409
	39 941	-	-	39 941	39 722		18 409

ANNEXURE 2

STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

INSTITUTION NAME	TRANSFER ALLOCATION				TRANSFER			2013/14
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	Amount not transferred	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Vhembe FET College	84 744			84 744	95 408	(10 664)	-11%	78 057
Mopani South East FET College	54 947			54 947	45 412	9 535	21%	51 265
Mopani East (Letaba) FET College	38 884			38 884	42 101	(3 217)	-8%	34 265
Waterberg FET College	51 058			51 058	45 415	5 643	12%	48 238
Lephalale FET College	22 416			22 416	23 104	(688)	-3%	19 492
Sekhukhune FET College	44 530			44 530	43 202	1 328	3%	42 161
Capricorn FET College	107 925			107 925	104 240	3 685	4%	104 000
	404 504	-	-	404 504	398 881	5 623		377 478

ANNEXURE 3

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2013/14
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Education Development Trust	11 518			11 518	805	7%	10 707
School Funding Norms Independent Schools Subsidies	926 293			926 293	919 764	99%	755 927
Public Special Schools	112 496			112 496	105 797	94%	105 296
Early Childhood	47 666			47 666	47 654	100%	45 267
	6 183			6 183	5 825	94%	-
	1 104 156	-	-	1 104 156	1 079 845		917 197

PART E: FINANCIAL INFORMATION

ANNEXURE 4

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2013/14
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Injury on Duty	1 937			1 937	1 414	73%	1 856
Leave Gratuity	116 254			116 254	176 382	152%	110 898
Bursaries(Non-employees)	7 500			7 500	7 483	100%	6 000
Claims against the state (cash)	13 042			13 042	13 520	104%	2 200
	138 733	-	-	138 733	198 798		120 954

ANNEXURE 5

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2014/15	2013/14
		R'000	R'000
Received in kind			
Anglo American Chairman's Fund	Provision of Infrastructure and other resources to schools in Sekhukhune		1 947
Anglo American Platinum	Provision of Infrastructure and other resources to Capricorn District - Jawe-Jawe Ledwaba Secondary School		7 418
Anglo American Platinum	Provision of Infrastructure and other resources to Sekhukhune District -Setlamorago Primary School		25 000
Canon Collins Trust	Career Centre and Information Communication Technology for schools within Giyani		2 032
De Beers Fund	Provision of Infrastructure Renovation of Ratanang Special School		6 000
Epoch and Optima Trusts	Curriculum - Public Schools Maths Challenge		2 470
Eskom Development Foundation	Provision of School Infrastructure to Ambadzifhele Primary, Pitsi Primary, Thabanapitsi Primary and Rekhutjitje Secondary Schools		17 900
Foskor	Infrastructure support - 1 x 4 classroom Block to Foskor Primary School		1 298
National Lotteries Distribution Trust Fund (nldtf)	Infrastructure Support to Rivoni Special and Mayeke Primary Schools		1 795
Sentech Soc Limited	Fully-equipped computer laboratory consisting of 20 computers,5 year free internet service through the company's VSAT service and maintenance services and classroom refurbishment which includes re-painting; twenty desks and chairs for learners. George Ntodeni and Ralson Tshinanne Secondary Schools		968
U.S. Peace Corps	Whole School Improvement to selected schools within Districts		2 090
Coal of Africa - Vele Colliery	Construction of 1 x 4 Classroom Block at Renaissance Secondary School in Vhembe District.		1 800
Vha-Venda Bricks	Infrastructure 1 x 4 Classroom Block Support to Mutshipisi Primary School		2 000
Vuledzani Farming Trading	Infrastructure 1 x 4 Classroom Block Support to Mutshipisi Primary School		2 000
World Vision	development support to schools in Mopani and Vhembe		700
Department of Basic Education & SEDS Consortium	30 Computers earmarked to support Limpopo Department of Education, EMIS Directorate.		60
Comu Property Developers	Construction of an Administration Block at Khwevha Commercial School in Vhembe District.		1 500
Tshwane University of Technology	Membrane filtration system to Tshitandani Primary School in Tshilamba Circuit Vhembe District		800

