



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

VOTE NO. 3

ANNUAL REPORT

2021/22

Contents

PART A: GENERAL INFORMATION

1. Department general information.....	5
2. List of abbreviations/acronyms	6
3. Foreword by the MEC.....	7
4. Report of the Accounting Officer	9
5. Statement of responsibility and confirmation of accuracy for the annual report	16
6. Strategic overview.....	17
6.1. Vision.....	17
6.2. Mission	17
6.3. Values	17
7. Legislative and other mandates	17
8. Organisational structure.....	20
9. Entities reporting to the MEC.....	20

PART B: PERFORMANCE INFORMATION.....21

1. Auditor General's report: predetermined objectives.....	22
2. Overview of departmental performance.....	22
2.1 Service delivery environment.....	22
2.2 Service delivery improvement plan.....	23
2.3 Organisational environment.....	33
2.4 Key policy developments and legislative changes	33
3. Achievement of Institutional Impacts and Outcomes.....	37
4. Institutional Programme Performance information	37
4.1 Programme 1: Administration.....	38
4.2 Programme 2: Public Ordinary Schools.....	42
4.3 Programme 3: Independent Schools.....	45
4.4 Programme 4: Public Special Schools.....	45
4.5 Programme 5: Early Childhood Development.....	48
4.6 Programme 6: Infrastructure Development.....	51
4.7 Programme 7: Examination and Education Related services.....	57
5. Transfer payments	60
5.1. Transfer payments to public entities.....	60
5.2. Transfer payments to all organisations other than public entities	60
6. Conditional grants.....	62
6.1. Conditional grants and earmarked funds paid.....	62
6.2. Conditional grants and earmarked funds received	62
7. Donor funds.....	68
7.1. Donor funds received	68
8. Capital investment	85
8.1. Capital investment, maintenance and asset management plan.....	85

PART C: GOVERNANCE.....	87
1. Introduction	88
2. Risk Management.....	89
3. Fraud and corruption.....	89
4. Minimising conflict of interest	89
5. Code of conduct	90
6. Health safety and environmental issues	90
7. Portfolio committees	91
8. Scopa resolutions	91
9. Prior modifications to audit reports	146
10. Internal control unit	146
11. Internal audit and audit committees.....	146
12. Audit committee report	154
13 .B-BBEE Compliance Performance Information.....	156
 PART D: HUMAN RESOURCES MANAGEMENT.....	 157
1. Introduction.....	158
2. Overview of human resources.....	158
3. Human resources oversight statistics	160
 PART E: FINANCIAL INFORMATION.....	 206
1. Report of the Auditor General	207
2. Annual financial statements	207

PART A:

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:

Corner 113 Biccard Street & Excelsior streets
POLOKWANE
0700

POSTAL ADDRESS:

Private Bag X9489
POLOKWANE
0700

TELEPHONE NUMBER/S:

+27 15 290 7600/01 -30

EMAIL ADDRESS:

info@edu.limpopo.gov.za

WEBSITE ADDRESS:

www.edu.limpopo.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

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

3. FOREWORD BY THE MEC



Ms Mavhungu Lerule -Ramakhanya
MEC for Education

The 2021/22 financial year was a continuation of the 2020/21 as the harsh and devastating realities of the Covid-19 were still with us, causing unprecedented havoc in all sectors of the economy including the education sector. You will recall that the school calendar was adversely affected in the 2020 and required all strategic stakeholders to work together in salvaging the academic year. The Minister of Basic Education, Ms Angie Motshekga provided the necessary leadership in ensuring that the academic year is not lost entirely to Covid-19 pandemic.

The 2021 academic year was no exception and we indicated so when announcing National Senior Certificate Results for the class of 2021, celebrating the hard work of learners and teachers, sacrifices and support by parents, religious leaders, traditional leaders and all our strategic partners in education.

We note the decline of 1.5% in our 2021 NSC results putting the Provincial pass rate at 66.7%. We recognise that the class of 2021 is a cohort that bore the greatest brunt of the Covid-19 impact in comparison to previous cohorts. It suffered a double blow as it had to deal with the harsh realities of Covid-19 for two consecutive academic years. This was in 2020 when they were in Grade 11 and again in 2021 when pursuing their Grade 12 studies. Furthermore, this is a group that did not attend school due to Covid-19 restrictions from 18 March 2020 to 31 August in 2020 while in Grade 11. They were subjected to rotational attendance, which significantly reduced the available face to face teaching and learning time.

We are delighted that as the sector we have returned all our schools to full capacity learning and as such we shall be able to close all the teaching and learning gaps. As the Department, we have already completed accountability sessions with all the districts and circuits that either declined or underperformed in the 2021 NSC Results. Principals of schools that underperformed were served with letters of underperformance to give an account of how they are going to turn the situation around in this academic year.

We have devised intervention plans and convened an Education Indaba as directed by Premier Stanley Mathabatha, to interrogate the decline as witnessed in the 2021 NSC Results as well as other contributing factors affecting the sector in the province. The Theme of the Indaba is **“Moving Limpopo Towards Educational Excellence”** and

various stakeholders such as the experts in education, civil society, business, labour unions, traditional leadership pledged to support the department in its endeavour to deliver quality basic education in the province. Six pillars were adopted at the Education Indaba as follows:

- Enhance quality of instructional leadership
- Optimise teacher utilisation and deployment
- Maximise creation and delivery of strengthened support system
- Maximise provision of learner support services
- Strengthen assessment practices
- Enhance efficiency and effectiveness of blended deliver mode

We need to touch on almost every aspect pertaining to the programmes of the Department as to where we are and where we need to be, touched on issues of accountability, curriculum delivery, community involvement and governance. Indeed we need to pay attention and address bottlenecks wherever they exist in the Department, towards continuous improvement and learner performance.

Education is a societal matter!

Ms Mavhungu Lerule-Ramakhanya
MEC for Education

4. REPORT OF THE ACCOUNTING OFFICER



Dederen K.O
Head of Department

and that of the NDP (National Development Plan).

The impact of Covid-19 forced us to look at enhancing our IT learning strategy, strengthened and began to resource and capacitate the schools through the purchase of tablets, laptops and the provisioning of Wi-Fi routers in all the schools. Within this context, the department has undertaken to advance the agenda of equipping learners with relevant 21st century skills and enabling a greater up-take of work related and entrepreneurial competencies.

The Limpopo Department of Education remains committed to its sector objectives

In order to realise this goal, the Department secured tablets for Grades 1 and 8 learners. Over time, hard LTSMs will be replaced with digitized LTSMs. Officials have also been taken for training workshops on data capturing and advanced data management systems, ensuring adequacy with respect to quantity and quality of teachers.

The Limpopo Department of Education (LDoE) will however, be reviving the online application opportunities and participate in the virtual space. The online system which could not take off in 2021 will be resuscitated in this financial year in order to manage influx in the number of learners demanding places at various grade entry points in our hotspots towns.

The Department is making great strides to achieve its infrastructure projects through the Education infrastructure grant, especially eradication of unsafe and undignified pit latrines. The department continues to prioritise the provision of water and sanitation facilities to our schools, building and maintaining of storm damaged schools, this will consequently enable the department to comply with the school infrastructure Norms and Standards.

The department was able to provide LTSM timeously to enable effective teaching and learning in the schools. This is done in a bid to remove all obstacles in order to improve the quality of education and to ensure that matric results are improved, whilst ensuring that the content gap is narrowed. To also improve reading proficiency in the foundation phase. The ECD function shift is at an advanced stage, setting up the department to receive more than 3700 ECD centres.

The department is working tirelessly in improving its audit findings from being qualified to clean audit. Internal Control has been strengthened and regular meetings are taking place in a bid to contain and manage this unwanted expenditure. The Risk Committee has been strengthened through the appointment of a qualified Risk chair of the committee. The Audit Committee is also playing a vital role in providing all the support necessary for the department. Consequently, entrenching the culture of accountability. The department will be focusing on three critical issues mainly: Improving learning outcomes across the system in general and grade 12 national senior certificate. As the department we are not happy with 2021 Grade 12 learner performance which saw the province dropping from position seven to nine. Accountability sessions conducted clearly indicated the challenges that brought about the decline in performance. Secondly,

dealing with unwanted expenditure which dates back to 2008 in order to improve the audit outcomes from qualified to clean audit. Lastly, to accelerate infrastructure delivery in particular water and sanitation in schools.

All monitoring and evaluation programs are geared at ensuring that the department does not do the same things all over again and expect different results. Things are currently and will be done differently, urgently and more innovatively with so much vigour and enthusiasm to speed up service delivery.

Overview of the financial results of the department:

➤ Departmental receipts

Departmental receipts	2020/2022			2021/2022		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	34,285	32,458	1,827	33,680	32,732	948
Interest, dividends and rent on land		244	(244)	500	361	139
Sale of capital assets	1,422	-	1,422	1,000	4,682	(3,682)
Financial transactions in assets and liabilities	15,327	18,611	(3,284)	18,054	10,927	7,126
Total	51,034	51,313	(279)	53,234	48,702	4,531

Own revenue generated by the department for the period 2021/22 amounts to 0.13% of the total budget.

The Department's main sources of own revenue are:

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

All tariffs are listed in a tariff register and reviewed at least annually to provide for inflation. The under-collection on departmental receipts for 2021/2022 is R4,532 million and is mainly attributed to debt not recovered. No debts were written-off during the 2021/22 financial year.

Programme Expenditure

Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	1 818 192	1 787 939	30 253	1 956 574	1 896 244	60 330
Public Ordinary School Education	28 280 585	28 010 248	270 337	29 495 681	29 435 090	60 591
Independent School Subsidies	148 808	147 994	814	150 992	147 837	3 155
Public Special School Education	587 799	553 061	34 738	587 570	575 947	11 623
Early Childhood Development	171 808	164 402	7 406	154 425	143 534	10 891
Infrastructure Development	1 133 327	996 511	136 816	1 401 810	1 177 854	223 956
Examination and Education Related Services	1 614 108	1 279 048	335 060	1 978 925	1 826 146	152 779
Total	33 754 627	32 939 203	815 424	35 725 977	35 202 652	523 325

Explanation of the variance is as follows:

Overall, the department spent R35.203 billion or 98.5% of the adjusted appropriation of R35.726 billion as at 31 March 2022 and this has resulted to an under expenditure of R523.325 million or 1.5% when compared with the norm of 100 %.

Programme 1: Administration

Underspending of 3.1% is mainly as a result of delay in filling of vacant posts and low expenditure on Machinery and Equipment of which procurement processes for office furniture and laptops were not concluded.

Programme 2: Public Ordinary School Education

The programme had an underspending of 0.2% due to delay in filling of vacant posts and late submission of NSNP Grant Feeding invoices by the service providers. Payment for Capital Assets also under spent as a result of procurement processes for Learner attainment Laptops, NSNP Grant Mobile kitchens and Photocopier and Data Projector which are not concluded.

Programme 3: Independent School Subsidies

Spending at 97.9% and the underspending of 2.1% is as a result of under-performing schools which were not paid.

Programme 4: Public Special School Education

The programme underspent by 2.0%. Underspending on Compensation of Employees experienced as attrition posts were not filled. Spending on Goods and Services was affected by National School Sport

Championships which was postponed to a later date and which too did not materialize due to Treasury directive on preferential procurement as per Constitutional Ruling. Procurement processes for Communication systems and Audio Visual equipment for Care Centres were concluded late at year end. Payment of Capital Assets under performed due to procurement for Photocopiers, Office furniture, Laminating machines and Laptops not concluded.

Programme 5: Early Childhood Development

Procurement processes for the printing of homework booklets were not concluded. Invoices worth R5.5 million for Quarterly Review meeting and the procurement of story books received late at year-end. The procurement for Laptops was not concluded and all these delays resulted in the underspending of 7.1%.

Programme 6: Infrastructure Development

Underspending of 16.0% is due to deliveries for the procured mobile classrooms and mobile classrooms' school furniture not concluded. Maintenance of buildings under spent due to delay by Implementing Agents in appointment of replacement contractors. Infrastructure projects also under spent due termination of contractors as a result of non-performance. Procurement process for Laptops, Desktops, Projectors, Wheels & Tapes, Cameras, Scanners and Printers were not concluded.

Programme 7: Examination and Education Related Services

Deliveries for sanitary towels to schools not concluded; Training for PYEI appointees also not concluded at year end; Resignation of some of the appointees for the PYEI and Covid-19 School Assistants also contributed to under spending; UIF not paid for some appointees for the PYEI who were not registered on the DBE data management system and there were some delays in registering of School Assistants by schools, some procurement processes for Education Development Trust were not concluded at year end and as an overall, the programme underspent by 7.7%.

Virements/roll overs

The original budget of R 32.586 billion was adjusted up-ward to R 35.726 billion in the 2021/22 financial year.

Virement

Savings on Compensation of Employees at an amount of R88.606 million, Goods and Services at R98.221 million, Departmental Agencies and Accounts at R0.030 million and Non-Profit Institutions at R0.019 million utilised to fund deficit on payment of Leave gratuities and Claims against the State under Households at R177.887 million, Buildings and Other Fixed Structures R5.889 million and Machinery and Equipment R3.100 million.

Roll-over requested

Equitable Share Roll-over:

An amount of R99.512 million was requested as Equitable Share Roll-over from 2021/22 to 2022/23 financial year as follows:

- | | |
|-----------------------------------|-------------------|
| • Lease of office machine | - R1.140 million |
| • Teacher Development | - R 1.276 million |
| • ECD (LTSM, awards and seminars) | - R 1.923 million |

- Sanitary Dignity Towels Project - R 17.353 million
- Presidential Education Employment Initiative - R 66.743 million
- Covid- 19 School Assistants Project - R 11.077 million

Conditional Grant Roll-over:

R175.754 million was requested as Conditional Grant Roll-over from 2021/22 to 2022/23 financial year and the amount is comprised of the following:

- National School Nutrition Programme Grant – R 0.484 million
- Learners with Severe Profound Intellectual Disability Grant - R 3.733 million
- Education Infrastructure Grant - R 170.766 million
- HIV & AIDS Life Skills Grant - R 0.771 million

A description of the reasons for Unauthorised, Fruitless, and Wasteful Expenditure and the amounts involved as well as Steps taken to address and prevent a recurrence.

The department did not incur any unauthorised expenditure for the 2021/22 financial year. The department incurred a total amount of R0, 59 million for fruitless & wasteful expenditure mainly due to interest charged for late payments, catering services and accommodation booked and officials not showing up. These matters have been referred for investigation and the outcome of the investigation will determine the appropriate actions to be taken.

Irregular Expenditure

Opening Balance	: R4 007 904,000
Less Prior period amounts resolved	: R (1 138 396,000)
Relating to prior year	: R 327 006,000
Relating to Current year	: R 741 965 000
Less Prior Amounts Condoned	: R1,632,467,000
Closing Balance	: R3,444,408,000

Strategic focus over the Short- to Medium-term period

Public Private Partnerships

The Department did not enter into PPP arrangement during the 2021/22 Financial Year.

Discontinued key activities / activities to be discontinued

There were no discontinued activities during the 2021/22 Financial Year

New or proposed key activities

Supply Chain Management

Unsolicited Bid proposals concluded for the year under review:

None

SCM processes and Systems in place to prevent Irregular Expenditure:

The Department is using Irregular Expenditure Detection Checklist to enhance compliance with SCM Legislative Framework prior to issuing of Purchase Orders or Award Letter to circumvent any potential irregular expenditure. The Checklist incorporates procurement planning Specifications, Bidding and Adjudication Processes. The Department has also established an Irregular Testing Team to conduct a due

diligence on all approved transactions addressed under non-compliance matters.

All members of Bid Evaluation and Adjudication Committees and SCM Practitioners on annual basis were made to sign the prescribed Code of Conduct and to also disclose any potential Conflict of Interest in respect of bids and quotations under consideration on an ongoing basis.

Challenges experienced in SCM and How they were Resolved

Limpopo Department of Education was adversely affected by the Court judgement on Preferential Procurement. The Department applied for an Exemption from the Preferential Procurement Policy Framework Act, 2000 as per the provisions of the National Treasury Advisory Circular dated the 3rd of March 2022. An application was sent to National Treasury on the 6th of April 2022. The approval was only received on the 29th of April 2022. The Department had to develop a Supply Chain Management Policy as this was a condition of the exemption. To this end, the Departmental Procurement Plan was reviewed and re-prioritised.

Gifts and Donations received in kind from non-related parties

The Department has received a Total of R3, 197,000 worth of donations in a form of goods and services in the financial year 2021/22. The Donations were for school buildings, computer equipment, uniforms for learners, etc. The amount is disclosed in the Notes of Financial Statement per category.

Exemptions and Deviations received from the National Treasury

Events after the Reporting date

The ECD function was shifted from Limpopo Department of Social Development to the Limpopo Department of Education from 01 April 2022. The department budget for 2022/23 was increased by the budget of the Function transferred from the Department of Social Development.

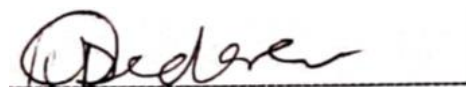
- Personnel
- Structure

Acknowledgement/s or Appreciation

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

Conclusion

I hope and believe that this Report clearly portrays a picture of the programmes and projects that took place within the Department during the 2021/22 Financial Year and reflect on how the Department has put to good use the resources the people of Limpopo and South Africa had entrusted to it.



Dederen K.O

Accounting Officer

Limpopo Department of Education

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

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

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

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

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

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

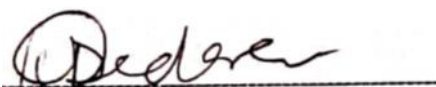
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2022.

Yours faithfully



Dederen K.O

Accounting Officer

Limpopo Department of Education

6. STRATEGIC OVERVIEW

6.1. Vision

Excellence in provisioning of innovative quality basic education.

6.2. Mission

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

6.3. Values

Services to Clients will be delivered in line with the following:

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

7. LEGISLATIVE AND OTHER MANDATES

Constitutional mandates (**The Constitution of the Republic of South Africa, Act 108 of 1996**)

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

Legislation	Key Responsibilities arising from the Legislation
National Education Policy Act, 1996 (Act 27 of 1996)	This provides for the determination of national policy for education. Section 29(1) guarantees access to basic education. This section also addresses matters of quality and standards. Section 29, read with Chapter 3 of the Constitution on cooperative governance.
General and Further Education and Training Quality Assurance Act	This quality assures the external examination in the schooling system
South African Schools Act, 1996 (SASA);	SASA promotes access, quality, and democratic governance of schools, compulsory education, two types of schools as well as school funding norms for poverty reduction and redress.
Employment of Educators Act, 1998;	Regulates the employment and conditions of service for educators
Public Service Act, 1994;	Provides for the organisation and regulation of the public service
South African Council for	Provides for the regulation of professional, moral and ethical

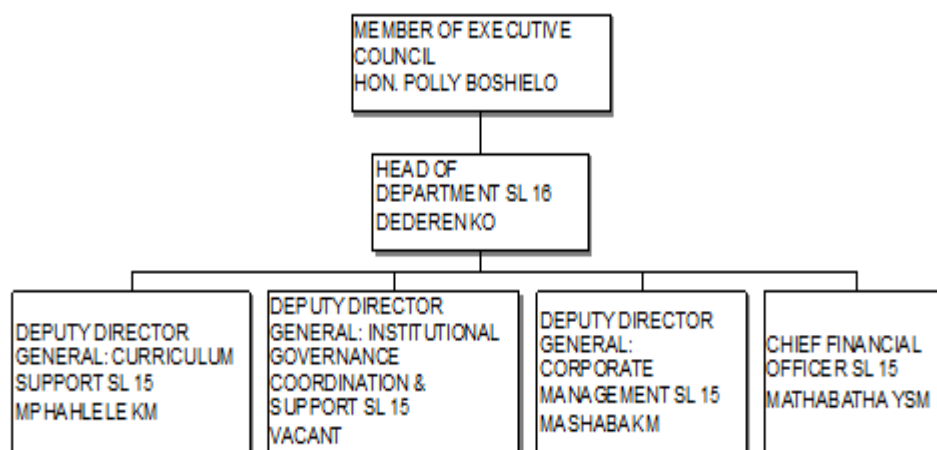
Legislation	Key Responsibilities arising from the Legislation
Educators Act, 2000 (Act No. 31 of 2000);	responsibilities of educators
Employment Equity Act, 1998;	Provides for the protection of employees from unfair discrimination and provides criteria for implementing Affirmative Action.
Labour Relation Act, 1995	Aims for the advancement of economic development, social justice, labour peace and democracy in the workplace
Skills Development Act, 1998	Aims to develop and improve skills of the country's workforce.
Basic Conditions of Employment Act, 1997;	Regulates the conditions of service of the workforce, leave, working hours, pay slips and terminations
Public Finance Management Act, 1999	Provides for the broad issues of Financial Management and procurement of goods and services in line with Section 217 of the Constitution
National Policy on the Organisation, Roles and Responsibilities of Education Districts	It guides and instructs the schooling system to abide by specified criteria to promote and progress learners
Whole School Evaluation Policy	Aims at improving the overall quality of education in schools and seeks to ensure that all our children are given an equal opportunity to make the best use of their capabilities
National Policy on Progression and Promotion	It guides and instructs the schooling system to abide by specified criteria to promote and progress learners
Disaster Management Act, 2002 as amended January 2021	Guidance and instructions on reopening of schools and measures to address, prevent and combat the spread of COVID-19
Treasury Regulations, 2020	In terms of section 76, of the Act, the National Treasury may make regulations or issue instructions applicable to all institutions to which the Act applies to promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities.
National Road Traffic Act, 1996 (Act No. 93 of 1996)	<p>The Act regulates what is considered a public road for operational purposes.</p> <p>The issue of whether a motor vehicle is used on public road is relevant for the law enforcement of most offences that can be committed with a motor vehicle, including the overloading.</p>

Institutional Policies and Strategies:

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

- Provincial Guidelines for Admissions
- Scholar Transport Policy
- LTSM Ten-point Plan/Strategy
- ICT Policy
- Limpopo Strategy for Mathematics, Science and Technology Education
- Limpopo Learner Attainment Strategy
- Limpopo e-Education Strategy
- Limpopo Inclusive Education Rollout Plan
- Limpopo ECD Strategy
- Limpopo Teacher Development Policy Framework and Model
- Limpopo Common Assessment Policy Framework
- Limpopo District Support Strategy
- Curriculum Coverage Management Framework

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

There are no entities reporting to the MEC

PART B: PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

2.1.1. Responding to COVID-19 pandemic

The Limpopo Public Ordinary and Special Schools continued to utilise the revised Standard Operating Procedures as issued by the DBE to deal with cases on COVID-19 infections. The school Covid-19 committees together with all teachers continued to monitor the wearing of masks, face mask breaks for learners in class and sanitising or washing of hands by all in schools. Each school has appointed a compliance officer ensured compliance with the COVID-19 health protocols through working with the Covid-19 safety committee.

All public ordinary primary schools returned to the traditional and daily timetabling model from 2 August 2021. The social distancing measure in primary schools was reduced to one metre. The Department continued to mitigate the challenge of ensuring compliance with health protocols in schools through utilising the 10 549 school assistants appointed since beginning of May 2021 and their contract ended on the 31 March 2022, to assist with the screening of learners, educators and visitors to schools for signs of COVID-19 infection. The Department through the Presidential Youth Employment Initiative appointed 38 429 youth since 1 November 2021. Almost one third of the youth appointed are general school assistants, whose functions amongst others was to assist with screening and sanitizing in schools.

On 31 January 2022, Cabinet took a decision to end rotational schooling with immediate effect. All public ordinary primary, secondary and special schools resumed full time attendance on 07 February 2022. Schools continued to maintain and adhered to the non-pharmaceutical measures.

2.1.2. Unemployment and Poverty Levels

This high unemployment rate means more dependence on the State, which flows into provision of education, amongst other services. Children from these families will continue to benefit from the 'No Fee' School Policy, National School Nutrition Programme and Scholar Transport. These put a lot of pressure on the Department's resources, for example, 90.3% of learners in public schools are benefitting from National School Nutrition Programme against the national average of 75.2% (GHS 2019).

2.1.3. Teenage Pregnancy

Teenage pregnancy remains one of the serious challenges facing the education system in the country as it contributes to learner absenteeism, drop-out and poor performance. According to the GHS 2019, 5.7% (as opposed to 5.1% in 2017 and 5.2% in 2018) of females in the age group 14-19 years were pregnant during the 12 months before the survey. The percentage of pregnancy increased with age, rising from 0.4% for females aged 14 to 12.5% for females aged 14 -19. LDoE continues to address this scourge through its Life Skills Programme, which is funded through a national grant (Life Skills HIV and AIDS). This is one challenges which requires collaborations with both Departments of Health, Social Development as well as the community in general. The Life Skills Programme will continue to be strengthened to address this challenge.

2.1.4. Technological Factors

Majority of schools in Limpopo are situated in farms and rural parts of the province. Learners and educators attached to these schools were amongst those that were negatively impacted upon by the Covid-19 pandemic. Whilst their urban counterparts exploited the virtual space and continued with lessons, they bore the brunt of unavailability of technology in their environments to bridge the digital divide.

LDoE, in collaboration and support of some private sector donors, is procuring and distributing technological gadgets to schools with a view to ensuring that they can take advantage of technological developments and exploit the virtual space in furtherance of teaching and learning.

2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main Services and Standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

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

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation took place in both formal and informal levels of communication	Provision of information to beneficiary in advance with the language that they understand	Roadshows, workshops, imbizos and EXCOS

Service Delivery Information Tool

Current/actual information tools	Desired information tools	Actual achievements
Service delivery information made available through report, meetings and roadshows	Service delivery information made available through report, meetings and roadshows	Service delivery information made available through report, meeting and road shows

Complaints Mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Presidential Hotline	80%	100%
Premier Hotline	80%	100%
Walk-Ins and Chapter 9 Institutions	80%	100%

2.3 Organisational Environment

2.3.1. Political Leadership

The Department was under the authority of MEC P. Boshielo from 22 May 2019 to date.

2.3.2. Administrative leadership

The Department was, for this reporting period, under the leadership and authority of Ms Dederen K.O., who was appointed as the Head of Department from 1st May 2021.

2.3.3. Ethics Management

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

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

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

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

2.3.4. Service Delivery Model (Organisational structure)

The department has in terms of the Public Service Regulations, Section 16 developed a Service Delivery Model that spells out the distinct role for each level of its structure, head office, districts, circuits, and schools. The Service Delivery Model is aligned to the 2020 – 2025 Strategic Plan of the department.

Provincial Office

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

The provincial office serves the purpose of a head office led by the MEC (Executing Authority) and Head of Department as the Accounting Officer. The administration structure consists of the Office of HOD which is supported by four branches namely: Curriculum Management and Delivery, District Management Institutional Governance, Corporate Management and Financial Management branches.

Education Districts

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

Education Circuits

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

Schools

The schools are the front-line service delivery points of the core mandate of the department. All the structures serve to enhance the effective functioning and ability of schools in the province to deliver quality education to the learners. The organizational structure of a school is called a Staff Establishment and more details are stated in paragraph 2.3.9 below. This structure is headed by a school principal who is supported by school management team and educators.

There are two Education Districts per District Municipality.

District Municipality	Education District
Capricorn	Capricorn north
	Capricorn south
Mopani	Mopani east
	Mopani west
Sekhukhune	Sekhukhune east
	Sekhukhune south
Waterberg	Mogalakwena
	Waterberg
Vhembe	Vhembe east
	Vhembe west

2.3.5. Merging of Schools

Following on the MEC's Notice that was published during 2020, the department was able to merge and close 48 non-viable schools during the year under review. The department is currently considering alternative use for all closed and vacated schools.

The norms for non-viable schools for both Primary and Secondary public schools is one hundred and thirty-five (135) and two hundred (200) respectively in terms of identifying candidate schools for merger of schools. According to Section 33 of the South African Schools Act (SASA, Act 84 of 1996) schools can be rationalised through the process of closer of schools. In case the schools are identified for closer, the SGBs of respective schools would be given 30 days' notice of intention to close their schools. The same norm which is applied to identify candidates for merger is also used for the process of closing schools. A total of 48 schools were successfully closed for the period 2021/22 financial year. The department has

conducted an audit of all structures that have been vacated as a result of school mergers with the purpose of determining alternative use for such facilities for communities' development. The infrastructure which will be found to be not usable will be handed to the Department of Public Works, Roads and Infrastructure for disposal.

2.3.6. Organisational Structures in Education

The departmental organizational structure was approved by the Member of Executive Council on the 01-06-2016 for implementation. The organizational structure is under review to align it with the 2020 – 2025 Strategic Plan of the department.

The Provincial Office organizational structure is made up of four (4) Branches, namely: Curriculum Management and Delivery, Institutional Governance and Support, Corporate Management and Financial Management Branches.

The numbers of Education Districts are ten (10) and Education Circuits are hundred and forty-one (141). The Education District and Circuits structures are aligned to the Amended Policy on the Organization, Roles, and Responsibilities of Education Districts: Notice 300 of 2013 dated 16 February 2018.

The Policy regulates the following:

- Education districts' boundaries and norms (includes circuit and district size norms)
- Education district organization, functions, and delegations; and
- Staffing of districts offices.

The number of Circuits and public schools in each district are as follows:

District	Number of circuits	Number of schools
Capricorn North	17	405
Capricorn South	16	417
Mogalakwena	9	237
Mopani East	13	352
Mopani West	13	314
Sekhukhune East	16	427
Sekhukhune South	16	433
Vhembe East	18	512
Vhembe West	14	391
Waterberg	9	160
Total	141	3648

In addition to the approved organizational structure, DBE has initiated the following are the grants that supplement service delivery in the Department:

- Education Infrastructure
- HIV & AIDS Life Skills
- Maths, Science and Technology
- National School Nutrition Programme
- Learner with Severe and Profound Intellectual Disability (LSPID)
- EPWP Incentive
- EPWP Social

Conditional Grants support the organizational structure as they are funded through DORA funding allocation of Department of Basic Education. The Education Infrastructure and LSPID grants human resources are gradually incorporated in the department permanent structure in that posts funded through the grants are now filled on a permanent basis. More information on Conditional Grants is provided in paragraph 6 of this report.

2.3.7. School Post Establishment

MEC declared a total post basket of 51,752 was declared for the 2022 school year and HOD accordingly distributed the post basket in terms of Employment of Educators Act 76 of 1998 as amended, Section 5 (1) (b) read with Sub-sections (2) and (3) which confers the powers to create and distribute educator posts for public schools to the MEC and HOD of the PED respectively. All public schools in Limpopo have been issued with their schools' post establishment.

The pressure related on educator provisioning remains. The increase in learner enrolment from 1 693 589 to 1 723 692 and the more participation by learners in the technical and other gateway subjects has put a lot of pressure in the provisioning of educator posts. This has resulted in the rise of the learner – educator ratio, which in turn increased the average class – size in all categories of our schooling system. Class – size is among the important variables of quality learning and teaching The Management Plan for Implementation of the 2022 Schools Staff Establishment is being implemented. Educators declared in excess are accordingly being redeployed to schools in need of educators. However, the movement of excess educators has been slowed by lack of compatibility of skills of excesses to vacancies.

The department obtained approval from Treasury to advertise and fill promotion posts; School Management Team (SMT) posts. As the at end of March 2022, 3326 appointments were made. The breakdown of which is 466 Principals, 771 Deputy Principals and 2089 Departmental Heads. The filling of these School Management Team posts will ensure that school's functionality improves, curriculum delivery is enhanced, and learner performance improves.

The department's staff profile continues to reflect a high number of ageing educator staff compliment. A strategy to target the recruitment of young entrants to the profession is being pursued and 2 975 educators aged 30 and below were permanently appointed to replace those who exited the system in the year under review. This strategy is yielding positive results in terms gradually reversing the high number of educators who are within the retirement bracket age.

2.3.8. Staff Levels and Utilisation

The LDoE has had to contend with high vacancy rate of 18,2 % which is attributable to no replacement of attrition posts. The vacancies at schools were largely promotional posts as stated in the paragraph above and all other higher organizational levels, Circuits, Districts as well as provincial office.

With the filling of SMT posts in schools, the department remain with a high vacancy of office staff which creates a skewed proportion between educator and support staff, particularly in Circuits and Districts as

the front lines for service delivery. The department is engaging the Treasury and OTP to find resolution to this situation which is affecting the offer effective support

The department is currently effectively utilizing its staff compliments to ensure that service delivery outputs are realized. It should be noted the high vacancy in Programme 1: Administration; in particular, means that employees are overworked as they perform roles that should be performed by others. Secondly, the segregation of role is compromised in some cases as the quality assurance levels are not fully staffed in some of the line-functions. The department developed the 2022/23 Recruitment Plan which focuses on turning around the situation alluded to above.

2.3.9. Performance Management System

Employee performance in the department is managed using three different systems with different policy framework given the categories of employees' i.e., Public Service Act employees, Office and institution-based Educators who are employed under the Employment of Educators Act. The rewards and poor performance follow the same principle for all categories. The defining principle for the department is the individual assessment and moderation of employee reports which is done in a transparent manner with the involvement of Labour Unions as observers.

The department noted the effects of subjectivity in the implementation of the systems; where majority of employees claim high performance, which at most times does not correlate with actual performance of the organization. Measures are being taken to ensure that supervisors rate the performance of their subordinates objectively; this was done by workshopping them on the policy and its purpose.

The DPSA has announced the progressive scrapping of the cash bonus system for PSA staff; 2020/21 performance was the last for the payment of cash bonus. The review of the whole PMDS Policy, as a response to the challenges realized during implementation, is now imminent.

2.3.10. Learner Admission and Registration

On an annual basis the LDoE issue the Provincial Guidelines on Learner Admissions as a form of providing guidance to all schools in terms of administering learner admissions. The Department further develops management plan which outlines all the activities to be followed in monitoring and supporting schools in administering learner admissions for 2022. In 2021 the Department piloted online learner admission among 105 selected public schools, while others continued with the manual system of learner admissions. The result of the pilot was not good as the department experience challenges of capacity in administering the system. The Department will therefore revert back to the manual system of administering learner admission for 2023.

2.3.11. Learner Performance

The performance of the education system in South Africa continues to be measured mainly by the National Senior Certificate (NSC) results. A closer look at Limpopo Province Grade 12 results over the past 3 years reveals the following, in 2019 the department obtained 73.2% and in 2020 the Department obtained 68.2% whereas in 2021 the Department obtained 66,7%.

The department will continue to intensify initiatives and strategies to ensure that learner performance improves across the system, in all grades and subjects.

2.3.12. Monitoring of Schools

In 2021/22 the Department was able to implement a programme focusing on identification, management and support of public schools including underperforming ones. Underperforming in the management of school performance is stipulated in both Section 16A and 58B of the South African Schools Act (Act 84 of

1996 as Amended). Section 58B (1) states that the Head of Department must annually, from the report contemplated in Section 16A (1) (b), and from other relevant reports, identify any public school that is underperforming in relation to any matter referred to subsection (2), (a), (b) or (c): a. the standard of performance of learners is below the standards prescribed by the NCS and is likely to remain do unless the Head of Department exercises his/her powers in terms of this Act, b. there has been a serious breakdown in the way the school is managed or governed which is prejudicing, or likely to prejudice, the standards of performance; or c. the safety of learners or staff is threatened. In 2021 academic year, the department was able to identify 628 underperforming schools which were issued with notices to declare them as underperformers. The schools were monitored and supported in the implementation of their both School Improvement plans and Academic Performance Improvement Plans particularly for those who were declared as underperformers.

2.3.13. LTSM Provisioning

The Department developed textbooks retrieval strategy in 2015 to support schools are expected to retrieve all textbooks issues to learners at the end of every academic year. Schools are expected to retrieve all textbooks issued to learners at the end of every academic year and report to the province on retrieved quantities of issued textbooks and provincial retrieval rate for 2021/22 financial year is 92.85 percentage.

2.3.14. Norms and standards for school funding

The policy on Norms and Standards for School Funding was also implemented by the Department during the Financial Year 2021/22 as part of the Medium-Term Expenditure Framework (MTEF). It is commendable that the LIMPOPO Department of Education has continued to adhere to the national directives on funding by complying fully as it ensured that schools are funded at the national rate during 2021/22 MTEF. The Department has reduced the percentage of learners experiencing problem of high paying high fees through the implementation of “No Fee” School Policy which benefits learners who belong to Quintile 1-to- 3 categories. This has covered 1613999 learners in 2021.

2.3.15. National School Nutrition Programme

In the Financial Year 2021/22, a total of 3703 schools benefited from the programme and over 1.6 million learners were beneficiaries of the programme. Although there were challenges brought about by COVID-19 where learners were attending on rotational basis, the programme managed to prepare food packages which were prepared at school for parents or learners to collect. Although the strength of this programme is on learners eating at school from one pot, the programme also prepared a once off food parcels for learners to cook at home. This was done to avoid school feeding being a super spreader of covid related challenges. With all these challenges, the programme was a success since the number of schools were able to observe feeding days on time. This programme has made a huge impact in learner attendance, concentration, increase punctuality and as well as the reduction of absenteeism.

The Programme is accompanied by a healthy and promotion of hygiene education. Learners were fed with nutritious meals and encouraged to wash their hands before eating and after eating. It is regrettable that the programme failed to conduct deworming programme to all targeted schools due to Covid-19 regulations. The aim of deworming programme was to fight parasitic worms which opportunistically feed themselves on learners and deprived them of nutrients gained from the provision of meals provided through this programme. In provision and roll out this programme 286 SMMEs had the opportunity to provide food stuff to schools. Over and above that, the programme also created employment through EPWP grants to 690 beneficiaries who in the main played a critical role in the administration of schools in so far as NSNP and Curriculum delivery is concerned.

A total number 10 383 Food handlers were appointed on a year contract in all benefiting schools. The main purpose of the employment of Food Handlers was to take care of preparation of food stuff to the

learners. This employment made great intervention in creating temporary job opportunities more especially in rural areas.

Another meaningful contribution towards hygienic lifestyle was the expansion of the provision of eating utensils in schools.

2.3.16. Learner transport

The Limpopo Department of Education is providing learner transport to deserving learners to enable them to access their learning facility with ease. This is a Programme that has proven to improve learner performance and attendance, thus promoting access to education and promoting teaching and learning in our schools. At the moment, the beneficiaries in this Programme are learners from Grade R to 12 who travel 5km and above per single trip, to their nearest public ordinary schools. Target groups in these instances are learners from farm and rural areas.

Learners from rationalized schools qualifying for provision of learner transport, to some an extent have been provided with transport. This Programme has since created jobs for 386 service providers ferrying learners, the programme has benefited over 47 276 learners as were transported to their learning facility across the Province.

2.3.17. Infrastructure and School Furniture

The Department is implementing infrastructure projects utilizing various implementation agents as well as in-house capacity. The following implementing agents are currently appointed by the Department;

- Limpopo Department of Public Works, Roads and Infrastructure (LDPWRI)
- Independent Development Trust (IDT)
- The Mvula Trust (TMT)

The implementing agents have been allocated varying programmes in line with their technical capacity and delivery reputation. The programmes have been allocated to the Implementing Agencies as follows;

- LDPWRI- Major Infrastructure
- IDT- Major Infrastructure
- TMT- Water and Sanitation
-Fencing

In addition to these Implementing Agents, the Department has utilized internal resources to manage implementation of projects. The in-house is solely responsible for water and sanitation projects.

The Department has been able to appoint a service provider for the supply of furniture. The supply of furniture to schools is in progress. Below is a summary report of the progress achieved during the 2021/22 financial year

The Department implemented various infrastructure development programmes. The programmes were aimed at developing facilities for learning spaces as well as provision of basic services. Infrastructure development programmes were funded through the Education Infrastructure Grant (EIG) allocated by National Treasury.

The EIG allocation for the 2021/22 financial year was R 1,334 billion. The amount was increased to 1,401 billion due to approval of roll over amounts. The major portion of the 2021/22 allocation was focused towards implementation of the water and sanitation projects in 215 schools. A total expenditure of R 1,177 billion which translates into 85% was realized at the end of the financial year. The total expenditure including commitments sit at 97%.

The under-expenditure is largely attributed to delays in appointing replacement contractors as well as termination of contractors due to non-performance. The following programmes were utilized as vehicles to provide sanitation infrastructure to schools;

- Water and Sanitation Programme-In-House Capacity
- Sanitation Appropriate for Schools- SAFE (DBE)

ITEM NO	Programme	Implementing Agent	Projects	Progress
1	Water and Sanitation	LDoE	215	143-Completed 45-Under-construction 20- Contractors Terminated 07-Disputes being resolved
2	SAFE	DBE	300	275-Completed

Schools with lack of sanitation facilities were identified and provided with chemical toilets. In 2021/22 a total of 689 chemical toilets were provided to the schools through the following programme;

- LDoE- 419 Schools

The Department was able to provide water infrastructure to 25 schools through the in-house water and sanitation programme. 102 schools were also provided with sanitation facilities. 89 additional classrooms were provided to schools

During the financial year 2021/22, schools have been allocated deliveries as a continuous intervention to address the furniture backlog faced by LDoE. For the 2020/21 Financial Year an allocation of R 36,380,099 was expended on school furniture. To this end, the following quantities have been delivered to schools;

Item No	Phase	No. of schools	No. of units delivered
1	Primary	318	28054
2	Secondary	157	14966

2.3.18. School Safety

The Department in implementing the school safety programme is guided by the following legislation and policies: viz. RSA Constitution, The South African Schools Act (SASA, Act 84 of 1996 as Amended), Occupational Health and Safety Act, The Children Act and the Children's Justice Act, School Health Promotion Act as well as the National School Safety Framework, which support the implementation of the two main statutes cited above.

The Department has noted number of challenges in school safety as part of the social ills experienced in communities where these learners come from. Some of those are, but not limited to the following: bullying, crime and violence, sexual abuse/assault, drug and alcohol abuse, vandalism, discrimination, enforcement of corporal punishment, rape, burglaries, lack of clean water and sanitation, superstitions such as witchcraft and demonic spirits (Satanism).

The LDoE has implemented a number of safety strategies in 2021/22 in an endeavour to promote safety in schools which include the following:

- Linking of schools with nearest police stations
- Establishing School Safety Committees to work in collaboration with other stakeholders including the SAPS.
- Recording and reporting of incidents and accidents in schools as part of improving management of incidences through ICT.
- Empowerment of department officials to enable them to strengthen monitoring and support to schools on safety.
- The LDoE, in 2021, has conducted an Anti-Bullying and Anti-Substance Abuse Campaign through
- Jamboree Event in Sekhukhune East District at Marwale Primary School.

2.3.19. Employee Health and Wellness

The department has established the Employee Health and Wellness Directorate mandated with the promotion and maintenance of physical, mental, spiritual and social wellbeing of employees, ensuring a safe and healthy working environment.

The unit comprises of four (4) Pillars:

- i. Employee Assistance Programme which focuses on psychosocial, financial, spiritual and physical wellness.
- ii. HIV, STI and TB management in the workplace which focuses on prevention, and support of employees in respect of the ill health conditions mentioned.
- iii. Safety, Health, Environment, Risk and Quality management which focuses on Occupational Health and Safety management, Environmental management, Risk and quality assurance.
- iv. Health and Productivity Management which focuses on Injury on duty /Incapacity leave due to ill-health, mental health, Disease Management and chronic illnesses.

The progress made by this unit is reported in the relevant sections of this Annual Report.

2.3.20. In School Sports, Arts and Culture

The In-School Sport, Arts and Culture programme is legislatively mandated to implement School Sport and Social Cohesion programmes throughout the province. The mandate is carried out in tandem with the provincial Department of Sport, Arts and Culture. Most of the sport programmes were suspended as a result of the Coronavirus pandemic that pummelled the country. The South African Schools Choral Eisteddfod (SASCE) was amongst the school programmes that were suspended for the rest of the year under review. The lifting of the moratorium on sporting activities and other Social Cohesion activities in the late 2021 saw the province participating in most of the activities. As for Social Cohesion programme, the province participated only in the Moot Court competitions, wherein provincial teams competed up to the National level. The rest of the Social Cohesion programmes such as the Youth Citizen Action Programme (YCAP), Inkosi Albert Luthuli Oral History workshop and Girls Boys Education Movement (GBEM) which remained suspended will be implemented during the 2022/23 financial year. The province participated in Track & Field sport programmes that were staged in different districts up to the provincial level. The provincial winning secondary school teams participated in National Track & Field sport programme played in Germiston in the Gauteng province whilst the primary schools went to Potchefstroom in the North West Province.

