



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

**DEPARTMENT OF
EDUCATION**

**ANNUAL REPORT
2022/23**



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DEPARTMENT OF
EDUCATION

VOTE NO. 3

ANNUAL REPORT

2022/23

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PART A:

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

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

3. FOREWORD BY THE MEC



**Hon. Mavhungu Lerule -Ramakhanya
MEC for Education**

Each Department should give an account of the progress made in achieving its strategic objectives at the end of every Financial Year. This Annual Report outlines LDoE's performance during the Financial Year 2022/23 in relation to policy directives enshrined in the revised 2019-24 Medium Term Strategic Framework, 2019-24 and Limpopo Development Plan (2020-2025). The report also highlights areas that need to be given a special attention to improve performance.

The Department has made significant strides in the implementation of the Early Childhood Development (ECD) programme for improved school readiness of children. The intention is to ensure that all children who have reached the school going age are well prepared for further learning in Grade R and 1. During the period under review, the department managed to register 106 new ECD centres and funded a total of 2 109 duly registered ECD Centres across the Province. As part of capacity building, the department has trained 1000 ECD Practitioners on the National Curriculum Framework (NCF) to provide support to all ECD Centres.

With regards to the commitment for the improved learning outcomes across all grades, the department has developed and implemented the Learner Performance Improvement Strategy. The average performance of the province for the matric class of 2022 improved by 5% from 66.7% in 2021 to 72.1%. Under-performing Schools will be supported on the development and

implementation of further strategies to improve Matric Results, through ongoing extra classes and camps for Matric Learners.

The Department continued to implement programmes that are aimed at promoting access to education in terms of which 1 640 750 learners benefited from the “No Fee Schools” policy. A total of 3,601 schools provided learners with meals as part of the National School Nutrition Programme while 549 schools benefitted from the Learner Transport Policy.

The School Infrastructure Delivery programme remains the bedrock to ensure that teaching and learning takes place in a conducive environment. To this end, the department has established an Infrastructure Technical Resource Unit to intensify the monitoring of infrastructure projects. This intervention will go a long way in complementing the internal project management capacity to ensure timely implementation of projects.

The performance of the Department was adversely affected by number of challenges which amongst others include backlog of infrastructure projects such as construction of additional classrooms, provision of water and sanitation facilities to needy schools. As part of the intervention, the department will incorporate these projects in the Infrastructure Schedule for the 2023/24 Annual Performance Plan.

In conclusion, let me acknowledge the contributions made by all Education Sector stakeholders, including oversight structures in ensuring consistent upward performance despite all odds. I would also like to extend a word of appreciation to Team Education under the stewardship of the HoD, Ms Onica Dederen. The Department will have to redouble the efforts to perform even better in all facets of education as we rally behind every learner henceforth.

“Each Learner is a National Asset”



Ms Mavhungu Lerule-Ramakhanya
MEC for Education

4. REPORT OF THE ACCOUNTING OFFICER



**Ms Dederen KO
Accounting Officer
Limpopo Department of Education**

This Annual Report presents the performance of the Limpopo Department of Education (LDoE) for the 2022/23 Financial Year. The Department's performance presented in this Annual Report is assessed against our strategic goals, which talks to improved delivery of quality education and improved capacity of the Department to support delivery of quality basic education. The Department is steadfast in its vision of excellence in provisioning of quality basic education and its mission of providing quality and innovative education programmes for all learners across all grades.

Equally important is the Department's endeavour to deliver services in line with excellence, professionalism, and integrity at all material times. We need to continuously focus on almost every aspect pertaining to the programmes of the Department as to where we are and where we need to be, touch 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.

In relation to improved delivery of quality education, the Department held an Indaba and emerged with an intervention plan that consisted of six pillars 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.

Addressing the content gap created by Covid 19, the Department went back to basics by ensuring that common examinations in Grade 10,11 and 12 (FET Band) are administered and managed. This will ensure that targeted and differentiated support is provided to all learners. The provincial performance for the 2022 NSC Grade 12 results improved to 72.1% from 66.7 in 2021, an improvement of 5.4%, breaking the 3% norm which the province is prone to improving the Grade 12 performance. Three districts remain below 70% and they are Mopani East, Sekhukhune South and Sekhukhune East. Only Sekhukhune East underperformed by 0.5% (64.5%). We continue to support the class of 2023 until they write the last paper for NSC examinations in order to achieve results that are stronger, smarter and powerful.

Achieving universal access in Early Childhood Development has become very critical in the greater scheme of things if we are to perform and improve learning outcomes across the system. The Foundation Phase must continue to be a priority because the success of any education system is determined by the strength of its foundation.