PART E: FINANCIAL INFORMATION

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2014/15	2013/14
		R'000	R'000
Adopt-a-School Foundation	Whole School Development - Glencowie, Phagamang and Tshivhase Sec Schools LRC Capacity building and Infrastructure Support		1 132
Adopt-a-School Foundation	Whole School Development - Infrastructure provisioning, Strategic Planning, teambuilding and leadership Programme training to LRC Glen Cowie, Tshivhase & Phagamang Sec Schools in Sekhukhune, Capricorn & Vhembe Districts.		2 987
MTN Foundation	Establishment of computer laboratories, educator and learner support Programmes and resources provisioning to 5 schools - Bosele Special (Sekhukhune); Kgagatlou High (Capricorn); Sheshe Primayr (Vhembe); Morutse Primary (Mopani) and Kgetsa Primary (Capricorn) Schools.		1 885
South African National Parks (SANParks)	Establishment of computer laboratories, educator and learner support Programmes and resources provisioning at AllDays Secondary School, Bahananwa Circuit in Capricorn District		500
PEP Foundation	Most Amazing Teacher Programme - PEP Academy and Library in a box for Leubaneng Primary School, Bakenburg-North Circuit in Waterberg District		520
Road Accident Fund (RAF)	Support Infrastructure Provisioning - New Kitchen for Mufongodi Primary School, Soutpansberg-North Circuit in Vhembe District.		266
Adopt-a-School Foundation	Provision of Infrastructure and other resources to schools in Capricorn Sekhukhune and Vhembe Districts	2 987	
Adopt-a-School Foundation	Provision of infrastructure and leadership Programmes to Glen Cowie; Phagamang and Tshivhase Secondary Schools in Sekhukhune, Capricorn and Vhembe Districts.	3 820	
Anglo American Chairman's Fund	Provision of Infrastructure (Maths Centre) toThengwe Secondary School in Vhembe District	8 600	
Small Projects Foundation	Support implementation of the Bright Futures Programme - training of teachers, local NGO staff and provision of learner support material to 30 Secondary Schools	442	
De Beers Fund	Provision of Infrastructure and other resources through Limpopo Rural Schools Partnership Programme 2014 - Renaissance Secondary School in Vhembe	6 000	
Pearl Edu Vision	Support Teacher Development Programme in Mathematics and Science to schools in Senwabarwana Capricorn District	850	
US Peace Corps	Whole School Improvement to selected schools within Districts	15 000	
World Vision	Whole School Improvement to selected schools within Vhembe and Mopani Districts	700	
Tsogang	Provision of Infrastructure - water and sanitation to Makgopele Secondary School in Mopani District	600	
Samancor Eastern Chrome Mines	Provision of Infrastructure and other resources to schools in Sekhukhune District	21 787	
Rhino Minerals (Pty) Ltd	Provision of Infrastructure and other resources to Segorong Schools in Sekhukhune District.	4 085	
National Lotteries Distribution Trust Fund (nldtf)	Infrastructure Support to Manamani Primary, Ligege Secondary and Belemu Primary Schools in Vhembe District.	300	
National Lotteries Distribution Trust Fund (nldtf)	Purchase and payment towards various sporting codes equipment, kits and registration for Mohlahlana Primary School in Tsimanyane Circuit within Sekhukhune District.	84	
Murray & Roberts Infrastructure	Provision of Infrastructure - Mini Library to Bathopele Secondary School in Waterberg District	175	
Anglo American Chairman's Fund	Provision of Infrastructure - Additional classrooms to Mahlasedi Special School	1 270	
Lepelle Northern Water	40-seater Bus to Botlokwa Special School	856	
Limpopo Coal Company (Pty) Ltd - Vele Colliery	Construction of 1 x 4 Classroom Block and provision of other resources at Renaissance Secondary School in Vhembe District.	2 200	
Two Rivers Platinum	Provision of Infrastructure - Classrooms at Maremele Primary School in Sekhukhune District	1 280	
Phokathaba Platinum (Pty) Ltd	Provision of Infrastructure - Ablution Block at Morokadieta Primary School in Sekhukhune District.	352	
ApexHi Charitable Trust	Provision of Infrastructure - Additional classrooms to Mahlasedi Special School	2 000	
Modikwa Platinum Mine	Infrastructure and curriculum support to some schools in Leolo Circuit within Sekhukhune District	22 100	
Nelson Mandela Foundation	Container library and books to Sekutupu Primary School Moletlane Circuit in Capricorn District	250	
Molteno Roger Foundation	Improvement of primary Maths and Literacy outcomes of education in 166 Primary Schools (Grade 3); curriculum delivery and school leadership with sustainable framework in Bahlaloga, Koloti and Mankweng Circuits in Capricorn District	13 609	
Molteno Roger Foundation	Contribution towards supplemental English language instruction to 20 Grade 3 learners after school and during school holidays providing instruction that will entail various after school and holiday activities, in a school selected from Polokwane Cluster Circuits within Capricorn District.	280	
Bold Moves Foundation	Provision of Infrastructure - Office block for Hlanganani Central Circuit in Vhembe	4 670	

PART E: FINANCIAL INFORMATION

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2014/15	2013/14
		R'000	R'000
	District		
Anglo American Platinum	Infrastructure support to Moseki Secondary School Moroke Circuit in Sekhukhune District.	6 921	
Anglo American Platinum	Infrastructure support to Mpetje Primary School Moroke Circuit in Sekhukhune District	7 401	
Amos Vuma Foundation	Ultimate Career Guidance book targeting 3936 secondary schools in Limpopo, distribution and training throughout the province and Amos Vuma Foundation and Partners Breakfast Seminar with the HOD and MEC.	9 987	
Department of Rural Development and Land Reform	The erection of New School Infrastructure at Ndivheni Primary School in Dzindi Circuit within Vhembe District	8 000	
Judith Sephuma Foundation	The provision of basic ICT training to empower teachers, learners and youth and creating sustainable development interventions through the transfer of technology, education and skills in an effort to bridge the digital divide, to Madabani Primary and Khaiso High Schools in Vhembe and Capricorn Districts	200	
Kelgran Africa (Pty) Ltd	erection of ablution facilities at Ramothale Primary School in Sekgosese Central Circuit within Capricorn District	456	
Independent Development Trust (IDT)	Arranged towards the funeral of the late MEC for the Department of Education Ms. Thembi Nwedamutswu	338	
BSB Trading 0001 cc	Arranged towards the funeral of the late MEC for the Department of Education Ms. Thembi Nwedamutswu	11	
KLM Setati Food Services	Donated towards the funeral of the late MEC for the Department of Education Ms. Thembi Nwedamutswu, VIP Catering and accommodation for family members who travelled from Swaziland and Gauteng	210	
Total		147 821	85 068