It is noteworthy to report that whilst the Coronavirus pandemic disturbed many programmes, Limpopo School Aquatics team participated in the national championships which was held in Hillcrest from 26-28 March 2022. The team of 44 swimmers managed to achieve the following results: a) 5 Gold medals; b) 8

Silver medals and c) 15 Bronze medals. The National overall achievement was that Team Limpopo got position 5, which is an amazing achievement.

2.3.21. Expanded Public Works Programme

The Expanded Public Works Programme works towards alleviation of poverty, address inequalities and temporarily reduce unemployment. During the year under review, 690 beneficiaries were appointed across the 10 Education districts.

These were added personnel, charged with the function of facilitating Screening and Cleaning at schools during the Covid 19 pandemic.

2.3.22. Clean Audit Strategy

The department obtained a Qualified Audit outcome during 2020/21. In attempt to improve the audit outcome during 2021/22, the department developed and monitored Audit Action Plan based on issues raised by the Audit Report. The Internal Control Unit monitored and co-ordinated all Action Plan deliverables.

Programme Performance reviews were conducted quarterly to identify service challenges and evoke interventions were necessary, with a view to improved outcome at the end of the year.

2.4 Key Policy developments and Legislative changes

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

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

Each department should state the Impacts and Outcomes as per the Strategic Plan and the progress made towards the achievement of the five-year targets in relation to the outcome indicators. The department must highlight significant achievements with regard to the contribution toward the 2019-24 Medium Term Strategic Framework and the Provincial Growth and Development Strategy (where applicable). Departments should comment on any amendments to the Strategic Plan, where applicable.

3.1. Impact

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

3.2. Outcomes

3.2.1. Outcome 1: Improved school readiness

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

PROGRESS:

Provincial proclamations signed by the Premier for implementation from 1 April 2022. This proclamation gives legal effect to the transfer of the administration, powers and functions entrusted by Legislation from MEC for Social Development to the MEC responsible for Education. The ECD Function was officially handed over by the MEC for Social Development to the MEC for Education on the 17th of March 2022 after thorough consultations between the two departments.

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

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

PROGRESS:

In the 2021/22 financial year, the Department conducted reading, creative writing and mathematics competition for Grades 2 and 3. The program started at the school level, then Circuit, District until the finals at the Provincial level. Advocacy on Reading Plan has been conducted to officials in all the ten Education Districts to promote reading in all our schools.

In 2021/22, Limpopo Department of Education Reading Plan and the ECD Strategy were developed and approved for implementation. Readers have been procured for all schools in the Foundation Phase and Story books were procured in 2021/22. Homework books were developed.

3.2.3. Outcome 3: Improved learning outcomes across all grades

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

PROGRESS:

The performance of the education system continues to be measured mainly by NSC results. The Department has recorded a pass percentage of 73.2% in 2019 and 68.2% in 2020 whereas in 2021 the Department obtained 66.7% on NSC.

3.2.4. Outcome 4: The digital divide eliminated

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

PROGRESS:

The Department has procured 24 597 tablets and 3 173 laptops to be provided to Grades 1 and 8 learners and teachers.

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

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

PROGRESS:

Audit Steering Committee meetings were held to track and monitor progress made on internal Audit and AGSA Action Plans. The Department obtained Qualified Audit Opinion in 2019/20 , 2020/21 and 2021/22 respectively .

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME 1: ADMINISTRATION

4.1.1. Programme Purpose

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

4.1.2. Analysis per Section

Sub-Programme 1.1: Office of the MEC:

To provide for the functioning of the office of the Member of the Executive Council (MEC) for education in line with the ministerial handbook.

Sub-Programme 1.2: Corporate Services:

To provide management services which are not education specific for the education system

Sub-Programme 1.3: Education Management

To provide education management services for the education system.

Sub-Programme 1.4: Human Resource Development:

To provide human resource development for office-based staff.

Sub-Programme 1.5: Education Management Information System

To provide an Education Management information System in accordance with the National Education Information Policy.

Sub-Programme 1.6: Conditional Grants:

Not applicable this financial year

4.1.3. Outcomes for Programme 1

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

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.1.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets

	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.1.4.2:

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved capacity of the Department to support curriculum delivery	Schools' databases uploaded on SA-SAMS quarterly	SOI 101: Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMS) or any alternative electronic solution to provide data	3746	3728	3,732	3684	48	48 schools were merged after the initial target was set.
	Schools connected for e-mail connectivity	SOI 102: Number of Public schools that can be contacted electronically (e-mail)	3746	100%	3732	3684	48	48 schools were merged after the initial target was set.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
	Budget allocated for non-personnel expenditure items	SOI 103: Percentage of expenditure going towards non-personnel items	17.9% (5 723 752 / 31 954 155)	18.4% (6 827 524/32 942 675)	19%	24%	5%	Budget Adjustment. The budget increased by R 3.140 billion from R32.586 billion to R 35.726 billion
	Improved capacity of the Department to support delivery of curriculum	POI 101: Number of qualified Grade R-12 teachers aged 30 and below, entering the public service as teachers for the first time during the financial year.	956	1639	1600	2 975	1 375	Most of the 4064 school promotions posts advertised were filled by new entrants

Reasons for Deviations and Strategy to overcome areas of under performance

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

Reporting on the Institutional Response to the COVID-19 Pandemic

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

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

Programme 1: Administration-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
---------------------------------	-----	-----	-----	-----	-----	-----	-----	-----

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	9 635	7 386	2 249	9 487	8 800	687
Corporate Services	389 312	368 488	20 824	475 266	441 330	33 936
Education Management	1 358 722	1 356 340	2 382	1 375 459	1 363 796	11 663
Human Resource Development	20 080	16 671	3 409	46 402	40 245	6 157
Education Management Information Systems	40 443	39 054	1 389	49 960	42 073	7 887
Total	1 818 192	1 787 939	30 253	1 956 574	1 896 244	60 330

4.2 PROGRAMME 2: PRIMARY ORDINARY SCHOOL EDUCATION

4.2.1. Programme Purpose

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

4.2.2. Analysis per Section

2.1: Public Primary level.

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

2.2: Public Secondary Level.

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

2.3.: Human Resource Development.

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

2.4: School Sport, Culture & Media Services

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

2.5: Conditional Grants

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

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

4.2.3. Outcomes for Programme 2

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.2.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.2.4.2:

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

Programme / Sub-programme:

Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tableing	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved learning outcomes across all grades	Schools provided with Library resources	SOI 201: Number of schools provided with multi-media resources	0	0	4	15	11	More than the 4 targeted schools were provided due to savings
	Learners exempted from paying school fees	SOI 202: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	1615361	1 614 072	1 613 999	1 642 626	28 627	2020 was used as a baseline to set the target. The overachievement was due to more learners accessing schools.
	Funza Lushaka graduates placed in schools timeously	SOI 203 Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	94% (385)	77% (369 of 482)	80	50,6% Number placed: (268/530) x 100 = 50,6% placement rate. (268 placed within 6mnths)	49,4% (268 – 530 = - 262)	(i) 73 not placeable (No result yet) (ii) 154 placed between Jul 21 and Mar 22 3 appointed as relieve
		SOI 204: Percentage of learners in schools that are funded at minimum level	100%	100%	100%	99.1%	0.9%	The Variance is due to change in learner number from 1 686 088 to 1 715 700 which resulted to Budget

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
								Adjusted upwards from R1.757 billion to R1.790 billion and Re-Quintiling of some of the schools which resulted to change of amounts to be transferred. Outstanding invoices for second batch LTSM distribution to schools. Distribution of top-up textbooks to 714 schools completed in March 2022.
		POI 205: Number of educators with training on inclusion	N/A	N/A	200	200	None	None
		POI 206: Number of educators trained in Literacy/Language content and methodology	1534	1000	2100	2100	None	None

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
		POI 207: Number of educators trained in Numeracy/ Mathematics content and methodology	2007	1000	2100	2100	None	None

Reasons for Deviations and Strategy to overcome areas of under performance

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 203	Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	(iii) 73 not placeable (No result yet) (iv) 154 placed between Jul 21 and Mar 22 3 appointed as relieve	The remaining 32 will be carried over to the new FY 2022/23 (416 already placed in FY 2022/23)
SOI 204:	Percentage of learners in schools that are funded at minimum level	The Variance is due to change in learner number from 1 686 088 to 1 715 700 which resulted to Budget Adjusted up-wards from R1.757 billion to R1.790 billion and Re-Quintiling of some of the schools which resulted to change of amounts to be transferred. Outstanding invoices for second batch LTSM distribution to schools. Distribution of top-up textbooks to 714 schools completed in March 2022.	None

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

Budget Programme	Intervention	Geographic location (Province / District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Programme 2: Public ordinary school Education	Delivery of training using blended mode	District core teams	Ten education district core teams	Educators in public and special schools	ETDP SETA Funds (R4.2m)	>60% of R4.2m	Programme 2	Competent ICT Integration skills to bridge the digital divide
	Pilot Coding and Robotics	110 primary schools and 48 secondary schools	Learners and educators in Intersens Phases of pilot schools	Learners and educators	R7 million for teacher development	>R5million		

Challenges encountered during implementation of interventions and plans to mitigate challenges

- The major challenges encountered were budget cuts, minimal online capabilities and weak virtual infrastructure to deliver the curriculum programmes online.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Public Ordinary Level	14 360 211	14 359 831	380	14 849 409	14 831 704	17 705
Public Secondary Level	12 446 514	12 328 896	117 618	13 065 162	13 058 496	6 666

Human Resource Development	20 000	19 988	12	15 794	15 787	7
School Sport, Arts and Culture	1 199	570	629	8 684	4 437	4 247
National School Nutrition Programme Grant	1 378 434	1 231 100	147 334	1 504 387	1 476 026	28 361
Maths, Science and Technology Grant	74 227	69 863	4 364	52 245	48 640	3 605
Total	28 280 585	28 010 248	270 337	29 495 681	29 435 090	60 591

4.3 . PROGRAMME 3: INDEPENDENT SCHOOL SUBSIDIES

4.3.1. Programme Purpose

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

4.3.2. Analysis per Section

Sub-programme 3.1: Primary Level

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

Sub-programme 3.2: Secondary Level

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

4.3.3. Outcomes for Programme 3

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

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.3.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.3.4.2:

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved levels of literacy and numeracy required for meaningful lifelong learning	Independent Schools subsidised as per policy	POI 301: Percentage of registered independent schools qualifying to receiving subsidies	65% (104)	65%	100%	98%	2%	One school underperformed for 2021 matric result which led to disqualification for subsidy allocation
		POI 302: Percentage of registered independent school monitored	100% (159)	69.7%	100%	100%	None	N/A

Reasons for Deviations and Strategy to overcome areas of under performance

POI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
POI 301:	Percentage of registered independent schools qualifying to receiving subsidies	One school underperformed for 2021 matric result which led to disqualification for subsidy allocation	Support visit was provided to school for future development and improvement

Reporting on the Institutional Response to the COVID-19 Pandemic

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

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

		y) (Where Possible)						
Programme 3: Independent schools subsidies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Primary Phase	92 688	91 874	814	87 612	86 293	1 319
Secondary Phase	56 120	56 120	-	63 380	61 544	1 836
Total	148 808	147 994	814	150 992	147 837	3 155

4.4 PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

4.4.1. Programme Purpose

To provide compulsory public education in Special Schools in accordance with the South African Schools Act and White Paper 6 on Inclusive Education; including E-learning and inclusive education

4.4.2. Analysis per Section

Sub-programme 4.1: Schools:

To provide specific public special schools with resources. (Including E-learning and inclusive education)

Sub-programme 4.2: Human Resource Development:

To provide departmental services for the professional and other development of educators and non-educators in public special schools. (Including inclusive education)

Sub-programme 4.3: School Sport, Culture and Media Services

To provide additional and departmentally managed sporting, cultural and reading activities in public special schools. . (Including inclusive education)

Sub-programme 4.4: Conditional Grants:

To provide for projects under Programme 4 specified by the Department of Basic Education and funded by conditional grants. (Including inclusive education) viz. Learners with profound intellectual disabilities grant

4.4.3. Outcome for Programme 4

Outcome 3: Improved learning outcomes across all grades

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

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.4.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.4.4.2:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	
	Learners accessing education in special schools	SOI 401: Number of learners in public special schools	8447	8535	8820	8159	661	COVID – 19 affected the return of most learners in special schools learners which resulted in learners withholding them from returning to school during the pandemic	

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved Capacity of the Department to support delivery of Curriculum	Therapists appointed	SOI 402 Number of therapists/specialist staff in special schools	0	4	32	28 Therapists appointed	-04	Specialised field not easy to recruit

Reasons for Deviations and Strategy to overcome areas of under performance

SOI.No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 401:	Number of learners in public special schools	COVID – 19 affected the return of most learners in special schools' learners which resulted in learners withholding them from returning to school during the pandemic	Advocacy campaigns and social mobilisation of communities would be intensified to explain the importance of allowing learners with disabilities and special needs to access education. This is also part of the MEC's budget vote speech commitment for the 2022/23 financial year.
SOI 402	Number of therapists/specialist staff in special schools	Specialised field not easy to recruit	27 therapists/specialist included in the Approval of the 2022/23 Recruitment Plan

Reporting on the Institutional Response to the COVID-19 Pandemic

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

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

Programme 4: Public special school education	No educators enrolled on Training on Augmentative Alternative Communication (AAC) Provision of Blended LTSM	Educators Special Schools	60 6	Educators plus support staff and health professionals 796 Learners with special needs	No allocation by EDTP SETA R8million	N/A R8 million was used to purchase braille LTSM	N/A N/A	Improved learning outcomes Bridge the digital divide
--	--	----------------------------------	-------------	--	---	---	----------------	---

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Schools	555 202	526 837	28 365	551 905	548 788	3 117
School Sport, Arts and Culture	-	-	-	750	-	750
Human Resource Development	-	-	-	764	753	11
Learners with Profound Intellectual Disabilities	32 597	26 224	6 373	34 151	26 406	7 745
Total	587 799	553 061	34 738	587 570	575 947	11 623

4.5 PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

4.5.1. Programme Purpose

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

4.5.2. Analysis per Section

Sub Programme 5.1: Grade R in Public Schools:

To provide specific public ordinary schools with resources required for Grade R.

Sub Programme 5.2: Grade R in Early Childhood Development Centres

To support Grade R at early childhood development centres.

Sub Programme 5.3: Pre-grade R training

To provide training and payment of stipends of Pre-Grade R practitioners/educators

Sub Programme 5.4: Human Resource Development:

To provide departmental services for the professional and other development of educators and non-educators in ECD centres.

Sub Programme 5.5: Conditional Grants:

To provide for projects under Programme 5 specified by the Department of Basic Education and funded by conditional grants. The projects are as follows:

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

4.5.3. Outcomes for Programme 5

Outcome 1: Improved School readiness

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.5.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.5.4.2:

Outcomes, Outputs, Output Indicators and Targets as per the Revised APP

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved school readiness	Public schools offering Grade R	SOI 501 : Number of public schools that offer Grade R	2308	2302	2312	2301	11	11x public schools were merged after the initial target was set.

Reasons for Deviations and Strategy to overcome areas of under performance

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 501:	Number of public schools that offer Grade R	11x public schools were merged after the initial target was set.	None

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Budget Programme	Intervention	Geographic location (Province/District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Programme 5: Early childhood development	Pilot Coding and Robotics	22 schools	Learners and educators in 22 pilot schools	Learners and educators	R5000	See Programme 2 report	N/A	Digital skills to bridge the digital divide

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final	Actual	(Over)/Under	Final	Actual	(Over)/Under

	Appropriation	Expenditure	Expenditure	Appropriation	Expenditure	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Grade R in Public Schools	108 614	104 410	4 204	112 427	107 794	4 633
Grade R in Early Childhood Development Centres	16 729	15 908	821	23 598	18 299	5 299
Pre Grade R Training	44 184	42 766	1 418	7 650	7 415	235
Human Resource Development	2 281	1 318	963	10 750	10 026	724
Total	171 808	164 402	7 406	154 425	143 534	10 891

4.6 PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

4.6.1. Programme Purpose

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

4.6.2. Analysis per Section

Sub-programme 6.1: Administration

To provide and maintain infrastructure facilities for administration

Sub-programme 6.2: Public Ordinary Schools

To provide and maintain infrastructure facilities for public ordinary schools

Sub-programme 6.3: Special Schools

To provide and maintain infrastructure facilities for public special schools

Sub-programme 6.4: Early Childhood Development

To provide and maintain infrastructure facilities for early childhood development

4.6.3. Outcomes for Programme 6

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.6.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.6.4.2:

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Improved learning outcomes across all grades	Schools provided with water infrastructure	SOI 601: Number of public ordinary schools provided with water infrastructure	0	24	20	20	0	None
	Schools provided with electricity	SOI 602: Number of Public schools provided with electricity infrastructure	N/A	0	2	2	0	None
	Schools provided with sanitation facilities	SOI 603: Number of public ordinary schools supplied with sanitation facilities	17	31	100	102	2	Improved monitoring of contractors and Implementing Agents
	Schools provided with boarding facilities	SOI 604: Number of schools provided with new or additional boarding	N/A	0	0	0	0	None

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
		facilities						
	Scheduled maintenance conducted in schools	SOI 605: Number of schools where scheduled maintenance projects were completed	15	0	15	5	10	The contractors were appointed in June 2021 by IDT for completion of schools where original contractors were terminated for poor performance.
		POI 606: Number of additional classrooms built in, or provided for, existing public schools (includes new and replacement schools)	121	41	50	89	39	Over achievement is due to completion of the projects that are multi year.
		POI 607: Number of new Grade R classrooms built or provided	0	10	15	7	8	Delay in completion of terminated projects where contractors were appointed in June 2021

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tableing	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
		(includes those in new, existing and replacement schools).						by IDT

Reasons for Deviations and Strategy to overcome areas of under performance

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 603	Number of public ordinary schools supplied with sanitation facilities	Target affected by terminated contractors due to poor performance	Improved monitoring of contractors and Implementing Agents
SOI 605	Number of schools where scheduled maintenance projects were completed	Delay in completion of the projects by contractors due to poor performance. The contractors were appointed in June by IDT for completion of schools where contractors were terminated,	The contractors were appointed in June 2021 by IDT for completion of schools where original contractors were terminated for poor performance.
POI 607	Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).	Delay in completion of terminated projects where contractors were appointed in June 2021 by IDT	Projects to be completed in 2022/2023 financial year

Reporting on the Institutional Response to the COVID-19 Pandemic

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

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

Programme 6: Infrastructure development	Chemical Toilets	Capricorn District	141 Schools	Learners	R35 386 679.06	R32 217 932.85	Programme 9. SOI 603	Improvement of hygiene in schools
		Mopani District	92 Schools	Learners				
		Vhembe District	94 Schools	Learners				
		Sekhukhune District	82 Schools	Learners				
		Waterberg District	10 Schools	Learners				

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	49 248	22 017	27 231	60 811	41 862	18 949
Public Ordinary Schools	1 031 373	950 724	80 649	1 266 764	1 061 758	205 006
Special Schools	52 706	23 770	28 936	74 235	74 234	1
Total	1 133 327	996 511	136 816	1 401 810	1 177 854	223 956

4.7 PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

4.7.1. Programme Purpose

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

4.7.2. Analysis per Section

Sub-Programme 7.1: Payments to SETA:

To provide human resource development for employees in accordance with the Skills Development Act.

Sub-Programme 7.2: Professional Services

To provide educators and learners in schools with departmentally managed support services.

Sub-Programme 7.3: Special Projects

To provide for special departmentally managed intervention projects in the education system as a whole

Sub-Programme 7.4: External Examinations:

To provide for departmentally managed examination services.

Sub-Programme 7.5: Conditional Grant

To provide for projects specified by the Department of Education that is applicable to more than one Programme and funded with conditional grants viz. HIV Life skills

4.7.3. Outcomes for Programme 7

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.7.4.1:

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

(Report only up until re-tabling period)

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 <u>until date of re-tabling</u>	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Table 4.7.4.2:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 <u>until date of re-tabling</u>	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	
Improved learning outcomes	Improved NSC pass	SOI 701: Percentage of learners who passed	73.2%	68.2%	71.2%	66.7%	- 4.5%	Implementation of rotational	

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
across all grades	rate	National Senior Certificate (NSC)						schooling system and changes in the weighting of the pass requirements because of COVID-19 disruptions.
	Grade 12 learners passing NSC at bachelor level	SOI 702: Percentage of Grade 12 learners passing at bachelor level	20%	29.1%	23%	26.7%	3.7%	Intense interventions through LAS strategy
	Grade 12 learners achieving 60% and above in Mathematics	SOI 703: Percentage of Grade 12 learners achieving 60% or more in Mathematics	17.2%	18.8%	5%	10.7%	5.7%	Intense interventions through LAS strategy
	Grade 12 learners achieving 60% and above in Physical Sciences	SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	27.8%	22.4%	6%	12.6%	6,6%	Intense interventions through LAS strategy
	Secondary schools obtaining	SOI 705: Number of secondary schools with	981	830	600	834	234	Intense interventions through

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	*Actual Achievement 2021/2022 until date of re-tabling	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
	pass rate of 60% and more	National Senior Certificate (NSC) pass rate of 60% and more						LAS strategy

Reasons for Deviations and Strategy to overcome areas of under performance

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 701:	Percentage of learners who passed National Senior Certificate (NSC)	Implementation of rotational schooling system and changes in the weighting of the pass requirements because of COVID-19 disruptions.	<p>To co-ordinate and administer Saturday lessons for grade 12 learners</p> <p>To coordinated Autumn enrichment classes for grade 12 learners</p> <p>To conduct a curriculum leadership induction to principals in Waterberg district</p> <p>To conduct a curriculum management induction to Circuit managers in Waterberg district</p> <p>To conduct a curriculum management induction to Circuit managers in Mopani West</p> <p>To monitor 25 Autumn classes in the 10 education districts</p> <p>To analyse 2021 NSC results and develop 2022 improvement plans</p> <p>To develop 2022 Mid-Year examination guidelines and Timetable</p> <p>To facilitate and accompany the DG's monitoring of the Autumn enrichment classes in Capricorn South District</p> <p>To coordinate partnership with DBE-NECT-SABC radio lesson broadcast for grade 10 and 11</p> <p>To coordinate the running and administration of 21 Second Chance Matric support centres in the 10 education districts</p> <p>To participate in the SABC radio talk show (Sedupe and Mofahloshi) on Curriculum related matters</p> <p>To Ensured that all Quarter 4 FET schools provincial subject meetings are held with Districts</p> <p>To hold district directors who underperformed and those that declined in their performance accountable</p> <p>To hold Circuit Managers and principals who underperformed accountable for their underperformance and decline.</p>

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Budget Programme	Intervention	Geographic location (Province/District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Programme 7: Examination and education related services	Radio lessons	Schools	Grades 12	Learners	LLAS	All tablets and laptops for Grades 1 and 8 procured	Programme 7 (SOIs 701, 702, 703, 704 and 705)	Improved learning outcomes
	Zero-rated	Schools	Grades 12	Learners	LSMSTE			
					e-Education			
	Online lessons	Schools	Grades 12	Learners				
		Schools	All Grades	Learners				
	Free online lessons	Schools	Primary and secondary	Learners				
	Off-line lessons packages		Primary and secondary					
		GET Schools		Learners				
	Tender for Grades 1 and 8 tablets and laptops	106 Schools	Primary and Secondary					
	Smart classrooms		Affected learners	Learners				
	Online submission of irregularities	Affected schools		Affected Learners	N/A	N/A	N/A	Bridge the digital divide

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Payment to SETA	55 445	52 445	-	59 371	59 371	-
Professional Services	23 734	9 192	14 542	29 206	24 308	4 898
External Examination	386 238	323 443	62 795	415 731	407 600	8 131
Special Projects	1 106 074	858 094	247 980	1 422 407	1 290 151	132 256
HIV & AIDS Life Skills Grant	22 715	14 137	8 578	28 915	22 307	6 608
EPWP Incentive Grant	2 069	1 771	298	2 080	1 876	204
EPWP Social Grant	20 833	19 966	867	21 215	20 533	682
Total	1 614 108	1 279 048	335 060	1 978 925	1 826 146	152 779

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

5.2. Transfer payments to all organisations other than public entities

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

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
Public Ordinary Schools	Norms and standards for school funding	1 790 471	1 788 895	Migration of learners from high to low paid quintile schools and closure of some of the schools. (Re-Quintiling of schools)
Independent Schools	Subsidies	150 992	147 837	Some Independent schools fail to meet required matric pass rate.
Public Special	Norms and standards for school funding	66 010	66 010	
Examination and Education Related Services	Education Development Trust: Provide	34 305	12 800	Shortage of building materials due to the close of the economy

	educational support on 50:50 bases with donors			
Examination and Education Related Services (Special Projects)	Presidential Education Employment Initiative Fund: Schools' Assistants Stipends payments (Education and General Assistants)	922 914	905 360	Resignation of some of the appointees
Examination and Education Related Services (Special Projects)	COVID – 19 Response: Schools' Assistants Stipends payments (Screeners and Cleaners)	237 667	231 623	Resignation of some of the appointees
Examination and Education Related Services (Special Projects)	EPWP (ECD) Schools' Assistants Stipends payments	35 998	35 522	Number of beneficiaries appointed is less than the number projected

6. CONDITIONAL GRANTS

6.1. Conditional Grants and earmarked funds paid

The table below detail/s the conditional grants and earmarked funds paid by the department.

The table/s below details the conditional grants and ear marked funds received during the period 1 April 2021 to 31 March 2022.

Conditional Grant: National School Nutrition Programme

Department who transferred the grant	Department of Basic Education
Purpose of the grant	Provide nutritious food to learners
Expected outputs of the grant	Providing feeding to all learners in quintile 1-3 primary and secondary
Actual outputs achieved	3703 school provided nutritious meal to learners
Amount per amended DORA	R1 504 387 000

Amount received (R'000)	R1 504 387 000
Reasons if amount as per DORA was not received	n/a
Amount spent by the department (R'000)	R1,476,026
Reasons for the funds unspent by the entity	Unavailability of photocopier contract, non-feeding due to non-delivery of food stuff
Reasons for deviations on performance	Department to timeously process requisition for needed products
Measures taken to improve performance	Submit planned projects for procurement on time
Monitoring mechanism by the receiving department	Submission of monthly, quarterly reports

Conditional Grant: EPWP Social Sector

Department who transferred the grant	National Public Works
Purpose of the grant	Expand job creation through intensive delivery methods
Expected outputs of the grant	Contracted 690 participants into the programme
Actual outputs achieved	690 participants employed into the programme
Amount per amended DORA	R21 215 000
Amount received (R'000)	R21 215 000
Reasons if amount as per DORA was not received	n/a
Amount spent by the department (R'000)	R20 533 .000
Reasons for the funds unspent by the entity	Wrong debiting when effecting payments, non-payment of UIF contributions
Reasons for deviations on performance	UIF contributions not processed
Measures taken to improve performance	The department to process UIF school reference number on time
Monitoring mechanism by the receiving department	Submission of monthly performance reports

Conditional Grant: Education Infrastructure Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	<p>To help accelerate construction, maintenance, upgrade and rehabilitation of new and existing infrastructure in education including district and circuit accommodation</p> <p>To enhance capacity to deliver infrastructure</p> <p>To address damages to infrastructure</p> <p>To address achievement of targets set out in the minimum norms and standards for school infrastructure</p>
Expected outputs of the grant	<p>Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture</p> <p>-Number of existing schools infrastructure upgraded and rehabilitated</p> <p>-Number of new and existing schools maintained</p> <p>-Number of work opportunities created</p> <p>-Number of new special schools provided, and existing special and full-service schools upgraded and maintained</p> <p>-Number of schools where contracts focused on the development and upgrading of portable water supply and safe sanitation have reached practical completion</p>
	<p>Number of schools where contracts focused on the COVID-19 emergency portable water supply reached practical completion</p> <p>-Number of schools where contracts focused on the COVID-19 emergency safe sanitation have reached practical completion</p> <p>-Volume of water supplied through trucking (with details of which schools were supplied on what dates)</p> <p>-Number of schools provided with sanitisation materials and equipment's(with quantities specified)</p>
Actual outputs achieved	<ul style="list-style-type: none"> - 25 of public ordinary schools were provided with water supply - 102 public ordinary schools were supplied with sanitation facilities - 89 additional classrooms were built in existing public ordinary schools (includes replacement schools) - 4 (one) new schools under construction (includes replacement schools) 7 Grade R classrooms were built (includes those in new, existing and replacement schools).
Amount per amended DORA	R1,334, 570, 000.00 and was increased to R1,401 810 000.00 due to approval of roll overs.
Amount received (R'000)	R1,177, 562,583
Reasons if amount as per DORA was not received	NONE

Amount spent by the department (R'000)	R 1,177,562,583
Reasons for the funds unspent by the entity	Termination of contractors due to non-performance Under performance by the Implementing Agents
Reasons for deviations on performance	There was no deviation
Measures taken to improve performance	The Department is implementing 215 sanitation in-house The Infrastructure Technical Resource Unit has been appointed. The Technical Support Unit has added technical capacity required to manage infrastructure projects.
Monitoring mechanism by the receiving department	The sub-branch is conducting monthly joint operational meeting with all the Implementing agent where they report progress on the programmes they are managing. Infrastructure project managers and district inspectors attend site meetings and technical meetings for the projects managed in-house and those managed by the IAs.

Conditional Grant: HIV&AIDS Life skills Education Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To support South Africa's HIV prevention strategy by: Providing comprehensive sexuality education and access to sexual and reproductive health services to learners To supporting the provision of employee health and wellness programmes for educators To mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators To reduce the vulnerability of children to HIV, TB and STIs, with a particular focus on orphaned children and girls

Expected outputs of the grant	<ul style="list-style-type: none"> • 10 000 educators, support staff and parents demonstrate the decrease in risky behaviour through ISHP and Covid-19 advocacies • 600 CSE education on Quality Sexual Reproductive Health (SRH) and HIV prevention programmes implemented in all schools • 134 Number of Circuit Managers trained to implement comprehensive sexuality education and TB prevention programmes for learners to be able to protect themselves from HIV and TB, COVID-19 and the associated key drivers including alcohol and drug use, leading to unsafe sex, learner pregnancy and HIV infection, prioritizing schools located in areas with a high burden of HIV and TB infections • 80 District Managers and Governance officials trained on DBE 2017-22 National Strategy on HIV,STI &TB • 600 of Number of schools participating in the Peer Education, Keeping Girls in schools and Boys behavioural programme • 12 SABC radio talk shows in three languages, Xitsonga, Tshivenda and Sepedi. • 180 LSAs appointed to deal with the psychological challenges of learners at high burden schools • 150 Number of schools, districts and province integrating all components of the HIV and AIDS Life Skills Education Programme into their Core work evaluation and reporting systems. • 200 learners (02 Jamborees) conducted in 2 high burden districts with each targeting 100 learners in • 2 years contracts appointment of 180 LSA's at identified high burden schools across the province. • 6 months contract additional appointment of 114 LSA's for covid 19 management in schools
Actual outputs achieved	<ul style="list-style-type: none"> • Induction of 180 LSA on their roles at schools within the CSTL framework. • Commemoration of World Aids Day to reach a target of 300 in Mopani East, Vhembe West and Capricorn North. • 2 300 learners, parents and support staff reached Advocacies on health matters including Covid 19 to improve their health and health of others. • 128 Peer Clubs were formed in Collins Chabane Municipality schools. • 4 Sessions of learner Radio Talkshows were held through Thobela FM, Mungana Lonene FM and Phalaphala FM. <p>60 Principals and SMTs/ LO educators from 30 Global Fund beneficiary schools in Fetakgomo/ Tubatse Municipality were trained on DBE Policy on HIV, STI and TB.</p>
Amount per amended DORA	R 28,915 .000
Amount received (R'000)	R 28,915 .000

Reasons if amount as per DORA was not received	n/a
Amount spent by the department (R'000)	R 22 307.000
Reasons for the funds unspent by the entity	<p>Most planned training activities could not be achieved due to non-issuing of purchase orders by SCM.</p> <p>Submissions for World Aids Day commemoration for 7 Districts each targeting 100 people were since stuck at SCM from November 2020 with no order issued</p>
Reasons for deviations on performance	N/A
Measures taken to improve performance	Meetings and follow ups with SCM for timeous release of purchase orders
Monitoring mechanism by the receiving department	<p>Monthly Financial Progress reports are issued to Budget section</p> <p>Bilateral meetings with Provincial Treasury</p>

Conditional Grant: Learners with Severe Profound Intellectual Disability Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	Its purpose is to provide the necessary support, resources and equipment to identified centres and schools for the provision of education to children with severe to profound intellectual disability (LSPID).
Expected outputs of the grant	<p>The Grant has the following five (5) key outputs as outlined in the PED's business plan:</p> <ol style="list-style-type: none"> Human resources specific to inclusive education through the provision of key additional staff on a permanent basis, such as: <ol style="list-style-type: none"> One (1) Deputy Chief Education Specialists (DCES) as Provincial Grant Manager to manage the implementation of the activities of the conditional grant; and 35 transversal itinerant outreach team members to deliver the curriculum and Therapeutic support in special care centres and targeted schools.

2. Database of selected schools and special care centres:

- 2.1. Disaggregated data on 90 special care centres that support children with severe to profound intellectual disability
- 2.2. Disaggregated data on 253 care giving staff in care centres
- 2.3. Disaggregated data on 1909 children enrolled in special care centres
- 2.4. Disaggregated data of 1642 LPID enrolled in targeted special care centres and schools and are using the Learning Programme for LPID
- 2.5. Disaggregated data on 100 learners from special care centres who have been placed in schools
- 2.6. Disaggregated data on 1597 learners with SID who are awaiting placement in schools and those because of age cannot be placed in schools participating in basic non accredited skills, such as gardening, beadwork, cooking.

3. Transversal itinerant outreach team members, caregivers, teachers, in-service therapists and officials trained on the learning programme for CSPID and other programmes that support the delivery of the Learning Programme.

This will entail training of:

- 3.1. 35 transversal itinerant outreach team members
- 3.2. 248 care givers
- 3.3. 200 teachers
- 3.4. 4 in-service therapists
- 3.5. 100 officials

4. Outreach services provided will include:

- 4.1. Facilitating the use of the Learning Programme by children/learners with severe to profound intellectual disability in 90 special care centres and 24 schools through
- 4.2. Conducting assessments of 841 learners to determine their intellectual functioning and level of support need
- 4.3. Conducting **500** baseline assessment for LPID in 90 special care centres(450) and 24 selected special schools(50)
- 4.4. Assessing performance of 500 learners using the learning programme for LPID

	<p>4.5. Preparing and submitting mark schedules and 500 report cards</p> <p>4.6. Facilitating the development of basic non accredited skills, such as gardening, beadwork, cooking among 810 learners with SID who are awaiting placement in schools and those because of age cannot be placed in schools</p> <p>4.7. Providing psycho-social and other therapeutic services 560 learners</p> <p>4.8. Providing learning and teaching support materials (LTSM), to 90 special care centres and 24 schools;</p> <p>4.9. Providing assistive devices to 100 LSPID when required;</p> <p>4.10. Providing 30 shipping storage containers to store procured LTSM in centres where storage is inadequate;</p> <p>5. Response to the COVID-19 pandemic:</p> <p>5.1.Number of personal protective equipment procured (by type) for 35 transversal itinerant outreach team members, 248 caregivers in special care centres, 276 special care centres support staff, and 1260 learners with severe to profound intellectual disability .</p> <p>5.2. Thermometers and consumables provided to 90 special care centres</p> <p>5.3. Relevant technology provided to 90 special care centres to enable remote learning and access to therapy</p>																								
Actual outputs achieved	<p>Output 2: Human resources specific to inclusive education through the provision of key additional staff on a permanent basis, such as:</p> <table><tr><th>Grant staff</th><th>Targ et</th><th>Annual actual</th><th>Post level</th><th>Permanent or contract post</th><th>Stationed at schools, districts or province</th></tr><tr><td>Transversal itinerant outreach team members</td><td>35</td><td>35</td><td>32= level 10 and 3= level 11</td><td>Contract</td><td>Province</td></tr><tr><td>Provincial programme manager</td><td>1</td><td>1</td><td>Level 10</td><td>Contract</td><td>Province</td></tr><tr><td>Total</td><td>36</td><td>36</td><td></td><td></td><td></td></tr></table>	Grant staff	Targ et	Annual actual	Post level	Permanent or contract post	Stationed at schools, districts or province	Transversal itinerant outreach team members	35	35	32= level 10 and 3= level 11	Contract	Province	Provincial programme manager	1	1	Level 10	Contract	Province	Total	36	36			
Grant staff	Targ et	Annual actual	Post level	Permanent or contract post	Stationed at schools, districts or province																				
Transversal itinerant outreach team members	35	35	32= level 10 and 3= level 11	Contract	Province																				
Provincial programme manager	1	1	Level 10	Contract	Province																				
Total	36	36																							

Actual outputs achieved

Output 2: Database of Special Care Centres, caregiving staff & LSPID

The following database was managed and maintained in the special care centres as follows:

- Total learner Enrolled 1259
- Learners who accessed the learning Programme: 347
- Caregiving Staff: 265
- Support Staff: 247

Output 3: Transversal itinerant outreach team members, caregivers, teachers, in-service therapists and officials trained on the Learning Programme for CSPID, and other programmes that support delivery of the Learning Programme.

The following training took place during the financial year as listed below:

TARGET GROUP	TARGET	ACTUAL	TOPICS COVERED
Transversal itinerant outreach team members	35	35	<ul style="list-style-type: none"> • Learning Programme • Evidence Based Reporting • SharePoint Platform • SASAMS
Caregivers	248	108	Learning Programme for Learners with Profound Intellectual Disability : <ul style="list-style-type: none"> - Term Lesson Planning - Daily Programme - LART - Usage of assistive devices provided to learner
Teachers	200	171	Learning Programme for Learners with Profound Intellectual Disability: <ul style="list-style-type: none"> - LP implementation strategies - LART - Mark Schedules - Report Cards
Therapists	04	04	Learning Programme for Learners with Profound Intellectual Disability
Officials	50	30	Learning Programme for Learners with Profound Intellectual Disability

	<p>NB: The targets were not reached due to Covid 19 restrictions.</p> <p>Output 4: Outreach services provided</p> <ul style="list-style-type: none"> Facilitated the use of the Learning Programme by learners with profound intellectual disability in 73 special care centres and 5 schools through Conducted assessments of 396 learners to determine their intellectual functioning and level of support need: PID: 150 , SID:186 , MMID: 57 and NO ID: 03 Conducting 553 baseline assessments for LSPID in 89 special care centres and 24 selected special schools Assessed performance of 347 learners who accessed the LP in 73 special care centres (318 from SCC and 29 from 5 special schools) Prepared and submitted mark schedules for 73 SCC and 5 Special Schools , and 318 report cards for LPID in SCC and 29 in Special Schools Identified 810 learners with SID and MMID who are awaiting placement in schools and those who because of age cannot be placed in schools to participate in basic non accredited skills such as gardening, beadwork, sewing and cooking Provided psycho-social and other therapeutic services to 184 learners Provided learning and teaching support materials (LTSM) to 89 special care centres Provided assistive devices to 77 learners <p>Output 5: Response to Covid 19</p> <ul style="list-style-type: none"> Covid 19 budget was not used due to supplier for PPE not able to provided requested items
Amount per amended DORA	R34,151.000
Amount received (R'000)	R34,151.000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R26,406.000
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the receiving department	Limpopo Business plan for LSPID provide clear monitoring mechanism to ensure compliance with DoRA

Conditional Grant: Maths, Science and Technology Conditional Grant

Department who transferred the grant	Department of Basic education
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of MST teaching and learning at selected public schools
Expected outputs of the grant	<ul style="list-style-type: none"> • Supply and delivery of ICT resources to 107 schools • Train teachers on content, methodology and ICT integration in teaching and learning • Facilitate learner participation in MST enrichment programmes • Grant administration
Actual outputs achieved	<ul style="list-style-type: none"> • Supplied 25 schools with laptops and tablets • Supplied 80 schools with laptops • Trained 1 496 teachers were trained • 1 761 attended MST learner camps • Hosted two Cuban specialists • Conducted provincial meeting and attended interprovincial meetings
Amount per amended DORA	R52,245.000
Amount received (R'000)	R52,245.000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R48,625.000
Reasons for the funds unspent by the entity	Virtual participation of learners in MST Competitions, Olympiads and National Science Week. One district could not host a residential learner camp
Monitoring mechanism by the receiving department	Monthly and quarterly reports

7. DONOR FUNDS

7.1. Donor Funds Received

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
1	Molteno Institute for Language and Literacy	R90 000.00	2021/22	Donation of Sepedi graded readers books	Donation of Sepedi graded readers books	Books were delivered in various schools at Sekhukhune East and Capricorn South District	R90 000.00	None	N/A	Attended handing over
2	Given the Giver Foundation	R58 000.00	2021/22	donation of 500 school shoes	donation of 500 school shoes	School Shoes were delivered to Shikhati P/S and Khujwen a PS	R58 000.00	None	N/A	Attended handover ceremony
3	MTN Foundation	R100 000.00	2021/22	donation of 100 tables	donation of 100 tables	The tables were provided to the best performing school principals	R100 000.00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
4	MTN Foundation	R530 000,00	2021/22	donation of 1000 school shoes, 1000 backpacks and stationary	donation of 1000 school shoes, 1000 backpacks and stationary	Donation of school shoes and backpacks were delivered to Weneen Secondary school	R530 000,00	None	N/A	Attended handover ceremony
5	Nedbank Children's sport Affinities and Nedbank Foundation	R43 975,00	2021/22	Donation of seven kits and six training kits	Donation of seven kits and six training kits	The donation were delivered to Ngwana Seala SS; ME Makgato HS; Sesoai PS; Kgoke HS; Lephalale PS; Makhado Comprehensive Sch and Bergvlam PS	R43 975,00	None	N/A	Attended handover

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
6	Roger Federer	R200 000,00	2021/22	donation of 1800 activity boards to Grade R classes	donation of 1800 activity boards to Grade R classes	Donation of activity boards for Grade R learners were delivered to various schools in Limpopo Department of Education	R200 000,00	None	N/A	District monitoring team
7	Foresight Centre NPO	R75 000,00	2021/22	donation of 5000 face shields masks to Vhembe East District	donation of 5000 face shields masks to Vhembe East District	Face masks Shields were delivered to various secondary schools in the Vhembe East District	R75 000,00	None	N/A	Attended handover

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
8	Standard Bank of South Africa	R16 800,00	2021/22	donation of 125 School shoes	donation of 125 School shoes	School shoes were delivered at John Molokomme Primary School and Chrome Mine Primary School	R16 800,00	None	N/A	Attended handover ceremony
9	Foresight Centre NPO	R75 000,00	2021/22	donation of additional 5000 face shields masks to Vhembe West District	donation of additional 5000 face shields masks to Vhembe West District	Face Mask shields were delivered to various Secondary School in the Vhembe West District	R75 000,00	None	N/A	Attended handover

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
10	Limpopo Province Education Development Trust	R193 789.00	2021/22	donation of gadgets (2 tablets IPAD with Keyboard an pencil, 1 macbook and four Dell Laptops) to officials in the Limpopo Department of Education	donation of gadgets (2 tablets IPAD with Keyboard an pencil, 1 macbook and four Dell Laptops) to officials in the Limpopo Department of Education	A donation of gadgets for officials has been delivered Limpopo Department of Education	R193 789.00	None	N/A	Attended handover

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
11	Chief N.M Majosi Royal Council and community	R4433.00	2021/22	donation in cash to procure sanitizers, hand washing soap and to pay stipend to the teachers offering literacy and numeracy extra lessons to learners in the afternoon classes	donation in cash to procure sanitizers , hand washing soap and to pay stipend to the teachers offering literacy and numeracy extra lessons to learners in the afternoon classes	Cash has been received and reflected in the school account of Majosi Primary school	R4433.00	None	N/A	District monitored
12	Tshakuma Community trust	R10000.00	2021/22	donation of cash to purchase school uniform	donation of cash to purchase school uniform	Cash has been received and reflected in the account of Matavha Primary School	R10000.00	None	N/A	District monitored

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
13	Tshakuma Community trust	R11 000,00	2021/22	donation of cash to construct a shade structure for the student	donation of cash to construct a shade structure for the student	Cash has been received and reflected in the account of Mulangaphuma Primary School	R11 000,00	None	N/A	District monitored
14	Vodacom SA	R74 950,00	2021/22	donation of 50 Lenovo Android tablets for anti-Bullying campaign	donation of 50 Lenovo Android tablets for anti-Bullying campaign	Donation of Lenovo tablets has been delivered for Anti-bullying campaign initiative in various schools in the Limpopo Department of Education	R74 950,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
15	Benyond Zero	R6 261,43	2021/22	donation of second hand furniture to one staff member	donation of second hand furniture to one staff member	Donation was delivered at Rentmester Building	R6 261,43	None	N/A	Attended handover
16	MTN Foundation	R143 000,00	2021/22	donation of 10 travel suitcases and 10 Lenovo full GB RAM SSD Laptops to the top achieving learners	donation of 10 travel suitcases and 10 Lenovo full GB RAM SSD Laptops to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R143 000,00	None	N/A	Attended handover ceremony
17	FUNDI	R15 000,00	2021/22	donation of 15 Starter packs (Beddings, Iron, Kettle & Towels) to the top achieving learners	donation of 15 Starter packs (Beddings, Iron, Kettle & Towels) to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R15 000,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
18	Remember Muvhulawa Trading Enterprise	R40 000,00	2021/22	Donation of Trophies to the top achieving learners	Donation of Trophies to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R40 000,00	None	N/A	Attended handover ceremony
19	SANLAM	R11 385,00	2021/22	Donation of 100 bags to the top achieving learners	Donation of 100 bags to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R11 385,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
20	SAICA	R36 600,00	2021/22	donation of cash vouchers 2x10000; 2x SAICA branded bags and 2x IT equipment (laptops) to the top achieving learners	donation of cash vouchers 2x10000; 2x SAICA branded bags and 2x IT equipment (laptops) to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R36 600,00	None	N/A	Attended handover ceremony
21	Kagiso Trust	R94 190,00	2021/22	donation of 10 Laptops & Laptop Bags to the top achieving learners	donation of 10 Laptops & Laptop Bags to the top achieving learners	Donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R94 190,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
22	VODACOM SA	R204 600,00	2021/22	donation of 100xtablets (VODACOM SMART TAB N8 & KEYBOARD)	donation of 100xtablets (VODACOM SMART TAB N8 & KEYBOARD)	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R204 600,00	None	N/A	Attended handover ceremony
23	Capricorn FM	R20 000,00	2021/22	donation of cash to the amount of R20 00.00 towards 3 top performing learners	donation towards 3 top performing learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R20 000,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
24	REBONI Furniture Manufacturing	R50 000,00	2021/22	donation of cash towards purchasing of tablets for learners during the announcement of Grade 12 results for 2021	donation of cash towards purchasing of tablets for learners during the announcement of Grade 12 results for 2021	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R50 000,00	None	N/A	Attended handover ceremony
25	Telkom Foundation	R100 000,00	2021/22	donation to top learners 20x Huawei wi-fi router; Telkom SIM Cards with 15G for 6 months; 3x Huawei Laptops and R10 000.00 bursary	donation to top learners 20x Huawei wi-fi router; Telkom SIM Cards with 15G for 6 months; 3x Huawei Laptops and R10 000.00 bursary	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R100 000,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
26	Cell C Limited	R23 461,15	2021/22	donation of 5x mecer laptops; 5x mecer wireless mouse; 5x micro-soft office bundle package to the top achieving learners	donation of 5x mecer laptops; 5x mecer wireless mouse; 5x micro-soft office bundle package to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R23 461,15	None	N/A	Attended handover ceremony
27	Tirisan Tech solutions	R51 000,00	2021/22	donation of 10x laptops and 10x laptop bags to the top achieving learners	donation of 10x laptops and 10x laptop bags to the top achieving learners	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R51 000,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
28	Limpopo Province Education Development Trust	R70 000,00	2021/22	donation of R70 000 towards purchasing of travelling bags	donation of R70 000 towards purchasing of travelling bags	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R59 500,00	None	N/A	Attended handover ceremony
29	Pearson South Africa	R350 000,00	2021/22	donation of cash voucher to 10 learners to the value of R35 000.00 each	donation of cash voucher to 10 learners to the value of R35 000.00 each	donation has been delivered and handed over to the learners during the announcement of Grade 12 results 2021	R350 000,00	None	N/A	Attended handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
30	Cell C Limited	R509 216,88	2021/22	donation of fully equipped digital Lab at Rekhudits e Secondary School	donation of fully equipped digital Lab at Rekhudits e Secondary School	The donation has been handed over to Rekhudits e Secondary School	R509 216,88	None	N/A	Attended handover ceremony
TOTAL AMOUNT: R3 197 161.46										

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Education Infrastructure Grant allocation for the 2021/22 financial year was R 1,401 billion. In total the expenditure for the grant is R 1,177 billion.