The Department continues to focus on continued capacitation to Circuit managers, Curriculum Advisors, principals and SMT together with their SGBs to strengthen the Department's capability to provide professional support to schools.

The department is hard at work in addressing the ongoing infrastructure needs. Over and above, the implementing agents contracted by the Department, panel of contractors have been appointed, the Technical Research Unit has been put in place. This will act as a catalyst in addressing the backlog in infrastructure provisioning.

Donor funding is no doubt going an extra mile to further contribute to efficiency and effectiveness of programme and project implementation in the Department. We are working with various strategic partners in our quest to deliver quality basic education across the province of Limpopo.

This Annual Report signals the strides that the Department has made in the 2022/23 financial year with respect to our strategic goals and serves as a foundation from which to advance the agenda of the Department. Commitment and dedication to the work at hand should be our hallmark as we carry out the mandate of the Department.

Overview of the financial results of the department:

Departmental receipts

Departmental receipts	2021/2022			2022/2023		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods & services other than capital assets	33,680	32,732	948	33,575	34,293	(738)

Interest, dividends and rent on land	500	361	139	47	3,708	(3,661)
Sale of capital assets	1,000	4,682	(3,682)	-	-	-
Financial transactions in assets and liabilities	18,054	10,927	7,126	23,099	19,110	4,024
Total	53,234	48,702	4,531	56,721	57,111	390

Own revenue generated by the department for the period 2022/23 amounts to 0.15% of the total budget.

The Department's main sources of own revenue are:

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

All tariffs are listed in a tariff register and reviewed at least annually to provide for inflation. The over-collection on departmental receipts for 2022/2023 is R 390,000 and is mainly attributed to debt recoveries. A total amount debt amounting to R23,830,000 was written-off during the financial year and relates mostly to debt for deceased debtors.

Programme Expenditure

Programme Name	2021/2022			2022/2023		
	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	1 947 574	1 896 244	60 330	2 022 085	1 972 557	49 528
Public Ordinary School Education	29 495 681	29 435 090	60 591	30 450 702	30 277 718	172 984
Independent School Subsidies	150 992	147 837	3 155	153 527	151 895	1 632
Public Special School Education	587 570	575 947	11 623	612 306	604 719	7 587
Early Childhood Development	154 425	143 534	10 891	675 940	577 213	98 727
Infrastructure Development	1 401 810	1 177 854	223 956	1 607 425	1 502 048	105 377

Examination and Education Related Services	1 978 925	1 826 146	152 779	2 104 867	1 997 378	107 489
Total	35 725 977	35 202 652	523 325	37 626 852	37 083 528	543 324

Explanation of the variance is as follows:

The Department has spent R37.084 billion or 98.6% of the R37.627 billion total Adjusted appropriation as at 31 March 2023. This has resulted to an under expenditure of R543.324 million or 1.4% when compared with the norm of 100.0%. And when comparing the 98.6% performance of 2022/23 with the 2021/22 performance of 98.5%, there is an improvement of 0.1%.

Programme 1: Administration

The programme underspent by 2.4%

Compensation of Employees under spent by 1.0% as a result of non-filling of posts due to delay in approval of Recruitment plan.

Goods and Services under spent by 0.6% on Computer services due to some of the SITA services invoices which were submitted late for payment by the service provider on the 29 March 2023. In Operating payments, photocopy charge budget not fully utilized as the service provider was unable to deliver the procured 141 printers for lease. Consumable supplies under spent as a result of procurement process for Protective clothing not concluded.

Transfers and subsidies under spent by 0.9% mainly on Claims Against the State as payments are dependent upon the submission of claims finalized by the courts. Provinces and Municipalities underspent due to reduction in number of motor vehicles licenced as some vehicles were auctioned in December 2021. The payment for leave gratuities is dependent upon the submission of claims.

Payments for Capital Assets under spent by 74.6% because of quotations for laptops which were awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023. Furthermore, the order for Special schools Buses is still waiting for delivery. Roll over applied for Laptops and Buses.

Programme 2: Public Ordinary School Education

The total under expenditure of 0.6% is mainly on Goods and Services. **Compensation of Employees** is on par at 100% with minimal under expenditure of R4.420 million.

Goods and Services The programme underspent by 4.9% due to deliveries for the procured School Furniture not yet concluded. The underspending was in the following areas: Scholar Transport: Late submission of invoices by the service providers and abandonment of routes by the appointed service providers. LTSM: Delay in delivery of Scholastic stationery supplementary orders. Some schools had more LTSM surpluses, and those surpluses were utilised to close the gaps experienced at the schools which have needs.