ANNEXURE 6: STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL 2014	MAY 2014	JUN 2014	JUL 2014	AUG 2014	SEPT 2014	OCT 2014	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	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
Dinaledi Schools Grant	-	-	-	8	4	240	171	-	-	-	274	1 981	2 678
Education Infrastructure grant	167	23 934	79 450	13 102	252 650	270 299	136 234	37 755	188 408	29 771	5 380	59 171	1 096 322
HIV/AIDS (Life skills)	103	149	117	331	173	190	585	424	115	169	360	6 892	9 610
National School Nutrition	1 875	6 124	778	440	67 307	61 679	229	81 341	141 494	26 503	56 493	180	984 442
Tech Secondary school recap	-	-	-	163	26	13	9 020	8	478	-	31	8 324	18 061
FET Colleges grant	32 509	36 367	33 866	33	33 887	326	33 448	34 775	33 971	34 839	33 548	34 397	409 101
EPWP Social Sector	70	691	569	2 784	1 309	3 791	1 689	1 614	1 771	1 453	1 723	1 491	18 955
	34 724	67 265	261 781	182 996	355 356	370 537	281 376	155 915	366 237	92 736	97 809	272 436	539 170

ANNEXURE 7: STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2015 - LOCAL

GUARANTOR INSTITUTION	Opening balance 1 April 2014	Guarantees drawn down during the year	Guarantee repayments/cancelled/reduced/released during the year	Revaluations	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000	R'000
Standard bank	508		28	52	484
Nedbank	350		35	9	376
FNB	1 502			120	1 382
ABSA	920		17	271	666
Unique Finance	44				44
Nedbank LTD (NBS)	21				21

PART E: FINANCIAL INFORMATION

GUARANTOR INSTITUTION	Opening balance 1 April 2014	Guarantees drawn down during the year	Guarantees repaid / cancelled / reduced / released during the year	Revaluations	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000	R'000
FNB-Former Saambou	40				40
Old Mutual	27				27
VBS Mutual bank	209	44		45	208
NP Develop corporate	3 019	162		235	2 947
BoE Bank Limited	24				24
SA Home loans	44				44
Total	6 708	287	732	-	6 263

The difference between the opening balance as per the State Guarantee Peral report and closing balance in the 2013/14 Annual report is explained below:



PART E: FINANCIAL INFORMATION

ANALYSIS OF 2013/14 AND 2014/15 STATE GUARANTEES

	2014/15		STATUS	2013/14		Difference	Comments
	NO	AMOUNT		AMOUNT			
Nedbank Limited	10	350 160.00	1 ISSUED	9	331 160.00	19 000.00	The state guarantee relates to Makgato SR, PERSAL number 16184947 who was transferred to our Department from Mpumalanga with effect from 12 February 2014.
Absa	23	919 886.00	1 CANCELLED	24	958 384.00	(38 498.00)	The state guarantee relates to Seopa RJ 81192126 and was terminated backdated to 2007 July 27 and was terminated on PERSAL 19 March 2015.
Np Development	55	3 018 633.76	1 CANCELLED	56	3 048 208.36	(29 574.60)	The state guarantee relates to Mojapelo MN. Persal Number 81248151 which was terminated backdated on 29 January 2014
Mpumalanga	0	-	1 CANCELLED	1	11 219.00	(11 219.00)	The state guarantee relates to Bopape MR, PERSAL number 81157321 and was terminated backdated on 18 June 2014
DIFFERENCE	88	4 288 679.76		90	4 348 971.36	(60 291.60)	

	NO OF GUARANTEES	TOTAL COST
2013/14 CLOSING BALANCE	161	6 767 959.82
2014/15 OPENING BALANCE	159	6 707 668.22
DIFFERENCE	2	60 291.60

ANNEXURE 8: STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2015

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000
Claims against the department				
Magongwa JP/LDOE: Claim for compensation	20 000			20 000
Musonza A/LDOE: Claim for arrear salary	80			80
Avkhom Hotel/LDOE	64		64	-
Raphasha MJ/LDOE: Claim for services rendered, salary	53		53	-
Matsapola T/LDOE: damages for assault	202		202	-
Vhāvuhudi Vhomme/LDOE/Motheong Primary School	18			18
Mogoroga MC/LDOE: Claim for services rendered as an educator	700		700	-
Mashabela RJ/LDOE & Lesufi NP	300			300
Ramutsindela TE/LDOE: claim for services rendered, salary	60		60	-
Magidi MS obo Magidi M/LDOE: damages during school activity: sustained burns during school feeding	900			900
Capricorn Security/LDOE: demand for compliance with court judgment	1 822		1 822	-
Ramaesela JM & 2 others/LDOE: Claim for rural allowance by way of a letter of demand	235			235
Mankga LM/LDOE: claim for malicious prosecution damages	100			100
Masemola KR/LDOE: claim rural allowances by way of summons	81			81
Mashele SP/LDoE	104		104	0
Maphori CB/LDoE	145			145