The Limpopo Department of Education (LDoE) uses the Limpopo Department of Public Works, Roads and Infrastructure (LDPWR&I) to implement the infrastructure projects. The LDoE will further make use of internal technical to implement the water and sanitation provisioning Programme. In order to augment the Programme management capacity, the LDoE has entered into Service Delivery Agreements with the following implementing agents:

- The Independent Development Trust (IDT)
- The Mvula Trust

The Water Supply and Upgrading Programme, mainly implemented by The LDoE using in-house technical capacity has resulted in the improvement of water supply at 25 schools.

The Sanitation Programme, mainly implemented by The LDoE using in-house technical capacity has resulted in the improvement of sanitation facilities at 102 schools.

The Upgrades and Additions Programmed, mainly implemented by the IDT has solely been responsible for 89 additional classrooms been built during the 2021/22 financial year. In addition, a total number of 07 Grade R classrooms were constructed.

Major maintenance Projects still at stage 4 under storm damaged program at Public Works. The rollout of the projects will take place in the 2022/23 financial year.

The school maintenance backlog has grown and the Department is currently busy with the procurement process to appoint contractors to be on the database for the period of 3 years. The Department will be addressing storm damaged school, maintenance and any emergency with regard to school infrastructure.

Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft

The department disposed 2805 movable assets through auctions and transfers to schools for the period under review.

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

The department conducted physical asset verification and monthly reconciliations in order to maintain asset register for the period under review.

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

The department has movable and mobile assets in which, 45 727 in good condition, 13 091 fair condition and 7 374 in poor condition.

Infrastructure projects	2020/2021			2021/2022		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	321 903	269 219	52 684	590 631	420 575	170 056
Existing infrastructure assets	415	417	(2)	510	538	(28)
- Upgrades and additions	178 020	182 843	(4 823)	434 764	470 500	(35 736)
- Rehabilitation, renovations and refurbishments	229 265	230 047	(782)	55 687	54 421	1 266
- Maintenance and repairs	7 766	4 350	3 416	19 484	12 856	6 628
Infrastructure transfer	-	-	-	-	-	-
- Current	-	-	-	-	-	-
- Capital	-	-	-	-	-	-
Total	322 318	269 636	52 682	591 141	421 113	170 028

PART C: GOVERNANCE

1. INTRODUCTION

The Department of Education (LDoE) has put in place management structures to oversee, coordinate, and monitor delivery of services in the Department. The following management structures continued, even during the period under reporting, to manage and coordinate policy and programmes across all branches in the Department:

Name of Structure/ Committee	Composition of Structure/ Committee	Frequency of Meetings
Executive Management Committee (EMC)	Accounting Officer, together with Deputy Directors-General (inclusive of the Chief Finance Officer (CFO); Director: Communication, Director: Legal Services; Director: HOD Support; Director: MEC Support.	Fortnightly
Top Management Committee (TMC)	Accounting Officer, Deputy Directors-General (inclusive of the Chief Finance Officer (CFO); All Chief Directors; Director: Communication; Director: Legal Services; Director: HOD Support; Director: MEC Support; District Directors	Bi-Monthly
Senior Management Committee (SMC)	Accounting Officer, Deputy Directors-General (inclusive of the Chief Finance Officer (CFO); All Chief Directors; Director: Communication; Director: Legal Services; Director: HOD Support; Director: MEC Support; All Directors, including District Directors	Quarterly
Budget Committee	Chief Finance Officer (CFO); All Deputy Directors-General; All Chief Directors; Specified Directors and Programme Managers	Monthly
Audit Steering Committee	Accounting Officer, Deputy Directors-General (inclusive of the Chief Finance Officer (CFO); All Chief Directors; Director: Communication; Director: Legal Services; Director: HOD Support; Director: MEC Support; District Directors; Director: Internal Control	Monthly during the Year; but fortnightly during the Audit Season
Risk Management Committee	Independent Chairperson; Chief Risk Officer (CRO); Accounting Officer, Deputy Directors-General (inclusive of the Chief Finance Officer (CFO); All Chief Directors; Director: Communication; Director: Legal Services; Director: HOD Support	Quarterly
The MEC sits as ex-officio member of the EMC, TMC and SMC meetings as indicated above.		

2. RISK MANAGEMENT

The Department has in line with the PFMA and Public Service Risk Management Framework developed a Risk Management Policy and Strategy in order to encourage employees to report all acts of Corruption, Education and Awareness workshops and campaigns were conducted during the financial year as follows;

- The Department has Risk management Policy and Strategy
- The department conducts regular risk assessments to determine the effectiveness of its risk management strategy and to identify new and emerging risks. The risk assessment has been conducted for the year 2019/20 and utilised to manage the identified risks
- The Department has a Risk Management Committee which advises on the overall system of risk management, especially the mitigation of unacceptable levels of risk.
- The Audit Committee advises the Department on risk management and independently monitors the effectiveness of the system of risk management due to the risk management system.

Some of the risks were managed and controlled and this has transmitted into improvements in the department's performance. Some other risks are included in the 2020/21 Financial Year

3. FRAUD AND CORRUPTION

The Department has Fraud Prevention Plan which commit itself to actively combat fraud and corruption including all other acts of dishonesty on a zero tolerance basis. The Fraud Prevention Plan provides amongst others, the mechanisms for:

The department's fraud prevention plan and the progress made in implementing the fraud prevention plan

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

Mechanisms in place to report fraud and corruption and how these operate.eg: Whistle blowing - The need for officials to make confidential disclosure about suspect fraud and corruption

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

These policy and procedure are an extension of integrated fraud and corruption management strategy and plan of the Department. They are also in line with the protected Disclosure act, Act 26 of 2000, which became effective in February 2001, and provides protection to employees for disclosure made without malice and in good faith, in defined circumstances.

How these cases are reported and what action is taken

The investigation conducted to date have highlighted the following exposures to fraud and corruption risks

- Misappropriation of funds/ assets
- Conflict of interest and corruption
- Circumvention of internal control
- Tender and other procurement irregularities

- Misuse of departmental assets
- Misrepresentation of facts
- Collusion with suppliers
- Fraud and corruption
- Abuse of privileged information/ leakage of information.

4. MINIMISING CONFLICT OF INTEREST

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

Employees who are role-players in the Supply Chain Management processes are made to sign the Code of Conduct for Supply Chain Practitioners and other Role Players committing them to uphold ethical practices in managing and handling the process. They are also required to sign confirmation of non-conflict of interest for every bid transaction they handle. No cases of conflict of interest were identified during the year under review.

5. CODE OF CONDUCT

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

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

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Department's Employee Health and Wellness Directorate conduct various activities in furtherance of the objectives of the Occupational Health and Safety and its regulations (Act and Occupational Health and Safety Act no 85 of 1993) (OHSA) as amended. The main object is to ensure that the work environment is safe and conducive for employees to enhance service delivery.

Health and Safety Audits

The Occupational Health and Safety Act direct employers to conduct health and safety audits of the workplace environment, buildings, and surroundings. The health and safety incorporate audits for compliance with the COVID-19 Safety Protocols and standards; the report on COVID-19 management is provide in separate paragraph. In this regard 332 workplaces were audited from the period 01 April 2021 to 31 March 2022. There are overall challenges of dilapidated schools and circuit offices, including ablution facilities and offices. This has led department to be charged with non-compliance by Department of Labour for two buildings in Sekhukhune District. The Infrastructure Unit will factor the renovation and/or relocation of employees to better habitable building in the 2019 – 2024 Plans to address this challenge.

Medical Screening

This is an activity that the Department continuously offers to its employees monthly. The service is offered free by Government Employee Medical Scheme (GEMS). This activity helps employees to know their health status and be able to maintain what is good or get medical assistance on time. The following are different tests that are done: cholesterol, blood pressure, glucose, and body mass index. During the period under review, 169 employees were screened. The performance was affected by COVID-19 prevalence.

Safety Committees

Section 18 (3) of the Occupational Health and Safety Act No 85 of 1993 as amended, stipulates that Safety Committee members should be appointed per premises and trained on their legal functions.

The committees were appointed in 2020 for the prescribed three (3) years period and are functional and present reports on a quarterly basis. There was a Safety management training of 12 Safety Committee members consisting of officials from provincial office and districts.

Compensation for Occupational Injuries and Diseases (COLD)

The Compensation for Occupational Injuries and Diseases Act no 130 of 1993, as amended stipulates the procedures to follow when an employee is injured at work. The employer should assist an injured employee and pay for medical expenses thereof. The employer has the duty to assist the employee through the process of claiming for compensation where it is due. One hundred and sixty-seven (167) cases were attended during the period 01 April 2021 to 31 March 2022.

COVID-19 Management at the workplace

The department, like other organizations in the public service, had to put in measures to manage the COVID-19 pandemic. LDOE revised its Safety, Health, Environment, Risk and Quality (SHERQ) Management Policy to incorporate measures and protocols for the management of COVID-19. DBE provided the policy framework for the management of the pandemic for schools and educators. Protocols for Management of Corona Virus disease were developed, and Compliance Officers were appointed across all levels of the department, schools, circuits, districts, and the provincial office. The department extended the scope and terms of reference of the Health and Safety to include monitoring of the management of COVID-19. The committee is representative all role players which among others are the recognized trade unions.

The department had to adjust its work programmes in line with the adjusted levels as determined by the President from time to time. This adjustment affected the level of service to clients as not all staff would report for duty during heightened periods of the pandemic. The most impact was felt during the hard lockdown that was declared in the 1st quarter of the financial year. However, the department managed to offer services, although sometimes at a low level, throughout 2021/22.

The department employees were also affected by the pandemic as we report that 221 educators and 86 PSA officials were infected and sadly 42 educators and 11 PSA officials lost the lived due COVID-19 related illnesses.

7. PORTFOLIO COMMITTEES

Reporting Structure and date of the meeting	Subject matter	Key resolutions	Progress
30 April 2022 Departmental Virtual Meeting	Vaccination of Teachers	Teacher should be Vaccinated to enable schools to open	The Department of Health made special days for Vaccination of

with Portfolio Committee on Education			teachers and this initiative assisted schools to reopen but also observing COVID-19 protocols such as Social distance, wearing of Mask and Hand Sanitation
	Filling of Principals posts	The Department of Education should engage Treasury on approval for filling of Principals posts	Treasury approved the filling of Principals posts and almost all vacant posts have been filled except those that need to deal with grievances. Additional posts have been advertised
	Provision of Sanitary Towels to girl learners	The Department should finalise the awarding of tender for provision of Sanitary Towels	A service provider has been appointed to provide Sanitary towels to girl learners at identified schools
11 May 2022 Departmental Virtual Meeting with Portfolio Committee on Education	Merging of school	The Department should ensure that Non-viable schools as a result of low learner enrolment are merged	Districts, Circuits and schools were directed to Merge small schools in the cases where the merger process has not started, Districts and Circuits were directed to move Grade 12 learners to nearby schools where there is a full complement of teachers.
	Infrastructure provisioning of Asiphumelele and Rivhoni Special School	The Department should ensure that Asiphumelele and Rivhoni Special School are provided with suitable infrastructure	Asiphumelele special school has been provided with mobile classrooms and construction of Rivhoni is at advanced stage

8. SCOPA RESOLUTIONS

SCOPA RESOLUTIONS 2014/15

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
1.	Immovable and movable tangible capital assets	<p>The committee recommends that the Department must develop a reliable and dependable asset register for all immovable capital assets which should be safeguarded at all material times.</p> <p>Furthermore, appropriate steps be taken against the Accounting Officer for failing to safeguard assets belonging to the Department.</p>	<p>The Department developed assets register for both movable and immovable</p> <p>No action taken because the EA does not have the authority over the Administrator</p>	Fully Implemented	Resolved
2.	Receivables, contingent liabilities, and accruals	<p>Since the department is failing to keep adequate records, monthly reconciliations, failing to follow the PFMA and other prescripts, failing to appropriate financial statements, the committee recommends that the MEC should take appropriate action against the responsible officials.</p>	<p>No action taken against the officials because it was beyond the department's control. The matter did not occur in 2016/17, 2017/18 & 2018/19</p>	Fully implemented	Resolved
3.	Fruitless &	-The Committee	Detailed report	None	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>wasteful expenditure</p> <p>The Committee has heard and considered evidence that the department did not include particulars of fruitless and wasteful expenditure in note 32 to the financial statements. An additional fruitless and wasteful expenditure to the amount of R72 698 634 was not included in note 32 to the financial statements. The department did not have adequate systems in place to identify and report on all fruitless and wasteful expenditure</p>	<p>recommends that the Department must provide a detailed report on fruitless & wasteful expenditure involved and appropriate action to recover the money from responsible officials</p>	<p>provided</p> <p>-Investigations for 2015/16 are still underway as the department started with 2017/18, 2018,19 and 2019/20, however action will be taken against the officials who will be found liable.</p>	<p>The department must speed up their investigation as the matter is long overdue. Furthermore, they should provide a progress report on the whole amount of R72 698 634 (i.e. how much was recovered, written off etc.)</p> <p>Not Fully implemented</p>	<p>Not resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFORWARD BY DEPARTMENT	STATUS
	incurred.				
4.	<p>Irregular expenditure</p> <p>The Committee has heard and considered evidence that the department did not investigate to determine the full extent of the irregular expenditure incurred in the prior year. The AG was not able to determine the extent of the misstatement of the opening balance of irregular expenditure disclosed as R2 209 894 000 (2014:R695 530 000). Furthermore, on paragraph 71 of the AG's report, the department did not take effective and</p>	<p>The Committee recommends that the MEC must take appropriate action against the officials responsible.</p> <p>The Committee further recommends that any irregular expenditure must be cleared with Provincial and National Treasury before it could be brought to SCOPA.</p>	<p>Investigations are underway. Determination tests are also conducted and where approvals for condonement are granted, irregular expenditure is condoned and cleared. The approach on investigation started with 2017/18, 18/19 and 19/20 financial years. The overall progress is as follows:</p> <p>Irregular Expenditure is cleared immediately when is approved for condonement by Treasury.</p> <p style="text-align: center;">-</p>	<p>The Department will compare the information submitted to LPT for condonation with those that are still under investigation.</p> <ul style="list-style-type: none"> The department must speed up their investigation as the matter is long overdue. The department was advised to report all the cases of unwanted expenditure per financial year instead of working on them cumulatively. 	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFORWARD BY DEPARTMENT	STATUS
	appropriate steps against officials who made and/or permitted irregular, fruitless and wasteful expenditure.				
5.	Compensation of employees	Take action against the AO for appointing officials at salaries higher than the minimum of the salary range without proper justification.	EA does not have authority over the Administrator. However, the identified notches have been corrected.	Not fully implemented	Resolved
6.	Usefulness and reliability of reported performance information.	The department should align its indicators	The department has aligned its indicators.	Fully Implemented.	Resolved
7.	Strategic planning, performance management, AFS and annual reports	Develop a proper record keeping system using the available resources etc.	The resolution is fully implemented.	Fully Implemented.	Resolved
8.	Procurement and contract management	Appropriate action be taken against officials responsible for awarding contracts without following the prescribed procedures. A report with a list of names	Treasury has assessed the application and Approval for condonement was granted.	Fully Implemented.	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		of officials who are responsible for this anomaly should be provided. Comprehensive report on all service providers and their directorships who were irregularly awarded contracts.	No one was found liable Comprehensive report provided		
9.	Transfer of funds and revenue management	The Committee recommends that appropriate action be taken against the AO for failing to put proper measures in place when transferring money to other entities by not obtaining written assurance that the entity implements effective, efficient and transparent financial management and internal control systems. Furthermore, the MEC should act against the AO for not recovering debts before writing them off and for not providing evidence that bad debts be written off in accordance with the prescripts.	No action taken against the Administrator because the EA does not have authority over the Administrator. In relation to the incorrect writing-off, reversal of such was done and proper write-off done.	Fully Implemented	Resolved
10.	Service delivery	-A detailed report for utilizing funds for the wrong	Detailed report provided.	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		purpose. -Furthermore, the Department must develop a committee which should monitor those meals are prepared according to the recommended food specifications and approved menu.	It was indicated that monitors are in place to check that meals are prepared according to the standard.		
11.	Investigations The Committee has heard and considered evidence that investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on going at the reporting date.	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations.	Investigation is currently underway		Not resolved

SCOPA RESOLUTION 2015/16

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
1.	Immovable and movable tangible capital assets	<p>The Department must develop a turn-around plan to implement all recommendations made by the Committee dating back to 2012/13, 2013/14 and 2014/15.</p> <p>-Furthermore, the Committee recommends that appropriate action be taken to record all immovable and movable tangible capital assets dating back to 2012/13, 2013/14 and 2014/14 financial years.</p> <p>The Committee further recommends that all practical steps be taken to correct the anomalies as identified by the AG in both movable and immovable assets.</p>	<p>The plan is in place and there was a slight a movement in terms of the audit paragraph from 2015/16 to 2016/17; however great improvement was seen in 2018/19 after submission of the report by CSIR which was appointed in 2015 to conduct condition assessments of immovable assets in the province.</p> <p>-There is a register in place for both movable and immovable asset</p>	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			-Steps were taken to correct the anomalies, hence there was a great improvement in 2018/19.		
2	Commitments, provisions, payables, and contingent liabilities.	<p>The Committee recommends that the Executive Authority should develop a practical turnaround strategy for all functional areas (Commitments, provisions, payables, receivables & contingent liabilities).</p> <ul style="list-style-type: none"> The Executive Authority must take appropriate action against the AO for failing to take appropriate action against responsible officials. 	<p>Commitments, provisions, payables, and contingent liabilities are no longer an issue in the Department.</p> <p>The Department identified the root causes for all the findings raised and developed a strategy to implement and clear them. The matter was not raised in 2020/21 audit. This gives an impression</p>	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>that the strategy put in place was working.</p> <p>-The report indicates that Treasury invoked section 18 of the PFMA during August 2015 and most of the time was spent in diagnostic assessment, hence no action was taken against the responsible officials.</p>		
3.	<p>Fruitless & wasteful expenditure</p> <p>The Committee has heard and considered evidence that the department did not include all particulars of fruitless and wasteful expenditure in note 24 to the financial statements. The department incurred additional fruitless and wasteful expenditure to the amount of R1 002 674 which was</p>	<p>The Committee recommends that the Department must investigate the funds regarded as fruitless and where officials are found liable in law, those funds must be recovered from the responsible officials.</p>	<p>The department started by investigating 2017/18, 18/19 and 19/20 financial year</p> <p>The Department investigated 79 cases, amounting to R892 163.68 out of 285 (R87 953 979, 64). The Department is in the process of recovering</p>	<p>The Department must speed the process of investigation as it is long overdue,</p>	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>not included in note 24 to the financial statements. The department did not have adequate systems in place to identify and report on all fruitless and wasteful expenditure incurred. The AG was not able to determine the full extent of the understatement in fruitless and wasteful expenditure as it was impracticable to do so.</p> <p>Furthermore, the Committee has considered evidence that effective steps were not taken to prevent fruitless and wasteful expenditure as required by section 38(1) (c) (ii) of the PFMA and Treasury Regulation 9.1.1. This matter has been in the books of the department since 2012/13 and this is a worrying factor to the committee.</p>		<p>R209 770, 17. R682 393.51 has been approved for written off. The Department finalized investigation of R85 176 633.00. Total finalized amount is R86 068 796.68. The balance of R 1 465 183.04 is still under investigation.</p> <p>-</p>		

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
4.	<p>Irregular expenditure</p> <p>The Committee has heard and considered evidence that the Department procured goods and services amounting to R502 231 067 (2015: R98 236 195) in contravention of the supply chain management processes. The AG was unable to determine whether any further adjustments to irregular expenditure disclosed in note 23 to the financial statements stated at R3 513 732 000 (2015: R3 177 395 000) were necessary.</p> <p>Furthermore, the Committee has noted with concern that effective steps were not taken to prevent irregular expenditure as required by section 38 (1) (c) (ii) of the PFMA and Treasury Regulation 9.1.1.</p>	<p>The Committee recommends that the Executive Authority investigates all irregular expenditure incurred and if losses were incurred as a result of non-compliance with applicable legislation, the lost part should be recovered and the remaining balance should be regularized.</p> <p>Furthermore, the Committee recommends that the Department develops and maintains a turn-around plan to address this anomaly and Prevent it from recurring.</p>	<p>Investigations are underway.</p> <p>Determination tests are also conducted and where approvals for condonement are granted, irregular expenditure is condoned and cleared. The approach of investigation started with 2017/18, 18/19 and 19/20 financial years. The overall progress is as follows:</p> <p>Opening Balance Feb 2022:</p> <p>R52 80 395 067</p> <p>Less: Amount condoned:</p> <p>R2 312 011 389</p> <p>Less: Amount Removed</p> <p>R453 557 357</p>	<p>The department must speed up their investigation as the matter is long overdue.</p> <p>The department was advised to report all the cases of unwanted expenditure per financial year instead of working on them cumulatively.</p>	Not resolved
				Not Fully	

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMEND ED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>Closing Balance as at February 2022</p> <p>R2,514,826,321</p> <p>-Action plan has been developed to address the anomalies and Treasury is monitoring progress report on monthly basis.</p>	implemented	Resolved
5.	Employee benefits	<p>The committee recommends that the Department develops a comprehensive leave system for all leave types and for all departmental employees as a matter of urgency.</p> <p>The committees further recommends that appropriate action be taken against Senior Managers responsible for leave management for this anomaly since this matter has recurring</p>	<p>The department is currently live on electronic Record management system, and it encompass the leave system. The system can be accessed on edrms.edu.limpopo.gov.za</p> <p>Senior Managers could not be charged because it was a system issue that was beyond the</p>	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			department's control.		
6.	Material underspending of the budget	The committee recommends that the Department develops a comprehensive plan to deal with this matter and. further takes appropriate action against responsible officials since this matter has been recurring.	The Department has developed plan (Institutional Governance Framework) to deal with this matter. The responsible officials were given written warning.	Fully Implemented	Resolved
7.	Achievement of planned targets	The committee recommends that the executive authority must take action against the accounting officer for failing to achieve planned targets as this have a serious implication on service delivery.	No action taken because the HOD only joined the Department in August 2015. The previous HoD does not have the authority over the Administrator	Fully Implemented	Resolved
8.	Procurement and	Take action for the	There was a misstatement on	Fully	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMEND ED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	contract management	<p>following:</p> <p>-Awarding persons in service of the -- Department whose close family members, partners or associates had a private or business interest in contracts and failed to disclose such interest.</p> <p>-For allowing officials to procure goods and services with a transaction value below R500 000 without obtaining the required price quotations. Must investigate and take action against officials who procured goods and services with a transaction value below R500 000 without obtaining the required price quotations.</p> <p>-The committee further recommends that appropriate action should be taken against the AO and related Senior</p>	<p>the Resolution. Paragraph 59 of the Annual Report states that close family members or partners and associates are the once who failed to disclose their private or business interest in contracts awarded by the department not the officials. Therefore, the department do not have control over the bidder's willingness to disclose business interest. These was caused by splitting of orders by the Implementing Agent. However, the expenditure was approved for condonement.</p> <p>No one was found liable</p>	Implemented	

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/WAYFOWARD BY DEPARTMENT	STATUS
		Management officials responsible for records management for failing to provide the required documents for audit.	Same as above. The matter was caused by lack of system which is beyond the department's control		
9.	<p>Expenditure and consequences management</p> <p>The Committee has heard and considered evidence that money owed by the Department was not settled within 30 days, as required by section 38(1)(f) of the PFMA and Treasury Regulation 8.2.3. Furthermore, the Committee has noted with concern that appropriate measures were not maintained to ensure that transfers and subsidies to entities were applied for the intended purposes, as required by Treasury</p>	<p>The committee recommends that Executive Authority must take action against Accounting Officer for failing to ensure that the money owed by Department is settled within 30 days, as required by section 38(1)(f) of the PFMA and Treasury regulation</p> <p>-Furthermore, the committee recommends that action be taken against Accounting Officer for failing to ensure that transfers and subsidies to entities were applied for the intended purpose, as required by treasury regulation 8.4.1.</p>	<p>-Both the EA and the AO are no longer with the department however workshops were conducted, and the department is 99, 16% compliance. The difference is caused by rejections due to service providers who change banking details without informing the department and errors of omission.</p> <p>-The EA and the</p>	None	<p>Resolved</p> <p>-Resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	Regulation 8.4.1.	The Committee further recommends that all allegations of financial misconduct against the officials be investigated as a matter of urgency.	Accounting Officer and Mopani District director are no longer with the department. Finance manager for Mopani has passed on. The transaction was for honoraria. -Investigations for all allegations of financial misconduct are continuing.	- Department is requested to speed up the process of investigation's as it is long overdue. Not fully Implemented	Not resolved
10.	Governance	EA must ensure that there is good corporate governance in the Department by capacitating all officials who occupy strategic positions The AO must ensure that	Trainings were conducted. The Department has developed an audit action plan which is also a standing agenda item of Top management and	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		the recommendations from the internal and external auditors are implemented.	there is also an Audit Steering Committee chaired by CFO to track progress. The audit action plan is also presented to the AC on a quarterly basis.		
11.	Investigations The Committee has heard and considered evidence the Department was placed under administration in terms of section 100(1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on-going at the reporting date.	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations.	Investigation is currently underway.		Not resolved

SCOPA RESOLUTION 2016/17

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
1.	Implementation of house resolutions for 2014/15 FY	The Committee recommends that the EA must interact with the Leader of Government Business to secure a slot to appraise the house on the implementation of the 2014-2015 house resolutions as a matter of urgency and submit a report to SCOPA and the Portfolio Committee on Provincial by 30 June 2018.	The EA tabled the report on implementation of the house resolutions. The matter is fully implemented.	Fully Implemented	Resolved
2.	Key audit findings	<p>The Committee recommends that the Executing Authority must develop a comprehensive plan and appoint personnel with requisite skills to deal with Expenditure management, material under spending of the budget, Material misstatements in the preparation of the Annual Financial Statements (AFS).</p> <p>The Committee recommends that Provincial Treasury must</p>		Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		appoint a forensic investigation regarding the pre-payments made to implementing agents by 31 May 2018.			
3.	Immovable and movable tangible capital assets	The Committee recommends that the department should request Provincial Treasury to train all employees who deal with immovable and movable tangible capital assets as a matter of urgency so that the officials could address these anomalies and prevent future recurrence	As part of the ongoing support, the Department receives training and direction on how to resolve identified complex issues. The infrastructure staff has been trained on creating and maintaining appropriate registers for immovable assets, capital works in progress and related capital commitments. They also receive training on annual accounting updates. They	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			have been trained on proper use of deemed costs, Section 42 transfer and accounting for implementing agents fees. The department is still on learning curve due to ongoing staff turnover, and as a mitigation step, Treasury provides ongoing monitoring and support.		
4.	Provisions	The Committee recommends that the Executing Authority must take appropriate action against the responsible officials for misstatements of provisions	The responsible official is no longer working for the department; however, the department had appointed Deputy Director Infrastructure Finance in a permanent post in 2018. The appointed official has	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			corrected the anomaly hence the finding did not recur in 2017/18, 18/19 and 19/20.		
5.	Compensation of employees	The Committee recommends that the Executing Authority must take appropriate action proportionate against the Accounting Officer and Chief Financial Officer for failing to provide sufficient audit evidence to support allowances amounting to R2 764 193 000.	Action taken was to develop an electronic records management system which encompasses leave management module. The anomaly which was caused by weaknesses in the system have now been addressed in that the matter is evidence by the 2018/19 audit report in that the matter is no longer a qualification issue.	Fully Implemented	Resolved
6.	Fruitless and wasteful expenditure Executing Authority, on	-The Committee	-The resolution is	The department	Not

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>paragraph 8 of the AG's report, the AG reports that the department incurred fruitless and wasteful expenditure of R13 291 000 (2016: R17 287 000) as disclosed in note 32 to the financial statements. The AG reports that the department did not have adequate systems in place to identify and report on all fruitless and wasteful expenditure incurred.</p> <p>On paragraph 50 of the AG's report, the AG reports that effective steps were not taken to prevent fruitless and wasteful expenditure as required by section 38(1) (c)(ii) of the PFMA and Treasury regulation 9.1.1. The expenditure disclosed does not reflect the full extent of the fruitless and wasteful expenditure. On paragraph 51 of the AG's report, the AG reports that investigations were not conducted into all allegations of financial misconduct committed by</p>	<p>recommends that the Executing Authority must act against the Accounting Officer and the Chief Financial Officer for failing to take effective steps to prevent fruitless and wasteful expenditure as required by section 38(1) (c)(ii) of the PFMA and Treasury regulation 9.1.1.</p> <p>-Furthermore, the Committee recommends that the department must carry out all investigations into all allegations of financial misconduct committed by officials, as required by treasury regulation 4.1.1 and take appropriate action against responsible officials.</p>	<p>not resolved, pending the investigation.</p> <p>-The Department is advised to report the matter as follows:</p>	<p>was requested to speed up the process of investigation since the matter is long overdue.</p> <p>Progress of recovery and investigation is recorded under those particular year reports. Reconciliation the previous years will continue focused on</p>	resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	officials, as required by treasury regulation 4.1.1. This matter has been in the books of the department since 2012/13.				
7.	<p>Irregular Expenditure</p> <p>Executing Authority, on paragraph 9 of the AG's report, the AG reports that the department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R891 600 000 (2016: R541 403 000) as disclosed in note 31 to the financial statements. The AG reports that the department did not have adequate systems in place to identify and report on all irregular expenditure incurred.</p> <p>On paragraph 50 of the AG's report, the AG reports that effective steps were not taken to prevent irregular expenditure as required by section 38(1)(c)(ii) of the PFMA</p>	<p>-The Committee recommends that the Accounting Officer must take effective steps to prevent irregular expenditure as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1.</p> <p>-Furthermore, the Executing Authority must conduct investigations into all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials.</p> <p>-The Committee recommends that Provincial Treasury must appoint forensic</p>	<p>-The Department appointed officials to serve on Bid Evaluation of the Implementing Agents projects in order to avoid the future recurrence.</p> <p>-The matter is still under investigation. The Department is advised to deal with the cases relating to the period under review. Furthermore, the reporting should be as follows:</p>	<p>None</p> <p>The department was requested to speed up the process of investigation since the matter is long overdue.</p>	<p>Resolved</p> <p>Not resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	and treasury regulation 9.1.1. The expenditure disclosed does not reflect the full extent of the irregular expenditure. On paragraph 51 of the AG's report, the AG reports that investigations were not conducted into all allegations of financial misconduct committed by officials, as required by treasury regulation 4.1.1. This matter has been in the books of the department since 2014/15	investigation to look into contractual terms between the Department and Mvula Trust, Independent Development Trust (IDT) and Development Bank of Southern Africa (DBSA).		Not Fully Implemented	
8.	Restatement of corresponding figures	The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer and the Chief Financial Officer for failing to correct the errors of the 2015/16 financial year before submission to the Auditor General which resulted in an error in the financial statements of the department for the year ended 31 March 2017.	Action was not taken and both the Executing Authority, the Accounting Officer and the CFO are no longer employees of the department.	Fully Implemented	Resolved
9.	Material underspending of	The Committee	Action was taken	Fully	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	the budget	recommends that Executive Authority must take action against the Accounting Officer for underspending the budget	against the responsible officials. Warning letters were provided during our engagement with the department	Implemented	
10	Achievement of planned targets	The Committee recommends the Executive Authority must take action against the Accounting Officer for underspending budget. The Committee further recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented	Action was taken against the responsible officials. Warning letters were provided during our engagement with the department. It was reported that Institutional Governance Framework which is in place also covers the issue of achievement of targets.	Fully Implemented	Resolved
11	Procurement, contract & consequences management	The Committee recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to	Investigations were conducted. Contacts mentioned above were awarded by the	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		monitor that all contracts were awarded in accordance with the legislative requirements and for failing to submit all project files to Auditor-General for audit purpose	Implementing Agent (Mvula Trust). Application for approval of condonement have been granted, see annexure.		
12	<p>Investigation (section 100 1 (b))</p> <p>Executing Authority, on paragraph 62 of the AG's report, the AG reports that the department was placed under administration in terms of section 100(1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on-going at the reporting date. The matter is recurring from the 2015/16 financial year.</p>	The Committee recommends that the Executing Authority must obtain all investigation reports under section 100(1) (b) of the Constitution of the Republic of South Africa, 1996 via permanent and non-permanent Members of the National Council of Provinces and take the necessary steps to address the anomalies and implement recommendations contained in the reports.	Action plan was developed, and Treasury is in the process of monitoring the progress. Update to be provided at the next meeting.		Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
13	Investigation reports The Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	The Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	The Department is advised to liaise with their Parliamentary Officer once the reports are ready to enable the MEC to table the report in the House.	Department will update Treasury on any new development.	Not resolved

SCOPA RESOLUTIONS 2017/18

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
1.	Failure to implement House Resolutions for 2014/15; 2015/16 and 2016/17 in the House	The committee recommends that Executing Authority must appraise the House on the implementation of the 2014/15; 2015/16; 2016/17 in the House resolutions as a matter of urgency and submit a report to SCOPA and Portfolio Committee of Sport, Arts and Culture by 31 October 2020. Furthermore, the Committee recommends that the Executing	Executing Authority managed to table the progress on the implementation of house resolutions. Evidence (order paper & progress report) was provided.	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		Authority must table an apology for failing to table the 2014/15; 2015/16 and 2016/17 House resolutions			
2.	<p>Stagnation in the audit outcomes</p> <p>The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit.</p> <p>The Executive Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 31 October 2020.</p>	The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit.	The department is still struggling with some of the issues; hence they were qualified. This matter will be closed once all the findings are resolved.	Update will be provided on a monthly basis (i.e. indicate the total number findings, how many are resolved and number not resolved)	Not resolved
3.	<p>Key Audit findings</p> <p>The Committee has noted that for the past four financial years, the Department of Education had the following matters as listed below:</p> <p>Expenditure</p>	The Committee recommends that the Chief Executive Officer must develop an audit action plan to address expenditure management, material under spending of the budget, and material	<p>The matter will not be closed due to the issues around expenditure management.</p> <p>Department is advised to develop a plan, with the progress thereof indicating all the</p>	The department will update Treasury on any new development (progress) in clearing the matter on a monthly basis.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	management, Material under spending of the budget, Material misstatements in the preparation of the Annual Financial Statements (AFS). As a result, Department of Education failed to achieve unqualified audit opinion without matters from the Auditor General South Africa (AGSA).	misstatements in the preparation of the Annual Financial Statements (AFS) in order to obtain a clean audit.	challenges around the unwanted expenditure.		
4.	Immovable and movable tangible capital assets	<p>-The Committee recommends that the Department should request Provincial Treasury to train all employees who deal with immovable and movable tangible capital assets as a matter of urgency so that the officials could address these anomalies and prevent future recurrence.</p> <p>-Furthermore, the Committee recommends that the Department should establish a dedicated unit dealing with assets in an</p>	Provincial Treasury has trained officials on both movable and immovable assets. As part of the ongoing support by p	Fully Implementation	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		endeavour to address these anomalies. The Unit should develop a comprehensive asset register.			
5.	<p>Commitments and provisions</p> <p>The Committee recommends that the Accounting Officer must take appropriate action against responsible for failing to record the commitments at costs in accordance with the MSC Chapter 14: Provisions and contingents. Furthermore, the Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient appropriate audit evidence? to the AG regarding the provisions for the current and previous year.</p>	<p>The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to record the commitments at costs in accordance with the MSC Chapter 14: Provisions and contingents. Furthermore, the Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient appropriate audit evidence</p>	<p>The Accounting Officer took an action of instructing the responsible officials to start with the process of fair valuing the immovable assets which would address the disclosure of commitments and provisions in accordance with MCS Chapter 14.</p> <p>Misstatements of commitments were successfully resolved in 2019/20. The new finding on commitments is a result of contracts rather than incorrect accounting treatment.</p>	Fully implemented	Resolved
6.	<p>Compensation of employees</p> <p>The Committee</p>	<p>The Committee recommends that the</p>	<p>The Department is requested speed-up</p>	<p>To do as per Treasury</p>	Not

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>recommends that the Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient audit evidence for allowances included in the compensation of employees to the amount of R21 743 509 000.</p> <p>Furthermore, the Accounting Officer must conduct an investigation of the R21 743 509 000 paid as compensation to employees.</p> <p>The Executive Authority must brief the House on progress made every six months on the implementation of these resolution until the resolution is fully implemented with effect from 30 November 2020.</p>	<p>Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient audit evidence for allowances included in compensation of employees to the amount of R21 743 509 000.</p> <p>Furthermore, the Accounting Officer must investigate of the R21 743 509 000 paid as compensation to employees.</p>	the process of investigation to check if there was any loss suffered due to negligence or not.	comment.	resolved
7.	Unauthorised expenditure	Based on the concurrent presentation by both Provincial Treasury and Office of Auditor General	Fully implemented	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		during the Public Hearing, it was indicated that the unauthorized expenditure was incurred as a result of implementing a wrong accounting principle. It was resolved that Provincial Treasury should assist the Department as a matter of urgency to resolve the accounting matter and clear the transaction from the financial statements and register of unauthorized expenditure.			
8.	Fruitless and wasteful expenditure The Committee has heard and considered the Department of Education incurred fruitless and wasteful expenditure amounting to R194 450 000. However, the balance of the fruitless and wasteful expenditure at the end of 2017/18 financial year amounts to R393 641 000 (refer to the table below).	The Committee recommends that the Accounting Officer must investigate fruitless and wasteful expenditures from the previous financial years, i.e. 2012/13 to 2017/18 and recover any loss due to negligence from responsible officials.	-Department is requested to speed-up the process of investigation as it is long overdue. -The Department must provide a breakdown of what constituted R393 641 000 and action taken to remedy the situation	The Department will report an update to Treasury on any new developments on a monthly basis.	Not resolved
9.	Irregular expenditure The Committee has	The Committee recommends that the	The Department is advised to put	To do as per Treasury	

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>heard and considered evidence that the Department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R957 086 000 (2017: R630 403 000) as disclosed in note 24 to the financial statements. The department did not have adequate systems in place to identify and report on all irregular expenditure incurred. The AG was unable to determine the full extent of the understatement in irregular expenditure as it was impracticable to do so.</p> <p>The Committee has also noted with concern that some of the goods and services of transaction value above R500 000 were procured without inviting competitive bids, as required by</p>	<p>Accounting Officer must take effective steps to prevent irregular expenditure as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1.</p> <p>-Furthermore, the Accounting Officer must conduct investigation so all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials.</p>	<p>measures in place into practice and thereafter report progress on the implementation to Treasury on a monthly basis.</p> <p>The Department should speed the process of investigating other cases and implementation of the recommendations made by the investigator.</p>	<p>comment.</p> <p>The Department will provide progress to Treasury on a monthly basis</p>	<p>Not resolved</p> <p>Not resolved</p>

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>treasury regulations 16A6.1 and 16A6.4. Similar non-compliance was also reported in the prior year. In some instances, persons in service of the department whose close family members, partners or associates has a private or business interest in contracts awarded by the department failed to disclose such interest, as required by treasury regulation 16A8.4. Similar non-compliance was reported in the previous year and disciplinary action was not taken against the officials involved.</p> <p>The Committee has also noted that the AG was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(ii) of the PFMA.</p>				

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.</p> <p>Furthermore, the Committee has heard and considered evidence that effective steps were not taken to prevent irregular expenditure as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by the non-compliance with the applicable supply chain management legislation. Irregular expenditure amounting to R191 133 898 were incurred on key project: storm damaged schools. Recurring matter since 2014/15 financial year</p>				
10.	Restatement of corresponding figures	The Committee recommends that the	All the issues were addressed in the	Fully	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		Accounting Officer must take appropriate action proportionate with the misconduct committed against the responsible officials for failing to	previous financial year. It is not necessary for AO to take action hence the prior year errors are supposed to be corrected in the following financial year as per accounting standard.	Implemented	
11.	<p>Achievement of planned targets</p> <p>The Committee recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan.</p> <p>The Committee further recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery.</p>	<p>The Committee recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan.</p> <p>The Committee further recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery.</p>	<p>PPM 206 – Department is requested to elaborate the reasons further e.g. (why did not they complete the leave application form and/ complete the leave application form on time etc.)</p> <p>PPM 207 – The matter is closed because its impractical for the department to develop a plan about the activities which are beyond their control, hence action was not taken against anyone.</p> <p>PPM 213 – the action (intervention) is not effective. What was done to those schools</p>	To da as recommended	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>who did not comply?</p> <p>PPM 226 – resources should be considered during planning of targets. Since the department are given opportunities to amend the targets during the year, the issue of resources should have been considered at those times. Furthermore, action plan to remedy the situation should be reported a per resolution.</p> <p>PPM 505 – provide evidence of advertisement to confirm if there was no delay in advertising the tender, and proof that indeed the bidders did not do according to the specification.</p> <p>PPM 601 - resources should be considered during planning of targets. Provide evidence to support budget pressure on</p>		