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1	Liabilities incurred during	Liabilities paid/	Closing balance
	April 2014	the year	cancelled/ reduced during the year	31 March 2015
	R'000	R'000	R'000	R'000
Boledi Onthatile Enterprise CC & others/MEC for Education	2 559		2 559	0
Henemann Publishers & Maskew Miller Pty Ltd/LDoE	7 219			7 219
One Development CC/Minister of Education	2 565			2 565
Endecon Ubuntu v/s LDoE	6 268		6 268	-
Kgakoa NM & Others/LDoE	400			400
Mohlaloga MJ & others/LDoE	1 630			1 630
Ngoepe MJ & Others/LDoE	1 100			1 100
Ncube NA & others/LDoE	900			900
Teffo SC & others/LDoE	400			400
Kubjane FM & others/LDoE	1 248			1 248
Makofane LT & others/LDoE	784			784
Komana MF & others/LDoE	500			500
Nchabeleng MS/LDoE	2 611			2 611
MJ Aphane General Trading cc/LDoE	3 503			3 503
Nozomi 177 cc/Phashe MS & LDoE	2		2	-
Nozomi 177 cc/Mamabolo CM & LDoE	5		5	-
Nozomi 177 cc/Pitjeng TS & LDoE	5		5	-
Nozomi 177 cc/Kekana O & LDoE	6		6	-
Nozomi 177 cc/Hopane MJ & LDoE	3		3	-
Taurus Gardens cc/LDoE	7		7	-
KLM Setati Foods Services/Masindi Trading Enterprise cc & LDoE	335		335	-
KLM Setati Foods Services/Ariye Consultants cc & LDoE	68		68	-
KLM Setati Foods Services/Nonofatso Construction and Projects cc & LDoE	335		335	-
KLM Setati Foods Services/Samvu Business Enterprises cc & LDoE	277		277	-
KLM Setati Foods Services/Segoale Properties cc & LDoE	114		114	-
KLM Setati Foods Services/Devet Management Solutions cc & LDoE	487		487	-
KLM Setati Foods Services/Endurance Business Consulting cc & LDoE	390		390	-
KLM Setati Foods Services/Oagile Phetolo Investments cc & LDoE	361		361	-
KLM Setati Foods Services/Gwartz Food & Medical Supplies cc & LDoE	203		203	-
KLM Setati Foods Services/Tshikosi Bakery cc & LDoE	122		122	-
KLM Setati Foods Services/Sephaku Electricals & Projects cc & LDoE	247		247	-
KLM Setati Foods Services/Mrs. Quick Business Enterprise cc & LDoE	308		308	-
KLM Setati Foods Services/Cygnisat Pty Ltd & LDoE	844		844	-
Maluleka V/LDoE	31		31	-
Ndala SL/LDoE	80			80
Dikhali TS & Another/LDoE	161			161
Mashabela LR & Another/LDoE	161			161
Dolamo MS & 24 Others/LDoE	1 661			1 661
Dolamo MH & 22 Others/LDoE	1 632			1 632
Chokoe MF & 12 Others/LDoE	918			918
Patrick Ramatsoma/Shotong Primary School	19			19
Ramogale MC/LDoE	28			28
Masesane DJ/LDoE	2			2
Machaba LD/LDoE	100			100
Mashilangoako MM & Another/LDoE	163			163
Nchabeleng TT & 8 Others/LDoE	653			653
Maleka RL/LDOE	93			93
Keetse M & 3 Others/LDoE	400			400
Bodiba KC & 7 Others/LDoE	800			800
MPPJ Property Development cc/LDoE	7 973			7 973
Tefu MT & Sane ME	200			200

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000
Seloane MG & 25 Others/LDoE	2 332			2 332
Mmotla MB & 10 Others/LDoE	987			987
Makgalatiba RM & 26 Others/LDoE	2 422			2 422
Lerutla MJ & 8 Others/LDoE	807			807
Maphaka MM & 12 Others/LDoE	1 166			1 166
Kgetedi MS & Malapane MJ/LDoE	179			179
Masha KH & 9 Others/LDoE	897			897
Makofane NJ & 37 Others/LDoE	3 409			3 409
Magokong NS 7 2 Others/LDoE	269			269
Maloka NS & 12 Others/LDoE	1 166			1 166
KLM Setati Food Services/Lebo and Calvin Trading Enterprise & LDoE	52		52	-
KLM Setati Food Services/Megras cc & LDoE	55		55	-
Mphahlele MM & 2 Others/LDoE	269			269
Moabelo MD & Moabelo TS/LDoE	179			179
Malebje RR & 6 Others/LDoE	628			628
Maleka SJ & 7 Others/LDoE	718			718
Leshilo EM & 8 Others/LDoE	807			807
Sete LM & 3 Others/LDoE	359			359
Radingoana MR & 5 Others/LDoE	538			538
Masemola ME & 5 Others/LDoE	538			538
Mphahlele ME & 6 Others/LDoE	628			628
Manthata DN & 10 Others/LDoE	987			987
Gwangwa MR & 4 Others/LDoE	449			449
Mamogobo MJ & 4 Others/LDoE	449			449
Kgaditsi SS/LDoE	90			90
Mogodi MA & 6 Others/LDoE	628			628
Rachoene IM/LDoE	300			300
Miloc Polokwane BK(Mathee Attorneys)/Malema RM & LDoE	17		17	-
Miloc Polokwane BK(Mathee Attorneys)/Raseboya KB & LDoE	4		4	-
Miloc Polokwane BK(Mathee Attorneys)/Matladi M.M & LDoE	5		5	-
Miloc Polokwane BK(Mathee Attorneys)/Sekgotha J	11		11	-
Phihlela DE & 20 Others/LDoE	1 884			1 884
Phihlela JM & 11 Others/LDoE	1 076			1 076
Mphati KA/LDoE	90			90
Montjane RR & 4 Others/LDoE	424			424
Masemola MJ & 3 Others/LDoE	339			339
Tlaka MJ & 4 Others/LDoE	424			424
Blue Rain Trading cc/LDoE	120		120	-
Cydricks Transport/Makua Secondary School	372		372	-
KLM Setati Food Services/Mrs. Quick Business Enterprise & LDoE	308		308	-
KLM Setati Food Services/Akinayona Trading Enterprise & LDoE	602		602	-
KLM Setati Food Services/Muano Business Enterprise & LDoE	510		510	-
KLM Setati Food Services/Devet Management Solutions & LDoE	487		487	-
KLM Setati Food Services/Endurance Business Consulting & LdoE	390		390	-
KLM Setati Food Services/Cygnisat Pty Ltd & LDoE	844		844	-
KLM Setati Food Services/Masidi Trading Enterprise & LDoE	335		335	-
Mohlhludi MM & 31 Others/LDoE	582		582	0
Pitje R.D & 4 Others/LDoE	424			424
Kgatla Inc/Raasetja Developers & MEC fo Education	115		115	-
Kgatla Inc/Raasetja Developers & MEC fo Education	447		447	-
Kgatla Inc/Raasetja Developers & MEC fo Education	87		87	-

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1	Liabilities incurred during	Liabilities paid/	Closing balance
	April 2014	the year	cancelled/ reduced during the year	31 March 2015
	R'000	R'000	R'000	R'000
Kgatla Inc/Raesetja Developers & MEC fo Education	120		120	-
Kgatla Inc/Raesetja Developers & MEC fo Education	134		134	-
Kgatla Inc/Raesetja Developers & MEC fo Education	447		447	-
Raphashe Phasha/LDoE	1 000			1 000
Mphahlele MR/LDoE	85			85
Mampane MF/LDoE	30			30
Mohlala RR & 4 Others/LDoE	418			418
Mahlare GM & 4 Others/LDoE	418			418
Bhuda JJ & 3 Othetrs/LDoE	251			251
Mamogale LC & 4 Others/LDoE	430			430
Kabini SE & 4 Others/LDoE	418			418
Moagi MD & 4 Others/LDoE	430			430
Mampane D/LDoE	81			81
Ramakgapola R & 4 Others/LDoE	424			424
Matseba MN & 2 Others/LDoE	251			251
Matodzi Construction & Projects/MEC forLDoE	225			225
Ramaila MF/LDoE	90			90
Mohafe TW & 11 Others/LDoE	1 108			1 108
Masemola MJ/LDoE	90			90
Ngoepe MP & 7 Others/LDoE	718			718
Serumula AM & 16 Others/LDoE	1 525			1 525
Doubata RS & 8 Others/LDoE	807			807
Maleka ME & 8 Others/LDoE	807			807
Mogano MJ/MEC for Education	82			82
Raesetja Property Developers Pty Ltd/MEC for Education	893			893
Nwahlayisi Trading Enterprise/Vuxeni High School	38			38
Aurecon SA/LDoE	41 121		26 308	14 813
Mathole EM/Hwiti HIGH School	11		11	-
Cashpro Financial Consultants/Raseboya KB & LDoE	7		7	-
Riverside Chuene Construction cc/MEC, Department of Education, Limpopo Province	1 704		1 704	-
Amaslin Carpenters Workshop/Ximuwini Primary School	556		556	0
Nozomi 177 CC/Rathokolo TR & LDoE	14		14	-
Supericks Pest Control/Mphahlele D & LDoE	3		3	-
M & J Van Wyk T/A Modus Klere & Modus Ys/Hans Strijdom High School	105			105
Spar Group Limited/Raesetja Developers	6 397		6 397	-
Kganyago MG & 26 Others/LDoE	2 241			2 241
Mehlape PP & 6 Others/LDoE	653			653
Matlala MJ & 19 Others/LDoE	1 794			1 794
Phakwago MS/LDoE	90			90
Ramakgolo MR & 9 Others/LDoE	933			933
Freedom Stationery Pty Ltd/MEC for Education, Limpopo	1 277			1 277
Mokgobu MS & 36 Others/LDoE	3 071			3 071
Maja KV & 99 Others/LDoE	8 217			8 217
Nkadimeng DJ & 96 Others/LDoE	7 968			7 968
Mathibela F & 45 Others/LDoE	3 818			3 818
Mashilo Lambrechts Architects/LDoE	1 950			1 950
Norufin Housing/Rapetsoa MJ & LdoE	7		7	-
Miloc Polokwane/Mashishi PP & LDoE	22		22	-
Manaleng NH & Others/LDoE	96			96
Manoko MJ/MEC for Education	300			300
Makhwiting RF/LDoE	6			6
Raolane Touring Projects cc/Mokope Senior Secondary School & LDoE	98			98
African Dynamics/LDoE, Limtazh & Others	2 386		2 386	-
Miloc Pietersburg/Mohale EM & LDoE	5		5	-
Manyelo TH/LDoE	6		6	-
Chenjerai Kaparadza/LDoE	2			2
Matabane E M & Another/LDoE	177			177
Mahlatji NM/LDoE	89			89