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>the item (100% expenditure).</p> <p>PPM 603, 605, 607, 608, 609 & 610 - resources should be considered during planning of targets. Provide evidence to support budget pressure on the item (100% expenditure). Targets should also be amended when there is reprioritization of the budget.</p> <p>PPM 701, 703 & 704 - resources should be considered during planning of targets (including quality of educators/ human resources).</p>		
12	<p>Financial statements, performance and annual reports</p> <p>The Committee has heard and considered evidence that the financial statements submitted for auditing were not prepared in accordance with the prescribed financial</p>	<p>The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for submitting financial statements that were not prepared in accordance with the prescribed financial reporting framework and</p>	<p>The matter is closed because the official responsible is no longer in the employ of the government</p> <p>Treasury will consider closing this matter once all the findings are addressed.</p>	<p>Partially implemented</p> <p>The Department will submit progress on the implementation of recommendation s to Treasury on</p>	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	reporting framework as required by section 40(1)(b) of the PFMA. On paragraphs 55 to 58, the review and monitoring of the financial and performance reporting by the accounting office is inadequate. This resulted in the annual financial statements and the annual performance report containing material misstatements. The action plan developed by the Department to address internal and external audit findings does not ensure that root causes that resulted in these findings are resolved. Management's effectiveness in implementing recommendations from the internal and external auditors as well as inaccurate and unreliable financial and performance reports submitted prevented the audit committee to	supported by full and proper records as required by section 40(1)(a) of the PFMA since this matter is recurring since 2014/15. -The Committee further recommends that the Executing Authority must take practical steps to ensure that action plan developed by the Department to address internal and external audit findings is fully implemented and that Management's effectiveness in implementing such recommendations is adhered to.		a monthly basis.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	evaluate and monitor responses to risk in order to promote accountability and service delivery.				
13	<p>Investigations</p> <p>The matter is recurring from the 2015/16 financial year.</p> <p>The Committee has further considered evidence that the Department was placed under administration in terms of Section 100 (1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the Supply Chain Management regulations. The investigations were still on going at the reporting date</p>	<p>The Committee recommends that the Executing Authority must table a report in the House on the recommendations of the investigations and provide progress report on the implementation of the recommendations every six months from 31 October 2020 until recommendations are fully implemented.</p> <p>The Committee further recommends that the Executing Authority must table all Section 100 (1) (b) investigation reports.</p>	<p>The Department is requested to speed up the process of implementing the recommendations raised as it is long overdue and thereafter report progress to Treasury on a monthly basis.</p> <p>The Department is advised to liaise with Parliamentary Officer about legislature sittings to enable MEC to present the progress in the House.</p>	The matter will be closed once the MEC has tabled the report.	Not resolved
14	Bombing of tender box	The Committee recommends that the	The matter is closed	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		Executing Authority must table a report in the House on the bombing of the tender once the investigations have been completed and provide progress report on the implementation of the report every six months from 31 October 2020 until recommendations are fully implemented.			
15.	National School Nutrition Programme	The Committee recommends that the Executing Authority must table progress report in the House on the implementation of the recommendations of the investigations every six months until the resolution is fully implemented with effect from 31 October 2020.	The matter was never responded to by NT.	Fully Implemented	Resolved

SCOPA RESOLUTIONS 2018/19

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
1.	Stagnation in the audit outcomes	The Committee recommends that the Accounting Officer must develop a	Department is requested to test whether the measures put in place are	To do as per Treasury comment.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	The Committee has noted that the Department of Education's audit outcomes have been on a stagnant position of a qualified audit opinion with matters of emphasis from 2016/17 to 2018/19 financial years.	comprehensive plan to obtain a clean audit	working or not and thereafter report progress to Treasury on a monthly basis. Treasury will consider closing this matter once all the findings/ challenges are addressed.		
2.	Commitments	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to record the commitments at costs in accordance with the MSC Chapter 14: Provisions and contingents. Furthermore, the Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient appropriate audit evidence to the AG regarding the provisions for the current and previous year.	The matter is closed	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>Irregular expenditure</p> <p>The Committee has heard and considered evidence that the Department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R694, 412 million (2017:R957, 086 million) as disclosed</p>		<p>The explanation provided is not adequately addressing the resolution.</p> <p>Provide evidence to support that matter was finalized with AGSA to enable Treasury to be clarified.</p> <p>Department is advised to follow the steps from irregular expenditure</p>	To do as per treasury comments.	Not resolved
3.	<p>in note 31 of the financial statements. The Department did not have adequate systems in place to identify and report on all irregular expenditure incurred.</p> <p>Furthermore, the Department did not comply with supply chain management processes. The Committee has noted with concern that internal control systems could not prevent the recurring qualification on</p>	<p>The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for making payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R694, 412 million (2017:R957, 086 million) as disclosed in note 31 of the financial statements</p> <p>The Committee further recommends that the</p>	<p>framework, paragraph 56 (i.e. Conduct a determination test etc.) before submission to Director: Risk Management for investigation</p> <p>Determination test is conducted before conducting investigation</p>		

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	irregular expenditure.	Accounting Officer must develop an adequate system to identify and report on all irregular expenditure incurred. Furthermore, the Accounting Officer must conduct investigations into all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials.			
4.	Fruitless and wasteful expenditure The Committee has heard and considered evidence that fruitless and wasteful expenditure to the amount of R87, 954 million was incurred, as a result of interest charged on overdue accounts. Furthermore, the Committee has noted with concern that, effective and appropriate steps were not taken to	The Committee recommends that the Accounting Officer must take action against responsible officials for failing to take effective steps to prevent fruitless and wasteful expenditure as required by section 38(1) (c)(ii) of the PFMA and Treasury regulation 9.1.1. Furthermore, the Committee recommends that the	Department is requested to provide evidence relating to this matter (i.e. letters written to responsible officials, The Department is advised to speed the process of investigating outstanding cases as they are long overdue.	To do as per Treasury comment.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>prevent fruitless and wasteful expenditure amounting to R87, 954 million, as disclosed in note 32 to the annual financial statements, as required by section 38 (1)(c)(ii) of the PFMA and treasury regulation 9.1.1.</p> <p>The Committee has noted with concern that he majority of the fruitless and wasteful expenditure amounting to R87, 954 million, as disclosed in note 32 to the annual financial statements, as required by section 38 (1) (c) (ii) of the PFMA and treasury regulation 9.1.1. are interest charged on late</p>	<p>Accounting Officer must carry out all investigations into all allegations of financial misconduct committed by officials, as required by treasury regulation 4.1.1 and take appropriate action against responsible officials. The Committee further recommends that money lost due to negligence must be recovered from responsible officials.</p>			
5.	Exceptional litigation	The Committee recommends that the Accounting Officer must develop a proactive plan to reduce and possibly eliminate all potential contingent	The Department is requested to provide the evidence referred to as annexure F and also to highlight to Treasury as to whether the measures put in		Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		liabilities.	place are proactive or not (e.g. indicate the total number of cases incurred during the period under review, number resolved and those that are still outstanding etc.)		
6.	Achievement of planned targets	<p>The Committee recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery</p> <p>The Committee further recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented as reflected in the Annual Performance Plan.</p>	<p><u>PPM 204</u></p> <p>Number of schools provided with multimedia resources The budgeted amount was used for wrong purpose and denying beneficiaries of multimedia resources. Action should be taken against the responsible officials.</p> <p><u>PPM 217</u></p> <p>Percentage of schools where allocated teaching posts are all filled. Resources should be considered during planning of targets (including financial resources)</p> <p><u>PPM 218</u></p> <p>Percentage of learners provided with required</p>	To do as per Treasury comment. Progress will be provided by 15 November 2021	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>text books in all grades and in all subjects per annum</p> <p>The activity is within the department's control. Action should be taken against the responsible officials.</p> <p><u>PPM 501</u></p> <p>Number of public schools that offer grade R</p> <p>Department should report the root cause for not achieving the target</p> <p><u>PPM 403</u></p> <p>Number of therapists/specialist staff in special school.</p> <p>Target should be set based on assumptions, research results and baselines. The deviation is unacceptable. Action should be taken against responsible officials</p> <p><u>PPM 601.</u></p>		

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>Number of public ordinary schools provided with water supply</p> <p>The delay was caused by the department. Action should be taken against the responsible officials</p> <p><u>PPM 603</u></p> <p>Number of public ordinary schools supplied with sanitation facilities</p> <p>The delay was caused by the department. Action should be taken against the responsible officials</p> <p><u>PPM 605</u></p> <p>Number of additional specialist room built in public ordinary schools includes replacement schools</p> <p>The delay was caused by the department. Action should be taken against the responsible officials</p>		

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p><u>PPM 610</u></p> <p>Number of schools where scheduled maintenance projects were completed</p> <p>The delay was caused by the department. Action should be taken against the responsible officials</p> <p><u>PPM 607</u></p> <p>Number of new schools under construction include replacement schools</p> <p>Resources should be considered during planning of targets (including natural resources)</p> <p><u>PPM 701</u></p> <p>Percentage of learners who passed National Senior Certificate Resources should be considered during planning of targets (including human resources)</p>		
7.	Financial statements, performance and	The Committee recommends that the	This was an error in terms of option on	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	annual reports	Accounting Officer must take action against responsible officials for submitting financial statements which were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records, as required by section 40(1)(a) and (b) of the PFMA	treatment of payment, hence there was an agreement for the department to select the best option. The matter is fully implemented.		
8.	<p>Material irregularity</p> <p>On paragraph 58 of the AG's report, the material irregularity was as follows:</p> <p>Information technology service provider was not paid within 30 days. The department entered into a contract with service provider on 18 May 2011 for the provision of information technology services. The first invoices were due in August 2011 and the contract was</p>	<p>The Committee recommends that the Accounting Officer must take appropriate action against the responsible officials for failing to pay service providers within 30 days of rendering services. Furthermore, the Committee further recommends that the Accounting Officer must investigate and recover any loss due to negligent from responsible officials</p>	The matter will be closed once the investigation have been completed.	The Department will report an update to Treasury on any new developments on a monthly basis.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>to be terminated on 31 March 2014.</p> <p>On 26th January 2019, the department paid capital amount (R85, 500 million) and interest R85, 176 million calculated from the date on which the invoices became due. The interest paid resulted on material financial loss. This was included in the amount disclosed in note 32 to the annual financial statements to the annual financial statements, on fruitless and wasteful expenditure.</p> <p>On paragraph 60 of the AG's report, the accounting officer performed a preliminary investigation be reviewing the facts around the material irregularity. The investigation identified different public sector</p>				

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	institutions to have played a role in the material irregularity. The accounting officer then wrote to the office of the premier Limpopo on 26 June 2019 requesting that the matter be dealt with as an intergovernmental relations dispute in terms of the intergovernmental regulations framework Act, 2005 (Act No.13 of 2005). The AG will follow up on progress and resolutions made during my next audit.				
9.	Lifestyle Audit The Committee has heard and considered evidence about a number of tenders which were interdicted. The Executing Authority also shared the same concern with the face value on hand with regard to scholar transport and other tenders. Due	The Committee recommends that the Executing Authority must appoint an independent external firm to conduct a lifestyle audit of both management and officials within Supply Chain Management	Department is advised to fast track the process of submitting the memo to Treasury.	To do as per Treasury comment.	Not resolved

ITEM NO	DETAILS	ACTION	PROVINCIAL TREASURY COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>processes were not followed during the evaluation of the bids.</p> <p>As a result of the tender irregularities, the Executing Authority made a commitment to conduct lifestyle audit on officials within the Supply Chain Management and the end users that were responsible for the execution of the bidders in question.</p>				

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Capital Commitments	2015/16 and prior years	<p>The department did not recognize commitments in accordance with chapter 14 of the MCS, <i>Provisions and contingencies</i>. Differences between the reported commitment and supporting evidence provided. The department also recognized operating commitments and as such, capital commitment was overstated.</p> <p>The department is currently developing an audit action plan to deal with findings raised.</p>

10. INTERNAL CONTROL UNIT

The department has an Internal Control and Compliance Unit, which is responsible for monitoring of compliance to financial regulations, policies, and internal controls. Quality assuring requested information

and responses to audit matters from both AGSA, Internal Audit and other oversight structures. The unit also performs Quarterly Pre and post audit of payment vouchers for both bids awarded and quotations in all the districts including head office in line with the internal control framework.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

Summary of audit work done by Internal Audit

Assurance Audit Services			
Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
<ul style="list-style-type: none"> Annual Financial Statement Annual Report Review Follow up 	<ul style="list-style-type: none"> Financial Management. School Safety Curriculum Implementation Scholar Transport Follow up 	<ul style="list-style-type: none"> Interim Financial Statements Reliability and Integrity of Performance Information Infrastructure Management Follow up 	<ul style="list-style-type: none"> Supply Chain Management Educator Training School Monitoring Follow up
Fraud Audits			
•	•	• Follow up	• General Fraud Risk Controls
• Information System Audits			
• ICT Infrastructure	•	• General Control Review	<ul style="list-style-type: none"> BAUD Asset Management Controls Follow up

Key Activities and Objectives of the Audit Committee

1. Key Activities of the Audit Committee

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities for that particular financial year. National Regulations in response to COVID-19 recommended that, where possible, all meetings must take place through virtual platforms as a strategy to prevent face-to-face interactions that may results in a high number of infections. Apart from the challenges as posed by COVID-19, the AC has satisfactorily performed its mandate as enshrined in Sections 76 (4) (d) and 77 of the Public Finance Management Act

(Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review the following:

- i. the effectiveness of the internal control systems;
- ii. the effectiveness of the internal audit function;
- iii. the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- iv. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- v. any accounting and auditing concerns identified as a result of internal and external audits;
- vi. the institution's compliance with legal and regulatory provisions; and
- vii. the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations.

1.1. Impact of COVID-19 on Audit Committee Activities

Despite the fact that COVID-19 poses serious threat to humanity, the work of the AC has partly benefitted from the proclamations made by the state that most of the meetings must be held virtually. The Provincial Accountant General's (PAG's) office has realised some savings within the budget of the AC. The savings was realised from accommodation and travelling of the AC as these costs were no longer incurred as the meetings are held virtually. Given the spirit of good governance, the impact of COVID-19 on the AC is felt on the sense that virtual meetings are not equipped with necessary tools to monitor efficient and effective participation of all the AC stakeholders. This becomes even difficult when one has to evaluate the work of the AC through National Treasury 360 Degree evaluation tool. However, the PAG's office has been active in ensuring that the AC remains a value adding tool as a critical oversight and governance structure.

Despite 2022 AC Annual Strategic Planning Workshop which took place physically, all other AC activities have taken place through virtual platforms (Microsoft Teams) as a direct consequence of COVID-19. The need for all the AC activities to take place through virtual platforms had actually emphasised the vulnerability of our servers, connectivity, Data allocation and poor networks across the country. Poor connectivity ranging from myriad of issues remains a problem hampering the PAG's office through AC Secretariat to facilitate smooth AC activities / meetings. As a result, there is a clear visible need for the Limpopo Provincial Government to invest strongly on ICT to ensure that issues of connectivity do not affect virtual meetings.

1.2. Audit Committee Meetings

During the financial year 2021/2022, the AC met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2021/2022 AC Annual Schedule as opposed to the previous financial year wherein meetings were rearranged as a

response to the impact of COVID-19. As resolved during 2021 AC Annual Strategic Planning Workshop, briefing sessions between MECs and all AC Members were held from 06 – 10 December 2021. The meetings were held virtually and afforded all the AC Members a slot with each MEC of the Departments under the Cluster they serve.

1.3. 2021/2022 Audit Committee Annual Strategic Planning Workshop

The 2022 AC Annual Strategic Planning Workshop was held face-to-face to discuss myriad of issues affecting the work of the AC during 02 – 03 February 2022. Honourable MEC of LPT presented to the workshop to outline EXCO expectations to the AC members and a commitment that the AC is enjoying unconditional support from EXCO. Also in attendance was the Independent Risk Chairperson of COGHSTA and DPWRI to present on the status of Risk Management in the Province including Provincial Risk Profile. The Strategic Planning had taken a total of 51 Resolutions that need to be implemented by the end of the current financial year 2022/23. Moreover, *“48 Months Audit Committee Reflection from Members’ Perspective including the Barriers to effective Oversight and Advice”* was presented by Cluster 02 Chairperson in consultation with all the other Clusters. Through this presentation, an AC Improvement Plan was drafted with activities and timelines for various stakeholders to implement.

1.4. CAC Chairperson Meetings

During the current financial year, the CAC Chairperson managed to attend only one (1) EXCO meeting during February 2022. Despite a need for the CAC Chairperson to attend such meetings, they are based on invite from EXCO Secretariat depending on issues being discussed. However, a great emphasis is made that the CAC Chairperson must be invited to attend EXCO meetings to present CAC Report detailing all the Clusters AC matters. Moreover, the CAC managed to attend at least three (3) HOD Forums to present CAC reports. This initiative is welcomed as it provides AC an opportunity to interact through CAC Chairperson with all the Accounting Officers. As per best practices and PFMA / Treasury Regulations provisions, the CAC Chairperson participate in the ongoing process of the recruitment of the Chief Audit Executive (CAE) to ensure and emphasises the independency of the Shared Internal Audit Services (SIAS). During 2021 AC Annual Strategic Planning Workshop, the AC Members reviewed the Accounting Officer’s Reporting template to the AC thus the CAC Chairperson was invited to attend the Audit Debriefing Session to present changes in the template to all the Head of Internal Controls and CFOs in the Province.

1.5. 360 Degree Audit Committee Evaluation Feedback

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.71 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight improvement from the previous evaluation period which yielded an average score of 4.52 rating. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). AGSA as an AC stakeholder could not participate in the performance review of the AC,

mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that SIAS has recorded a highest average score of 4.9 followed by the AC with the second highest average score of 4.6 while Management remained steady at an average score of 4.5. One of the major issue that needed to be discussed at the Strategic Planning emanated from the 360 Degree evaluation was the disparity around oversight by the AC over the work of External and Internal Auditors as management expressed concerns through a declining score in this category. Another concern emerged from the evaluation was around understanding of Departmental Risks by the AC members as management emphasised this concern through a declining score in this category. All the issues discussed during the Strategic Planning had resolutions taken for implementation.

1.6. Audit Committee Membership

Current AC Membership was appointed with effect from 01 February 2020 and will expire on 31 December 2022. A total of 17 AC members were appointed during 2020 AC membership appointment process. Total number of female AC members are eight (8) while a total number of male AC members are nine (9) represented as: 53% males and 47% females. Although this represent a huge improvement from the previous AC composition, there is a strong need to improve female recruitment to the Limpopo AC. Moreover, the PAG's office is currently in the process of recruiting new AC Membership for the period 2023-2025.

1.7. The following Table stipulate the nature and activities of each AC meeting/event held:

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
1.	May 2021	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a. Annual Performance Report, b. Draft Annual Financial Statements, c. Fourth Quarterly Risk Management Report, d. Fourth Quarterly Internal Audit Progress Report.
2.	June 2021	CAC Meeting to consider Clusters AC Reports	e. Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS
3.	July / August / September 2021	Review of Draft Audit and Management Reports	f. Draft Management Reports, g. Draft External Audit Reports.
4.	September 2021	CAC Meeting to consider Clusters AC Reports	h. Clusters AC Reports on matters pertaining to External Audit Reports.
5.	September	Review of First Quarter Performance Information including Financial & Non-	a. First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial),

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
	2021	Financial Reports	b. First Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. First Quarter Internal Audit Report
6.	October 2021	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reporting on matters concerning to First Quarter Reports
7.	November 2021	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a. Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. Second Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. Second Quarter Internal Audit Report
8.	December 2021	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.
9.	December 2021	Audit Debriefing Session between AC Members and MECs to discuss AC Matters.	
10.	February 2022	AC Annual Strategic Planning Workshop	a. Approval of the Audit Committee Charter, b. Approval of the Internal Audit Charter, c. Review of the Accounting Officer's Reporting Framework to the AC, d. AC Improvement Plan by Clusters AC Chairpersons e. Reflection on the Status of the Previous Year AC Resolutions, f. 360 Degree AC Evaluation Feedback.
11.	March 2022	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	g. All information under No. 5, h. Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. i. Auditor General Audit Coverage Strategies
12.	March 2022	CAC Meeting to consider Clusters AC Reports	j. Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

2. Objectives of the Audit Committee

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

- a. the availability of a well-resourced, functional and sustained internal audit function;

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

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
M.I PETJE	<ul style="list-style-type: none"> M.Phil: Adult Education (UCT) Bachelor of Arts (UNIN) Bachelor of Education (UNIN) University Education Diploma (UNIN) Labour Relations & Negotiations Programme (IIMSA) Senior Executive Program (WITS & Harvard) MYGLOBE (WITS & Harvard) Inter-governmental Fiscal Relations Program (UCT Business School) 	External	N/A	01 February 2017 Re-appointed 01 February 2020	To date	6
D.S SEREKU	<ul style="list-style-type: none"> CA (SA) B Compt Hons B Com LLB 	External	N/A	01 February 2020	To date	6
A.O MUNYAMELA	<ul style="list-style-type: none"> CA (SA) MBA CTA (Hons) Accounting B Com Accounting Diploma (Cost and Management Accounting) 	External	N/A	01 February 2020	To date	6

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
A.M.M BADIMO	<ul style="list-style-type: none"> • Master in Business Administration (MBA) • Master of Science • B. Science: Hons Computer Science • B. Science: Computer Science • CISM (Certified Information Security Manager) • CGEIT (Certified in the Governance of Enterprise IT) • CISA (Certified Information Systems Auditor) • CRISC (Certified in Risk and Information Systems Control) • Cobol Programming Diploma • PMP (Project Management Professional) • Cert. IT Auditing • COBIT 5 • ITIL Foundation • Certified ISO 22301 Lead Implementer • Certified ISO 22301 Business Continuity 	External	N/A	13 April 2019 – 31 December 2020 Re-appointed: 01 January 2021	To date	6

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
	Management Lead Auditor <ul style="list-style-type: none"> • Certified ISO 27001 ISMS Lead Auditor • Certified Blockchain Expert (CBE) • F. Inst D (IoDSA) 					

12. AUDIT COMMITTEE REPORT



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON LIMPOPO DEPARTMENT OF EDUCATION

We are pleased to present our report for the financial year ended 31 March 2022 to the Central Audit Committee (CAC).

1. Audit Committee Structure

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

2. Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation

3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein and the related code of conduct, policies and practices.

The audit for the year ended 31 March 2022 was conducted in line with the approved audit strategy as approved by the Audit Committee. The AGSA has confirmed that no modifications were made to the audit strategy in the audit under review. The AGSA has also confirmed that management fully cooperated with the auditors during the audit.

3. Consideration of the Final Audit Report and Management Report

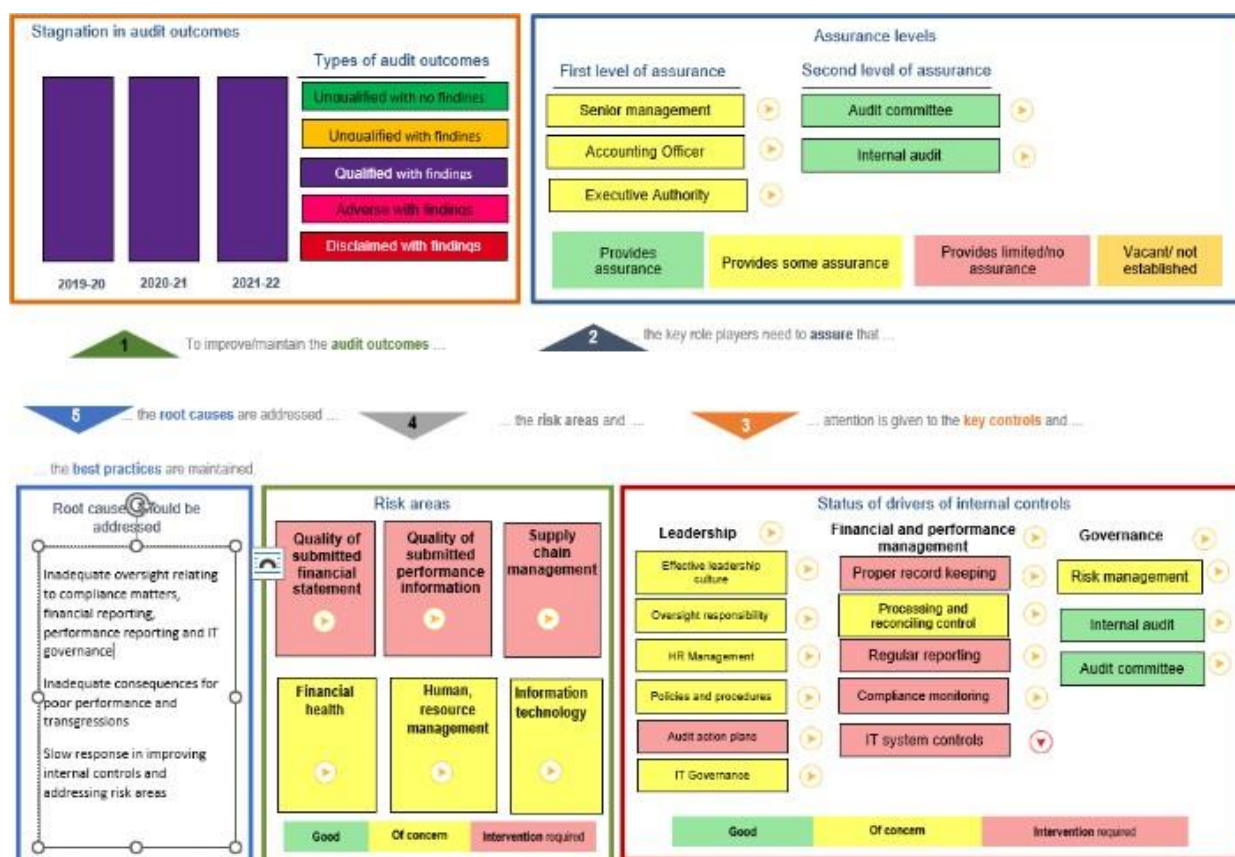
3.1 Audit outcome

The Audit Committee has reviewed the Auditor General of South Africa (AGSA's) management report and audit report and concurs with their conclusions. The department achieved a qualified opinion, with findings. Albeit that

the outcome of the audit was a stagnant qualified opinion with findings, the department has achieved an improvement in its overall performance and remains financially viable, an achievement that is commendable. Be that as it may, we accept the audit opinion and conclusion expressed by the external auditors on the annual financial statements, the outcome on the review of performance information and the annual report.

Following the review by the Audit Committee (AC) of the AGSA's management report and audit report, the following are noted to support the findings:

Summary infographic/dashboard:



3.2 The basis for the qualified opinion is the following:

Material misstatements not corrected by management that form the basis of qualified opinion are listed below:

Material misstatement			Impact	Impact
Financial statement item	Finding	Occurred in prior year	R current year	R prior year
Material misstatements not corrected				
Material misstatement			Impact	Impact
Financial statement item	Finding	Occurred in prior year	R current year	R prior year

Immovable assets	Disposal of non-residential buildings not supported by a signed transfer certificate by Department of public works acknowledging ownership of the assets	No	1 097 828 000	0
Capital infrastructure Commitments	Difference between commitment schedule and Auditors recalculation	Yes	633 057 844	495 873 956
Irregular expenditure	Completeness of irregular expenditure	Yes	1 055 561 673	0
Irregular expenditure	Incorrect classification of irregular expenditure as 'under assessment'	No	441 862 000	0

Material irregularity

A material irregularity relating to the failure to withhold income tax on leave gratuity paid to employees has been reported to the Accounting Officer.

The irregularity is under investigation and management was yet to formally respond on the irregularity as SARS has directed the Department to seek a court order for the release of information requested by the Department as part of their investigation processes.

The Effectiveness of Internal Control

Significant ineffective controls were identified by the AGSA. This was disconcerting and begs greater stringent measures and oversight to ensure that override of controls is eliminated, and that the Department will aim for an environment that has controls that are operating effectively. In addition, the Department is required to:

- develop and monitor the implementation of action plans to address internal control deficiencies in financial statements, performance reporting and compliance with laws and regulations;
- implement and review of corrective actions must be conducted early on in the financial year and leave adequate room to validate the implementation of corrective actions;
- monitor action plans by the appropriate level of management in a timely manner;
- strengthen risk management strategy/process to prevent internal control deficiencies.

Risk Management

The Audit Committee reviewed the Department's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy throughout the financial year. The risk management strategy/process was found to be inadequate as it could not prevent internal control deficiencies and ongoing investigations; this finding was again confirmed by AGSA in their report.

There was a recurrence of prior year findings as the mitigation actions designed by the Department to address identified risks were inadequate. There is intervention required in so far as quality of submitted financial statements, quality of submitted performance information and supply chain management. There is room for improvement in so far as the financial health, human resource management and information technology.

Internal Audit

The Audit Committee:

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

Although the Department did not do enough to address the findings raised by Internal Audit, the Audit Committee is satisfied that the Internal Audit function is operating effectively and that it has addressed the risks pertinent to the Department in its audits.

The Audit Committee has met with Internal Audit during the year to ensure that the function is executed effectively and objectively.

Internal Audit, with the approval of the Audit Committee, will amend its annual plan to ensure adequate review of the progress by management in addressing audit findings is conducted. In addition, Internal Audit will consider performing an in-depth independent audit of the Department, which will mimic the audit process followed by external auditors. This process will assist in identifying errors and misstatements well ahead of the

conclusion of the financial year, allowing adequate time for the Department to implement corrective actions and adjustments.

Combined assurance

The Audit Committee reviewed the use of the work of internal audit to assist in the achievement of combined assurance. AGSA confirmed the use of internal auditors' work for risk identification. Albeit that the extent of the use of the internal auditors remains limited, it is understandable given the pervasive environment of lack of effective controls. The environment of a lack of effective controls, the audit coverage by internal audit and unaligned risk identification severely limits the reliance on the work of internal audit by AGSA beyond risk identification.

Compliance with the relevant laws and regulations

The Audit Committee considered the independent auditors' review regarding compliance with legal and regulatory requirements and concluded that the Department did not fully comply with the enabling laws and regulations as well as its departmental policies and standard operating procedures, especially in the area of annual financial statements, performance reports, procurement and contract management, consequence management and expenditure management. In some instances, the AGSA has highlighted intentional non-compliance with procedures, specifically around supply chain management, that will require consequence management. This is extremely concerning, and the Accounting Officer is specifically urged to investigate this, implement corrective actions and commence with consequence management (if required).

Evaluation of Performance management

Albeit that no formal audit was conducted on performance information, findings were made on the review of the usefulness and reliability of the performance information presented. Performance information is intricately linked to service delivery by the Department thus it is concerning that the Department has continued to present information without sufficient evidence of achievement per indicators, which is evidenced by the continued failure to provide adequate and safe infrastructure to schools, failure to eradicate pit toilets at schools and failure to achieve satisfactory matric results (amongst others). In addition, inaccurate and incomplete records were presented to the Audit Committee and subsequently, to the AGSA. To improve this position and ensure that service delivery is adequately achieved, the Department will have to:

- implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting;
- prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information;
- review and monitor compliance with applicable legislation.

Evaluation of Annual Financial statements

The Audit Committee reviewed the draft annual financial statements for the year ended 31 March 2022 and duly recommended these (with amendments) for the Accounting Officer's approval prior to being submitted to the Auditor-General for audit on 31 May 2022. The audit review by AGSA has identified findings that have supported the qualified opinion with findings.

To achieve better audit outcome, the Department is required to:

- review annual financial statements by the Accounting Officer to prevent the presentation of material misstatements in the financial statements;
- implement controls over daily and monthly processing and reconciling transactions;
- review and exercise greater monitoring over procurement and contract management;
- implement consequence management where intentional flouting of legislation, internal controls and procedures is perpetrated;
- continued staff development to ensure that staff fully understand the requirements of the financial reporting framework and the performance information requirements;
- obtaining technical guidance on recognition, treatment and presentation of transactions where the Accounting Officer is unclear on same;
- conclusion of material irregularity with the AGSA and ensuring that controls are in place to ensure that there is no reoccurrence of the material irregular finding.

4. Expectations by AC

The action plan put in place by the Department (and reviewed by all stakeholders) to address prior year findings was developed however implementation thereof was not adequate to ensure that internal control deficiencies were mitigated. The action plan delayed the conclusion and corrective actions on findings to the end of the financial year, leaving small room to effect remedial actions and verification of corrective actions implemented.

As a result, the Audit Committee will insist that corrective actions to be implemented and closed out by end of quarter three in the next financial year, leaving enough room in quarter four to verify and validate the conclusion of findings. This will ensure that findings are fully addressed and validated within the financial year. In addition, the Audit Committee will exercise greater oversight over the action plan to be put in place by the Department to address the findings and the action plan will be actively monitored on a quarterly basis by the Audit Committee.

The Auditor General will review the action plan and its implementation at period end to provide external assurance over the actions of the department and oversight by the Audit Committee.

5. Matters to be escalated to the CAC and MEC

The following are new matters requiring attention.

- Material irregularity relating to the failure to withhold income tax on leave gratuity paid to employees which has been reported to the Accounting Officer.
- Indications that some Departmental officials may have deliberately flouted SCM transcripts for ulterior motives, collusion and / or self-interest.

The following were raised previously and are worthy of reiteration:

- The high vacancy rate should be attended to including the capacity needed to bolster the risk management functioning.
- The AC has raised concerns previously about some stagnancy or sluggish improvements in the Department. This could be attributed largely to capacity issues; monitoring and oversight challenges; lack of follow-through on recommendations for improvements; non-compliance with financial policies of budget management and reporting as well as regulatory frameworks and standards applicable to supply chain management and operations for service delivery and dormancy of consequence management. This requires continued and urgent attention by the Executive Authority by perhaps reviewing the Performance Contracts of executive and senior management to address the matter.

6. Conclusion

The repeated qualified opinion with findings continues to be a challenge for the Department, however the Audit Committee has noted and acknowledges the improvement achieved by the Department and will continue to support the Department to achieve a better outcome in the next financial year.

We would like to express our appreciation to the leadership of the Department, the Accounting Officer, management and all other assurance providers for the continued efforts to achieve overall improvement in the performance of the Department.



Mr MaLlele PeTje

**Cluster 1 Audit Committee Chairman Department of
Education**

05 August 2022

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

PART D:

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

The status of Human Resources in the department.

The department has a dedicated Human Resource who discharge their responsibilities diligently within an environment that is constrained by many challenges. The department, as it was reported in the part dealing with Staff levels and utilization, has a high vacancy rate. The vacancies are mainly at school management team level (SMT), special schools; therapists and professionals post who are critical for the optimal functioning of the sector, and administration staff.

The department could not fill vacant SMT posts for four (4) years; the last time posts at this level were filled was in 2016/17, despite the high attrition at this level. Only principals are replaced. This places a huge burden on the school principal as they have done all the management and direction of curriculum on their own without the requisite assistance. School relies on senior educators who at certain instances volunteer to help the principals in this regard. The Special Schools are as well affected because they lack professional staff who are critical to support educators to manage and support the learners in that environment given their disabilities.

The administration staffing level is dwindling, and the districts and circuits are the most affected. The compensation of employee budget has been cut which resulted in the situation where it is difficult to fill vacancies. The risk is that the department now sits with a skewed staff provisioning ration in terms of educator: administration staff ratio. There are fewer administration staff than it is required to service the educator component.

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

HR Priority	Impact
• Implementation of the Recruitment Plan and proportional staffing	Improvement of the Organisational effectiveness and efficiency.
• Review of organizational structure given low resource base	Improvement of the Organisational effectiveness and efficiency
• Achievement of EE targets as per 2020/2025 Employment Equity Plan	Promotion of Equity and Diversity.
• Compliance with regard to PMDS and implementation of WSP.	Improvement of service delivery coupled with the empowerment of the employees.
• Creation of labour peace and good labour relation environment	Foster collective working spirit and employee satisfaction
• Promote employee health and wellness	Create a safe, protective and healthy working environment

Workforce planning and Key Strategies to Attract and Recruit a Skilled and Capable Workforce.

- In order to improve curriculum delivery, we recommend that the vacancy rate of the posts in the core programs should be incrementally reduced (and kept at a minimum of 5%) during this MTEF (2021/22 - 2023/24) period. The reduction should be implemented on an annual basis and linked to the budget cycle.
- Conduct an investigation on how we can attract and retain the Health Professionals in special schools.
- The minimum 1% of the salary bill should be allocated for skills development as per the Skills Development Act. Training programs must be linked with Individual Development Plans.

- iv. In order to ensure an objective assessment of training offered to employees, we need an independent assessor to measure the training impact.
- v. Conducting employee satisfaction survey in every three years is critical.
- vi. Strengthening of talent management strategies to ensure sustainable leadership that will adapt to Departmental needs and its turbulent environment.

Employee Performance Management.

The Department has implemented the Performance Management and Development System for both Public Service Act and Employment of Educators' Act. The employees and their supervisors set performance targets which are aligned and informed by the organizational performance targets stated in the Annual Performance Plan.

The employees completed and submitted their Performance Agreements/Instruments and Quarterly Performance Reviews, and they were accordingly assessed to determine their level of accomplishment of the performance targets or otherwise. These assessments then inform the rewards payable to them.

Training and development programmes of the department are informed by personal development plans of individual employees, and they are geared toward remedying under performance attributable to capacity and skills gap.

The rate of compliance, rewards paid and training interventions using the system are outlined in paragraphs 3.7, 3.8 and 3.13 of this report and information Tables thereof.

Employee Wellness Programmes.

The department provides Employee Health and Wellness services based on the following pillar programmes: -

- Employee Assistance.
- HIV, STI and TB management.
- Safety, Health, Environment, Risk and Quality management, and;
- Health and Productivity management programmes

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

The department continue to improve its performance; on both achievement of management objectives and scholastic achievements measured by learning outcomes.

Workforce Challenges

- High vacancy rate; vacancies cannot be filled due financial constraints
- Failure to reach the employment equity targets
- Non-compliance with PMDS
- Limited training due to budget constraints
- Staff turnover
- Low staff morale.
- Low supply of Maths, Science and Technology educators

3. HUMAN RESOURCES OVERSIGHT STATISTICS

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2021 and 31 March 2022

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	1848917	1471722	0	0	79.6	486
Early Childhood Development	143780	107853	0	0	75.0	84
Examination & Education Rel Serv	1910138	281339	0	0	14.7	46
Independent School Subsidies	147837	0	0	0	0.0	0
Infrastructure Development	1177614	14715	0	0	1.2	545
Public Ordinary School Edu	29411579	24377522	0	0	82.9	480
Public Special School Edu	575948	499998	0	0	86.8	378
Total as on Financial Systems (BAS)	35215813	26753149	0	0	76.0	428

Table 3.1.2 Personnel costs by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	25408	0.1	134	27183874
Skilled (level 3-5)	688788	2.5	2516	27183874
Highly skilled production (levels 6-8)	17556523	64.6	39449	27183874
Highly skilled supervision (levels 9-12)	8513874	31.4	12580	27183874

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Senior and Top management (levels 13-16)	81744	0.3	64	27183874
Contract Other	27430	0.1	430	27183874
Periodical Remuneration	46320	0.2	5670	27183874
Abnormal Appointment	108270	0.4	1621	27183874
Total	27048357	99.5	62512	27183874

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2021 and 31 March 2022

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	1233802	162.7	14387	0.9	43 183.00	3.50	78485.0	6.80
Early Childhood Development	109457	98.1	0	0.0	64.00	0.10	158.0	0.10
Examination & Education Rel Serv	90996	85.5	2312	2.2	1 519.00	1.40	2409.0	2.30
Infrastructure Development	12177	71.5	7	0.0	401.00	2.40	788.0	4.60
Pr6:Adult Basic Education And Training	1140	99.9	0	0.0	0.00	0.00	0.0	0.00
Pr8:Auxiliary And Associated Services	1576	86.6	0	0.0	0.00	0.00	0.0	0.00
Public Ordinary School Edu	20400581	82.2	2512	0.0	786 584.00	3.20	1075213.0	4.30
Public Special School Edu	382753	79.1	45	0.0	20 860.00	4.30	34988.0	7.20

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Total	22232482	81.8	19263	0.1	852 612.00	3.10	1192040.0	4.40

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	17898	70.4	85	0.3	2097	8.3	3395	13.4
Skilled (level 3-5)	511760	172.9	7308	1.1	42954	6.2	65179	9.4
Highly skilled production (levels 6-8)	14493128	182.1	10370	0.1	592104	3.4	773194	4.4
Highly skilled supervision (levels 9-12)	6957189	168.5	1463	0.0	214669	3.5	349361	5.9
Senior management (level 13-16)	72148	179.1	0	0.0	788	1.0	911	1.1
Contract Other	27345	99.0	38	0.1	0	0.0	0	0.0
Periodical Remuneration	45557	97.8	0	0.0	0	0.0	0	0.0
Abnormal Appointment	107455	99.2	0	0.0	0	0.0	0	0.0
Total	22232482	81.8	19263	0.1	852612	3.1	1192040	4.4

3.2. Employment and Vacancies

Table 3.2.1 Employment and vacancies by programme as on 31 March 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	5952	2980	53.1	379

Early Childhood Development	29	7	75.9	0
Examination & Education Rel Serv	346	222	35.8	136
Independent School Subsidies	44	27	38.6	2
Infrastructure Development	1	1	0.0	0
Public Ordinary School Edu	58320	50697	13.1	1004
Public Special School Edu	1968	1288	34.6	19
Total	66660	55222	17.2	1540

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2022

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	628	134	78.7	0
Skilled (3-5)	4509	2516	44.2	34
Highly skilled production (6-8)	46129	39449	14.5	919
Highly skilled supervision (9-12)	14834	12580	15.2	141
Senior management (13-16)	81	64	21.5	2
Other, Permanent	479	479	0.0	444
Total	66660	55222	17.2	1540

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2022

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related, Permanent	83	49	41.0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Agriculture Related, Permanent	1	0	100.0	0
All Artisans In The Building Metal Machinery Etc., Permanent	13	0	100.0	0
Appraisers-Valuers And Related Professionals, Permanent	1	1	0.0	0
Architects Town And Traffic Planners, Permanent	7	1	85.7	0
Artisan Project And Related Superintendents, Permanent	10	0	100.0	0
Building And Other Property Caretakers, Permanent	2	1	50.0	0
Bus And Heavy Vehicle Drivers, Permanent	3	0	100.0	0
Civil Engineering Technicians, Permanent	25	17	32.0	0
Cleaners In Offices Workshops Hospitals Etc., Permanent	1853	826	55.4	7
Client Inform Clerks(Switchb Recept Inform Clerks), Permanent	376	323	14.1	298
Communication And Information Related, Permanent	1	1	0.0	0
Engineering Sciences Related, Permanent	36	2	94.4	0
Engineers And Related Professionals, Permanent	6	5	16.7	0
Farm Hands And Labourers, Permanent	10	9	10.0	0
Finance And Economics Related, Permanent	154	26	83.1	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Financial And Related Professionals, Permanent	195	76	61.0	2
Financial Clerks And Credit Controllers, Permanent	757	464	38.7	7
Food Services Aids And Waiters, Permanent	327	191	41.6	0
Food Services Workers, Permanent	12	9	25.0	0
Forestry Labourers, Permanent	2	0	100.0	0
Handymen, Permanent	1	1	0.0	0
Head Of Department/Chief Executive Officer, Permanent	3	3	0.0	1
Household And Laundry Workers, Permanent	186	79	57.5	1
Housekeepers Laundry And Related Workers, Permanent	1	0	100.0	0
Human Resources & Organisat Developm & Relate Prof, Permanent	294	108	63.3	0
Human Resources Clerks, Permanent	621	356	42.7	1
Human Resources Related, Permanent	147	80	45.6	0
Inspectors Of Apprentices Works And Vehicles, Permanent	1	1	0.0	0
Library Mail And Related Clerks, Permanent	206	128	37.9	2
Light Vehicle Drivers, Permanent	18	7	61.1	0
Logistical Support Personnel,	293	145	50.5	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Permanent				
Material-Recording And Transport Clerks, Permanent	460	225	51.1	2
Mathematicians And Related Professionals, Permanent	2	2	0.0	2
Messengers Porters And Deliverers, Permanent	152	82	46.1	0
Motor Vehicle Drivers, Permanent	59	16	72.9	0
Occupational Therapy, Permanent	8	7	12.5	7
Other Administrat & Related Clerks And Organisers, Permanent	1331	914	31.3	133
Other Administrative Policy And Related Officers, Permanent	2	2	0.0	0
Other Information Technology Personnel., Permanent	2	1	50.0	0
Other Occupations, Permanent	58413	50791	13.0	1042
Physiotherapy, Permanent	7	7	0.0	7
Printing And Related Machine Operators, Permanent	4	1	75.0	0
Professional Nurse, Permanent	35	13	62.9	0
Psychologists And Vocational Counsellors, Permanent	3	3	0.0	3
Quantity Surveyors & Rela Prof Not Class Elsewhere, Permanent	1	0	100.0	0
Rank: Education Specialist Senior Add (Office Based), Permanent	1	0	100.0	0
Risk Management And Security Services, Permanent	19	8	57.9	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Secretaries & Other Keyboard Operating Clerks, Permanent	195	86	55.9	14
Security Guards, Permanent	155	67	56.8	0
Security Officers, Permanent	5	0	100.0	0
Senior Managers, Permanent	77	57	26.0	0
Social Sciences Supplementary Workers, Permanent	1	0	100.0	0
Social Work And Related Professionals, Permanent	17	11	35.3	4
Speech Therapy And Audiology, Permanent	37	11	70.3	7
Staff Nurses And Pupil Nurses, Permanent	19	6	68.4	0
Trade Labourers, Permanent	5	3	40.0	0
Trade Related, Permanent	5	0	100.0	0
TOTAL	66660	55222	17.2	1540

3.3. Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100.0	0	0.0
Salary Level 16	0	0	0	0	0
Salary Level 15	4	3	75.0	1	25.0
Salary Level 14	13	13	92.3	1	7.7

Salary Level 13	52	45	86.5	7	13.5
Total	70	61	87.1	9	12.9

Table 3.3.2 SMS post information as on 30 September 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100.0	0	0.0
Salary Level 16	0	0	0	0	0
Salary Level 15	4	3	75.0	1	25.0
Salary Level 14	13	13	92.3	1	7.7
Salary Level 13	52	46	88.5	6	11.5
Total	70	62	88.6	8	11.4

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2021 and 31 March 2022

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	1	0	1
Salary Level 14	1	0	1
Salary Level 13	1	0	1
Total	3	0	3

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
Budgetary constraints

Reasons for vacancies not filled within twelve months
Budgetary constraints

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
No transgression was committed.