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1	Liabilities incurred during	Liabilities paid/	Closing balance
	April 2014	the year	cancelled/ reduced during the year	31 March 2015
	R'000	R'000	R'000	R'000
Nkhena Security/LDoE	2 274			2 274
KLM Setati Food Services/MEC LDoE, Versatex Trading and Maripa Trading Enterprise	462		462	-
KLM Setati Food Services/MEC LDoE,Ariye Consultants, Lebo & Calvin Trading and Spondo Trading Enterprise	172		172	-
Khumalo MK obo Khumalo LD/LDoE	1 500			1 500
KLM Setati Food Services/MEC LDoE, Khaulezani Trading, Todi Trading, Yuppy Yeh , Spiral Wing Investment, Masidi Trading, Devet Management, Endurance Capaital and THT Transport Services	7 907		7 907	-
Maboya M/LDoE	2 000			2 000
Maupi ME/LDoE	90			90
Clover SA Pty Ltd/LDoE	188			188
Mateta MJ/LDoE	300			300
Moeng MA& 6 Others/LDoE	700			700
Sekhwama MS/LDoE	90			90
Modjadjji Mhlaba & Trading Project/LDoE	1 480		1 480	-
Mamabolo R & 99 Others/LDoE	8 970			8 970
Mankge MN/LDoE	57			57
Mononela S/LDoE	1 500			1 500
Mashoko a Tlabo General Trade/LDoE	1 369			1 369
S. Rangoanasha Inc/Khaiso High School	21		21	-
Solidarity Workers Union obo Serfontein	73		73	-
South Africa Business Directory Services	27		27	-
Masakhane Security Services CC	64			64
Double Barrel Security Services	6			6
M&M Professional Security & Cleaning	47			47
Pilusa T E/Khosa	3			3
Tau tsa Africa/Ramphelane Sec School	186			186
M Molokomme/Dept of Education	94		94	-
MW Mbulaheni/Department of Education	8		8	-
Mapiti MMJ/MEC of Education	250			250
Booi RR/ MEC for Education	2 000			2 000
Seswai Business Enterprise/ LDOE	237			237
Zip Security Services CC/LDOE	115			115
Nasuthulela Protection Services/LDOE	436			436
Marumofase Security Services/LDOE	357			357
One Guard Security Services/LDOE	231			231
Fawiti Business Enterprise CC/LDOE	178			178
S. Mononi/LDOE	28			28
Makgoka TD/LDOE	209		209	-
MN Mogashoa/ LDOE	2			2
Mokonyama SO/LDOE	4 000			4 000
TR Jork and M York/LDOE	4 014			4 014
Oscar Maluleke/T N Mabasa	300			300
Mikante Kwetiso & Projects/ngwana Mohube school	159			159
Riverside Chuene Construction/LDOE	7 314		7 314	-
NASOU via Africa/LDOE	439			439
Ntsewa TD & others	300			300
Molokwane Brokers Trading Enterprise/Mpapatla High School	115			115
PP Sekele/LDOES	24		24	-
Maphanga SP/Mashilo PP	50			50
Munzere Mashudu/LDOE	15 000			15 000
Etana Insurance Co Ltd/LDOE	143		143	-
Phuti Kwena CC/ Hlabje Primary School	30			30
Mashego RB/ Minsiter of Education and Another	600			600
Limpopo Travel Agency /LDOE	2			2
Mashiane MJ/ Legganyane	20		20	-
Deka AM obo Deka R v LDOE	50			50
NG Mashiane/LDOE	1 500		15	1 485

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000
Kgaditse S S	10 000			10 000
Ndaleni and Sombana Trading CCVS/Tswelopele P School	12		12	-
FM Pilusa/LDOE	500			500
Mulaudzi NV/LDOE	20		20	-
Mabela NR obo Nelson	1 800			1 800
Ernst Electrical/LDOE	508		508	-
Summertown MS/LDOE	42		42	-
Lampoon Holdings/LDOE	1 182			1 182
JJ Grobler/LDOE	477			477
Tau tsa Africa/Manganeng P School	237			237
Hex and Elizabeth PEPPS Trust/LDOE	208		208	-
Machete T/LDOE	250		250	-
Raphiri W/LDOE	100		100	-
Bevely Projects/LDOE	1 200			1 200
Jan Carel Oosthuizen/Oos Skool	534			534
Vhavhudi Vhomme/Tshiungulela S	130			130
Vhavhudi Vhomme/Mogalatjane PS	1 938			1 938
Tenga TE/Davhula DA and Tshiemuemu HS	1 000			1 000
Uncle Benny GP Engineering/LDOE	1 900			1 900
Urban Security CC/Millennium combined School	100		100	-
Mabusela SM/Koena N Phaleng & LDOE	11			11
Rambau TR and 3 Others/LDOE	58		58	-
Solidarity Workers Union obo NSM Meiring and another	13 913		13 913	-
C Monareng /Dept of Education	55		55	-
Phuthadichaba Trading/Mahlasedi Special School	627			627
Vhavhudi Vhomme/Jack Monare PS	34			34
System Application Products (SAP)	775			775
Moremi CS obo Sibiyi KI/LDOE	500			500
Mpepelle LJ/Biko Park School	10 000		10 000	-
Thobejane PK obo Thobejane S/LDOE	2 000			2 000
Makubela K obo Makubela KM/LDOE	1 500			1 500
Mokgola /LDOE	21			21
Jabavu Trading Enterprise/LDOE	1 200			1 200
Talisman Plant & Tool Hire (Pty) Ltd/LDOE	254			254
Manaka TC & Brink Inc/LDOE: Motor Collision	40			40
Kulani Engineering Consultancy/LDOE: Services rendered	1 582			1 582
Lebogole Emily Phagole and 119 others	9 516			9 516
Mashabeng Maphoku/LDOE	2 500			2 500
Ramogale MC/LDOE	33		33	-
Labengwa MT/Minister of Education	5			5
Masekela PH/LDOE: Defamation	100			100
Cothtrade 198 cc t/a Harrop Wire/Antsani Trading Enterprise & LDoE		494	494	-
Mahlaela MA/LDoE		187		187
Bopape MF/LDoE		7		7
Unity Primary School/Ngobeni KD& LDoE		2	2	-
Makua JN/LDoE		2 500		2 500
Sankhya Learning Private Limited/LDoE		95 720		95 720
Stoney River Properties/Nong EL & LDoE		2	2	-
Lewfin cc t/a Surebank/Mkhabela TP & LDoE		2	2	-
Maleka TJ & Others/LDoE		200		200
Pfudzayi G & 10 Others/LDoE		1 078		1 078
Malope PJ & 2 Others/LDoE		290		290
UB Micro Loans/Mokonyane MJ & LDoE		40	40	-
UB Micro Loans/Moeta SP & LDoE		54	54	-
Mashaba CB & 11 Others/LDoE		1 162		1 162
Indlovu Developers cc(in liquidation)/MEC,LDoE		154		154
OSZ Yayob/Geshom Construction & LDoE		281	281	-
Ngobeni GD/LDoE		500		500
Legoabe MH/LDoE		60		60
Magopa PM/LDoE		308		308

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000
Nkoabela TM/LDoE		98		98
Nchaube LE/LDoE		97		97
Sebeyi MG & 9 Others/LDoE		1 065		1 065
Contiprint cc and Soul of Africa Stationery/LDoE		2 246	2 246	-
Rasheeq Contractors Pty Ltd/Sebego Malaoka & Viljoen Civil Engineers & LDoE		497	497	-
Naremosa Trading Enterprise/ Ngwako Primary School/ Mpho Mononela Consultancy/Kgetsas School		260		260
Masingi FJ/Maringa C & LDoE		11		11
Masingi FJ/Maringa C & LDoE		84	84	-
Miloc Polokwane/Phukubje KG & LDoE		23	23	-
Maredi Smith/LDoE		8		8
Rivoni Property Developers/LDoE & LDoPW		19 120	19 120	-
Mateta MJ/SGB Ramotshinyadi School & Others		300		300
Komape R & J/Department of Education		2 715		2 715
Lekoana HN/LDoE		95		95
Makau KL/LDoE		301	301	-
Kgomangang Business Enterprises CC/LDOE		865		865
Tshidzalushaka Trading Enterprises CC/LDOE		1 396		1 396
Muhanyisi Trading Enterprises CC/LDOE		292		292
Elias Homes CC/EH Hassim		3 466		3 466
Masebolai CT/LDOE		2	2	-
Makopi M/Molepo/ Tshebela High School		19		19
Thubisi MC/LDOE		15		15
Stella Kekana/LDOE: damages for assault of a learner		300		300
Makuwa JL and another/LDOE: Claim for remoteness incentives		211		211
Serage MF/LDOE: claim remoteness incentives		107		107
Blue Rain Trading CC 14/LDOE: Summons claiming for services rendered		120	120	-
Lefapa Financial Holdings v Lekakgona Communities Development & enterprise and 3 others		576		576
Mamirose Traders/LDOE: claim for services rendered		48	48	-
William Malope Mashiane/ Stephen Matabane & Minister of Education		3 000		3 000
Mantsheng Business Enterprise/LDOE		40	40	-
M-One Developmet CC/ Premier of Limpopo and another: claim for services rendered		184		184
HJ Mukwevho and another/LDOE		2 800		2 800
Puleng Monare Magopa/LDOE		95		95
Malahlela Samuel Serumula/LDOE		772		772
Limpopo Quantity Surveyors/LDOE		258	258	-
Riverside Chuene Construction CC/LDOE		6 020		6 020
Maredi Lephoula Joyce & 5 Others/ LDOE		647		647
WSM Leshika Consulting/LDOE		1 204		1 204
Hendrick Maboja/LDOE		80		80
Kebogile Mida Moshidi obo Alfred Thato Moshidi		19 810		19 810
Mphuthutane Abram Mahlaela/LDOE		187		187
Boloko Kgabo Gillian & 6 Others/LDOE		764		764
Mashego Mahlodi Betty & 4 others/LDOE		546		546
Pesha ME/LDOE		109		109
Mpjatona Jane & 11 others		1 310		1 310
Thong Ramasel Regina & 5 others		655		655
Mashalane Maphuti Solomon		800		800
Kalewa Jack Koopedi/MJ Bopape & MEC/ LDOE		30		30
Matji Nare Grace & 8 others		1 018		1 018
Kekana Malose Alexander/LDOE		113		113
Radebe Kgabo Michael & 2 others		328		328
Kgomo Ngoako Elias/LDOE		109		109
Ngoepe Phuti Celia & 6 others/LDOE		792		792
Manaka MM/LDOE		350		350
Mailola Penny Moswareng		150		150