Reasons for vacancies not filled within six months
No transgression was committed

3.4. Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2021 and 31 March 2022

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	0	0	0	0	0	0	0
Skilled (Levels 3-5)	263	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	306	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	192 Level 10 and 12 excluded	0	0	0	0	0	0
Senior Management Service Band A	42	0	0	0	0	0	0
Senior Management Service Band B	13	0	0	0	0	0	0
Senior Management Service Band C	4	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	821	0	0	0	0	0	0

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2021 and 31 March 2022

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

Employees with a disability	0
-----------------------------	---

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2021 and 31 March 2022

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2021 and 31 March 2022

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with a disability	0	0	0	0	0

Total number of Employees whose salaries exceeded the grades determine by job evaluation	None
--	------

3.5. Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Number of employees at beginning of period- 1 April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	136	0	0	0.0
Skilled (Levels3-5)	2639	1	114	4.3
Highly skilled production (Levels 6-8)	39236	7239	6149	15.7
Highly skilled supervision (Levels 9-12)	13400	16	1391	10.4
Senior Management Service Bands A	43	0	0	0.0
Senior Management Service Bands B	12	0	0	0.0
Senior Management Service Bands C	4	0	1	25.0

Senior Management Service Bands D	1	0	0	0.0
Others	524	363	99	18.9
Contracts	36	50	48	386.7
Total	56031	7669	7802	13.9

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2021 and 31 March 2022

Critical occupation	Number of employees at beginning of period- April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	50	0	0	0.0
Appraisers-Valuers And Related Professionals Permanent	1	0	0	0.0
Architects Town And Traffic Planners Permanent	1	0	0	0.0
Building And Other Property Caretakers Permanent	1	0	0	0.0
Bus And Heavy Vehicle Drivers Permanent	1	0	1	100.0
Civil Engineering Technicians Permanent	20	0	2	10.0
Cleaners In Offices Workshops Hospitals Etc. Permanent	899	0	69	7.7
Client Inform Clerks(Switch Receipt Inform Clerks) Permanent	324	332	35	10.8
Communication And Information Related Permanent	1	0	0	0.0
Community Development Workers Permanent	1	0	0	0.0
Engineering Sciences Related Permanent	2	1	0	0.0
Engineers And Related Professionals Permanent	5	0	0	0.0
Farm Hands And Labourers Permanent	10	0	1	10.0
Finance And Economics Related Permanent	26	0	0	0.0

Critical occupation	Number of employees at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Financial And Related Professionals Permanent	79	0	4	5.1
Financial Clerks And Credit Controllers Permanent	472	2	15	3.2
Food Services Aids And Waiters Permanent	195	0	4	2.1
Food Services Workers Permanent	11	0	2	18.2
Handymen Permanent	1	0	0	0.0
Head Of Department/Chief Executive Officer Permanent	3	1	1	33.3
Household And Laundry Workers Permanent	81	0	2	2.5
Housekeepers Laundry And Related Workers Permanent	1	0	1	100.0
Human Resources & Organisat Developm & Relate Prof Permanent	116	0	9	7.8
Human Resources Clerks Permanent	378	0	26	6.9
Human Resources Related Permanent	89	0	9	10.1
Inspectors Of Apprentices Works And Vehicles Permanent	1	0	0	0.0
Library Mail And Related Clerks Permanent	134	0	2	1.5
Light Vehicle Drivers Permanent	8	0	1	12.5
Logistical Support Personnel Permanent	158	0	12	7.6
Material-Recording And Transport Clerks Permanent	241	6	24	10.0
Mathematicians And Related Professionals Permanent	2	2	2	100.0
Messengers Porters And Deliverers Permanent	90	0	8	8.9
Motor Vehicle Drivers Permanent	17	0	1	5.9
Occupational Therapy Permanent	7	9	9	128.6

Critical occupation	Number of employees at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Other Administrat & Related Clerks And Organisers Permanent	983	31	85	8.6
Other Administrative Policy And Related Officers Permanent	2	0	0	0.0
Other Information Technology Personnel. Permanent	1	0	0	0.0
Other Occupations Permanent	51343	7253	7440	14.5
Physiotherapy Permanent	7	11	10	142.9
Printing And Related Machine Operators Permanent	1	0	0	0.0
Professional Nurse Permanent	14	0	1	7.1
Psychologists And Vocational Counsellors Permanent	3	2	2	66.7
Risk Management And Security Services Permanent	7	0	0	0.0
Secretaries & Other Keyboard Operating Clerks Permanent	88	1	3	3.4
Security Guards Permanent	68	0	1	1.5
Senior Managers Permanent	55	0	0	0.0
Social Work And Related Professionals Permanent	11	8	8	72.7
Speech Therapy And Audiology Permanent	11	10	10	90.9
Staff Nurses And Pupil Nurses Permanent	8	0	2	25.0
Trade Labourers Permanent	3	0	0	0.0
TOTAL	56031	7669	7802	13.9

Table 3.5.3 Reasons why staff left the department for the period 1 April 2021 and 31 March 2022

Termination Type	Number	% of Total Resignations
Death	423	5.4
Resignation	359	4.6
Expiry of contract	5048	64.7

Dismissal – operational changes	0	0
Dismissal – misconduct	9	0.1
Dismissal – inefficiency	0	0
Discharged due to ill-health	63	0.8
Retirement	1857	23.8
Transfer to other Public Service Departments	2	0.0
Other	41	0.5
Total	7802	100.0
Total number of employees who left as a % of total employment	55222	14.1

Table 3.5.4 Promotions by critical occupation for the period 1 April 2021 and 31 March 2022

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative Related	50	1	2.0	49	98.0
Appraisers-Valuers And Related Professionals	1	0	0.0	1	100.0
Architects Town And Traffic Planners	1	0	0.0	1	100.0
Building And Other Property Caretakers	1	0	0.0	1	100.0
Bus And Heavy Vehicle Drivers	1	0	0.0	0	0.0
Civil Engineering Technicians	20	0	0.0	18	90.0
Cleaners In Offices Workshops Hospitals Etc.	899	0	0.0	850	94.5
Client Inform Clerks(Switchb Recept Inform Clerks)	324	0	0.0	25	7.7
Communication And Information Related	1	0	0.0	1	100.0
Community Development Workers	1	0	0.0	0	0.0

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Engineering Sciences Related	2	0	0.0	3	150.0
Engineers And Related Professionals	5	0	0.0	5	100.0
Farm Hands And Labourers	10	0	0.0	9	90.0
Finance And Economics Related	26	0	0.0	26	100.0
Financial And Related Professionals	79	1	1.3	78	98.7
Financial Clerks And Credit Controllers	472	3	0.6	473	100.2
Food Services Aids And Waiters	195	0	0.0	192	98.5
Food Services Workers	11	0	0.0	9	81.8
Handymen	1	0	0.0	1	100.0
Head Of Department/Chief Executive Officer	3	0	0.0	3	100.0
Household And Laundry Workers	81	0	0.0	81	100.0
Housekeepers Laundry And Related Workers	1	0	0.0	0	0.0
Human Resources & Organisat Developm & Relate Prof	116	0	0.0	110	94.8
Human Resources Clerks	378	0	0.0	367	97.1
Human Resources Related	89	0	0.0	82	92.1
Inspectors Of Apprentices Works And Vehicles	1	0	0.0	1	100.0
Library Mail And Related Clerks	134	0	0.0	130	97.0

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Light Vehicle Drivers	8	0	0.0	7	87.5
Logistical Support Personnel	158	0	0.0	153	96.8
Material-Recording And Transport Clerks	241	0	0.0	230	95.4
Mathematicians And Related Professionals	2	0	0.0	2	100.0
Messengers Porters And Deliverers	90	0	0.0	85	94.4
Motor Vehicle Drivers	17	0	0.0	17	100.0
Occupational Therapy	7	0	0.0	7	100.0
Other Administrat & Related Clerks And Organisers	983	0	0.0	787	80.1
Other Administrative Policy And Related Officers	2	0	0.0	2	100.0
Other Information Technology Personnel.	1	0	0.0	1	100.0
Other Occupations	51343	3174	6.2	52647	102.5
Physiotherapy	7	0	0.0	7	100.0
Printing And Related Machine Operators	1	0	0.0	1	100.0
Professional Nurse	14	0	0.0	13	92.9
Psychologists And Vocational Counsellors	3	0	0.0	3	100.0
Risk Management And Security Services	7	0	0.0	8	114.3
Secretaries & Other Keyboard Operating Clerks	88	0	0.0	86	97.7
Security Guards	68	0	0.0	67	98.5
Senior Managers	55	1	1.8	60	109.1
Social Work And	11	0	0.0	11	100.0

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Related Professionals					
Speech Therapy And Audiology	11	0	0.0	11	100.0
Staff Nurses And Pupil Nurses	8	0	0.0	8	100.0
Trade Labourers	3	0	0.0	3	100.0
Total	56031	3180	5.7	56732	101.3

Table 3.5.5 Promotions by salary band for the period 1 April 2021 and 31 March 2022

Salary Band	Employees 1 April 2021	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	136	0	0.0	135	99.3
Skilled (Levels3-5)	2643	0	0.0	2553	196.6
Highly skilled production (Levels 6-8)	39237	1689	4.3	41195	205.0
Highly skilled supervision (Levels 9-12)	13430	1488	11.1	12783	195.2
Senior Management (Level 13-16)	61	3	5.0	66	306.7
Others	524	0	0.0	0	0.0
Total	56031	3180	5.7	56732	101.3

3.6. Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	41	0	0	0	19	0	0	1	61
Professionals	18867	8	8	199	31214	8	13	730	51047
Technicians And Associate Professionals	113	0	0	0	131	0	0	1	245
Clerks	795	0	0	0	1670	0	1	30	2496
Service Shop And Market Sales Workers	57	0	0	0	33	0	0	0	90
Craft And Related Trade Workers	0	0	0	0	1	0	0	0	1
Plant And Machine Operators And Assemblers	23	0	0	0	2	0	0	0	25
Labourers And Related Workers	529	0	0	3	671	0	0	5	1208
Unknown	24	0	0	0	25	0	0	0	49
TOTAL	20449	8	8	202	33766	8	14	767	55222
Employees with disabilities	75	0	0	1	66	0	0	3	145

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	0	0	0	2	0	0	0	4
Senior Management	40	0	0	0	18	0	0	1	59
Professionally qualified and experienced specialists and mid-management	6196	3	4	102	6107	2	6	160	12580
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	13089	5	4	97	25648	6	8	592	39449
Semi-skilled and discretionary decision making	951	0	0	3	1548	0	0	14	2516
Unskilled and defined decision making	42	0	0	0	92	0	0	0	134
Not Available, Permanent	129	0	0	0	350	0	0	0	479
Total	20449	8	8	202	33765	8	14	767	55221

Table 3.6.3 Recruitment for the period 1 April 2021 and 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	19	0	0	3	36	0	0	0	58
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2459	1	0	22	4638	1	0	119	7240
Semi-skilled and discretionary decision making	0	0	0	0	7	0	0	0	7
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Not Available, Permanent	104	0	0	0	259	0	0	0	363
Total	2582	1	0	25	4941	1	0	119	7669
Employees with disabilities	7	0	0	0	0	0	0	0	7

Table 3.6.4 Promotions for the period 1 April 2021 and 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	0	0	0	2	0	0	0	4
Senior Management	43	0	0	0	21	0	0	1	65
Professionally qualified and experienced specialists and mid-management	6983	4	5	117	6961	3	7	191	14271
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	14367	7	4	117	27707	8	8	666	42884
Semi-skilled and discretionary decision making	967	0	0	3	1568	0	0	15	2553

Unskilled and defined decision making	43	0	0	0	92	0	0	0	135
Total	22405	11	9	237	36351	11	15	873	59912
Employees with disabilities	86	0	0	1	72	0	0	3	162

Table 3.6.5 Terminations for the period 1 April 2021 and 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	701	1	2	15	669	0	0	44	1432
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2066	1	0	18	3934	2	0	129	6150
Semi-skilled and discretionary decision making	49	0	0	1	68	0	0	2	120
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Not Available, Permanent	36	0	0	0	63	0	0	0	99
Total	2852	2	2	34	4735	2	0	175	7802
Employees with Disabilities	11	0	0	0	3	0	0	0	14

Table 3.6.6 Disciplinary action for the period 1 April 2021 and 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
No Outcome	1	0	0	0	1	0	0	0	2
Total	1	0	0	0	1	0	0	0	2

Table 3.6.7 Skills development for the period 1 April 2021 and 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	

Legislators, senior officials and managers	22	0	0	0	21	0	0	1	44
Professionals	6481	0	1	1	8821	1	1	8	15314
Technicians and associate professionals	613	0	0	0	604	0	0	0	1217
Clerks	31	0	0	0	91	0	0	0	122
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	01	0	0	0	01	0	0	0	02
Interns	85	0	0	0	228	0	0	0	313
Total	7233	0	1	1	9766	1	1	9	17012
Employees with disabilities	1	0	0	0	3				4

3.7. Signing of Performance Agreements by SMS Members

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2022

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100%
Salary Level 16	0	0	0	N/A
Salary Level 15	3	3	3	100%
Salary Level 14	13	13	11	85%
Salary Level 13	46	46	44	96%
Total	63	62	58	94%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2021

Reasons
Reasons will be sourced during accountability.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2021

Reasons
Matter has been referred for disciplinary process.

3.8. Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2021 and 31 March 2022

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	2078	33700	6.2	3411	1641
Male	1331	20374	6.5	2272	1707
Female	1	14	7.1	2	2081
Asian	0	8	0.0	0	0
Male	0	8	0.0	0	0
Female	0	8	0.0	0	0
Coloured	2078	33700	6.2	3411	1641
Male	1331	20374	6.5	2272	1707
Female	1	14	7.1	2	2081
White	34	764	4.5	62	1823
Male	5	201	2.5	11	2174
Female	39	145	26.9	54	1393
Total	3488	55222	6.3	5812	1666

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2021 and 31 March 2022

	Beneficiary Profile	Cost	Total cost
--	---------------------	------	------------

Salary band	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	as a % of the total personnel expenditure
Lower Skilled (Levels 1-2)	104	134	77.6	83	797	104
Skilled (level 3-5)	2232	2516	88.9	2782	1246	2232
Highly skilled production (level 6-8)	997	39449	2.5	2279	2286	997
Highly skilled supervision (level 9-12)	154	12580	1.2	662	4299	154
Other	0	479	0.0	0	0	0
Total	3487	55158	6.3	5806	1665	3487

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2021 and 31 March 2022

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Financial Clerks And Credit Controllers	406	464	87.5	724	1782
Human Resources Clerks	348	356	97.8	668	1919
Household And Laundry Workers	72	79	91.1	77	1065
Messengers Porters And Deliverers	73	82	89.0	81	1112
Human Resources & Organisat Developm & Relate Prof	88	108	81.5	289	3284
Risk Management And Security Services	7	8	87.5	19	2688
Logistical Support Personnel	126	145	86.9	370	2935

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Finance And Economics Related	22	26	84.6	69	3145
Food Services Workers	8	9	88.9	10	1189
Other Administrat & Related Clerks And Organisers	668	914	73.1	1005	1505
Appraisers-Valuers And Related Professionals	1	1	100.0	2	2241
Other Occupations	12	50791	0.0	21	1752
Financial And Related Professionals	65	76	85.5	176	2701
Building And Other Property Caretakers	1	1	100.0	1	906
Occupational Therapy	0	7	0.0	0	0
Architects Town And Traffic Planners	1	1	100.0	6	6108
Administrative Related	30	49	61.2	124	4128
Communication And Information Related	1	1	100.0	5	4838
Secretaries & Other Keyboard Operating Clerks	79	86	91.9	126	1600
Cleaners In Offices Workshops Hospitals Etc.	732	826	88.6	753	1029
Library Mail And Related Clerks	120	128	93.8	182	1516
Human Resources Related	74	80	92.5	242	3272

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Printing And Related Machine Operators	1	1	100.0	1	1036
Head Of Department/Chief Executive Officer	0	3	0.0	0	0
Trade Labourers	3	3	100.0	3	1041
Physiotherapy	0	7	0.0	0	0
Social Work And Related Professionals	7	11	63.6	14	1974
Civil Engineering Technicians	16	17	94.1	28	1779
Handymen	1	1	100.0	1	919
Material-Recording And Transport Clerks	216	225	96.0	416	1924
Farm Hands And Labourers	10	9	111.1	10	1003
Psychologists And Vocational Counsellors	0	3	0.0	0	0
Other Administrative Policy And Related Officers	2	2	100.0	6	2778
Inspectors Of Apprentices Works And Vehicles	0	1	0.0	0	0
Professional Nurse	13	13	100.0	27	2053
Senior Managers	4	57	7.0	22	5432
Client Inform Clerks(Switchb Recept Inform Clerks)	20	323	6.2	37	1826

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Speech Therapy And Audiology	4	11	36.4	10	2406
Engineers And Related Professionals	5	5	100.0	19	3721
Other Information Technology Personnel.	1	1	100.0	3	2717
Light Vehicle Drivers	7	7	100.0	8	1206
Engineering Sciences Related	1	2	50.0	6	5841
Mathematicians And Related Professionals	0	2	0.0	0	0
Motor Vehicle Drivers	14	16	87.5	17	1184
Security Guards	61	67	91.0	62	1016
Food Services Aids And Waiters	159	191	83.2	162	1017
Staff Nurses And Pupil Nurses	7	6	116.7	12	1695
Total	3488	55222	6.3	5812	1666

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2021 and 31 March 2022

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	1	46	2.2	6	6363	0.0
Band B	0	13	0.0	0	0	0.0
Band C	0	3	0.0	0	0	0.0

Band D	0	2	0.0	0	0	0.0
Total	1	64	1.6	6	6363	0.0

3.9. Foreign Workers

Table 3.9.1 Foreign workers by salary band for the period 1 April 2021 and 31 March 2022

Salary band	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0.0	0	0.0	0	0.0
Highly skilled production (Lev. 6-8)	317	96.1	94	83.9	-223	102.3
Highly skilled supervision (Lev. 9-12)	12	3.6	10	8.9	-2	0.9
Contract (level 9-12)	0	0.0	0	0.0	0	0.0
Contract (level 13-16)	0	0.0	0	0.0	0	0.0
Other	1	0.3	8	7.1	7	-3.2
Total	330	100.0	112	100.0	-218	100.0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2021 and 31 March 2022

Major occupation	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Administrative office workers	0	0.0	0	0.0	0	0.0
Elementary occupations	0	0.0	0	0.0	0	0.0
Other occupations	327	99.1	109	97.3	-218	100.0
Professionals and managers	3	0.9	3	2.7	0	0.0
TOTAL	330	100.0	112	100.0	-218	100.0

3.10. Leave utilisation

Table 3.10.1 Sick leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	553	87.0	82	0.3	7	308
Skilled (levels 3-5)	8308	87.2	1367	4.7	6	7271
Highly skilled production (levels 6-8)	112584	184.0	20917	71.8	8	183329
Highly skilled supervision (levels 9 -12)	38296	187.6	6640	22.8	12	92437
Top and Senior management (levels 13-16)	188	96.8	22	0.1	9	847
Other	306	66.7	92	0.3	3	104
Total	160235	85.0	29120	100.0	6	284297

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2021 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	823	100.0	37	6.8	22	665
Highly skilled production (Levels 6-8)	17881	100.0	334	61.7	54	29344
Highly skilled supervision (Levels 9-12)	8695	99.9	170	31.4	51	20669
Senior management (Levels 13-16)	0	0	0	0	0	0
Total	27399	100.0	541	100.0	51	50678

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

Table 3.10.3 Annual Leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	2364	21	110
Skilled Levels 3-5)	42501	45	2028
Highly skilled production (Levels 6-8)	26974	36	1163
Highly skilled supervision(Llevels 9-12)	23827	40	1214
Senior management (Levels 13-16)	1683	64	62
Other	2907	10	288
Total	100256	21	4865

Table 3.10.4 Capped leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2022
Lower skilled (Levels 1-2)	0	0	62	0
Skilled Levels 3-5)	10	3	73	3
Highly skilled production (Levels 6-8)	348	3	54	117
Highly skilled supervision(Llevels 9-12)	494	3	64	179
Senior management (Levels 13-16)	10	10	75	1
Total	862	3	60	300

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

Table 3.10.5 Leave payouts for the period 1 April 2021 and 31 March 2022

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Discounting With Resignation (Work Days)	223	7	31857
Annual - Discounting: Unused Vacation Credits (Work Days)	73	1	73000

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Gratuity: Death/Retirement/Medical Retirement(Work	10287	265	38819
Capped - Gratuity: Death/Retirement/Medical Retirement(Work	282618	2207	128055
Total	293202		

3.11. HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

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

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	✓		Mothata R M
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	✓		Number of employee: 05 IOD Budget = R1.9M Psychosocial Budget = R400 000
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	✓		Provision of psychosocial support Physical wellness programme Financial wellness; trauma debriefing
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	✓		Head office representatives Mashaba KM: Chairperson Kekana J (Finance: SCM) Maphwanya T (Finance: Budget) Malatji I (Finance: Physical Resources) Molope NM (Corporate: HRM) Madubanya M (Corporate: GITO) Mhlaba N (Curriculum: CPTD) Letshedi D (IGCS: District Coordination)

Question	Yes	No	Details, if yes
			Mabusela S (Curriculum: ECD) Mphahlele NW (Curriculum: Exam) Khanye CI (Curriculum Support) Union Representatives Nevari M (SADTU) Mankge LJ (NEHAWU) Kobe ME (PSA) Dr. Ramosetheli (PEU) Henn W (SAOU)
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.			Employment Equity Act HIV, STI & TB Management Health and Productivity management
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	✓		Advocacy campaigns Non- discrimination policies Adherence and stigma plays/drama
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	✓		Poor participation due to non-availability of service provider
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	✓		M & E unit in the process of implementing such1 measures.

3.12. Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2021 and 31 March 2022

Notes

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

Total number of Collective agreements	None
--	-------------

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2021 and 31 March 2022

Outcomes of disciplinary hearings	Number	% of Total
Correctional counselling	0	0.0
Verbal warning	0	0.0
Written warning	0	0.0
Final written warning	0	0.0
Suspended without pay	32	45.7

Outcomes of disciplinary hearings	Number	% of Total
Fine	7	10.0
Demotion	0	0.0
Dismissal	11	15.7
Not guilty	16	22.9
Case withdrawn	04	5.7
Total	70	100.0

Total number of Disciplinary hearings finalised	70
--	-----------

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2021 and 31 March 2022

Type of misconduct	Number	% of total
Assault on learners	12	16%
Assault on fellow employees	3	4%
Incitement	4	5%
Improper Conduct	17	23%
Refusal to take lawful instruction	4	5%
Prejudicing the administration of justice	5	7%
Dishonesty	1	1%
Fraud	1	1%
Mismanagement of school funds	12	16%%
Absenteeism	3	4%
Sexual Misconduct	8	11%
Falsification of records	1	1%
Theft	2	3%
Insolent behaviour	2	3%
Total	75	100%

Table 3.12.4 Grievances logged for the period 1 April 2021 and 31 March 2022

Grievances	Number	% of Total
Resolved	26	74

Grievances	Number	% of Total
Not Resolved	09	26
Total	35	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2021 and 31 March 2022 1 April 20YY and 31 March 20ZZ

Disputes	Number	% of Total
Number of disputes upheld	15	38
Number of disputes dismissed	24	62
Total number of disputes lodged	39	100

Table 3.12.6 Strike actions for the period 1 April 2021 and 31 March 2022

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay (R'000)	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2021 and 31 March 2022

Number of people suspended	02
Number of people who's suspension exceeded 30 days	01
Average number of days suspended	30 + 90 days = 120 days
Cost of suspension(R'000)	R115 034. 26

3.13. Skills development

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

Table 3.13.1 Training needs identified for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	25	0	3	1	4
	Male	15	0	3	1	4
Professionals	Female	7173	0	5	36	41
	Male	5880	0	5	36	41
Technicians and associate professionals	Female	720	0	5	5	10
	Male	380	0	5	5	10
Clerks	Female	630	0	5	3	8

	Male	610	0	5	3	8
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	5	1	0	0	1
	Male	5	1	0	0	1
Sub Total	Female	228	0	2	1	3
	Male	85	0	2	1	3
Total		8721	1	20	47	68

Table 3.13.2 Training provided for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	22	0	3	1	4
	Male	22	0	3	1	4
Professionals	Female	8831	0	5	36	41
	Male	6483	0	5	36	41
Technicians and associate professionals	Female	604	0	5	5	10
	Male	613	0	5	5	10
Clerks	Female	91	0	2	1	3
	Male	31	0	2	1	3
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	01	1	0	0	1

	Male	01	1	0	0	1
Sub Total	Female	228	0	2	1	3
	Male	85	0	2	1	3
Total		9777	1	17	44	62

3.14. Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2021 and 31 March 2022

Nature of injury on duty	Number	% of total
Required basic medical attention only	58	34%
Temporary Total Disablement	109	65%
Permanent Disablement	0	0
Fatal	0	0
Total	167	100%

3.15. Utilisation of Consultants

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2021 and 31 March 2022

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
0	0	0	0
0	0	0	0
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
0	0	0	0
0	0	0	0

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2021 and 31 March 2022

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2021 and 31 March 2022

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

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
0	0	0	0
0	0	0	0

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2021 and 31 March 2022

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

3.16. Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2021 and 31 March 2022

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

PART E: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR GENERAL

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Department of Education set out on pages 216 to 323, which comprise the appropriation statement, statement of financial position as at 31 March 2022, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effect of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act 01 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021 (DoRA).

Basis for qualified opinion

Capital commitments

3. The department did not recognise commitments in accordance with chapter 14 of the MCS, Provisions and Contingents. I identified material differences between the reported commitments and supporting evidence provided, while in other instances, operating commitments were recognised. Commitments were overstated by R495 873 956 (2021: R768 296 323) in note 17 to the financial statements.

Context for the opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
5. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Events after reporting date

8. I draw attention to note 26 in the financial statements, which deals with subsequent events and specifically the possible effects of future implications of transfer of functions on department's future prospects, performance and cash flows.

Underspending of conditional grant

9. As disclosed in note 34 to the financial statements, conditional grants were unspent to the amount of R269 606 000, with a significant underspending of R222 400 000 on the infrastructure grant.

Other matter

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

Unaudited supplementary schedules

11. The supplementary information set out on pages 314 to 323 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and 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.
13. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

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

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

Report on the audit of the annual performance report

Introduction and scope

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
17. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
18. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the department's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 2 - Public ordinary school education	38 – 44

19. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
20. The material finding on the usefulness and reliability of the performance information of the selected programme is as follows:

Programme 2 – Public ordinary school education

Indicator SOI 203: Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies

21. The achievement of 50.6% was reported against the target of 80% in the annual performance report for this indicator. However, some supporting evidence provided, differed materially from the reported achievement, while in another instance I was unable to obtain sufficient appropriate audit evidence. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any further adjustments were required to this reported achievement.

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

23. Refer to the annual performance report on pages 33 to 61 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraph 20 of this report.

Report on the audit of compliance with legislation

Introduction and scope

24. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
25. The material findings on compliance with specific matters in key legislation are as follows:

Financial statements, performance, and annual reports

26. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1)(b) of the PFMA.

Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatement resulted in the financial statements receiving a qualified opinion.

Expenditure management

27. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R1 068 971 000, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation (TR) 9.1.1. The majority of the irregular expenditure was caused by not following supply chain management policies.

Procurement and contract management

28. Some of the goods and services with a transaction value above R500 000 were procured without inviting competitive bids, however the deviations were not approved by the accounting officer though it was practical to invite competitive bids, as required by TR 16A6.1 and paragraph 3.4.1 of practice note 8 of 2007/2008 and TR 16A6.4.

Other information

29. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other

information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.

30. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
31. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
32. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

33. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
34. Senior management did not adequately exercise oversight to oversee the operations of the department, as the annual financial statements and annual performance report contained material misstatements not detected by the department's own system of internal controls.
35. The department did not adequately review and monitor compliance with applicable legislation.
36. The department conducted a risk assessment, however, the mitigation actions designed to address the identified risks were inadequate to prevent recurrence of prior year issues.

Material irregularities

37. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Material irregularity in progress

38. I identified a material irregularity during the audit and notified the accounting officer, as required by material irregularity regulation 3(2). By the date of this auditor's report, the response of the accounting officer was not yet due. This material irregularity will be included in the next year's auditor's report.

Other reports

39. I draw attention to the following engagement conducted which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
40. The South African Police Service's Serious Commercial Crime Unit (Hawks) is conducting an investigation of alleged fraud and corruption in the scholar transport system at the department. The investigation was on-going at the date of the audit report.

Auditor-General

Polokwane

31 July 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the department's compliance with respect to the selected subject matters.

Financial statements

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

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

1. ANNUAL FINANCIAL STATEMENTS

Appropriation Statement for the year ended 31 March 2021

Appropriation per programme										
		2021/22							2020/21	
		Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Voted funds and Direct charges		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Programme									
1.	Administration	1,898,341	-	56,255	1,954,596	1,894,266	60,330	96.9%	1,816,214	1,785,964
2.	Public ordinary school education	29,481,364	-	14,317	29,495,681	29,435,090	60,591	99.8%	28,280,585	28,010,248
3.	Independent school subsidies	150,992	-	-	150,992	147,837	3,155	97.9%	148,808	147,994
4.	Public special school education	587,570	-	-	587,570	575,947	11,623	98.0%	587,799	553,061
5.	Early childhood development	154,425	-	-	154,425	143,534	10,891	92.9%	171,808	164,402
6.	Infrastructure development	1,401,810	-	-	1,401,810	1,177,854	223,956	84.0%	1,133,327	996,511
7.	Examination and education related services	2,049,497	-	(70,572)	1,978,925	1,826,146	152,779	92.3%	1,614,108	1,279,048
	Programme sub total	35,723,999	-	-	35,723,999	35,200,674	523,325	98.5%	33,752,649	32,937,228
	Statutory Appropriation	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
	MEMBERS' REMUNERATION	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
	TOTAL	35,725,977	-	-	35,725,977	35,202,652	523,325	98.5%	33,754,627	32,939,206
Reconciliation with Statement of Financial Performance										
Add:										
	Departmental receipts				-				511	
Actual amounts per Statement of Financial Performance (Total Revenue)					35,725,977				33,754,627	
Actual amounts per Statement of Financial Performance Expenditure						35,202,652				32,939,206

Appropriation per economic classification									
	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	30,678,825	-	(186,827)	30,491,998	30,223,483	268,515	99.1%	29,214,176	28,706,331
Compensation of employees	26,917,541	-	(88,606)	26,828,935	26,750,777	78,158	99.7%	26,254,826	26,114,717
Salaries and wages	23,226,695	(4,138)	(76,326)	23,146,231	23,092,107	54,124	99.8%	22,622,354	22,493,980
Social contributions	3,690,846	4,138	(12,280)	3,682,704	3,658,670	24,034	99.3%	3,632,472	3,620,737
Goods and services	3,761,284	-	(98,221)	3,663,063	3,472,706	190,357	94.8%	2,959,350	2,591,614
Administrative fees	631	-	-	631	-	631	-	10	-
Advertising	3,805	(200)	(709)	2,896	1,551	1,345	53.6%	2,076	177
Minor assets	3,318	(840)	(70)	2,408	1,655	753	68.7%	1,064	753
Audit costs: External	16,770	(130)	(296)	16,344	16,343	1	100.0%	14,235	14,235
Bursaries: Employees	31,895	2,341	2,400	36,636	36,452	184	99.5%	45,693	46,166
Catering: Departmental activities	79,020	(193)	(14,117)	64,710	58,474	6,236	90.4%	49,689	36,094
Communication (G&S)	48,509	10,481	(596)	58,394	57,695	699	98.8%	59,328	56,632
Computer services	79,336	(5,519)	(14,885)	58,932	58,132	800	98.6%	53,241	51,604
Consultants: Business and advisory services	15,897	(5,581)	(7,442)	2,874	1,730	1,144	60.2%	10,186	8,993
Contractors	40,446	1,165	(6,035)	35,576	33,375	2,201	93.8%	40,977	30,200
Agency and support / outsourced services	1,092,559	(1,595)	(112)	1,090,852	1,076,077	14,775	98.6%	1,029,757	901,838
Entertainment	2	-	(2)	-	-	-	-	-	-
Fleet services (including government motor transport)	9,866	851	-	10,717	10,716	1	100.0%	7,965	7,948
Inventory: Learner and teacher support material	727,228	378	(18,623)	708,983	703,034	5,949	99.2%	587,051	559,187
Inventory: Other supplies	414,627	6,663	(23,048)	398,242	348,293	49,949	87.5%	175,729	153,339
Consumable supplies	159,031	(12,055)	(66,161)	80,815	60,274	20,541	74.6%	121,542	78,124
Consumable: Stationery,	74,607	(3,280)	(2,281)	69,046	66,275	2,771	96.0%	73,267	54,479

*Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province*

printing and office supplies									
Operating leases	34,697	-	(1,270)	33,427	33,616	(189)	100.6%	37,585	36,679
Property payments	221,912	(5,863)	(7,212)	208,837	190,828	18,009	91.4%	172,035	162,381
Transport provided: Departmental activity	328,316	3,086	77,522	408,924	402,265	6,659	98.4%	305,419	246,113
Travel and subsistence	151,641	12,452	22,676	186,769	171,362	15,407	91.8%	122,304	106,262
Training and development	35,323	(33)	(32,530)	2,760	872	1,888	31.6%	1,390	668
Operating payments	15,088	(2,121)	(605)	12,362	5,472	6,890	44.3%	7,650	3,683
Venues and facilities	25,622	193	(4,493)	21,322	18,286	3,036	85.8%	13,588	8,869
Rental and hiring	151,138	(200)	(332)	150,606	119,929	30,677	79.6%	27,569	27,190
Transfers and subsidies	3,926,608	-	177,838	4,104,446	3,999,787	104,659	97.5%	3,789,040	3,545,669
Provinces and municipalities	417	-	-	417	337	80	80.8%	288	288
Municipalities	417	-	-	417	337	80	80.8%	288	288
Municipal agencies and funds	417	-	-	417	337	80	80.8%	288	288
Departmental agencies and accounts	87,056	-	(30)	87,026	76,200	10,826	87.6%	71,263	63,249
Social security funds	27,675	-	(30)	27,645	16,829	10,816	60.9%	18,818	10,804
Departmental agencies	59,381	-	-	59,381	59,371	10	100.0%	52,445	52,445
Non-profit institutions	3,610,676	-	(19)	3,610,657	3,557,456	53,201	98.5%	3,428,430	3,193,824
Households	228,459	-	177,887	406,346	365,794	40,552	90.0%	289,059	288,308
Social benefits	205,580	-	88,655	294,235	292,485	1,750	99.4%	267,539	266,790
Other transfers to households	22,879	-	89,232	112,111	73,309	38,802	65.4%	21,520	21,518
Payments for capital assets	1,120,544	-	8,989	1,129,533	979,382	150,151	86.7%	751,411	687,206
Buildings and other fixed structures	1,078,693	-	5,889	1,084,582	960,606	123,976	88.6%	729,188	673,391
Buildings	1,078,693	-	5,889	1,084,582	960,606	123,976	88.6%	729,188	673,391
Machinery and equipment	41,851	-	3,100	44,951	18,776	26,175	41.8%	22,223	13,815
Transport equipment	9,882	13	-	9,895	9,870	25	99.7%	2,607	2,607
Other machinery and equipment	31,969	(13)	3,100	35,056	8,906	26,150	25.4%	19,616	11,208
	35,725,977	-	-	35,725,977	35,202,652	523,325	98.5%	33,754,627	32,939,206

Programme 1: ADMINISTRATION

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1.Office of the MEC	10,412	-	(2,903)	7,509	6,822	687	90.9%	7,657	5,411
2.Corporate services	440,411	-	34,855	475,266	441,330	33,936	92.9%	389,312	368,488
3.Education management	1,354,459	-	21,000	1,375,459	1,363,796	11,663	99.2%	1,358,722	1,356,340
4.Human resource development	43,999	-	2,403	46,402	40,245	6,157	86.7%	20,080	16,671
5. Education management information services	49,060	-	900	49,960	42,073	7,887	84.2%	40,443	39,054
	1,898,341	-	56,255	1,954,596	1,894,266	60,330	96.9%	1,816,214	1,785,964

Economic Classification									
Current payments	1,831,423	-	(14,222)	1,817,201	1,777,311	39,890	97.8%	1,758,744	1,735,589
Compensation of employees	1,509,767	-	(9,800)	1,499,967	1,465,591	34,376	97.7%	1,494,536	1,472,328
Salaries and wages	1,291,508	(16)	(6,863)	1,284,629	1,260,646	23,983	98.1%	1,277,316	1,257,880
Social contributions	218,259	16	(2,937)	215,338	204,945	10,393	95.2%	217,220	214,448
Goods and services	321,656	-	(4,422)	317,234	311,720	5,514	98.3%	264,208	263,261
Advertising	550	(200)	(193)	157	97	60	61.8%	29	29
Minor assets	2,036	(590)	(60)	1,386	1,365	21	98.5%	703	703
Audit costs: External	16,770	(130)	(296)	16,344	16,343	1	100.0%	14,235	14,235
Bursaries: Employees	6,839	343	2,400	9,582	9,443	139	98.5%	7,092	7,091
Catering: Departmental activities	1,524	(474)	(528)	522	460	62	88.1%	164	162
Communication (G&S)	38,821	9,741	(578)	47,984	47,973	11	100.0%	35,842	35,839
Computer services	74,128	(4,519)	(14,885)	54,724	54,720	4	100.0%	48,544	48,544
Consultants: Business and advisory services	8,350	(5,020)	(3,159)	171	170	1	99.4%	125	125
Contractors	1,073	(80)	(681)	312	282	30	90.4%	265	264

*Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province*

Entertainment	2	-	(2)	-	-	-	-	-	-
Fleet services (including government motor transport)	9,866	851	-	10,717	10,716	1	100.0%	6,996	6,996
Inventory:	-	-	-	-	-	-	-	1,142	1,141
Other supplies	5,276	(1,502)	(757)	3,017	3,000	17	99.4%	3,259	3,259
Consumable supplies	13,152	(2,848)	(1,087)	9,217	9,206	11	99.9%	9,591	9,589
Consumable: Stationery, printing and office supplies	31,858	-	(1,258)	30,600	30,789	(189)	100.6%	34,814	33,908
Operating leases	25,017	(1,552)	(3,143)	20,322	20,259	63	99.7%	23,231	23,202
Property payments	74,834	8,276	20,458	103,568	101,213	2,355	97.7%	75,736	75,736
Travel and subsistence	561	(18)	-	543	542	1	99.8%	18	17
Training and development	9,228	(1,921)	(166)	7,141	4,233	2,908	59.3%	2,167	2,166
Operating payments	1,605	(357)	(371)	877	859	18	97.9%	255	255
Venues and facilities	166	-	(116)	50	50	-	100.0%	-	-
Rental and hiring	32,707	-	66,055	98,762	98,318	444	99.6%	39,403	39,402
Transfers and subsidiaries									
Provinces and municipalities	417	-	-	417	337	80	80.8%	288	288
Municipalities	417	-	-	417	337	80	80.8%	288	288
Municipal agencies and funds	417	-	-	417	337	80	80.8%	288	288
Departmental agencies and accounts	10	-	-	10	-	10	-	-	-
Departmental agencies	10	-	-	10	-	10	-	-	-
Households	32,280	-	66,055	98,335	97,981	354	99.6%	39,115	39,114
Social benefits	25,421	-	9,800	35,221	35,022	199	99.4%	28,597	28,596
Other	6,859	-	56,255	63,114	62,959	155	99.8%	10,518	10,518
transfers to households	34,211	-	4,422	38,633	18,637	19,996	48.2%	18,067	10,973
Payments for capital assets									
Machinery and equipment	34,211	-	4,422	38,633	18,637	19,996	48.2%	18,067	10,973
Transport equipment	9,882	13	-	9,895	9,870	25	99.7%	639	639
Other machinery and equipment	24,329	(13)	4,422	28,738	8,767	19,971	30.5%	17,428	10,334
	1,898,341	-	56,255	1,954,596	1,894,266	60,330	96.9%	1,816,214	1,785,964

Sub-programme: 1.1: OFFICE OF THE MEC

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	10,390	-	(2,900)	7,490	6,822	668	91.1%	7,657	5,411
Compensation of employees	7,273	-	(1,600)	5,673	5,266	407	92.8%	7,273	5,027
Salaries and wages	6,399	(16)	(1,600)	4,783	4,737	46	99.0%	6,671	4,510
Social contributions	874	16		890	529	361	59.4%	602	517
Goods and services	3,117	-	(1,300)	1,817	1,556	261	85.6%	384	384
Minor assets	10			10		10	-	6	6
Catering: Departmental activities	204		(123)	81	61	20	75.3%	12	12
Contractors	358		(175)	183	163	20	89.1%	-	
Entertainment	2		(2)	-	-	-	-	-	
Consumable supplies	404		(219)	185	181	4	97.8%	66	66
Property payments	74		(23)	51		51	-	-	
Travel and subsistence	1,050		(444)	606	456	150	75.2%	300	300
Operating payments	355		(104)	251	245	6	97.6%	-	
Venues and facilities	494		(94)	400	400	-	100.0%	-	
Rental and hiring	166		(116)	50	50	-	100.0%	-	
Transfers and subsidies	22	-	(3)	19	-	19	-	-	-
Households	22	-	(3)	19	-	19	-	-	-
Social benefits	22		(3)	19		19	-		
Total	10,412	-	(2,903)	7,509	6,822	687	90.9%	7,657	5,411