PART E: FINANCIAL INFORMATION

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000
Molekwa MJ/LDOE		113		113
Mabusela MM & 4 others/LDOE		566		566
PTYtrade 73 (Pty)Ltd EDUSOLUTIONS/LDOE	268 880	-		268 880
Mokgawa SM/LDOE		113		113
Mokwetle PN & 6 others		792		792
Moruane ML & 5 others		679		679
Setsheta MS/LDOE		113		113
Badilona ML & 6 others/LDOE		792		792
Rapetsoa ML		113		113
Bodibana RC		113		113
Makgoka SP and Seretlo MR/LDOE		226		226
Motseki DA & 4 others/LDOE		566		566
Mahladisa SC & 4 others		566		566
Maleka KP & 12 others/LDOE		1 470		1 470
Maabane RR & 5 others		679		679
Thosago MI & 10 others/LDOE		1 244		1 244
Mphego RA & Mulaudzi MS/LDOE		226		226
Kekae RS & 6 others/LDOE		792		792
Maponyane DM & 2 others/LDOE		339		339
Malatji MJ/LDOE		113		113
Hlakola KS/LDOE		113		113
Mohwasa MJ & 3 others		452		452
Rakhatla NT & 6 others/LDOE		792		792
Ngulube PM & 8 others/LDOE		1 018		1 018
Digashu MM & 3 others/LDO		452		452
Ngoepe TE/LDOE		113		113
Marakalala OA & 10 others		1 244		1 244
Mokhondo ML & 6 others		792		792
Marakalala LJ/LDOE		113		113
Tjale RS & Modise TS/LDOE		226		226
Nefuri Owen		555		555
TOTAL	606 820	195 033	126 330	675 524

The opening balance has been adjusted as detailed below:

	R'000
Opening Balance	330 557
Aurecon SA	14 813
Aurecon SA	
Mankga LM/LDOE: claim for malicious prosecution damages	(100)
Maluluke Oscar/MEC for Education	(150)
Tsalane Harry Manyelo/Minister of Education	(29)
Baphlaborwa Municipality/LDoE	(7 150)
PTYtrade 73 (Pty)Ltd EDUSOLUTIONS/LDOE	268 880
MJ Aphane General Trading cc/LDoE	
Adjusted Opening balance	606 821

PART E: FINANCIAL INFORMATION

ANNEXURE 9: CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Gauteng Education		877	1 351		1 351	877
Mpumalanga Dept of Education		258	118		118	258
Limpopo department of Rural Development		45			-	45
Limpopo : Department of Agriculture		29			-	29
Limpopo : Department of Social dev			94		94	-
Limpopo: Department of Transport			23		23	-
International Relations Capricorn District Municipality		24		16	16	24
Eastern cape dept of education			22		22	
Public works		94				94
North west		846	739		739	846
Total		2 174	2 364	-	2 325	2 079

ANNEXURE 10: INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Current						
Department of Education: North West	65			684	65	684
Department of Education: Gauteng	31	184	27	254	58	438
Department of Education: Mpumalanga	150	100	373	803	523	903
Department of Education: Kwazulu Natal			101	270	101	270
Department of Education: Eastern Cape				46	-	46
Department of Health: Limpopo	5	32	15	86	20	118
Limpopo Provincial Legislature				29	-	29
Department of Education: Northern Cape	168		53	249	221	249
South African Police Services		69		9	-	78
National Department of Mineral resources		-	49		49	
Department of Justice			13		13	-
Free State department of Education			313		313	-
Limpopo Premier's office			90		90	-

PART E: FINANCIAL INFORMATION

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014
	R'000	R'000	R'000	R'000	R'000	R'000
Correctional Services				11	-	11
National Department of Water Affairs				11	-	11
Mpumalanga Department of Transport				12	-	12
Total	419	385	1 034	2 464	1 453	2 849

ANNEXURE 11

INVENTORY

Note	2014/15		2013/14	
	Quantity	R'000	Quantity	R'000
Inventory				
Opening balance	314 593	15 194	268 743	16 202
Add/(Less): Adjustments to prior year balances			(61 673)	(4 667)
Add: Additions/Purchases - Cash	4 669 234	457 298	10 439 930	477 207
Add: Additions - Non-cash			-	-
(Less): Disposals			-	-
(Less): Issues	(4 880 136)	(407 753)	(10 332 407)	(473 548)
Add/(Less): Adjustments				
Closing balance	103 691	64 739	314 593	15 194

ANNEXURE 12 : MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2015

	Opening balance	Current Year Capital WIP	Completed Assets	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1 546 893	1 314 325	(526 668)	2 334 550
Non-residential buildings	1 546 893	1 314 325	(526 668)	2 334 550
TOTAL	1 546 893	1 314 325	(526 668)	2 334 550

-----END-----