Sub-programme: 1.2: CORPORATE SERVICES

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	404,936	-	(23,800)	381,136	358,508	22,628	94.1%	361,548	347,286
Compensation of employees	199,920	-	(2,400)	197,520	178,299	19,221	90.3%	198,920	185,596
Salaries and wages	172,183		(2,400)	169,783	157,479	12,304	92.8%	171,672	160,814
Social contributions	27,737			27,737	20,820	6,917	75.1%	27,248	24,782
Goods and services	205,016	-	(21,400)	183,616	180,209	3,407	98.1%	162,628	161,690
Advertising	460	(110)	(193)	157	97	60	61.8%	29	29
Minor assets	157	(77)	(60)	20	19	1	95.0%	-	
Audit costs:									
External	16,770	(130)	(296)	16,344	16,343	1	100.0%	14,235	14,235
Bursaries:									
Employees				-	-	-	-	369	369
Catering:									
Departmental activities	417	29	(385)	61	29	32	47.5%	99	98
Communication (G&S)	35,894	9,826	(288)	45,432	45,431	1	100.0%	33,678	33,677
Computer services	71,522	(4,519)	(13,463)	53,540	53,537	3	100.0%	48,544	48,544
Consultants:									
Business and advisory services	5,320	(4,990)	(159)	171	170	1	99.4%	125	125
Contractors	532	(10)	(506)	16	16	-	100.0%	187	187
Fleet services (including government motor transport)	9,866	851		10,717	10,716	1	100.0%	6,996	6,996
Consumable supplies	1,545	(506)	(518)	521	518	3	99.4%	1,265	1,265
Consumable: Stationery, printing and office supplies	1,846	(757)	(877)	212	211	1	99.5%	1,875	1,874
Operating leases	31,858		(1,258)	30,600	30,789	(189)	100.6%	34,814	33,908
Property payments	14,259		(3,120)	11,139	11,137	2	100.0%	15,450	15,421
Travel and subsistence	6,542	1,517		8,059	7,468	591	92.7%	4,491	4,491

Operating payments	7,573	(1,138)		6,435	3,544	2,891	55.1%	457	457
Venues and facilities	455	14	(277)	192	184	8	95.8%	14	14
Transfers and subsidies	8,013	-	58,655	66,668	66,437	231	99.7%	13,281	13,280
Provinces and municipalities	87	-	-	87	74	13	85.1%	75	75
Municipalities	87	-	-	87	74	13	85.1%	75	75
Municipal agencies and funds	87			87	74	13	85.1%	75	75
Departmental agencies and accounts	5	-	-	5	-	5	-	-	-
Departmental agencies (non-business entities)	5			5		5	-		
Households	7,921	-	58,655	66,576	66,363	213	99.7%	13,206	13,205
Social benefits	1,062		2,400	3,462	3,404	58	98.3%	2,688	2,687
Other transfers to households	6,859		56,255	63,114	62,959	155	99.8%	10,518	10,518
Payments for capital assets	27,462	-	-	27,462	16,385	11,077	59.7%	14,483	7,922
Machinery and equipment	27,462	-	-	27,462	16,385	11,077	59.7%	14,483	7,922
Transport equipment	9,882	13		9,895	9,870	25	99.7%	639	639
Other machinery and equipment	17,580	(13)		17,567	6,515	11,052	37.1%	13,844	7,283
Total	440,411	-	34,855	475,266	441,330	33,936	92.9%	389,312	368,488

Sub-programme: 1.3: EDUCATION MANAGEMENT									
	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1,326,460	-	13,600	1,340,060	1,329,678	10,382	99.2%	1,329,118	1,327,269
Compensation of employees	1,230,050	-	(7,400)	1,222,650	1,213,919	8,731	99.3%	1,238,624	1,236,780
Salaries and wages	1,048,141		(4,000)	1,044,141	1,038,499	5,642	99.5%	1,057,170	1,055,330
Social contributions	181,909		(3,400)	178,509	175,420	3,089	98.3%	181,454	181,450
Goods and services	96,410	-	21,000	117,410	115,759	1,651	98.6%	90,494	90,489

Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province

Minor assets	1,869	(513)		1,356	1,346	10	99.3%	697	697
Catering:									
Departmental activities	853	(486)		367	357	10	97.3%	53	52
Communication (G&S)	127	(85)		42	32	10	76.2%	28	27
Consultants:									
Business and advisory services	30	(30)		-	-	-	-	-	-
Contractors	183	(70)		113	103	10	91.2%	78	77
Consumable supplies	3,307	(996)		2,311	2,301	10	99.6%	1,928	1,928
Consumable: Stationery, printing and office supplies	11,096	(2,091)		9,005	8,995	10	99.9%	7,716	7,715
Property payments	10,684	(1,552)		9,132	9,122	10	99.9%	7,781	7,781
Travel and subsistence	66,506	6,908	21,000	94,414	92,853	1,561	98.3%	70,295	70,295
Operating payments	1,200	(783)		417	407	10	97.6%	1,694	1,693
Venues and facilities	555	(302)		253	243	10	96.0%	224	224
Transfers and subsidies	24,650	-	7,400	32,050	31,866	184	99.4%	26,020	26,020
Provinces and municipalities	330	-	-	330	263	67	79.7%	213	213
Municipalities	330	-	-	330	263	67	79.7%	213	213
Municipal agencies and funds	330			330	263	67	79.7%	213	213
Departmental agencies and accounts	5	-	-	5	-	5	-	-	-
Departmental agencies (non-business entities)	5			5		5	-		
Households	24,315	-	7,400	31,715	31,603	112	99.6%	25,807	25,807
Social benefits	24,315		7,400	31,715	31,603	112	99.6%	25,807	25,807
Payments for capital assets	3,349	-	-	3,349	2,252	1,097	67.2%	3,584	3,051
Machinery and equipment	3,349	-	-	3,349	2,252	1,097	67.2%	3,584	3,051
Other machinery and equipment	3,349			3,349	2,252	1,097	67.2%	3,584	3,051
Total	1,354,459	-	21,000	1,375,459	1,363,796	11,663	99.2%	1,358,722	1,356,340

Sub-Programme:1.4.Human Resource Development									
	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	43,999	-	2,400	46,399	40,243	6,156	86.7%	19,978	16,569
Compensation of employees	36,194	-	-	36,194	30,182	6,012	83.4%	13,062	9,655
Salaries and wages	34,855			34,855	28,866	5,989	82.8%	11,594	8,403
Social contributions	1,339			1,339	1,316	23	98.3%	1,468	1,252
Goods and services	7,805	-	2,400	10,205	10,061	144	98.6%	6,916	6,914
Advertising	90	(90)		-		-	-	-	
Bursaries: Employees	6,839	343	2,400	9,582	9,443	139	98.5%	6,723	6,722
Catering: Departmental activities	30	(17)		13	13	-	100.0%	-	
Travel and subsistence	504	(147)		357	352	5	98.6%	159	159
Training and development	261	(20)		241	241	-	100.0%	18	17
Operating payments				-		-	-	16	16
Venues and facilities	81	(69)		12	12	-	100.0%	-	
Transfers and subsidies	-	-	3	3	2	1	66.7%	102	102
Households	-	-	3	3	2	1	66.7%	102	102
Social benefits			3	3	2	1	66.7%	102	102
Total	43,999	-	2,403	46,402	40,245	6,157	86.7%	20,080	16,671

Sub-programme: 1.5: (EMIS) Education Management Information Systems									
	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	45,638	-	(3,522)	42,116	42,060	56	99.9%	40,443	39,054
Compensation of employees	36,330	-	1,600	37,930	37,925	5	100.0%	36,657	35,270

Salaries and wages	29,930		1,137	31,067	31,065	2	100.0%	30,209	28,823
Social contributions	6,400		463	6,863	6,860	3	100.0%	6,448	6,447
Goods and services	9,308	-	(5,122)	4,186	4,135	51	98.8%	3,786	3,784
Catering:									
Departmental activities	20		(20)	-	-	-	-	-	-
Communication (G&S)	2,800		(290)	2,510	2,510	-	100.0%	2,136	2,135
Computer services	2,606		(1,422)	1,184	1,183	1	99.9%	-	-
Consultants:									
Business and advisory services	3,000		(3,000)	-	-	-	-	-	-
Inventory: Other supplies				-	-	-	-	1,142	1,141
Consumable supplies	20		(20)	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	210		(210)	-	-	-	-	-	-
Travel and subsistence	232	(2)	(98)	132	84	48	63.6%	491	491
Training and development	300	2		302	301	1	99.7%	-	-
Operating payments	100		(62)	38	37	1	97.4%	-	-
Venues and facilities	20			20	20	-	100.0%	17	17
Transfers and subsidies	22	-	-	22	13	9	59.1%	-	-
Households	22	-	-	22	13	9	59.1%	-	-
Social benefits	22			22	13	9	59.1%		
Payments for capital assets	3,400	-	4,422	7,822	-	7,822	-	-	-
Machinery and equipment	3,400	-	4,422	7,822	-	7,822	-	-	-
Other machinery and equipment	3,400		4,422	7,822		7,822	-		
Total	49,060	-	900	49,960	42,073	7,887	84.2%	40,443	39,054

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2021/22							2020/21	
	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									
PUBLIC PRIMARY LEVEL	14,889,164	-	(39,755)	14,849,409	14,831,704	17,705	99.9%	14,360,211	14,359,831
PUBLIC SECONDARY LEVEL	13,010,090	-	55,072	13,065,162	13,058,496	6,666	99.9%	12,446,514	12,328,896
HUMAN RESOURCE DEVELOPMENT	15,794	-	-	15,794	15,787	7	100.0%	20,000	19,988
NATIONAL SCHOOL NUTRITION PROGRAM	1,504,387	-	-	1,504,387	1,476,026	28,361	98.1%	1,378,434	1,231,100
ME GRANT	9,684	-	(1,000)	8,684	4,437	4,247	51.1%	1,199	570
SCHOOL SPORT, CULTURE AND MEDIA SERVICES	52,245	-	-	52,245	48,640	3,605	93.1%	74,227	69,863
MATHS, SCIENCE AND TECHNOLOGY GRANT									
	29,481,364	-	14,317	29,495,681	29,435,090	60,591	99.8%	28,280,585	28,010,248

Economic classification									
Current payments	27,148,167	-	(55,928)	27,092,239	27,040,956	51,283	99.8%	26,066,724	25,799,925
Compensation of employees	24,483,445	-	(84,500)	24,398,945	24,373,801	25,144	99.9%	23,787,066	23,769,106
Salaries and wages	21,102,481	(725)	(75,789)	21,025,967	21,009,935	16,032	99.9%	20,465,623	20,449,045
Social contributions	3,380,964	725	(8,711)	3,372,978	3,363,866	9,112	99.7%	3,321,443	3,320,061
Goods and services	2,664,722	-	28,572	2,693,294	2,667,155	26,139	99.0%	2,279,658	2,030,819
Administrative fees	631	-	-	631	-	631	-	10	-
Advertising	787	-	-	787	276	511	35.1%	951	84
Minor assets	10	-	(10)	-	-	-	-	47	-
Bursaries: Employees	15,794	1,998	-	17,792	17,785	7	100.0%	33,336	33,811
Catering: Departmental activities	8,856	245	(1,644)	7,457	6,603	854	88.5%	1,427	153
Communication (G&S)	7,919	-	(18)	7,901	7,772	129	98.4%	8,438	7,960

*Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province*

Consultants: Business and advisory services	2,047	(245)	(211)	1,591	1,330	261	83.6%	9,861	8,868
Contractors	26,561	-	(5,354)	21,207	21,056	151	99.3%	31,018	22,656
Agency and support / outsourced services	1,089,021	(1,722)	(112)	1,087,187	1,072,890	14,297	98.7%	1,029,752	901,833
Fleet services (including government motor transport)	-	-	-	-	-	-	-	969	952
Inventory: Learner and teacher support material	697,795	(76)	(18,623)	679,096	678,505	591	99.9%	577,352	552,529
Inventory: Other supplies	333,204	76	(18,481)	314,799	314,389	410	99.9%	143,850	139,664
Consumable supplies	6,265	-	(300)	5,965	4,955	1,010	83.1%	3,907	2,823
Consumable: Stationery, printing and office supplies	2,871	(100)	(474)	2,297	1,698	599	73.9%	9,315	1,412
Operating leases	2,839	-	(12)	2,827	2,827	-	100.0%	2,771	2,771
Property payments	91,336	-	(4,029)	87,307	87,216	91	99.9%	97,055	93,006
Transport provided: Departmental activity	327,999	(2,793)	77,522	402,728	402,121	607	99.8%	305,091	246,093
Travel and subsistence	43,521	1,667	1,919	47,107	42,765	4,342	90.8%	21,858	15,102
Training and development	-	-	-	-	-	-	-	487	487
Operating payments	1,270	-	(189)	1,081	258	823	23.9%	1,126	215
Venues and facilities	5,693	950	(1,196)	5,447	4,709	738	86.5%	694	231
Rental and hiring	303	-	(216)	87	-	87	-	343	169
Transfers and subsidies	2,329,297	-	70,245	2,399,542	2,394,134	5,408	99.8%	2,213,601	2,210,323
Departmental agencies and accounts	3,932	-	-	3,932	3,905	27	99.3%	3,551	3,516
Social security funds	3,932	-	-	3,932	3,905	27	99.3%	3,551	3,516
Non-profit institutions	2,142,750	-	-	2,142,750	2,138,715	4,035	99.8%	1,973,930	1,970,887
Households	182,615	-	70,245	252,860	251,514	1,346	99.5%	236,120	235,920
Social benefits	176,860	-	76,000	252,860	251,514	1,346	99.5%	234,820	234,620
Other transfers to households	5,755	-	(5,755)	-	-	-	-	1,300	1,300

Payments for capital assets	3,900	-	-	3,900	-	3,900	-	260	-
Buildings and other fixed structures	3,500	-	-	3,500	-	3,500	-	-	-
Buildings	3,500	-	-	3,500	-	3,500	-	-	-
Machinery and equipment	400	-	-	400	-	400	-	260	-
Other machinery and equipment	400	-	-	400	-	400	-	260	-
	29,481,364	-	14,317	29,495,681	29,435,090	60,591	99.8%	28,280,585	28,010,248

Programme 2.1: PUBLIC PRIMARY LEVEL

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	14,256,848	-	(74,500)	14,182,348	14,165,247	17,101	99.9%	13,723,284	13,722,904
Compensation of employees	14,053,206	-	(75,500)	13,977,706	13,960,798	16,908	99.9%	13,536,868	13,536,621
Salaries and wages	12,103,660		(69,011)	12,034,649	12,026,033	8,616	99.9%	11,643,186	11,642,940
Social contributions	1,949,546		(6,489)	1,943,057	1,934,765	8,292	99.6%	1,893,682	1,893,681
Goods and services	203,642	-	1,000	204,642	204,449	193	99.9%	186,416	186,283
Inventory: Learner and teacher support material	200,000	(76)		199,924	199,750	174	99.9%	182,357	182,234
Inventory: Other supplies	3,642	76	164	3,882	3,881	1	100.0%	3,642	3,633
Travel and subsistence			736	736	718	18	97.6%	417	416
Operating payments			100	100	100	-	100.0%	-	
Transfers and subsidies	632,316	-	34,745	667,061	666,457	604	99.9%	636,927	636,927
Non-profit institutions	514,810		500	515,310	515,272	38	100.0%	488,367	488,367
Households	117,506	-	34,245	151,751	151,185	566	99.6%	148,560	148,560
Social benefits	111,751		40,000	151,751	151,185	566	99.6%	148,560	148,560
Other transfers to households	5,755		(5,755)	-	-	-	-	-	
Total	14,889,164	-	(39,755)	14,849,409	14,831,704	17,705	99.9%	14,360,211	14,359,831

Programme 2.2: PUBLIC SECONDARY LEVEL									
	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11,669,370	-	19,572	11,688,942	11,684,544	4,398	100.0%	11,155,709	11,040,969
Compensation of employees	10,386,323	-	(9,000)	10,377,323	10,375,023	2,300	100.0%	10,206,277	10,196,417
Salaries and wages	8,960,841		(6,778)	8,954,063	8,951,993	2,070	100.0%	8,785,467	8,775,805
Social contributions	1,425,482		(2,222)	1,423,260	1,423,030	230	100.0%	1,420,810	1,420,612
Goods and services	1,283,047	-	28,572	1,311,619	1,309,521	2,098	99.8%	949,432	844,552
Administrative fees				-		-	-	10	
Minor assets	10		(10)	-		-	-	47	
Bursaries:									
Employees		1,998		1,998	1,998	-	100.0%	13,336	13,823
Catering:									
Departmental activities	6,750		(1,644)	5,106	5,081	25	99.5%	110	5
Communication (G&S)	7,362		(18)	7,344	7,343	1	100.0%	7,556	7,555
Consultants: Business and advisory services	550		(156)	394	394	-	100.0%	8,945	8,550
Contractors	26,351		(5,354)	20,997	20,983	14	99.9%	31,018	22,656
Agency and support / outsourced services	228		(112)	116	116	-	100.0%	157	55
Fleet services (including government motor transport)				-		-	-	969	952
Inventory: Learner and teacher support material	497,795		(18,623)	479,172	478,755	417	99.9%	394,995	370,295
Inventory: Other supplies	293,781		(18,645)	275,136	275,134	2	100.0%	68,244	67,639
Consumable supplies	334		(300)	34	30	4	88.2%	327	15
Consumable: Stationery, printing and office supplies	720		(474)	246	245	1	99.6%	7,043	

Operating leases	2,839		(12)	2,827	2,827	-	100.0%	2,771	2,771
Property payments	91,336		(4,029)	87,307	87,216	91	99.9%	97,055	93,006
Transport provided:									
Departmental activity	326,268	(2,793)	78,042	401,517	401,404	113	100.0%	304,847	246,013
Travel and subsistence	24,617	795	1,329	26,741	25,409	1,332	95.0%	10,283	10,220
Training and development				-		-	-	487	487
Operating payments	450		(289)	161	158	3	98.1%	606	110
Venues and facilities	3,440		(917)	2,523	2,428	95	96.2%	380	231
Rental and hiring	216		(216)	-		-	-	246	169
Transfers and subsidies	1,340,570	-	35,500	1,376,070	1,373,952	2,118	99.8%	1,290,795	1,287,927
Non-profit institutions	1,275,661		(500)	1,275,161	1,273,623	1,538	99.9%	1,203,435	1,200,567
Households	64,909	-	36,000	100,909	100,329	580	99.4%	87,360	87,360
Social benefits	64,909		36,000	100,909	100,329	580	99.4%	86,060	86,060
Other transfers to households	-			-	-	-	-	1,300	1,300
Payments for capital assets	150	-	-	150	-	150	-	10	-
Machinery and equipment	150	-	-	150	-	150	-	10	-
Other machinery and equipment	150			150		150	-	10	
Total	13,010,090	-	55,072	13,065,162	13,058,496	6,666	99.9%	12,446,514	12,328,896

Programme 2.3: HUMAN RESOURCE DEVELOPMENT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	15,794	-	-	15,794	15,787	7	100.0%	20,000	19,988
Goods and services	15,794	-	-	15,794	15,787	7	100.0%	20,000	19,988
Bursaries: Employees	15,794			15,794	15,787	7	100.0%	20,000	19,988
Total	15,794	-	-	15,794	15,787	7	100.0%	20,000	19,988

**Programme 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME
GRANT**

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1,144,226	-	-	1,144,226	1,122,301	21,925	98.1%	1,092,305	945,631
Compensation of employees	40,806	-	-	40,806	36,840	3,966	90.3%	42,454	34,601
Salaries and wages	35,099	(725)		34,374	30,769	3,605	89.5%	35,503	28,833
Social contributions	5,707	725		6,432	6,071	361	94.4%	6,951	5,768
Goods and services	1,103,420	-	-	1,103,420	1,085,461	17,959	98.4%	1,049,851	911,030
Advertising	787			787	276	511	35.1%	951	84
Catering:									
Departmental activities	1,548			1,548	961	587	62.1%	1,201	100
Communication (G&S)	557			557	429	128	77.0%	882	405
Agency and support / outsourced services	1,088,793	(1,722)		1,087,071	1,072,774	14,297	98.7%	1,029,595	901,778
Consumable supplies	3,129			3,129	2,837	292	90.7%	3,580	2,808
Consumable: Stationery, printing and office supplies	2,151	(100)		2,051	1,453	598	70.8%	2,272	1,412
Travel and subsistence	5,528	1,822		7,350	6,711	639	91.3%	10,503	4,338
Training and development				-		-	-	-	
Operating payments	820			820		820	-	520	105
Venues and facilities	20			20	20	-	100.0%	250	
Rental and hiring	87			87		87	-	97	
Transfers and subsidies	356,411	-	-	356,411	353,725	2,686	99.2%	285,879	285,469
Departmental agencies and accounts	3,932	-	-	3,932	3,905	27	99.3%	3,551	3,516
Social security funds	3,932			3,932	3,905	27	99.3%	3,551	3,516
Non-profit institutions	352,279			352,279	349,820	2,459	99.3%	282,128	281,953
Households	200	-	-	200	-	200	-	200	-
Social benefits	200			200		200	-	200	
Payments for					-	3,750	-		-

capital assets	3,750	-	-	3,750				250	
Buildings and other fixed structures	3,500	-	-	3,500	-	3,500	-	-	-
Buildings	3,500			3,500		3,500	-		
Machinery and equipment	250	-	-	250	-	250	-	250	-
Other machinery and equipment	250			250		250	-	250	
Total	1,504,387	-	-	1,504,387	1,476,026	28,361	98.1%	1,378,434	1,231,100

Programme 2.5: SCHOOL SPORT,CULTURE AND MEDIA SERVICES

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9,684	-	(1,000)	8,684	4,437	4,247	51.1%	1,199	570
Compensation of employees	1,570	-	-	1,570	-	1,570	-	-	-
Salaries and wages	1,342			1,342		1,342	-		
Social contributions	228			228		228	-		
Goods and services	8,114	-	(1,000)	7,114	4,437	2,677	62.4%	1,199	570
Catering: Departmental activities	558	245		803	561	242	69.9%	110	48
Consultants: Business and advisory services	962	(245)	(55)	662	401	261	60.6%	380	318
Contractors	210			210	73	137	34.8%	-	
Consumable supplies	2,802			2,802	2,088	714	74.5%	-	
Transport provided: Departmental activity	1,231		(520)	711	255	456	35.9%	214	80
Travel and subsistence	1,921		(146)	1,775	963	812	54.3%	487	124
Venues and facilities	430		(279)	151	96	55	63.6%	8	
Total	9,684	-	(1,000)	8,684	4,437	4,247	51.1%	1,199	570

Programme 2.6: MATHS,SCIENCE AND TECHNOLOGY GRANT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	52,245	-	-	52,245	48,640	3,605	93.1%	74,227	69,863
Compensation of employees	1,540	-	-	1,540	1,140	400	74.0%	1,467	1,467
Salaries and wages	1,539			1,539	1,140	399	74.1%	1,467	1,467
Social contributions	1			1		1	-	-	
Goods and services	50,705	-	-	50,705	47,500	3,205	93.7%	72,760	68,396
Administrative fees	631			631		631	-	-	
Catering: Departmental activities				-		-	-	6	
Consultants: Business and advisory services	535			535	535	-	100.0%	536	
Inventory: Other supplies	35,781			35,781	35,374	407	98.9%	71,964	68,392
Transport provided: Departmental activity	500			500	462	38	92.4%	30	
Travel and subsistence	11,455	(950)		10,505	8,964	1,541	85.3%	168	4
Venues and facilities	1,803	950		2,753	2,165	588	78.6%	56	
Total	52,245	-	-	52,245	48,640	3,605	93.1%	74,227	69,863

Programme 3: INDEPENDENT SCHOOL SUBSIDIES

	2021/22							2020/21	
	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. PRIMARY PHASE	87,612	-	-	87,612	86,293	1,319	98.5%	92,688	91,874
2. SECONDARY PHASE	63,380	-	-	63,380	61,544	1,836	97.1%	56,120	56,120
	150,992	-	-	150,992	147,837	3,155	97.9%	148,808	147,994

Economic classification									
Transfers and subsidies	150,992	-	-	150,992	147,837	3,155	97.9%	148,808	147,994
Non-profit institutions	150,992	-	-	150,992	147,837	3,155	97.9%	148,808	147,994
	150,992	-	-	150,992	147,837	3,155	97.9%	148,808	147,994

Sub-programme: 3.1: PRIMARY PHASE

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	87,612	-	-	87,612	86,293	1,319	98.5%	92,688	91,874
Non-profit institutions	87,612			87,612	86,293	1,319	98.5%	92,688	91,874
Total	87,612	-	-	87,612	86,293	1,319	98.5%	92,688	91,874

Sub-programme: 3.2: SECONDARY PHASE

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	63,380	-	-	63,380	61,544	1,836	97.1%	56,120	56,120
Non-profit institutions	63,380			63,380	61,544	1,836	97.1%	56,120	56,120
Total	63,380	-	-	63,380	61,544	1,836	97.1%	56,120	56,120

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

	2021/22							2020/21	
	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 Schools	551,855	-	50	551,905	548,788	3,117	99.4%	555,202	526,837
2 School sport culture and media services	800	-	(50)	750	-	750	-	-	-

*Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province*

3 Human resource development	764	-	-	764	753	11	98.6%	-	-
4 Learners with profound intellectual disabilities grant	34,151	-	-	34,151	26,406	7,745	77.3%	32,597	26,224
	587,570	-	-	587,570	575,947	11,623	98.0%	587,799	553,061
Economic classification									
Current payments	517,852	-	(2,200)	515,652	506,392	9,260	98.2%	517,376	482,952
Compensation of employees	506,594	-	(2,200)	504,394	499,997	4,397	99.1%	508,913	480,547
Salaries and wages	430,076	(2,766)	(2,200)	425,110	420,751	4,359	99.0%	432,759	404,414
Social contributions	76,518	2,766	-	79,284	79,246	38	100.0%	76,154	76,133
Goods and services	11,258	-	-	11,258	6,395	4,863	56.8%	8,463	2,405
Minor assets	1,245	(251)	-	994	283	711	28.5%	239	-
Bursaries: Employees	764	-	-	764	753	11	98.6%	-	-
Catering: Departmental activities	44	11	-	55	24	31	43.6%	40	5
Communication (G&S)	900	302	-	1,202	1,201	1	99.9%	820	92
Inventory: Learner and teacher support material	1,414	454	-	1,868	1,307	561	70.0%	2,622	19
Inventory: Other supplies	145	1,750	-	1,895	145	1,750	7.7%	230	-
Consumable supplies	2,721	(1,799)	(49)	873	-	873	-	1,946	186
Consumable: Stationery, printing and office supplies	576	(302)	-	274	158	116	57.7%	196	31
Transport provided: Departmental activity	30	-	-	30	-	30	-	-	-
Travel and subsistence	2,519	35	49	2,603	2,093	510	80.4%	1,901	1,653
Operating payments	300	(200)	-	100	49	51	49.0%	39	38
Venues and facilities	600	-	-	600	382	218	63.7%	430	381
Transfers and subsidies	67,378	-	2,200	69,578	69,525	53	99.9%	67,447	67,447

Non-profit institutions	66,010	-	-	66,010	66,010	-	100.0%	65,412	65,412
Households	1,368	-	2,200	3,568	3,515	53	98.5%	2,035	2,035
Social benefits	1,339	-	2,200	3,539	3,486	53	98.5%	2,035	2,035
Other transfers to households	29	-	-	29	29	-	100.0%	-	-
Payments for capital assets	2,340	-	-	2,340	30	2,310	1.3%	2,976	2,662
Machinery and equipment	2,340	-	-	2,340	30	2,310	1.3%	2,976	2,662
Transport equipment	-	-	-	-	-	-	-	1,968	1,968
Other machinery and equipment	2,340	-	-	2,340	30	2,310	1.3%	1,008	694
	587,570	-	-	587,570	575,947	11,623	98.0%	587,799	553,061

Sub-programme: 4.1: SCHOOLS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	484,506	-	(2,150)	482,356	479,292	3,064	99.4%	487,755	459,390
Compensation of employees	484,506	-	(2,200)	482,306	479,261	3,045	99.4%	487,735	459,370
Salaries and wages	409,325	(2,002)	(2,200)	405,123	402,113	3,010	99.3%	412,169	383,825
Social contributions	75,181	2,002		77,183	77,148	35	100.0%	75,566	75,545
Goods and services	-	-	50	50	31	19	62.0%	20	20
Consumable supplies			1	1		1	-	-	
Travel and subsistence			49	49	31	18	63.3%	20	20
Transfers and subsidies	67,349	-	2,200	69,549	69,496	53	99.9%	67,447	67,447
Non-profit institutions	66,010			66,010	66,010	-	100.0%	65,412	65,412
Households	1,339	-	2,200	3,539	3,486	53	98.5%	2,035	2,035
Social benefits	1,339		2,200	3,539	3,486	53	98.5%	2,035	2,035
Total	551,855	-	50	551,905	548,788	3,117	99.4%	555,202	526,837

Sub-programme: 4.2: SCHOOL SPORT,CULTURE AND MEDIA SERVICES

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	800	-	(50)	750	-	750	-	-	-
Goods and services	800	-	(50)	750	-	750	-	-	-
Catering: Departmental activities	30			30		30	-		
Consumable supplies	590		(50)	540		540	-		
Transport provided: Departmental activity	30			30		30	-		
Travel and subsistence	150			150		150	-		
Total	800	-	(50)	750	-	750	-	-	-

Sub-programme: 4.3: HUMAN RESOURCE DEVELOPMENT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	764	-	-	764	753	11	98.6%	-	-
Goods and services	764	-	-	764	753	11	98.6%	-	-
Bursaries: Employees	764			764	753	11	98.6%		
Total	764	-	-	764	753	11	98.6%	-	-

Sub-programme: 4.4: LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES GRANT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000

classification									
Current payments	31,782	-	-	31,782	26,347	5,435	82.9%	29,621	23,562
Compensation of employees	22,088	-	-	22,088	20,736	1,352	93.9%	21,178	21,177
Salaries and wages	20,751	(764)		19,987	18,638	1,349	93.3%	20,590	20,589
Social contributions	1,337	764		2,101	2,098	3	99.9%	588	588
Goods and services	9,694	-	-	9,694	5,611	4,083	57.9%	8,443	2,385
Minor assets	1,245	(251)		994	283	711	28.5%	239	
Catering:									
Departmental activities	14	11		25	24	1	96.0%	40	5
Communication (G&S)	900	302		1,202	1,201	1	99.9%	820	92
Inventory: Learner and teacher support material	1,414	454		1,868	1,307	561	70.0%	2,622	19
Inventory: Other supplies	145	1,750		1,895	145	1,750	7.7%	230	
Consumable supplies	2,131	(1,799)		332		332	-	1,946	186
Consumable: Stationery, printing and office supplies	576	(302)		274	158	116	57.7%	196	31
Travel and subsistence	2,369	35		2,404	2,062	342	85.8%	1,881	1,633
Operating payments	300	(200)		100	49	51	49.0%	39	38
Venues and facilities	600			600	382	218	63.7%	430	381
Transfers and subsidies	29	-	-	29	29	-	100.0%	-	-
Households	29	-	-	29	29	-	100.0%	-	-
Other transfers to households	29			29	29	-	100.0%		
Payments for capital assets	2,340	-	-	2,340	30	2,310	1.3%	2,976	2,662
Machinery and equipment	2,340	-	-	2,340	30	2,310	1.3%	2,976	2,662
Transport equipment				-		-	-	1,968	1,968
Other machinery and equipment	2,340			2,340	30	2,310	1.3%	1,008	694
Total	34,151	-	-	34,151	26,406	7,745	77.3%	32,597	26,224

Programme 5: EARLY CHILDHOOD DEVELOPMENT									
	2021/22							2020/21	
	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 GRADE R IN PUBLIC SCHOOLS	118,077	-	(5,650)	112,427	107,794	4,633	95.9%	108,614	104,410
2 GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	23,598	-	-	23,598	18,299	5,299	77.5%	16,729	15,908
3 PRE GRADE R TRAINING	2,000	-	5,650	7,650	7,415	235	96.9%	44,184	42,766
4 HUMAN RESOURCE DEVELOPMENT	10,750	-	-	10,750	10,026	724	93.3%	2,281	1,318
	154,425	-	-	154,425	143,534	10,891	92.9%	171,808	164,402
Economic classification									
Current payments	154,091	-	(306)	153,785	143,063	10,722	93.0%	170,997	164,026
Compensation of employees	109,384	-	(306)	109,078	107,701	1,377	98.7%	146,409	145,596
Salaries and wages	108,780	-	(733)	108,047	106,779	1,268	98.8%	145,131	144,318
Social contributions	604	-	427	1,031	922	109	89.4%	1,278	1,278
Goods and services	44,707	-	-	44,707	35,362	9,345	79.1%	24,588	18,430
Minor assets	-	-	-	-	-	-	-	50	50
Bursaries: Employees	8,498	-	-	8,498	8,471	27	99.7%	5,265	5,264
Catering: Departmental activities	1,264	(15)	-	1,249	910	339	72.9%	1,340	452
Agency and support / outsourced services	-	24	-	24	24	-	100.0%	-	-
Inventory: Learner and teacher support material	15,485	-	-	15,485	11,061	4,424	71.4%	28	-
Inventory: Other supplies	9,168	-	-	9,168	8,287	881	90.4%	10,507	9,849
Consumable supplies	380	21	-	401	173	228	43.1%	450	166
Consumable: Stationery, printing and office supplies	934	-	-	934	730	204	78.2%	1,485	1,009
Transport provided: Departmental activity	-	-	-	-	-	-	-	60	-
Travel and subsistence	5,218	(59)	250	5,409	4,462	947	82.5%	1,820	902
Training and development	-	-	-	-	-	-	-	584	-

Operating payments	2,606	-	(250)	2,356	217	2,139	9.2%	2,636	559
Venues and facilities	1,154	29	-	1,183	1,027	156	86.8%	363	179
Transfers and subsidies	94	-	306	400	373	27	93.3%	311	311
Non-profit institutions	-	-	-	-	(15)	15	-	-	-
Households	94	-	306	400	388	12	97.0%	311	311
Social benefits	94	-	306	400	388	12	97.0%	311	311
Payments for capital assets	240	-	-	240	98	142	40.8%	500	65
Machinery and equipment	240	-	-	240	98	142	40.8%	500	65
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	240	-	-	240	98	142	40.8%	500	65
	154,425	-	-	154,425	143,534	10,891	92.9%	171,808	164,402

Sub-programme: 5.2: GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	117,743	-	(5,556)	112,187	107,696	4,491	96.0%	108,114	104,345
Compensation of employees	109,384	-	(5,306)	104,078	102,875	1,203	98.8%	102,303	102,294
Salaries and wages	108,780		(5,187)	103,593	102,488	1,105	98.9%	101,930	101,921
Social contributions	604		(119)	485	387	98	79.8%	373	373
Goods and services	8,359	-	(250)	8,109	4,821	3,288	59.5%	5,811	2,051
Minor assets				-		-	-	50	50
Catering: Departmental activities	850			850	794	56	93.4%	1,290	435
Inventory: Other supplies	1,661			1,661	1,075	586	64.7%	-	
Consumable supplies	380	21		401	173	228	43.1%	450	166
Consumable: Stationery, printing and office supplies	934			934	730	204	78.2%	1,485	1,009
Transport provided: Departmental activity				-		-	-	60	
Travel and subsistence	2,250	(21)		2,229	1,635	594	73.4%	340	206
Operating payments	2,000		(250)	1,750	191	1,559	10.9%	2,136	185
Venues and facilities	284			284	223	61	78.5%	-	
Transfers and subsidies	94	-	(94)	-	-	-	-	-	-
Households	94	-	(94)	-	-	-	-	-	-
Social benefits	94	-	(94)	-	-	-	-	-	-
Payments for capital assets	240	-	-	240	98	142	40.8%	500	65
Machinery and	240	-	-	240	98	142	40.8%	500	65

equipment									
Other machinery and equipment	240			240	98	142	40.8%	500	65
Total	118,077	-	(5,650)	112,427	107,794	4,633	95.9%	108,614	104,410
Current payments	23,598	-	-	23,598	18,299	5,299	77.5%	16,729	15,908
Compensation of employees	-	-	-	-	-	-	-	1,201	1,192
Salaries and wages				-		-	-	1,201	1,192
Goods and services	23,598	-	-	23,598	18,299	5,299	77.5%	15,528	14,716
Bursaries: Employees				-		-	-	4,493	4,493
Inventory: Learner and teacher support material	15,485			15,485	11,061	4,424	71.4%	28	
Inventory: Other supplies	7,507			7,507	7,212	295	96.1%	10,507	9,849
Operating payments	606			606	26	580	4.3%	500	374
Total	23,598	-	-	23,598	18,299	5,299	77.5%	16,729	15,908

Subprogramme: 5.3: PRE-GRADE R TRAINING

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2,000	-	5,250	7,250	7,042	208	97.1%	43,873	42,455
Compensation of employees	-	-	5,000	5,000	4,826	174	96.5%	42,905	42,110
Salaries and wages			4,454	4,454	4,291	163	96.3%	42,000	41,205
Social contributions			546	546	535	11	98.0%	905	905
Goods and services	2,000	-	250	2,250	2,216	34	98.5%	968	345
Catering: Departmental activities	34	(15)		19	18	1	94.7%	32	
Agency and support / outsourced services		24		24	24	-	100.0%	-	
Travel and subsistence	1,496	42	250	1,788	1,755	33	98.2%	337	337
Training and development				-		-	-	584	
Venues and facilities	470	(51)		419	419	-	100.0%	15	8
Transfers and subsidies	-	-	400	400	373	27	93.3%	311	311
Non-profit institutions				-	(15)	15	-		

Households	-	-	400	400	388	12	97.0%	311	311
Social benefits			400	400	388	12	97.0%	311	311
Total	2,000	-	5,650	7,650	7,415	235	96.9%	44,184	42,766

Sub-programme: 5.4: HUMAN RESOURCE DEVELOPMENT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	10,750	-	-	10,750	10,026	724	93.3%	2,281	1,318
Goods and services	10,750	-	-	10,750	10,026	724	93.3%	2,281	1,318
Bursaries: Employees	8,498			8,498	8,471	27	99.7%	772	771
Catering: Departmental activities	380			380	98	282	25.8%	18	17
Travel and subsistence	1,472	(80)		1,392	1,072	320	77.0%	1,143	359
Venues and facilities	400	80		480	385	95	80.2%	348	171
Total	10,750	-	-	10,750	10,026	724	93.3%	2,281	1,318

Programme 6: INFRASTRUCTURE DEVELOPMENT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1 ADMINISTRATIVE	65,046	-	(4,235)	60,811	41,862	18,949	68.8%	49,248	22,017
2 PUBLIC ORDINARY SCHOOLS	1,266,764	-	-	1,266,764	1,061,758	205,006	83.8%	1,031,373	950,724
3 SPECIAL SCHOOLS	70,000	-	4,235	74,235	74,234	1	100.0%	52,706	23,770
	1,401,810	-	-	1,401,810	1,177,854	223,956	84.0%	1,133,327	996,511
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	324,017	-	(4,689)	319,328	217,118	102,210	68.0%	169,139	130,864
Compensation of	21,652	-		21,622	14,715		68.1%		13,135

Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province

employees			(30)			6,907		23,605	
Salaries and wages	16,294	-	(30)	16,264	12,587	3,677	77.4%	18,247	11,113
Social contributions	5,358	-	-	5,358	2,128	3,230	39.7%	5,358	2,022
Goods and services	302,365	-	(4,659)	297,706	202,403	95,303	68.0%	145,534	117,729
Minor assets	-	3	-	3	3	-	100.0%	-	-
Catering:	20	-	-	20	-	-	-	20	-
Departmental activities						20			
Communication (G&S)	-	1	-	1	-	1	-	-	-
Computer services	1,000	(1,000)	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	200	-
Contractors	1,105	1,200	-	2,305	951	1,354	41.3%	-	-
Inventory: Other supplies	72,110	4,837	(4,567)	72,380	25,472	46,908	35.2%	20,000	2,685
Consumable supplies	500	(500)	-	-	-	-	-	77,195	70,582
Consumable: Stationery, printing and office supplies	30	(30)	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	73,795	(4,311)	-	69,484	53,911	15,573	77.6%	17,490	15,376
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3,225	-	-	3,225	2,491	734	77.2%	3,470	2,074
Training and development	100	-	(92)	8	-	8	-	-	-
Operating payments	220	-	-	220	33	187	15.0%	120	34
Venues and facilities	60	-	-	60	-	60	-	60	-
Rental and hiring	150,200	(200)	-	150,000	119,542	30,458	79.7%	26,979	26,978
Transfers and subsidies	-	-	122	122	119	3	97.5%	234,750	192,141
Departmental agencies and accounts	-	-	-	-	-	-	-	2,369	-
Social security funds	-	-	-	-	-	-	-	2,369	-
Non-profit institutions	-	-	-	-	-	-	-	232,381	192,141
Households	-	-	122	122	119	3	97.5%	-	-
Social benefits	-	-	30	30	28	2	93.3%	-	-
Other transfers to households	-	-	92	92	91	1	98.9%	-	-
Payments for capital assets	1,077,793	-	4,567	1,082,360	960,617	121,743	88.8%	729,438	673,506
Buildings and other fixed structures	1,075,193	-	5,889	1,081,082	960,606	120,476	88.9%	729,188	673,391
Buildings	1,075,193	-	5,889	1,081,082	960,606	120,476	88.9%	729,188	673,391
Machinery and equipment	2,600	-	(1,322)	1,278	11	1,267	0.9%	250	115
Other machinery and equipment	2,600	-	(1,322)	1,278	11	1,267	0.9%	250	115
	1,401,810	-	-	1,401,810	1,177,854	223,956	84.0%	1,133,327	996,511

Sub-programme: 6.1: ADMINISTRATION

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	41,007	-	(122)	40,885	23,207	17,678	56.8%	36,284	17,303
Compensation of employees	21,652	-	(30)	21,622	14,715	6,907	68.1%	23,605	13,138
Salaries and wages	16,294		(30)	16,264	12,587	3,677	77.4%	18,247	11,116
Social contributions	5,358			5,358	2,128	3,230	39.7%	5,358	2,022
Goods and services	19,355	-	(92)	19,263	8,492	10,771	44.1%	12,679	4,165
Minor assets		3		3	3	-	100.0%	-	
Catering:									
Departmental activities	20			20		20	-	20	
Communication (G&S)		1		1		1	-	-	
Computer services	1,000	(1,000)		-		-	-	-	
Contractors	205			205	205	-	100.0%	-	
Inventory: Other supplies		4,837		4,837	4,837	-	100.0%	6,000	1,163
Consumable supplies	500	(500)		-		-	-	-	
Consumable: Stationery, printing and office supplies	30	(30)		-		-	-	-	
Operating leases				-		-	-	-	
Property payments	13,795	(3,111)		10,684	923	9,761	8.6%	3,009	894
Travel and subsistence	3,225			3,225	2,491	734	77.2%	3,470	2,074
Training and development	100		(92)	8		8	-	-	
Operating payments	220			220	33	187	15.0%	120	34
Venues and facilities	60			60		60	-	60	
Rental and hiring	200	(200)		-		-	-	-	
Transfers and subsidies	-	-	122	122	119	3	97.5%	-	-
Households	-	-	122	122	119	3	97.5%	-	-
Social benefits			30	30	28	2	93.3%		
Other transfers to households			92	92	91	1	98.9%		
Payments for capital assets	24,039	-	(4,235)	19,804	18,536	1,268	93.6%	12,964	4,714
Buildings and other fixed	21,439	-	(2,913)	18,526	18,525	1	100.0%	12,714	4,599

structures									
Buildings	21,439		(2,913)	18,526	18,525	1	100.0%	12,714	4,599
Other fixed structures				-		-	-	-	
Machinery and equipment	2,600	-	(1,322)	1,278	11	1,267	0.9%	250	115
Transport equipment				-		-	-	-	
Other machinery and equipment	2,600		(1,322)	1,278	11	1,267	0.9%	250	115
Total	65,046	-	(4,235)	60,811	41,862	18,949	68.8%	49,248	22,017

Sub-programme: 6.2: PUBLIC ORDINARY SCHOOLS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	283,010	-	(4,567)	278,443	193,911	84,532	69.6%	132,855	113,564
Goods and services	283,010	-	(4,567)	278,443	193,911	84,532	69.6%	132,855	113,564
Consultants: Business and advisory services				-		-	-	200	
Contractors	900	1,200		2,100	746	1,354	35.5%	-	
Inventory: Other supplies	72,110		(4,567)	67,543	20,635	46,908	30.6%	14,000	1,522
Consumable supplies				-		-	-	77,195	70,582
Property payments	60,000	(1,200)		58,800	52,988	5,812	90.1%	14,481	14,482
Rental and hiring	150,000			150,000	119,542	30,458	79.7%	26,979	26,978
Transfers and subsidies	-	-	-	-	-	-	-	234,750	192,141
Departmental agencies and accounts	-	-	-	-	-	-	-	2,369	-
Social security funds				-		-	-	2,369	
Non-profit institutions				-		-	-	232,381	192,141
Payments for capital assets	983,754	-	4,567	988,321	867,847	120,474	87.8%	663,768	645,019
Buildings and other fixed structures	983,754	-	4,567	988,321	867,847	120,474	87.8%	663,768	645,019
Buildings	983,754		4,567	988,321	867,847	120,474	87.8%	663,768	645,019
Total	1,266,764	-	-	1,266,764	1,061,758	205,006	83.8%	1,031,373	950,724

Sub-programme: 6.3: SPECIAL SCHOOLS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	(3)
Compensation of employees	-	-	-	-	-	-	-	-	(3)
Salaries and wages	-	-	-	-	-	-	-	-	(3)
Payments for capital assets	70,000	-	4,235	74,235	74,234	1	100.0%	52,706	23,773
Buildings and other fixed structures	70,000	-	4,235	74,235	74,234	1	100.0%	52,706	23,773
Buildings	70,000	-	4,235	74,235	74,234	1	100.0%	52,706	23,773
Total	70,000	-	4,235	74,235	74,234	1	100.0%	52,706	23,770

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES

	2021/22							2020/21	
	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 <u>PAYMENT TO SETA</u>	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445
2 <u>PROFESSIONAL SERVICES</u>	36,778	-	(7,572)	29,206	24,308	4,898	83.2%	23,734	9,192
3 <u>EXTERNAL EXAMINATION</u>	397,731	-	18,000	415,731	407,600	8,131	98.0%	386,238	323,443
4 <u>SPECIAL PROJECTS</u>	1,503,407	-	(81,000)	1,422,407	1,290,151	132,256	90.7%	1,106,074	858,094
5 <u>HIV AND AIDS LIFE SKILLS</u>	28,915	-	-	28,915	22,307	6,608	77.1%	22,715	14,137
6 <u>EPWP INCENTIVE GRANT</u>	2,080	-	-	2,080	1,876	204	90.2%	2,069	1,771
7 <u>EPWP SOCIAL GRANT</u>	21,215	-	-	21,215	20,533	682	96.8%	20,833	19,966

*Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province*

		2,049,497	-	(70,572)	1,978,925	1,826,146	152,779	92.3%	1,614,108	1,279,048
Economic classification										
Current payments		701,297	-	(109,482)	591,815	536,665	55,150	90.7%	529,218	390,997
Compensation of employees		284,721	-	8,230	292,951	286,994	5,957	98.0%	292,319	232,027
Salaries and wages		275,578	(631)	9,289	284,236	279,431	4,805	98.3%	281,566	225,498
Social contributions		9,143	631	(1,059)	8,715	7,563	1,152	86.8%	10,753	6,529
Goods and services		416,576	-	(117,712)	298,864	249,671	49,193	83.5%	236,899	158,970
Advertising		2,468	-	(516)	1,952	1,178	774	60.3%	1,096	64
Minor assets		27	(2)	-	25	4	21	16.0%	25	-
Catering: Departmental activities		67,312	40	(11,945)	55,407	50,477	4,930	91.1%	46,698	35,322
Communication (G&S)		869	437	-	1,306	749	557	57.4%	14,228	12,741
Computer services		4,208	-	-	4,208	3,412	796	81.1%	4,697	3,060
Consultants: Business and advisory services		5,500	(316)	(4,072)	1,112	230	882	20.7%	-	-
Contractors		11,707	45	-	11,752	11,086	666	94.3%	9,694	7,280
Agency and support / outsourced services		3,538	103	-	3,641	3,163	478	86.9%	5	5
Inventory: Learner and teacher support material		12,534	-	-	12,534	12,161	373	97.0%	7,049	6,639
Consumable supplies		143,889	(8,275)	(65,055)	70,559	52,146	18,413	73.9%	34,785	1,108
Consumable: Stationery, printing and office supplies		57,044	-	(720)	56,324	54,483	1,841	96.7%	52,680	42,438
Property payments		31,764	-	(40)	31,724	29,442	2,282	92.8%	34,259	30,797
Transport provided: Departmental activity		287	5,879	-	6,166	144	6,022	2.3%	268	20
Travel and subsistence		22,324	2,533	-	24,857	18,338	6,519	73.8%	17,519	10,795
Training and development		34,662	(15)	(32,438)	2,209	330	1,879	14.9%	301	164
Operating payments		1,464	-	-	1,464	682	782	46.6%	1,562	671
Venues and facilities		16,510	(429)	(2,926)	13,155	11,309	1,846	86.0%	11,786	7,823
Rental and hiring		469	-	-	469	337	132	71.9%	247	43
Transfers and subsidies		1,346,140	-	38,910	1,385,050	1,289,481	95,569	93.1%	1,084,720	888,051
Departmental agencies and		83,114	-	(30)	83,084	72,295	10,789	87.0%	65,343	59,733

accounts									
Social security funds	23,743	-	(30)	23,713	12,924	10,789	54.5%	12,898	7,288
Departmental agencies	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445
Non-profit institutions	1,250,924	-	(19)	1,250,905	1,204,909	45,996	96.3%	1,007,899	817,390
Households	12,102	-	38,959	51,061	12,277	38,784	24.0%	11,478	10,928
Social benefits	1,866	-	319	2,185	2,047	138	93.7%	1,776	1,228
Other transfers to households	10,236	-	38,640	48,876	10,230	38,646	20.9%	9,702	9,700
Payments for capital assets	2,060	-	-	2,060	-	2,060	-	170	-
Machinery and equipment	2,060	-	-	2,060	-	2,060	-	170	-
Other machinery and equipment	2,060	-	-	2,060	-	2,060	-	170	-
	2,049,497	-	(70,572)	1,978,925	1,826,146	152,779	92.3%	1,614,108	1,279,048

Sub-programme: 7.1: PAYMENT TO SETA

Economic classification	2021/22							2020/21	
	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	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445
Departmental agencies and accounts	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445
Departmental agencies (non-business entities)	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445
Total	59,371	-	-	59,371	59,371	-	100.0%	52,445	52,445

Sub-programme: 7.2: EXTERNAL EXAMINATION

Economic classification	2021/22							2020/21	
	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
Current payments	36,459	-	(7,572)	28,887	24,010	4,877	83.1%	23,432	8,946
Compensation of employees	11,858	-	(3,500)	8,358	6,725	1,633	80.5%	11,858	-
Salaries and wages							83.9%		

	10,412		(3,407)	7,005	5,875	1,130		10,412	
Social contributions	1,446		(93)	1,353	850	503	62.8%	1,446	
Goods and services	24,601	-	(4,072)	20,529	17,285	3,244	84.2%	11,574	8,946
Advertising	550			550	232	318	42.2%	-	
Catering:									
Departmental activities	356			356	132	224	37.1%	287	69
Consultants:									
Business and advisory services	5,000	(316)	(4,072)	612		612	-	-	
Contractors	2,991			2,991	2,661	330	89.0%	1,049	961
Inventory: Learner and teacher support material	11,867			11,867	11,866	1	100.0%	6,549	6,479
Consumable supplies	238			238	170	68	71.4%	274	232
Transport provided: Departmental activity				-	-	-	-	30	
Travel and subsistence	2,120	276		2,396	1,439	957	60.1%	2,413	694
Training and development	724	(15)		709	330	379	46.5%	301	164
Operating payments	133			133	42	91	31.6%	131	17
Venues and facilities	622	55		677	413	264	61.0%	540	330
Transfers and subsidies	319	-	-	319	298	21	93.4%	302	246
Households	319	-	-	319	298	21	93.4%	302	246
Social benefits	319			319	298	21	93.4%	302	246
Total	36,778	-	(7,572)	29,206	24,308	4,898	83.2%	23,734	9,192

Sub-programme: 7.3: SPECIAL PROJECTS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	397,146	-	18,000	415,146	407,106	8,040	98.1%	385,676	323,315
Compensation of employees	229,463	-	26,000	255,463	254,369	1,094	99.6%	229,463	198,939
Salaries and wages	224,684	142	26,000	250,826	249,734	1,092	99.6%	223,184	194,438

Social contributions	4,779	(142)		4,637	4,635	2	100.0%	6,279	4,501
Goods and services	167,683	-	(8,000)	159,683	152,737	6,946	95.7%	156,213	124,376
Minor assets	25			25	4	21	16.0%	25	
Catering: Departmental activities	59,991		(6,429)	53,562	49,704	3,858	92.8%	45,775	35,149
Communication (G&S)				-		-	-	13,630	12,252
Computer services	4,208			4,208	3,412	796	81.1%	4,697	3,060
Contractors	8,318			8,318	8,179	139	98.3%	6,490	4,614
Consumable supplies	3,184		(388)	2,796	2,492	304	89.1%	1,389	594
Consumable: Stationery, printing and office supplies	56,562		(720)	55,842	54,477	1,365	97.6%	52,207	42,086
Property payments	15,100		(40)	15,060	15,058	2	100.0%	12,477	12,450
Travel and subsistence	9,634	444		10,078	10,075	3	100.0%	9,626	7,513
Operating payments	32			32		32	-	165	
Venues and facilities	10,629	(444)	(423)	9,762	9,336	426	95.6%	9,732	6,658
Transfers and subsidies	585	-	-	585	494	91	84.4%	562	128
Households	585	-	-	585	494	91	84.4%	562	128
Social benefits	585			585	494	91	84.4%	562	128
Total	397,731	-	18,000	415,731	407,600	8,131	98.0%	386,238	323,443

Sub-programme: 7.4: SPECIAL PROJECTS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	236,051	-	(119,940)	116,111	80,463	35,648	69.3%	87,134	34,988
Compensation of employees	29,759	-	(14,300)	15,459	14,130	1,329	91.4%	28,559	15,761
Salaries and wages	27,020		(13,304)	13,716	12,464	1,252	90.9%	25,820	13,899
Social contributions	2,739		(996)	1,743	1,666	77	95.6%	2,739	1,862
Goods and services	206,292	-	(105,640)	100,652	66,333	34,319	65.9%	58,575	19,227
Advertising	600		(516)	84		84	-	-	
Catering: Departmental activities	6,006		(5,516)	490	4	486	0.8%	351	62
Communication	205	471		676	121	555	17.9%	195	107

on (G&S)									
Consultants: Business and advisory services	500			500	230	270	46.0%	-	
Contractors Agency and support / outsourced services	700	45		45		45	-	-	
Consumable supplies	140,395	(8,203)	(64,667)	67,525	49,484	18,041	73.3%	32,807	
Consumable: Stationery, printing and office supplies	452			452	6	446	1.3%	113	
Operating leases				-		-	-	-	
Property payments	16,664			16,664	14,384	2,280	86.3%	21,782	18,347
Transport provided: Departmental activity		5,879		5,879		5,879	-	-	
Travel and subsistence	3,908	1,808		5,716	1,562	4,154	27.3%	2,832	689
Training and development	33,938		(32,438)	1,500		1,500	-	-	
Operating payments	44			44		44	-	96	22
Venues and facilities	2,880		(2,503)	377	125	252	33.2%	399	
Rental and hiring				-		-	-	-	
Transfers and subsides	1,265,576	-	38,940	1,304,516	1,209,688	94,828	92.7%	1,018,840	823,106
Departmental agencies and accounts	23,494	-	-	23,494	12,898	10,596	54.9%	12,605	7,288
Social security funds	23,494			23,494	12,898	10,596	54.9%	12,605	7,288
Non-profit institutions	1,230,884			1,230,884	1,185,305	45,579	96.3%	995,621	805,264
Households	11,198	-	38,940	50,138	11,485	38,653	22.9%	10,614	10,554
Social benefits	962		300	1,262	1,255	7	99.4%	912	854
Other transfers to households	10,236		38,640	48,876	10,230	38,646	20.9%	9,702	9,700
Payments for capital assets	1,780	-	-	1,780	-	1,780	-	100	-

Machinery and equipment	1,780	-	-	1,780	-	1,780	-	100	-
Other machinery and equipment	1,780			1,780		1,780	-	100	
Total	1,503,407	-	(81,000)	1,422,407	1,290,151	132,256	90.7%	1,106,074	858,094

Sub-programme: 7.5: HIV AND AIDS LIFE SKILLS

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	28,695	-	-	28,695	22,307	6,388	77.7%	22,645	14,137
Compensation of employees	13,641	-	-	13,641	11,741	1,900	86.1%	14,309	9,641
Salaries and wages	13,462	(773)		12,689	11,358	1,331	89.5%	14,100	9,512
Social contributions	179	773		952	383	569	40.2%	209	129
Goods and services	15,054	-	-	15,054	10,566	4,488	70.2%	8,336	4,496
Advertising	1,318			1,318	946	372	71.8%	1,096	64
Catering: Departmental activities	959	40		999	637	362	63.8%	285	42
Communication (G&S)	630			630	628	2	99.7%	403	382
Contractors	398			398	246	152	61.8%	274	67
Inventory: Learner and teacher support material	667			667	295	372	44.2%	500	160
Consumable: Stationery, printing and office supplies	30			30		30	-	360	352
Transport provided: Departmental activity	287			287	144	143	50.2%	238	20
Travel and subsistence	6,662			6,662	5,258	1,404	78.9%	2,648	1,899
Training and development				-		-	-	-	
Operating payments	1,255			1,255	640	615	51.0%	1,170	632
Venues and facilities	2,379	(40)		2,339	1,435	904	61.4%	1,115	835
Rental and hiring	469			469	337	132	71.9%	247	43

Payments for capital assets	220	-	-	220	-	220	-	70	-
Machinery and equipment	220	-	-	220	-	220	-	70	-
Other machinery and equipment	220	-	-	220	-	220	-	70	-
Total	28,915	-	-	28,915	22,307	6,608	77.1%	22,715	14,137

Sub-programme: 7.6: EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2,040	-	-	2,040	1,850	190	90.7%	2,029	1,771
Compensation of employees	-	-	-	-	-	-	-	-	(2)
Salaries and wages	-	-	-	-	-	-	-	-	(2)
Goods and services	2,040	-	-	2,040	1,850	190	90.7%	2,029	1,773
Contractors	-	-	-	-	-	-	-	1,881	1,638
Agency and support / outsourced services	2,040	-	-	2,040	1,850	190	90.7%	-	-
Consumable supplies	-	-	-	-	-	-	-	148	135
Transfers and subsidies	40	-	-	40	26	14	65.0%	40	-
Departmental agencies and accounts	40	-	-	40	26	14	65.0%	40	-
Social security funds	40	-	-	40	26	14	65.0%	40	-
Total	2,080	-	-	2,080	1,876	204	90.2%	2,069	1,771

Sub-programme: 7.7: EXPANDED PUBLIC WORKS PROGRAMME SOCIAL SECTOR GRANT

	2021/22							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	906	-	30	936	929	7	99.3%	8,302	7,840
Compensation of employees	-	-	30	30	29	1	96.7%	8,130	7,688

Salaries and wages				-	-	-	-	8,050	7,651
Social contributions			30	30	29	1	96.7%	80	37
Goods and services	906	-	-	906	900	6	99.3%	172	152
Minor assets	2	(2)		-		-	-	-	
Communication (G&S)	34	(34)		-		-	-	-	
Agency and support / outsourced services	798	103		901	896	5	99.4%	5	5
Consumable supplies	72	(72)		-		-	-	167	147
Travel and subsistence		5		5	4	1	80.0%	-	
Transfers and subsidies	20,249	-	(30)	20,219	19,604	615	97.0%	12,531	12,126
Departmental agencies and accounts	209	-	(30)	179	-	179	-	253	-
Social security funds	209		(30)	179		179	-	253	
Non-profit institutions	20,040		(19)	20,021	19,604	417	97.9%	12,278	12,126
Households	-	-	19	19	-	19	-	-	-
Social benefits			19	19		19	-		
Payments for capital assets	60	-	-	60	-	60	-	-	-
Machinery and equipment	60	-	-	60	-	60	-	-	-
Other machinery and equipment	60			60		60	-		
Total	21,215	-	-	21,215	20,533	682	96.8%	20,833	19,966

Direct charges

		2021/22							2020/21	
		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	Members' Remuneration	1,978	-	-	1,978	1,978	-	1	1,978	1,978
		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
Economic classification										
Current payments		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
Compensation of employees		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
Salaries and wages		1,978	-	-	1,978	1,978	-	100.0%	1,712	1,712
Social contributions		-	-	-	-	-	-	-	266	266
		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978

Direct charges: MEMBERS REMUNERATION

	2021/22							2020/21	
	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
Current payments	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
Compensation of employees	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
Salaries and wages	1,978			1,978	1,978	-	100.0%	1,712	1,712
Social contributions				-	-	-	-	266	266
Total	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

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. %
Programme name				
1 ADMINISTRATION	1,954,596	1,894,266	60,330	3%
2 PUBLIC ORDINARY SCHOOL EDUCATION	29,495,681	29,435,090	60,591	0%
3 INDEPENDENT SCHOOL SUBSIDIES	150,992	147,837	3,155	2%
4 PUBLIC SPECIAL SCHOOL EDUCATION	587,570	575,947	11,623	2%
5 EARLY CHILDHOOD DEVELOPMENT	154,425	143,534	10,891	7%
6 INFRASTRUCTURE DEVELOPMENT	1,401,810	1,177,854	223,956	16%
7 EXAMINATION AND EDUCATION RELATED SERVICES	1,978,925	1,826,146	152,779	8%
	35,723,999	35,200,674	523,325	99%

The underspending on COE was as a result of non-filling of vacant posts due to PPMC processes which were not completed timeously and savings termination of payment of Educator Incentive, relocation of office space from rented premises to own buildings and delay in the procurement of various capital items as well as goods and services

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

Per programme:	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
Administration	1,954,596	1,894,266	60,330	3%

Compensation of Employees underspent due to the non-filling of vacant posts.
Underspending on Goods and Services due to the relocation of circuit offices in Tzaneen and Mogalakwena from rented buildings to Government owned premises; and outstanding photocopy charges invoices for March 2022.
Procurement processes for office furniture and laptops not concluded.

Public Ordinary School Education

29,481,364	29,441,144	40,220	0%
------------	------------	--------	----

Underspending on Compensation of Employees is due to the fact that not all approved school based promotional posts were filled.
Underspending on Payment for Capital Assets is as a result of procurement processes for laptops, mobile kitchens and the lease of machines which are not concluded.
Programme 2 spending is at 99.8%. The underspending on Compensation of Employees is due to the fact that not all approved school based promotional posts were filled.
Goods and Services underspending is at 97.2%. Outstanding invoices for second batch LTSM distribution to schools. The cost for E-Learning laptops was less than anticipated which remained with unspent funds of R3.9 million. The remaining budget of R5.4 million could not be utilized due to time constraints.
Transfers and Subsidies spending at 105.0%. Budget cuts affected allocations for leave gratuity and Claims finalized by the courts were paid.
Underspending on Payment for Capital Assets is as a result of procurement processes for laptops, mobile kitchens and the lease of machines which are not concluded.

Independent Schools Subsidies				
	150,992	147,837	3,155.00	2%

Underspending on the payment of transfers to Independent Schools due to under performing schools which were not paid.

Public Special School Education

587,570	575,947	11,623.0	2%
---------	---------	----------	----

Underspending on Compensation of Employees as attrition posts were not filled.
National School Sport Championships postponed to a later date which too did not materialize due to Treasury directive on preferential procurement as per Constitutional Ruling. Procurement processes for communication systems for Care Centres and Audio Visual equipments which were concluded late at year end.
Procurement for photocopiers, office furniture, laminating machines and laptops not concluded.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

Early Childhood Development

154,425 143,555 10,870 7%

Invoices worth R5.5 million for Quarterly Review meeting and the procurement of story books received late at year-end. Procurement processes for the printing of homework booklets not concluded.
Underspending on Capital Assets as a result of procurement for laptops which was not concluded.

Infrastructure Development

1,401,810 1,177,819 223,991 16%

Compensation of Employees underspent due to vacant posts which are not filled. Deliveries for the procured school furniture for mobile classrooms is work in progress. Underspending on infrastructure projects due to shortage of building materials which is affecting the completion of projects. Deliveries for the procured mobile classrooms not concluded. Underspending on Machinery and Equipments due to procurement processes for laptops, desktops, projectors, wheels & tapes, cameras, scanners and printers which were not concluded.

Examination and Education Related Services

2,049,497.0 1,826,349.0 223,148 11%

Virtual meetings for Memoranda discussion held instead of one on one meetings in Pretoria. Deliveries for sanitary towels to schools not concluded. Resignation of some of the appointees for the Presidential Employment Initiative and Covid-19 school assistants. UIF not paid for some appointees for the Presidential Employment Initiative who were not registered on the DBE data management system. Bursaries not paid as admissions with institutions of higher learning were concluded at year end

(In the case of surpluses on programmes, a detailed explanation must be given as to whether it is as a result of a saving or underspending.)

4.2 Per economic classification:

Current expenditure

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
Compensation of employees	26,828,935	26,750,777	78,158	0%
Goods and services	3,663,063	3,472,706	190,357	5%

Transfers and subsidies

Provinces and municipalities	417	337	80	19%
Departmental agencies and accounts	87,026	76,200	10,826	12%
Non-profit institutions	3,610,657	3,557,456	53,201	1%
Households	406,346	365,794	40,552	10%

Payments for capital assets

Buildings and other fixed structures	1,084,582	960,606	123,976	11.4%
Machinery and equipment	44,951	18,776	26,175	58.2%

The 1 % underspending on COE was as a result of non-filling of vacant posts due to PPMC processes which were not completed timeously and savings termination of payment of Educator Incentive .
Deliveries for the procured school furniture for mobile classrooms is work in progress.
Deliveries for sanitary towels to schools not concluded.Registration for the procured motor vehicles not concluded.
Resignation of some of the appointees for the Presidential Employment Initiative and Covid-19 school assistants.

UIF not paid for some appointees for the Presidential Employment Initiative who were not registered on the DBE data management system

Budget cuts affected allocations for leave gratuity.

Underspending on infrastructure projects due to shortage of building materials which is affecting the completion of projects. Deliveries for the procured mobile classrooms not concluded.

Underspending on Machinery and Equipments due to procurement processes for laptops, desktops, projectors, wheels & tapes, cameras, scanners and printers which were not concluded.

4.3 Per conditional grant

Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

*Only show the conditional grants
applicable to the department*

	1,399,810	1,177,410	222,400	16%
Infrastructure Grant				
HIV and AIDS	28,915	22,307	6,608	23%
EPWP Intergrated grant for province	2,080	1,877	203	10%
Soc Sec EPWP incentive grant for province	21,215	20,533	682	3%
National School Nutrition Program	1,504,387	1,476,026	28,361	2%
Learners with profound intellectual disabilities	34,151	26,406	7,745	23%
Maths Science and technology	52,245	48,640	3,605	7%
	3,042,803	2,773,197	269,606	9%

Education Infrastructure Grant – Compensation of Employees underspent as a result of vacant posts. Deliveries for the procured school furniture for mobile classrooms is work in progress. Shortage of building materials is affecting the completion of projects. Deliveries for the procured mobile classrooms not concluded.
HIV&AIDS Life Skills Grant – 3 District Coordinators assumed duty on 01 May 2021 and salaries were budgeted from 01 April 2021. CES post not yet filled. Invoices for advocacy and workshops conducted in Vhembe East, Capricorn North, Waterberg, Mopani East and DBE respectively submitted late at year end. Procured laptops not yet delivered.
Learners with Severe Profound Intellectual Disabilities Grant – Procurement of communication systems for Care Centres and Audio visual equipments concluded late at year end.
Accommodation and meals invoices for officials when doing learner assessments submitted late at year end. Procurement for laptops, office furniture, laminating machines and photocopiers not concluded.

Maths, Science and Technology – Cuban Specialists salaries for January to March 2022 not debited from the grant. Registration of learners in competitions not concluded.
National School Nutrition Programme – Late submission of feeding invoices by the service providers. Procurement processes for mobile kitchens, photocopiers and data projectors not concluded.
EPWP Social Sector Grant – UIF not paid due to timeous verification of beneficiary lists at District level. Procurement for laptops not concluded.

LIMPOPO: EDUCATION

Statement of Financial Performance

	2021/22	2020/21
Note	R'000	R'000
REVENUE		
Annual appropriation	35,723,999	33,752,649
Statutory appropriation	1,978	1,978
Departmental revenue	-	511
TOTAL REVENUE	35,725,977	33,755,138
EXPENDITURE		
Current expenditure		
Compensation of employees	26,750,781	26,061,021
Goods and services	3,472,702	2,591,660
Total current expenditure	30,223,483	28,652,681
Transfers and subsidies		
Transfers and subsidies	3,999,786	3,545,668
Total transfers and subsidies	3,999,786	3,545,668
Expenditure for capital assets		
Tangible assets	979,383	687,164
Total expenditure for capital assets	979,383	687,164
Unauthorised expenditure approved without funding	-	53,693
TOTAL EXPENDITURE	35,202,652	32,939,206
SURPLUS/(DEFICIT) FOR THE YEAR	523,325	815,932
Reconciliation of Net Surplus/(Deficit) for the year		
Voted Funds	523,325	815,421
Annual appropriation	253,719	512,403
Statutory Appropriation	-	-
Conditional grants	269,606	303,018
	-	-
Departmental revenue and NRF Receipts	-	511
SURPLUS/(DEFICIT) FOR THE YEAR	523,325	815,932

LIMPOPO: EDUCATION

Statement of Financial Position

	Note	2021/22 R'000	2020/21 R'000
ASSETS			
Current Assets		676,008	1,015,166
Unauthorised expenditure	8	5,526	5,526
Cash and cash equivalents	9	464,519	846,391
Receivables	10	205,963	163,249
Non-Current Assets		594	7,517
Receivables	10	594	7,517
TOTAL ASSETS		676,602	1,022,683
LIABILITIES			
Current Liabilities		601,881	963,903
Voted funds to be surrendered to the Revenue Fund	11	598,132	941,020
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	2,965	5,734
Payables	13	784	17,149
TOTAL LIABILITIES		601,881	963,903
NET ASSETS		74,721	58,780
Represented by:			
Recoverable revenue		74,721	58,780
TOTAL		74,721	58,780

LIMPOPO: EDUCATION

Statement of Changes in Net Assets

NET ASSETS		2021/22	2020/21
	<i>Note</i>	R'000	R'000
Recoverable revenue			
Opening balance		58,780	50,647
Transfers		15,941	8,133
Debts recovered (included in departmental receipts)		-13,056	-20,209
Debts raised		28,997	28,342
Closing balance		74,721	58,780
 TOTAL		 74,721	 58,780

LIMPOPO: EDUCATION

Cash Flow Statement

	2021/22	2020/21
Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts	35,769,997	33,831,044
Annual appropriated funds received	1.1 35,723,999	33,777,521
Statutory appropriated funds received	2 1,978	1,978
Departmental revenue received	3 43,659	51,302
Interest received	3.3 361	243
Net (increase)/ decrease in working capital	-59,079	26,412
Surrendered to Revenue Fund	-917,684	-427,407
Current payments	-30,223,483	-28,706,374
Transfers and subsidies paid	-3,999,786	-3,545,668
Net cash flow available from operating activities	14 569,965	1,178,007
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for capital assets	7 -979,383	-687,164
Proceeds from sale of capital assets	3.3 4,682	-
(Increase)/decrease in non-current receivables	10 6,923	15,425
Net cash flows from investing activities	-967,778	-671,739
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/ (decrease) in net assets	15,941	8,133
Net cash flows from financing activities	15,941	8,133
Net increase/ (decrease) in cash and cash equivalents	-381,872	514,401
Cash and cash equivalents at beginning of period	846,391	331,990
Cash and cash equivalents at end of period	15 464,519	846,391

Summary of significant accounting policies <p>The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.</p> <p>The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.</p> <p>Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.</p>	
1	Basis of preparation <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p>
2	Going concern <p>The financial statements have been prepared on a going concern basis.</p>
3	Presentation currency <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.</p>
4	Rounding <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p>
5	Foreign currency translation <p>Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.</p>
6	Comparative information
6.1	Prior period comparative information <p>Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.</p>
6.2	Current year comparison with budget <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
7	Revenue
7.1	Appropriated funds

	<p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>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.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
8.2	<p>Other expenditure</p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p>
8.3	<p>Accruals and payables not recognised</p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.</p>
8.4	Leases

8.4.1	<p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements. . Where the lease contract term has expired, and the lease continues on a month to month rental basis, the department records a potential commitment to the lease based on previous practice and other objective evidence regarding the lease renewal that is available at the time of approving the financial statements.</p>
8.4.2	<p>Finance leases</p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
10	<p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>Prepayment are expensed in the year in which the services are rendered or goods received and when the prepayment is material and the expenditure budgeted for then the prepayment is expensed in the statement of financial performance</p>
11	<p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
12	Financial assets
12.1	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
12.2	Impairment of financial assets

	Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
13	Payables Payables recognised in the statement of financial position are recognised at cost.
14	Capital Assets
14.1	Immovable capital assets Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
14.2	Movable capital assets Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
14.3	Intangible assets Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

14.4	<p>Project Costs: Work-in-progress</p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
15	Provisions and Contingents
15.1	<p>Provisions</p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
15.2	<p>Contingent liabilities</p> <p>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.</p>
15.3	<p>Contingent assets</p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
15.4	<p>Commitments</p> <p>Commitments (other than for transfers and subsidies) are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.</p>
16	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery.

	Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
17	<p>Fruitless and wasteful expenditure</p> <p>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.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>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.</p>
18	<p>Irregular expenditure</p> <p>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 therefor are provided in the note.</p> <p>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.</p> <p>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.</p>
19	<p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
20	<p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
21	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for the implementation of infrastructure projects and delivery of text books to schools. In terms of the arrangement the department is the principal and is responsible for making payments for services provided to the department. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
22	<p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year</p>

	becomes recoverable from a debtor in the current financial year. Amounts are transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
23	<p>Related party transactions</p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.</p>
24	<p>Inventories</p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>
25	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

1

1.1	Annual Appropriation	2021/22			2020/21		
		Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Appropriation R'000	Appropriation Received R'000	Funds not requested/ not received R'000
	Programmes						
1.	Administration	1,954,596	1,954,596	-	1,816,214	1,816,214	-
2.	Public Ordinary School Education	29,495,681	29,495,681	-	28,280,585	28,280,585	-
3.	Independent Schools subsidies	150,992	150,992	-	148,808	148,808	-
4.	Public Special School Education	587,570	587,570	-	587,799	587,799	-
5.	Early Childhood Development	154,425	154,425	-	171,808	171,808	-
6.	Infrastructure Development	1,401,810	1,401,810	-	1,133,327	1,158,199	-24,872
7.	Examination and Education Related Services	1,978,925	1,978,925	-	1,614,108	1,614,108	-
Total		35,723,999	35,723,999	-	33,752,649	33,777,521	-24,872

Provide an explanation for funds not requested/not received

The total amount budgeted for the financial year 2021/22 was received from the Provincial Revenue Fund during the financial year.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
1.2 Conditional grants**			
Total grants received	47	<u>3,042,803</u>	<u>2,662,275</u>
		2021/22 R'000	2020/21 R'000
2 Statutory Appropriation			
MEMBERS' REMUNERATION		1,978	1,978
		<u>1,978</u>	<u>1,978</u>
Actual Statutory Appropriation received		<u>1,978</u>	<u>1,978</u>

This amount is for the compensation of the Member of Executive Council (MEC)

	Note	2021/22 R'000	2020/21 R'000
3 Departmental Revenue			
Sales of goods and services other than capital assets	3.1	32,732	32,458
Interest, dividends and rent on land	3.2	361	243
Sales of capital assets	3.3	4,682	-
Transactions in financial assets and liabilities	3.4	10,927	18,844
Total revenue collected		<u>48,702</u>	<u>51,545</u>
Less: Own revenue included in appropriation	13	48,702	51,034
Departmental revenue collected		<u>-</u>	<u>511</u>

The R4 682 000 is revenue collected from the auction of assets conducted during the financial year.
The significant reduction in the amount collected for "Transactions in financial assets and liabilities" was because of R6 million due from the Department of Higher Education was only paid after the financial year-end

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2021/22	2020/21
	Note	R'000	R'000
3.1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		32,711	32,457
Sales by market establishment		270	318
Other sales		32,441	32,139
Sales of scrap, waste and other used current goods		21	1
Total		32,732	32,458
3.2 Interest, dividends and rent on land	3		
Interest		361	243
Total		361	243
3.3 Sales of capital assets	3		
Tangible assets		4,682	-
Machinery and equipment	39	4,682	-
Total		4,682	-
3.4 Transactions in financial assets and liabilities	3		
Receivables		10,927	18,844
Total		10,927	18,844
3.5.1 Donations received in-kind (not included in the main note)	3		
<i>List in-kind donations received</i>			
Cash vouchers		401	-
covid related		150	341
Itsm related		1,945	31,901
other		26	-
Matric results announcement		70	333
Assets			26
Sanitation related			1,983
School shoes donated		605	-
Total		3,197	34,584

The amount for 'other' includes amounts paid for construction of a shade for learners and donated beds, kettles

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
4 Compensation of Employees			
4.1 Salaries and wages			
Basic salary		18,948,274	19,213,609
Performance award		25,791	20,673
Service Based		1,612,502	1,621,903
Compensative/circumstantial		612,185	654,845
Periodic payments		6,358	3,027
Other non-pensionable allowances		1,886,734	926,228
Total		23,091,844	22,440,285
4.2 Social Contributions			
Employer contributions			
Pension		2,442,663	2,466,414
Medical		1,208,614	1,147,359
UIF		314	511
Bargaining council		1,430	1,383
Official unions and associations		4,664	4,716
Insurance		1,252	353
Total		3,658,937	3,620,736
Total compensation of employees		26,750,781	26,061,021
Average number of employees		60,054	60,473
<i>The average number of employees is split as follows:</i> <i>Educators: 50 978</i> <i>Non-educators: 9 076</i>			

	Note	2021/22 R'000	2020/21 R'000
5 Goods and services			
Advertising		1,552	177
Minor assets	5.1	1,570	606
Bursaries (employees)		36,452	46,167
Catering		58,473	36,094
Communication		57,695	56,632
Computer services	5.2	58,131	51,602
Consultants: Business and advisory services		1,730	17,529

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2021/22	2020/21
	Note	R'000	R'000
Contractors		33,377	30,201
Agency and support / outsourced services		1,076,077	901,838
Audit cost – external	5.3	16,343	14,235
Fleet services		10,716	7,948
Inventory	5.4	1,051,324	703,582
Consumables	5.5	126,550	132,604
Operating leases		33,615	36,679
Property payments	5.6	190,827	162,381
Rental and hiring		119,929	27,190
Transport provided as part of the departmental activities		402,265	246,113
Travel and subsistence	5.7	171,359	106,261
Venues and facilities		18,286	8,868
Training and development		873	669
Other operating expenditure	5.8	5,558	4,284
Total		3,472,702	2,591,660

Significant movements in expenditures are as detailed below:

Catering: The relaxation in the Covid-19 rules in terms of gatherings resulted in more in-person activities and therefore an increase in expenditure for 2022 as compared to the 2021 financial year

Agency & support/outsourced services: This expenditure relates to school feeding, therefore because of more in-school attendance days by learners there was an increase on the expenditure as compared to the previous financial year

Rental and hiring: The majority of the expenditure in this line item is for the rental of mobile toilets which was necessitated by the sanitation challenges at schools with the added requirements to adhere to Covid-19 protocols

Transport provided as part of departmental activities: This expenditure relates to scholar, therefore because of more in-school attendance days by learners there was an increase on the expenditure as compared to the previous financial year. In addition, the increase was due to additional routes procured through quotations as per the learners' needs.

Travel & subsistence: The relaxation in the Covid-19 rules in terms of gatherings(including traveling) resulted in more in-person activities and therefore an increase in expenditure for 2022 as compared to the 2021 financial year

Inventory: There was an increase in the spending for school furniture, learner tablets and school stationery

Consultants: Business and advisory services: The bigger share of expenditure is for Management fee of E-Learning project. The project's contract was for two years and the huge amount of payment was done in the first financial year 2020/21 and the remaining balance which was less was paid in the financial year 2021/22.

Property payments: This expenditure is meant for Security services and Maintenance of schools' and offices' buildings under Infrastructure conditional grant, however the increase is as a result of increase in expenditure for building maintenance under the grant funding.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2021/22	2020/21
	Note	R'000	R'000
5.1 Minor assets	5		
Tangible assets		1,570	606
Machinery and equipment		1,570	606
Total		1,570	606

The increase is due to procurement of audio visual equipment and printers.

		2021/22	2020/21
	Note	R'000	R'000
5.2 Computer services	5		
SITA computer services		46,587	38,056
External computer service providers		11,544	13,546
Total		58,131	51,602

		R'000	R'000
	Note		
5.3 Audit cost – external	5		
Regularity audits		16,343	14,235
Total		16,343	14,235

		R'000	R'000
	Note		
5.4 Inventory	5		
Learning and teaching support material		1,051,324	703,582
Total		1,051,324	703,582

The was an increase in the spending for school furniture, learner tablets and school stationery

		2021/22	2020/21
	Note	R'000	R'000
5.5 Consumables	5		
Consumable supplies		60,275	78,124
Uniform and clothing		-	3,618
Household supplies		58,240	2,796
IT consumables		74	119
Other consumables		1,961	71,591
Stationery, printing and office supplies		66,275	54,480
Total		126,550	132,604

The increase in expenditure for "Household supplies" was due to expenditure incurred for the dignitary sanitary project of which R49 437 000 was spent during the financial year under review

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	R'000	R'000
5.6 Property payments	5		
Municipal services		-	-
Property management fees		49,259	14,218
Property maintenance and repairs		4,721	1,279
Other		136,847	146,884
Total		190,827	162,381

Included in the "Property management fees" is an amount of R49 259 million for management fees paid for Infrastructure projects
Included in "other" is an amount of R119 461 000 for security service payments

	Note	2021/22 R'000	2020/21 R'000
5.7 Travel and subsistence	5		
Local		171,290	106,261
Foreign		69	-
Total		171,359	106,261

Travel & subsistence: The increase of expenditure was as a result of the relaxation in the Covid-19 regulations which allowed face to face contact sessions.

	Note	2021/22 R'000	2020/21 R'000
5.8 Other operating expenditure	5		
Professional bodies, membership and subscription fees		23	17
Resettlement costs		458	774
Other		5,077	3,493
Total		5,558	4,284

Included in "Other" is an amount of R4 931 000 for printing and publications

		2021/22 R'000	2020/21 R'000
5.9 Remuneration of members of a commission or committee (Included in Consultants: Business and advisory services)			
Name of Commission / Committee	No. of members		
Risk Committee (Only the Independent Chairperson remunerated)	15	119	-
Total		119	-

The department only pays the Independent Risk Committee chairperson. The department does not pay for audit committee fees but the fees are paid by the Provincial Treasury as part of shared services, the costs incurred by Provincial Treasury for audit committee are disclosed under the Related Party note

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2021/22 R'000	2020/21 R'000
	Note		
6 Transfers and Subsidies			
Provinces and municipalities	35	337	288
Departmental agencies and accounts	<u>ANNEXURE 1B</u>	76,200	63,249
Higher education institutions	<u>ANNEXURE 1C</u>	-	-
Foreign governments and international organisations	<u>ANNEXURE 1E</u>	-	-
Public corporations and private enterprises	<u>ANNEXURE 1D</u>	-	-
Non-profit institutions	<u>ANNEXURE 1F</u>	3,557,456	3,193,824
Households	<u>ANNEXURE 1G</u>	365,793	288,307
Total		3,999,786	3,545,668

		2021/22 R'000	2020/21 R'000
	Note		
7 Expenditure for capital assets			
Tangible assets		979,383	687,164
Buildings and other fixed structures	<u>29</u>	960,606	673,391
Machinery and equipment	<u>27</u>	18,777	13,773
Total		979,383	687,164

The increased expenditure for Building & other fixed structures is because the department is currently implementing projects for sanitation at schools and also a number of mobile classrooms were acquired during the financial due to increased demand for classrooms .

7.1 Analysis of funds utilised to acquire capital assets - 2021/22

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	979,383	-	979,383
Buildings and other fixed structures	960,606		960,606
Machinery and equipment	18,777		18,777
Total	979,383	-	979,383

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

7.2 Analysis of funds utilised to acquire capital assets - 2020/21

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	687,164	-	687,164
Buildings and other fixed structures	673,391	-	673,391
Machinery and equipment	13,773	-	13,773
Total	687,164	-	687,164

7.3 Finance lease expenditure included in Expenditure for capital assets

	2021/22 R'000	2020/21 R'000
Tangible assets		
Machinery and equipment	4,675	7,266
Total	4,675	7,266

The movement relates to a once-off payment made in 2020/21 which was not paid during 2021/22

8 Unauthorised Expenditure

8.1 Reconciliation of unauthorised expenditure

	2021/22 R'000	2020/21 R'000
Opening balance	5,526	59,219
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-53,693
Current		-53,693
Closing balance	5,526	5,526

	2021/22 R'000	2020/21 R'000
Analysis of closing balance		
Unauthorised expenditure awaiting authorisation	5,526	5,526
Total	5,526	5,526

8.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2021/22 R'000	2020/21 R'000
Current	5,280	5,280
Transfers and subsidies	246	246

Total	5,526	5,526
--------------	--------------	--------------

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	2021/22	2020/21
	R'000	R'000
8.3 Analysis of unauthorised expenditure awaiting authorisation per type		
Unauthorised expenditure relating to overspending of the vote or a main division within the vote	5,526	5,526
Total	5,526	5,526

	Note	2021/22	2020/21
		R'000	R'000
9 Cash and Cash Equivalents			
Consolidated Paymaster General Account		465,858	846,293
Disbursements		-1,339	98
Total		464,519	846,391

The cash balances on hand are all funds due to the Provincial Revenue Fund

The department does not have borrowing arrangements

		2021/22			2020/21		
	Note	Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
10 Receivables							
Claims recoverable	10.1	11,781		11,781	6,224	-	6,224
Staff debt	10.2	126,154	594	126,748	97,740	5,337	103,077
Fruitless and wasteful expenditure	10.3	204		204	211	-	211
Other receivables	10.4	67,824		67,824	59,074	2,180	61,254
Total		205,963	594	206,557	163,249	7,517	170,766

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

For amounts disclosed in 2020/21, a reclassification was done wherein a total amount of R58145 000 was reclassified from "Staff debt" to "other receivables". The amounts reclassified are for Union debts which were incorrectly classified as "staff debt". The amount for "other receivables" includes amount owed by Trade Unions for seconded officials, amounts owed by schools and amounts owed by suppliers.

	Note	2021/22 R'000	2020/21 R'000
10.1 Claims recoverable	10		
National departments		6,604	39
Provincial departments		4,818	6,082
Higher education institutions		359	103
Total		11,781	6,224

	Note	2021/22 R'000	2020/21 R'000
10.2 Staff debt	10		
(Group major categories, but list material items)			
Sal: Tax debt		7,416	6,267
Debt account		101,842	71,554
Sal: Reversal control account		17,182	23,863
Sal: Deduction disallowance account		86	1,170
Sal: Disallowance account		222	223
Total		126,748	103,077

The increase in the Debt account (2021:R71 554) was mainly due to balances transferred from the Sal: Reversal control suspense account

	Note	2021/22 R'000	2020/21 R'000
10.3 Other receivables	10		
(Group major categories, but list material items)			
Debt account		67,522	61,182
Sal: Medical aid		3	41
Sal: Pension fund		68	-
Sal: Income tax		174	-
Pension Recoverable		13	13
Reversal control account		44	18
Total		67,824	61,254

The amount for "other receivables: debt account" includes amount owed by Trade Unions for seconded officials, amounts owed by schools and amounts owed by suppliers. The movement in the balance was due to overpayments to schools of which debts were identified and created towards year-end.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
10.4 Fruitless and wasteful expenditure	10		
Opening balance		211	-
Less amounts recovered		-7	-
Less amounts written off			-
Transfers from note 32 Fruitless and Wasteful expenditure			211
Total		204	211

The R7 000 was recovered from officials who were found to have caused the fruitless & wasteful expenditure. The balance of R204 000 is being collected monthly from an official within the department

	Note	2021/22 R'000	2020/21 R'000
10.5 Impairment of receivables			
Estimate of impairment of receivables		107,646	83,519
Total		107,646	83,519

The impairment amount is made up debts against people who are deceased, whose contract expired and those who have retired. These debts will be written-off when the department realise savings in the future financial years and normal process to write-off debts will be followed.

	Note	2021/22 R'000	2020/21 R'000
11 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		941,020	482,323
Transfer from statement of financial performance (as restated)		523,325	815,421
Voted funds not requested/not received	1.1	-	24,872
Paid during the year		-866,213	-381,596
Closing balance		598,132	941,020

The amount of R598 132 000 represents the surplus funds to be surrendered for the 2021/22 financial amounting to R523 325 000 and an amount of R74 808 000 due to the Provincial Revenue Fund for the financial years when the department incurred Unauthorised expenditure.

	Note	2021/22 R'000	2020/21 R'000
12 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		5,734	0
Transfer from Statement of Financial Performance (as restated)		-	511
Own revenue included in appropriation		48,702	51,034
Paid during the year		-51,471	-45,811
Closing balance		2,965	5,734

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
13 Payables - current			
Clearing accounts	13.1	284	16,239
Other payables	13.2	500	910
Total		784	17,149
	Note	2021/22 R'000	2020/21 R'000
13.1 Clearing accounts	13		
(Identify major categories, but list material amounts)			
Sal: GEHS refund		284	544
Sal: Bargaining council		-	102
Sal: Income tax		-	11,448
Sal: Official Union		-	28
Sal: UIF		-	1
Sal: Pension Fund		-	4,116
Total		284	16,239
	Note	2021/22 R'000	2020/21 R'000
13.2 Other payables	13		
(Identify major categories, but list material amounts)			
Sal: Acb Recall		500	910
Total		500	910
	Note	2021/22 R'000	2020/21 R'000
14 Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		523,325	815,932
Add back non cash/cash movements not deemed operating activities		46,640	362,075
(Increase)/decrease in receivables		-42,714	-42,158
(Increase)/decrease in other current assets		-	53,693
Increase/(decrease) in payables – current		-16,365	14,877
Proceeds from sale of capital assets		-4,682	-
Expenditure on capital assets		979,383	687,164
Surrenders to Revenue Fund		-917,684	-427,407
Voted funds not requested/not received			24,872
Own revenue included in appropriation		48,702	51,034
Net cash flow generated by operating activities		569,965	1,178,007

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
15 Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		465,858	846,391
Disbursements		-1,339	-
Total		464,519	846,391

	Note	2021/22 R'000	2020/21 R'000
16 Contingent liabilities and contingent assets			
16.1 Contingent liabilities			
Liable to	Nature		
Housing loan guarantees	Employees	125	125
Claims against the department		126,138	119,962
Intergovernmental payables (unconfirmed balances)		1,722	333
Total		127,984	120,421

The timing of the outflow relating to "Claims against the state" depends on the court outcome. Intergovernmental payables will be paid as soon as confirmed. There were significant new claims brought against the department during the year hence the movement in the balance as at year end.

There is no possibility of reimbursement noted as at the date of reporting

Disclosure requirements as required by MCS have been complied with as no information was deemed too sensitive to warrant non-disclosure

16.2 Contingent assets		2021/22 R'000	2020/21 R'000
Nature of contingent asset	Note		
Salary payment after termination of service		555	555
Transport claim recalculations (due to over-payment of officials on travel claims between 2016 and 2018).		673	673
Total		1,228	1,228

Where the disclosure requirements of the Standards are not done due to impracticalities, and or the sensitivity of the information, disclose this fact with reasons.

	Note	2021/22 R'000	2020/21 R'000
17 Capital commitments			
Buildings and other fixed structures		2,621,942	1,830,450
Machinery and equipment		136	49,108
Total		2,622,078	1,879,558

Disclosure requirements as required by MCS have been complied with as no information was deemed too sensitive to warrant non-disclosure

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

				2021/22 R'000	2020/21 R'000
18	Accruals and payables not recognised				
18.1	Accruals				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	25,402		25,402	83,433
	Transfers and subsidies	1		1	20,464
	Capital assets	3,048		3,048	58,014
	Total	28,451	-	28,451	161,911
	Listed by programme level	Note		2021/22 R'000	2020/21 R'000
	Programme 1			20,333	23,064
	Programme 2			1,706	76,803
	Programme 4			1,838	
	Programme 6			3,992	59,116
	Programme 7			582	2,928
	Total			28,451	161,911
18.2	Payables not recognised				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	8,056	6	8,062	19,112
	Transfers and subsidies	5,279		5,279	2,163
	Capital assets			-	26,161
	Total	13,335	6	13,341	47,436
	Listed by programme level	Note		2021/22 R'000	2020/21 R'000
	Programme 1			289	11,429
	Programme 2			6,098	9,423
	Programme 3			-	15
	Programme 4			447	36
	Programme 5			92	26,371
	Programme 6			991	162
	Programme 7			5,424	
	Total			13,341	47,436

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
19 Employee benefits			
Leave entitlement		148,762	190,165
Service bonus		803,488	817,582
Performance awards		18,412	37,204
Capped leave		1,847,172	2,098,796
Other		50,134	54,464
Total		2,867,968	3,198,211

At this stage the department is not able to reliably measure the long term portion of the long service awards. Capped leave commitments: Included in the amount of R1 847 172 000(2021:R2 098 796 000) is an amount of R606 254.44 (2021:R820 373.28) for negative leave as at 31 March 2022 and capped leave amounts of R17 692 685.67 (2020: R23389308.13) captured after the financial year end. Leave entitlement: Included in the amount of R148 762 000 (2021:R190 165 000) is an amount of R808 919.86(2021:R653 539.45) for negative leave under investigation and R5 704 091.58 captured after year end. The amount for "other" relates to payments for employees who qualify for payment after having been in public service for over 20,30 and 40 years. The performance awards amount of R18 412 000(2021: R37 204 000) is the estimate to be paid during 2022/23 financial year. At this stage the department is not able to reliably measure the long term portion of the long service awards.

The significant reduction in the amount of "performance award" is because of a change in estimate as a result of the announcement that from the financial year 2022/23 there will be no more performance bonus payments. The estimate disclosed is only for amounts estimated to be paid for qualifications completed by educators

20 Lease commitments

20.1 Operating leases			
2021/22	Buildings and other fixed structures R'000		Total R'000
Not later than 1 year	32,884		32,884
Later than 1 year and not later than 5 years	3,618		3,618
Total lease commitments	36,502	-	36,502
2020/21	Buildings and other fixed structures R'000		Total R'000
Not later than 1 year	36,769	-	36,769
Later than 1 year and not later than 5 years	3,894		3,894
Total lease commitments	40,663		40,663

Buildings are leased for use by the department as office space or for other educational purposes. Currently the department has the following properties under the operational lease: 175 Skuinskloof Farm, 24 Rivers, Baltimore farm and farm noodhulp. The escalation rates are as follows: 10% on 24 Rivers , 175 Skuinskloof farm at 10%, Baltimore farm at 10%, 7% for farm noodhulp . Repairs and expenses for the Properties are the responsibilities of the landlords. Included in the amount of R36 769 million is an estimated amount of R35 286 million for expired leases which are still continuing on a month to month basis. The estimated amount is for the expenditure to be incurred for the twelve months. It is hopeful that the custodian department (Limpopo department of Public Works) that the new contracts will be in place in the next twelve months.

None of the buildings being rented have been sub-let by the department

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

20.2 Finance leases ** 2021/22	R'000	Machinery and equipment	Total R'000
Not later than 1 year		1,542	1,542
Later than 1 year and not later than 5 years		2,645	2,645
Later than five years			-
Total lease commitments		4,187	4,187

2020/21	R'000	Machinery and equipment	Total R'000
Not later than 1 year	1,101		1,101
Later than 1 year and not later than 5 years	-		-
Later than five years	-		-
Total lease commitments	-	-	1,101

The department entered into lease arrangement with different service providers for the rental of printer and copier machines.

None of the leases machines have been sub-let by the department

	Note	2021/22 R'000	2020/21 R'000
21 Irregular expenditure			
Reconciliation of irregular expenditure			
Opening balance		4,007,904	4,808,997
Prior period error			-1,138,396
As restated		4,007,904	3,670,601
Add: Irregular expenditure - relating to prior year	21.1	327,006	217,942
Add: Irregular expenditure - relating to current year	21.1	741,965	250,148
Less: Prior year amounts condoned	21.2	-1,632,467	-94,125
Less: Prior year amounts not condoned and removed			-36,662
Closing balance		3,444,408	4,007,904
Analysis of closing balance			
Current year		741,965	250,148
Prior years		2,702,443	3,757,756
Total		3,444,408	4,007,904

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

21.1	Details of current and prior year irregular expenditure – added current year (under determination and investigation)	2021/22 R'000
Incident	Disciplinary steps taken/criminal proceedings	
The bid document did not include the points for each criteria and sub criteria. Evaluation measurement of very good, good, fair, poor and not acceptable were not applied in consistent manner as member of bid evaluation committee had scoring differences- Prior year	Investigations not started	157,689
Appointed bidder did not meet requirement of 50% ownership of lead consultant- Prior year	Investigations not started	
Normal procurement process was not followed for COVID 19(E22 OF 202122)-prior year	Investigations not started	51,933
Appointed supplier not meeting required functionality score of 70%- Prior year	Investigations not started	30,428
SCM - Non submission of information (E93 OF 202021)- Prior year	Investigations not started	15,109
SCM - Non submission of information – Losing bidder(E65 202021)- prior year	Investigations not started	29,415
Other Incidents: Prior year	Investigations not started	21,585
Normal procurement process was not followed for COVID 19(E22 OF 202122)-Current year	Investigations not started	20,847
The bid document did not include the points for each criteria and sub-criteria- Scholar Transport: current year	Investigations not started	139,773
The bid document did not include the points for each criteria and sub-criteria (E09 OF 202122)	Investigations not started	194,621
Winning bidders did not comply with mandatory requirements: Enatis	Investigations not started	125,270
		117,885

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

The bid document did not include the points for each criteria and sub criteria. Evaluation measurement of very good, good, fair, poor and not acceptable were not applied in consistent manner as member of bid evaluation committee had scoring differences- Current year	Investigations not started	74,292
Appointed bidder did not meet requirement of 50% ownership of lead consultant- Current year	Investigations not started	23,073
Appointed supplier not meeting required functionality score of 70%- current year	Investigations not started	17,615
Refurb.&Rehabilitation(Bids not advertised for a minimum of 21 days)	Investigations not started	8,748
SBD4 forms requirement not properly complied with. IDT	Investigations not started	6,104
Other Incidents	Investigations not started	34,584
Total		1,068,971

2021/22

R'000

21.2 Details of irregular expenditure condoned

Incident	Condoned by (relevant authority)	
Procurement of the electronic learning programme without following the SCM processes- Heymath Programme	Provincial Treasury	10,220
Procurement of the electronic learning programme without following the SCM processes- Heymath Programme	Provincial Treasury	85,500
Procurement of warehousing services without following the SCM processes	Provincial Treasury	27,915
Procurement using copy of B-BBEE certificate	Provincial Treasury	26,642
Use of commercial venues for teacher training without following	Provincial Treasury	46,502

the competitive bidding system		
Procurement of warehouse services without following SCM processes - SAPO	Provincial Treasury	25,014
SBD4 forms requirement not properly complied with	Provincial Treasury	1,405,170
Additional office space was acquired without following SCM policies	Provincial Treasury	5,504
Total		<u>1,632,467</u>

		2021/22
21.3	Details of irregular expenditure under assessment (not included in the main note)	R'000
	Incident	
	Discrepancies on functionality points awarded to bidders between BEC and AGSA (E 05 OF 202122)- NSNP	724,090
	LDE/B04/2021/22 - Appointed suppliers not meeting minimum required functionality threshold.	22,542
	Total	<u>746,632</u>

21.4	Prior period error	Note	2020/21 R'000
	Nature of prior period error		
	Relating to various financial years(affecting the opening balance)		-1,138,396
	Refurb.&Rehabilitation(Bids not advertised for a minimum of 21 days)		-443,364
	Payments to DBSA for 9 school projects - Bid not advertised as required by TR16A6		-191,134
	Other instances		-503,898
	Total		<u>-1,138,396</u>

22	Fruitless and wasteful expenditure	2021/22 R'000	2020/21 R'000
	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	441,118	424,596
	As restated	441,118	424,596
	Fruitless and wasteful expenditure – relating to current year	156	16,805
	Less: Amounts recoverable		-211
	Less: Amounts written off	-86,290	-72
	Closing balance	<u>354,984</u>	<u>441,118</u>

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

22.1	Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)		2021/22
	Incident	Disciplinary steps taken/criminal proceedings	R'000
	Interest charged on late payments	None: The cases are still to be investigated	48
	Less attendance(no show)	None: The cases are still to be investigated	108
	Total		156

The amount of R86 084 000 was written-off during the year

22.2	Details of fruitless and wasteful expenditure written off	2021/22
	Incident	R'000
	Intrest incurred on the Sankhaya tender	-86,084
	Various intrests	-131
	Interests charged on security arrear payments	-75
	Total	-86,290

23 Related party transactions

	Note	2021/22 R'000	2020/21 R'000
In kind goods and services provided/received			
<i>List in kind goods and services between department and related party</i>			
Audit committee fees (Limpopo Provincial Treasury)		629	478
Internal audit fees(Limpopo Provincial Treasury)		4,645	5,640
Department of Health provided PPE's to the department		-	112,163
Total		5,274	118,280

List related party relationships and the nature thereof

Limpopo Department of Education is related to the following departments in the Limpopo Province due to them falling under the Limpopo Legislature: Limpopo Provincial Treasury; Limpopo Department of Economic Development, Environment and Tourism; Limpopo Department of Public Works, Roads and Infrastructure; Limpopo department of Transport and Community safety; Limpopo Department of Health; Limpopo Department of Social Development; Limpopo Department of Sport, Arts and Culture; Limpopo Department of Agriculture; Limpopo Department of Cooperative Governance, Human Settlements and Traditional Affairs and Office of the Premier.

The Limpopo department of Public Works, Roads and Infrastructure is the custodian of government buildings in the province and the government buildings occupied by the Limpopo department of Education are rent free.

	No. of Indivi duals	2021/22 R'000	2020/21 R'000
24 Key management personnel			
Political office bearers (provide detail below)	1	1,978	1,978
Officials:			-
Level 16	1	2,870	-
Level 15	3	5,063	6,486
level 14	13	18,262	16,975
Family members of key management personnel	10	5,665	5,355
Total		33,838	30,794

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2021/22 R'000	2020/21 R'000
25 Provisions			
Claim against the department		115,411	70,405
Retention		58,726	57,986
Total		174,137	128,391

25.1 Reconciliation of movement in provisions - 2021/22

	Claims against the state R'000	Retention R'000		Total provisions R'000
Opening balance	70,405	57,986		128,391
Increase in provision	47,273	25,683		72,956
Settlement of provision	-2,554	-24,943		-27,497
Change in provision due to change in estimation of inputs	287			287
Closing balance	115,411	58,726	-	174,137

Reconciliation of movement in provisions - 2020/21

	Claims against the state R'000	Retention R'000		Total provisions R'000
Opening balance	64,087	14,266		78,353
Increase in provision	6,418	52,190		58,608
Settlement of provision	-100	-8,470		-8,570
Closing balance	70,405	57,986		128,391

The provision amount of R174 137 000 is made up of claims against the department (R115 411 000) which are deemed to likely to be paid but the timing and amount are uncertain as well as the Retention on infrastructure projects (R58 726 000) which will be paid as stipulated in the infrastructure contracts. The amounts for claims against the state are reasonable amounts estimated as required by the Modified Cash Standard (MCS). Retention is between 2.5% and 10%.

The amounts for claims against the state have been estimated based on the information available to the department on similar cases as required by MCS

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

26 Non-adjusting events after reporting date	2021/22
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.	R'000
The ECD function was shifted from Limpopo Department of Social Development to the Limpopo Department of Education from 01 April 2022	
The department budget for 2022/23 was increased by the budget of the function transferred from the department of Social development	463,045
Receivables to be transferred to the Department of Education from the Limpopo department of Social Development	1,545
Cash and Cash equivalents to be transferred from the Limpopo Department of Social Development	42,752
Payable not recognised and Accruals to be transferred from the Limpopo department of Social development	19,288
Assets to be transferred from the Limpopo department of Social Development	761
Employee benefits to be transferred from the Limpopo department of Social Development	413
Total	527,804

Pronouncement was made during the State of the Nation Address by the President of South Africa that Early childhood Development be transferred to Department of Education. Proclamation Notice 19 of 2021 signed with effect from 01 April 2022 by the Premier of Limpopo Province, Members of Executive Council responsible for Department of Social development and Department of Education. A total number of 797 NPO's will be transferred from the Limpopo department of Social Development.

27 Movable Tangible Capital Assets
MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	184,495		14,409	15,401	183,503
Transport assets	68,257		9,870	9,567	68,560
Computer equipment	81,198		4,311	5,215	80,294
Furniture and office equipment	24,588		203	523	24,268
Other machinery and equipment	10,452		25	96	10,381
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	184,495	-	14,409	15,401	183,503

The disposal was done through auction, transfer to schools and correction of duplications or incorrect barcodes. Addition include cash and non cash as a result of donation and transfers from Department of Basic Education.

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

Movable Tangible Capital Assets under investigation

	Number	Value
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		R'000
Machinery and equipment	2,368	43,758

The disposal was done through auction, transfer to schools and correction of duplications or incorrect barcodes. Addition include cash and non cash as a result of donation and transfers from Department of Basic Education.

27.1 Movement for 2020/21

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	151,593	122	32,780	-	184,495
Transport assets	63,466	1,070	3,721	-	68,257
Computer equipment	62,771	2,309	16,118	-	81,198
Furniture and office equipment	18,639	-3,341	9,290	-	24,588
Other machinery and equipment	6,717	84	3,651	-	10,452
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	151,593	122	32,780	-	184,495

27.1.1 Prior period error

Note

**2020/21
R'000**

Nature of prior period error

Relating to 2020/21 (affecting the opening balance)

Reversed or corrected assets previously disposed

Fair valuation

Due to duplication on price adjustments for servers and alignment to SCOA.

Total

122

1,351

241

-1,470

122

Due to duplication on price adjustments for servers, CPU recorded as minor asset, reversal or correction of assets previously disposed and alignment of printers to SCOA and fair valuation.

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

27.2 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

				Machinery and equipment R'000		Total R'000
Opening balance	-	-	-	68,529	-	68,529
Value adjustments						-
Additions				1,675		1,675
Disposals				2,411		2,411
TOTAL MINOR ASSETS	-	-	-	67,793	-	67,793

		Machinery and equipment	Total
Number of R1 minor assets		4,328	4,328
Number of minor assets at cost		47,953	47,953
TOTAL NUMBER OF MINOR ASSETS		52,281	52,281

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	14,326	17,346

*The disposal was done through auction, transfer to schools and correction of duplications or incorrect barcodes
The assets under investigation is due to poor condition, verification status, reversal of assets previously disposed
which were recorded in the asset register at R1 or R0 value. The fair valuation and linking of old barcodes with
new is in progress and planned to be completed by 30 September 2022.*

Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

		Machinery and equipment R'000	Total R'000
Opening balance		67,658	67,658
Prior period error		218	218
Additions		653	653
Disposals		-	-
TOTAL MINOR ASSETS		68,529	68,529

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

			Machinery and equipment		Total
Number of R1 minor assets	-	-	4,249	-	4,249
Number of minor assets at cost -	-	-	46,360	-	46,360
TOTAL NUMBER OF MINOR ASSETS	-	-	50,609	-	50,609

The number of R1 includes old assets found in the floor and not yet linked to the previous asset number. The process of linking the new barcodes with the fallen once is planned to be completed by 30 September 2022,

27.2.1	Prior period error	Note	2020/21 R'000
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)		218
	Fair valuation		168
	Disposal reversal and corrections of disposal date		52
	Invoice capture in minor instead of major AR		-2
	Total		218

The prior period error is due to reversal of disposals, corrections of disposal dates, correction of previous errors on barcode replacements, fair valuation and corrected invoice previously capture under minor AR instead of major AR.

27.3 Movable assets written off

No assets were written off for the financial year under review.

28 Intangible Capital Assets

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31
MARCH 2022**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	5,139			5,139
TOTAL INTANGIBLE CAPITAL ASSETS	5,139	-	-	5,139

Movement for 2020/21

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31
MARCH 2021**

28.1

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	5,139	-	-	-	5,139
TOTAL INTANGIBLE CAPITAL ASSETS	5,139	-	-	-	5,139

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

29 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3,542,596	874,563	141	4,417,018
Non-residential buildings	2,748,924	505,243		3,254,167
Other fixed structures	793,672	369,320	141	1,162,851
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>3,542,596</u>	<u>874,563</u>	<u>141</u>	<u>4,417,018</u>

The disposal of R141 thousand was due to movable assets incorrectly recorded as mobiles.

Immovable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:		
Buildings and other fixed structures	340	31,361

The assets under investigations are due to R1/R0 values which requires reconciliations of barcode replacements and Mobiles assessed as scraps. The R1/R0 assets will be cleared by 31 December 2021 verification and reconciliations disposal processes for mobile will start in the 2nd quarter of financial year ending 31 March 2022,

Movement for 2020/21

29.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3,090,966	-73,053	524,683	-	3,542,596
Non-residential buildings	2,609,900	-122,033	261,057	-	2,748,924
Other fixed structures	481,066	48,980	263,626	-	793,672
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>3,090,966</u>	<u>-73,053</u>	<u>524,683</u>	<u>-</u>	<u>3,542,596</u>

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

29.1.1	Prior period error	Note	2020/21 R'000
	Nature of prior period error		
	Relating to 2020/21 (affecting the opening balance)		-73,053
	Reclassification of assets between WIP and Completed assets		-122,033
	Fair valuation		35,708
	Reversal of assets previously disposed, barcode replacements and omitted in the previous years		13,272
	Total		-73,053

The prior period error is as a result fair valuation, barcode previously incorrectly replaced and mobiles previously disposed and later verified. The manual verification of all mobiles planned to start in August and end in November 2022,

Capital Work-in-progress

29.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	Note	Opening Balance 1 April 2021	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	Annexure 7	R'000	R'000	R'000	R'000
Buildings and other fixed structures		848,384	451,739	360,687	939,436
TOTAL		848,384	451,739	360,687	939,436

	2021/22 R'000	2020/21 R'000
Payables not recognised relating to Capital WIP		
<i>[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]</i>	-	23,211
Total	-	23,211

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2021 R'000
	Annexure 7					
Buildings and other fixed structures		533,716	119,811	372,148	177,291	848,384
TOTAL		533,716	119,811	372,148	177,291	848,384

There were no amounts for payables not recognised relating to Capital WIP

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

Immovable assets written off

29.3 IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

No mobiles written off for the financial year ended 31 March 2022

30 Principal-agent arrangements

	2021/22	2020/21
	R'000	R'000
30.1 Department acting as the principal		
<i>Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken</i>		-
The Mvula trust	30,100	7,540
Independent development trust (IDT)	9,833	6,272
Development bank of South Africa(DBSA)	1,111	210
Total	41,044	14,022

The department is the principal in this arrangements.

There were no changes made to the arrangements in the current year.

Implementing agents fees are paid as compensation for assisting the department to construct facilities at schools.

The implementing agents increases the capacity of the department I the eradication of infrastructure backlogs.

The risks associated with the arrangement :

- 1. They can implement projects that are not approved by the department*
- 2. They can deviate from SCM process resulting in irregular expenditure*
- 3. They can claim for work not done onsite.*
- 4. They may implement projects not approved by the department or change the scope.*

Mitigations :

- 1. A project manager from the department is allocated to each implementing agents to do site visits and confirm project statuses and also approves claims before they are paid*
- 2. Each stage of the procurement process has to be confirmed and approved by the department or alternatively an official from the department's SCM and the allocated project manager sit in the procurement meetings including adjudications for concurrence.*
- 3. District inspectors also assist with site inspections and visits and report back during Joint Operational meetings Projects implemented are decided upon and communicated by the department and scope changes where needed are approved by the department before implementation.*
- 4. Projects implemented are decided upon and communicated by the department and scope changes where needed are approved by the department before implementation.*

IDT: Fees are paid in terms of the Treasury Instruction 4 of 2014 2015 on Management Fees.

The Mvula Trust: As per the SLA as amended from time to time

The Development Bank of Southern Africa:DBSA management fees are 5% as per the SLA.

Impracticability:

In the financial year 2018, the department applied and obtained approval for impracticability on the following:

- 1. Retention amounts included in the infrastructure commitmnets balances for the period up to the 2017/18 financial year*
 - 2. Agency fees included in costs expended up to the 2017/18 financial year*
- As a result, projects that started beyond the indicated period may still have agency fees included in costs expended.*

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

The Implementing agents capacitate the department in the delivery of infrastructure projects. Their termination would result in curtailment of service delivery in terms of infrastructure unless the department compensates with appointment of officials within the department.

The implementing agents and their appointed service providers have contractual documents relating to the department's projects they are implementing. They also have amounts claimed in favour of projects that may not still have to be disbursed to the projects as payments are made through their bank accounts. No other assets are transferred to the implementing agents from the department.

31 Change in accounting estimate

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Employee benefits			
Performance award	30,999	18,412	-12,587

The significant reduction in the amount of "performance award" is because of a change in estimate as a result of the announcement that from the financial year 2022/23 there will be no more performance bonus payments. The estimate disclosed is only for amounts estimated to be paid for qualifications completed by educators

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Claims against the state			
Provision	67,787	68,074	287

32 Prior period errors

	Note	Amount bef error correction R'000	2020/21 Prior period error R'000	Restated amount R'000
32.1 Correction of prior period errors				
Claims against the department				
Contingent liabilities	16	117,057	2,906	119,963
Provision (claims against the state)	25	78,395	-7,990	70,405
Net effect		195,452	-5,084	190,368

There was a reclassification of claims from Provision to Contingent liabilities

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
Immovable assets, Capital Commitments, Retention and Agent Principal.				
Completed infrastructure assets	29	3,615,649	-73,053	3,542,596
Works in progress	29	728,573	119,811	848,384
Capital commitments	26	2,506,405	-626,847	1,879,558
Retention	25	196,829	-138,843	57,986
Agent principal	30	13,997	25	14,022
Net effect		7,061,453	-718,907	6,342,546

Completed infrastructure assets and Works in progress: Reclassification of assets between WIP and completed assets due to certificate dates corrections and reclassification of agency fees
Commitments: Reduction due to correction of errors in cost capturing
Retention: Reduction due to change of accounting estimates from implied retention on transactions to disclosure of actual retention presented on certificates
Principal Agency relationship: Change due to reclassification of costs erroneously capitalised previously to management fees

Movable assets				
Movable assets	27	184,373	122	184,495
Minor assets	27	68,311	218	68,529
Net effect		252,684	340	253,024

The prior period error is due to reversal of disposals, corrections of disposal dates, correction of previous errors on barcode replacements, fair valuation and corrected invoice previously capture under minor AR instead of major AR.

Irregular expenditure				
Irregular expenditure	21	5,146,000	-443,364	4,702,636
Net effect		5,146,000	-443,364	4,702,636

Provide a description of the nature of the prior period error as well as why the correction was required

33 INVENTORIES (Effective from date determined in a Treasury instruction)

45.1 Inventories for the year ended 31 March 2022

	Note	LTSM R'000	Total R'000
	<u>Annexure 6</u>		
Opening balance		160,306	160,306
Add/(Less): Adjustments to prior year balances		-	-
Add: Additions/Purchases - Cash		1,051,326	1,051,326
(Less): Issues		-1,057,758	-1,057,758
Add/(Less): Received current, not paid (Paid current year, received prior year)		-2,442	-2,442
Add/(Less): Adjustments		-	-
Closing balance		151,432	151,432

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

Inventories for the year ended 31 March 2021

	LTSM	Total
Note	R'000	R'000
<u>Annexure 6</u>		
Opening balance	154,297	154,297
Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases - Cash	703,583	703,583
Add: Additions - Non-cash	30,697	30,697
(Less): Disposals	-	-
(Less): Issues	-730,058	-730,058
Add/(Less): Received current, not paid (Paid current year, received prior year)	1,787	1,787
Add/(Less): Adjustments	-	-
Closing balance	160,306	160,306

34. STATEMENT OF CONDITIONAL GRANT RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2020/21	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept.	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Infrastructure Grant	1,334,570	65,240			1,399,810	1,399,810	1,177,410	222,400	84%	1,256,364	996,196
HIV and AIDS	26,552	2,363			28,915	28,915	22,307	6,608	77%	28,137	14,137
EPWP									90%		
Integrated grant for province	2,080				2,080	2,080	1,877	203		2,069	1,773
Soc Sec EPWP									97%		
incentive grant for province	21,215				21,215	21,215	20,533	682		20,833	19,965
National School Nutrition Program	1,456,918	47,469			1,504,387	1,504,387	1,476,026	28,361		1,369,485	1,231,100
Learners with profound intellectual disabilities	32,666	1,485			34,151	34,151	26,406	7,745	77%	32,432	26,224
Maths Science and technology	48,143	4,102			52,245	52,245	48,640	3,605	93%	46,860	69,863
	2,922,144	120,659	-	-	3,042,803	3,042,803	2,773,197	269,606		2,756,180	2,359,257

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

35 STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocation s by National Treasury or National Department	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT				-	57				55
LEPELLE NKUMPI MUNICIPALITY				-	82				21
LEPELLE- NKUMPI LOCAL MUNICIPALIT				-	-				35
MODIMOLLE- MOOKGOPHONG LOCAL MUNI				-	22				-
POLOKWANE LOCAL MUNICIPALITY				-	106				101
THULAMELA MUNICIPALITY				-	52				47
GREATER GIYANI MUNICIPALITY				-	-				2
MOGALAKWENA MUNICIPALITY				-	17				
				-					
	-	-	-	-	336	-	-	-	261

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

**36 BROAD BASED BLACK ECONOMIC EMPOWERMENT
PERFORMANCE**

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

		2021/22	2020/21
	Note	R'000	R'000
37 COVID 19 Response Expenditure	ANNEXURE 11		
Compensation of employees		110	-
Goods and services		120,807	98,016
Transfers and subsidies		231,623	192,141
Expenditure for capital assets		-	-
Other		-	-
Total		352,540	290,158

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

Annexure 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2020/21	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALITY				-	57								55
LEPELLE NKUMPI MUNICIPALITY				-	82								56
MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY				-	23								-
POLOKWANE LOCAL MUNICIPALITY				-	106								101
THULAMELA MUNICIPALITY				-	52								47
GREATER GIYANI MUNICIPALITY				-	-								2
MOGALAKWENA MUNICIPALITY				-	17								
Total	-	-	-	-	337	-	-	-	-	-	-	-	261

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2020/21
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
SKILLS DEVELOPMENT LEVY				-	59,371		52,445
UNEMPLOYMENT INSURANCE FUND				-	16,829		10,804
Total	-	-	-	-	76,200		63,249

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2020/21
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
School support (Covid-19 transfers)				-			192,141
Public primary and secondary schools	2,142,750			2,142,750	2,138,715	100%	1,970,887
Independent Schools						98%	
Subsidies	150,992			150,992	147,837		147,994
Public Special Schools	66,010			66,010	66,010	100%	65,412
Early childhood Examination & related services	-			-	(15)	96%	-
Total	3,610,676	-	-	3,610,676	3,557,456		3,193,824

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2020/21
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H EMPL S/BEN:INJURY ON DUTY	1,148			1,148	1,147	100%	246
H/H EMPL S/BEN:LEAVE GRATUITY	204,432			204,432	291,337	143%	266,543
BURSARIES(NON-EMPLOYEE)	48,876			48,876	10,230	21%	9,700
CLAIMS AGAINST STATE(CASH)	63,143			63,143	63,079	100%	11,818
Total	317,599	-	-	317,599	365,793		288,307

ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2021/22	2020/21
		R'000	R'000
Received in kind			
Fundi	donation of starter packs (bedding , kettle, iron and towers) towards announcement of Grade 12 results 2020		15
SASSA Limpopo Region	donation of used ICT assets		26
Dr Temp	Covid 19 relief 100 litres of sanitizers		31
Tirisan Tech Solution	donation of laptops towards announcement of Grade 12 results 2020		40
Reboni Furnisher Manufacturing	donation towards announcement of Grade 12 results 2020		40
Lisika Unite Foundation	provision of literacy project (Hotspot library, after-school reading club, parents and child literacy programmes to primary schools		85
Kagiso Trust	donation towards announcement of Grade 12 results 2020		98
Limpopo Province Education Development Trust	donation of laptops towards announcement of Grade 12 results 2020		140
MTN SA Foundation	donation of branded backpacks laptops		171

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

Thabure together with VIT (Vodacom)	donation of 24 laptops to selected schools in rural areas	192
MTN SA Foundation	donation of 100 samsung tablets and 200 masks	258
Limpopo Province Education Development Trust	donation for covid 19 relief programme of face cloth masks, sanitizers and covid 19 posters to foundation phase learners in Mopani East District	310
Public Investment Corporation	donation of Mobilab (Mobile Tablet PC Trolley) and Kitchen kitted with necessities	499
Tsogang Water Aid and Sanitation	Provision of Water, Sanitation and Hygiene (WASH) project in schools, Vhembe District	1,982
Macmillian	donation of textbooks	30,697
Molteno Institute for Language and Literacy	donation Sepedi graded readers books	90
Given the Giver Foundation	donation of 500 school shoes	58
MTN Foundation	donation of 100 tables	100
MTN Foundation	donation of 1000 school shoes, 1000 backpacks and stationary	530
Nedbank Children's sport Affinities and Nedbank Foundation	seven kits and six training kits	44
Roger Federer	donation of 1800 activity boards to Grade R classes	200
Foresight Centre NPO	donation of 5000 face shields masks	75
Standard Bank of South Africa	donation of 125 School shoes	17
Foresight Centre NPO	donation of additional 5000 face shields masks for learners	75
Limpopo Province Education Development Trust	donation of gadgets (2 tablets IPAD with Keyboard an pencil, 1 macbook and four Dell Laptops)	194
Chief N.M Majosi Royal Council and community	donation in cash to procure sanitizers, hand washing soap and to pay stipend to the teachers offering literacy and numeracy extra lessons to learners in the afternoon classes	4
Tshakuma Community trust	donation of cash to purchase school uniform	10
Tshakuma Community trust	donation of cash to construct a shade structure for the student	11
Vodacom SA	doation of 50 Lenovo Androud tablets for anti-Bullying campaign	75
Benyond Zero	donation of second hand furniture to one staff member	6
MTN Foundation	donation of 10 travel suitcases and 10 Lenovo full GB RAM SSD Laptops	143
FUNDI	donation of 15 Starter packs (Beddings, Iron, Kettle & Towels)	15
Remember Muvhulawa Trading Enterprise	Trophies	40

SANLAM	100 bags	11	
SAICA	donation of cash vouchers 2x10000; 2x SAICA branded bags and 2x IT equipment (laptops)	37	
Kagiso Trust	donation of 10 Laptops & Laptop Bags	94	
VODACOM SA	donation of 100xtablets (VODACOM SMART TAB N8 & KEYBOARD)	205	
Capricorn FM	donation towards 3 top performing learners	20	
	donation of cash towards purchasing of tablets for learners during the announcement of Grade 12 results for 2021	50	
REBONI Furniture Manufacturing	donation to top learners 20x Hauwei wifi router; Telkom SIM Cards with 15G for 6 months; 3x Hauwei Laptops and R10 000.00 bursary	100	
Telkom Foundation	donation of 5x mecer laptops; 5x mecer wireless mouse; 5x microsoft office bundle package	23	
Cell C Limited	donation of 10x laptops and 10x laptop bags	51	
Tirisan Tech solutions	donation of R70 000 towards purchasing of travelling bags	60	
Limpopo Province Education Development Trust	donation of cash voucher to 10 learners to the value of R35 000.00 each	350	
PearsonSouth Africa	donation of fully equipped digital Lab	509	
Cell C Limited			
TOTAL		3,197	34,584

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

**ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY
EXPENDITURE PER GRANT**

GRANT TYPE	APRIL	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Infrastructure Grant	52,455	79,131	82,639	69,934	68,927	143,780	80,586	97,368	93,409	37,475	112,177	259,529	1,177,410
HIV and AIDS	3,335	1,004	1,057	1,046	1,094	1,735	1,718	2,673	1,689	1,074	1,502	4,381	22,307
EPWP Integrated grant for province	198	182	171	416	192	191	182	186	194	54	29	(118)	1,877
Soc Sec EPWP incentive grant for province	2,793	6,995	(75)	1,883	1,030	1,015	3,406	2,574	1,845	529	613	(2,077)	20,533
National School Nutrition Program	77,235	194,388	126,575	113,571	38,305	127,506	140,093	129,958	203,806	38,308	94,138	192,141	1,476,026
Disability Grant	2,005	2,121	1,793	1,723	1,961	2,885	2,085	2,346	1,939	2,017	2,445	3,085	26,406
Maths Science and technology	122	3,689	122	670	2,449	142	2,794	408	306	386	27,283	10,269	48,640
Total	138,144	287,511	212,282	189,243	113,957	277,253	230,865	235,514	303,188	79,842	238,188	467,210	2,773,197

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022 - LOCAL

GUARANTOR OR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2021	Guarantees draw downs during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency move- ments	Closing balance 31 March 2022	Revaluations due to inflation rate move- ments	Accrued guaranteed interest for year ended 31 March 2022
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000

Housing

NP
DEVELOP.
CORP.LTD

			125				125		
Total	-	125	-	-	-	-	125	-	-

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022

NATURE OF LIABILITY	Opening balance 1 April 2021	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2022
	R'000	R'000	R'000	R'000	R'000

Claims against the department					
Breach of contract	109,239	1,114			110,353
Breach of employment contract	3,185				3,185
Car accident claim	32				32
Defamation of character	100				100
Damage to property	307				307
Death of a learner	500				500
Defamation of character	1,490				1,490
Injury of a learner	1,050	7,000			8,050
Non-payment of invoices	28				28
Non-payment of salary benefits	16				16
Undue enrichment	1,954		1,939		15
Unfair labour practice	1,393		-		1,393
Use of personal information	150				150
Assault of a learner by an educator	20				20
Assault of a learner by other person	500				500
TOTAL	119,963	8,114	1,939	-	126,138

LIMPOPO: EDUCATION
Annexures to the Annual Financial Statements

ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Gauteng Department of Education	438	724			438	724
Limpopo : Department of Health	46	67			46	67
Limpopo: Department of Transport	5	16			5	16
North West department of education	268	1,093			268	1,093
Free State Department of Education	143	155			143	155
Department of Correctional services: Limpopo region					-	-
Limpopo department of Agriculture	37	27			37	27
Mpumalanga department of education'	52	0			52	0
Limpopo public works	3,443	3,404			3,443	3,404
North west public works	25	21			25	21
Dept of correctional serv pretoria	34	23			34	23
Northern Cape dept of Education	164	-			164	-
Sassa limpopo	4	4			4	4
Limpopo dept of justice	12	12			12	12
Edu wersten cape		576			-	576
		60			-	60
Department of edu eastern cape	31	-			31	-
Department of higher education	6,558	-			6,558	-
Dept of sports ,arts and culture	161				161	-
	11,422	6,182	-	-	11,422	6,182
OTHER GOVERNMENT ENTITIES						
LEPHALALE FET	53	-			53	-
MOPANI FET COLLEGE	135	-			135	-
SEKHUKHUNE FET COLLEGE	24	-			24	-
LETABA TVET COLLEGE	147	43			147	43
	359	43	-	-	359	43
Total	11,781	6,225	-	-	11,781	6,225

ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Current						
Department of Education: KZN			757		757	-
Department of Education: Mpumalanga			258		258	-
Department of Education: Northern Cape				28	-	28
North West department of Education			583	150	583	150
Limpopo office of the premier				2	-	2
Department of home affairs				71	-	71
NATIONAL DEPT OF COOPERATIVE GOV AND TRADITIONAL AFFAIRS				83	-	83
Department of Higher Education and Training			124		124	-
					-	-
Total Departments	-	-	1,722	333	1,722	333

ANNEXURE 6 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	LTSM R'000	TOTAL R'000
Opening balance		160,306	160,306
Add/(Less): Adjustments to prior year balances		-	-
Add: Additions/Purchases - Cash		-	-
Add: Additions - Non-cash		1,051,326	1,051,326
(Less): Disposals		-	-
(Less): Issues		(1,057,758)	(1,057,758)
Add/(Less): Received current, not paid (Paid current year, received prior year)		(2,442)	(2,442)
Add/(Less): Adjustments		-	-
Closing balance		151,432	151,432

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	LTSM R'000	TOTAL R'000
Opening balance		154,297	154,297
Add/(Less): Adjustments to prior year balances		-	-
Add: Additions/Purchases - Cash		703,583	703,583
Add: Additions - Non-cash		30,697	30,697
(Less): Disposals		-	-
(Less): Issues		(730,058)	(730,058)
Add/(Less): Received current, not paid (Paid current year, received prior year)		1,787	1,787
Add/(Less): Adjustments		-	-
Closing balance		160,306	160,306

ANNEXURE 7

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Current Year Capital WIP R'000	Ready for use (Asset register) / Contract terminated R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	848,384	451,739	360,687	939,436
Non-residential buildings	848,384	451,739	360,687	939,436
TOTAL	848,384	451,739	360,687	939,436

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Current Year Capital WIP R'000	Ready for use (Asset register) / Contract terminated R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	533,716	372,148	(177,291)	848,384
Non-residential buildings	533,716	372,148	(177,291)	848,384
TOTAL	533,716	372,148	(177,291)	848,384

ANNEXURE

11

COVID 19 RESPONSE EXPENDITURE

Per quarter and in total

Expenditure per economic classification	AP RIL 2021	MA Y 2021	JUN 2021	Subt otal Q1	JUL 2021	AUG 2021	SEPT 2021	Subtot al Q2	OCT 2021	NOV 2021	DEC 2021	Subtotal Q3	JAN 2022	FEB 2022	MAR 2022	Subtot al Q4	2021/22 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	R'000	R'000	R'000	R'000	
Compensation of employees	-	-	-	-	-	33	-	33	-	-	3	3	40	36	(3)	73	110	
Goods services	2,123	16,125	7,323	25,571	493	305	38	836	-	117	5,761	5,878	8,675	61,541	18,307	88,523	120,807	
CONS SUPP:MEDICAL SUPPLIES	-	-	-	-	-	-	38	38	-	-	-	-	-	-	-	-	38	-
CONS SUPP:UNI/PROT CLTH&CLOTHES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONS HOUS SUP:WASH/CLEAN DETE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RENTAL & HIRING P/P:CLEANING SERVICES	2,085	15,894	7,093	25,072	493	304	-	797	-	-	5,751	5,751	8,648	61,424	17,850	87,922	119,542	
TRAVEL AND SUBSISTENCE	0	1	-	1	-	1	-	1	-	-	1	1	5	-	-	5	8	
O/P:PRINTING&PUBLICATIONS SERV	-	29	-	29	-	-	-	-	-	-	-	-	-	-	-	-	29	
EQP<R5000:AUDIO	38	201	-	238	-	-	-	-	-	-	-	-	22	-	-	22	260	

Annual Report for 2021/22 Financial Year
Vote 3: Department of Education
Limpopo Province

VISUAL EQUIP																	
CNS:BUS&ADV																	
SER:QUAL CNTRL																	
INSPE	-	-	230	230	-	-	-	-	-	-	-	-	-	-	-	-	230
COM:AIRTIME &																	
DATA				-				-	-	117	9	126	-	117	457	574	700
Transfers and		104,9		111,32													
subsidies	74	34	6,315	3	2,347	744	2,192	5,283	28,534	77,469	5,858	111,861	882	993	1,280	3,156	231,623
SCHOOL																	
SUPPORT(OTH		104,9		111,32													
EDUC INSTIT)	74	34	6,315	3	2,347	744	2,192	5,283	28,534	77,469	5,858	111,861	882	993	1,280	3,156	231,623
TOTAL COVID 19																	
RESPONSE		121,0		136,89													
EXPENDITURE	2,197	59	13,638	4	2,840	1,083	2,229	6,152	28,534	77,586	11,623	117,743	9,597	62,570	19,584	91,751	352,540