In-school sport Accommodation, Transport of Scholars and Travelling: Activities took place towards the end of the last month of the financial year. The National LSEN II open games Championships ended on the 01 April 2023 and invoices were not received as at year end. The Attire was delivered on the 01 April 2023 a day before the team departed to the National Schools Athletics Track & Field Championships 2023 at Germiston, Gauteng Province. NSNP: Late and non-submission of feeding invoices by the service providers. 10125 learners in Capricorn South District were not fed in Lebogakgomo, Mphahlele, Mogodumo, Lebopo, Kgakotlou and Seshego circuits during January 2023 due to non-delivery of foodstuff by the service provider. MST: Procurement

processes for coding & robotics kits and monitors not concluded. Invoices for teacher workshops conducted in March 2023 could not be processed for payment before the end of the financial year. Delivery of the procured Printing for Teaching Maths with Understanding (TMU) materials not received.

Transfers and subsidies under spent by 1.1%. Norms and Standards for Public Ordinary Schools second tranche payments made to qualifying schools, however, payments to 02 schools with 1 080 learners not yet done due to non-compliance by schools as they failed to submit 2021 Audited Financial Statements. NSNP: Second tranche transfers not paid to four schools in Sekhukhune East District due to delay in submitting compliance documents. Leave gratuities and Claims Against the State payments depend on submission of claims.

Payments for Capital Assets under spent by 94.5%, procurement processes for Mobile kitchens not yet concluded, awaiting delivery. Quotations for laptops awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

Programme 3: Independent School Subsidies

There is an under expenditure of 1.1% due to 03 Schools which underperformed in the 2022 Grade 12 NSC results. This led to subsidy being withdrawn. The schools were contacted and visited, and they committed to work harder to improve results.

Programme 4: Public Special School Education

The programme underspent by 1.2%.

Compensation of Employees: Under spent by 0.1% on conditional grant, 3 advertised vacant posts not yet filled. 1 CES resigned at the end of October 2022. 1 Chief Speech Therapists resigned at the end of January 2023.

Goods and Services under spent by 29.0%. National LSEN II open summer games took place between 26 March and 01 April 2023. LSPID Grant: Deliveries could not be made for school furniture, communication accessories and bags. Invoices for the psychological test material, accommodation, venues & facilities, air transport, stationery and office furniture were submitted late for payment in March 2023.

Transfers and subsidies budget spent 100.0% as planned.

Payment of Capital Asset: Procurement processes for laptops and office furniture for the outreach teams not concluded. Items delivered, awaiting payment.

Programme 5: Early Childhood Development

The programme registered an under expenditure of 14.6%.

Compensation of Employees under spent by 22.2% due to delay in approval of Recruitment plan by Provincial Treasury which also delayed filling of posts.

In terms of **Goods and services**, the deliveries and submission of invoices delayed by the service provider for the procurement of the printing and delivery of books. Training/orientation of teachers and curriculum advisors were scheduled for 27 – 31 March 2023 and payment not concluded, hence the item under spent by 61.9%.

Underspending of 6.8% on the **transfer of funds for both Equitable share and Conditional grant to ECD and Pre-Grade R ECD Centres** is due to some ECD Centres means test which dropped below 80% and had to be paid based on the available number of children within the ECD Centre. Some ECD Centres were closed due to non-compliance. Some districts were unable to process transfer payments to qualifying ECD Centres on time due to shortage of staff.

Payment for Capital Assets under spent by 87.4% , Quotations for laptops awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

Programme 6: Infrastructure Development

Total underspending is 6.6%.

Compensation of Employees: Under spent by 13.9% due to delay in approval of Recruitment plan. New appointees assumed duty in December 2022 and January 2023.

Goods and services under spent by 0.9%:

- Invoices for maintenance work done at ECD Centres during the 4th quarter submitted late. Electrification of Masisi low cost ECD Centre not yet done.
- Late submission of invoices for the maintenance and repair of elevators in the department by the service provider.
- Maintenance and repairs invoices for Sekhukhune East could not be paid before the end of the financial year.
- Mopani west purchase orders for maintenance and repairs were issued in January 2023 and maintenance not yet concluded.
- Some districts' rental and hiring quotations received for mobile toilets were less than expected. And in some areas, if construction is completed, rental and hiring is being stopped.

Payments of capital assets

- Underspending of 7.9% is on refurbishment and rehabilitation of storm damaged schools.
- DBSA appointed contractors during the last week of March 2023 and payment could not be effected before the end of the financial year.

Programme 7: Examination and Education Related Services

Overall under expenditure is 5.1% due to the following:

Compensation of Employees: Delay in approval of Recruitment plan resulted to an under expenditure of 3.4%.

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Goods and Services under spent by 14.1%..

- Consultants underspent due to training processes for the training of safety committee members which were not concluded. Service provider to conduct health and safety risk assessment not yet appointed.
- Medical services providers' invoices not yet submitted for payment.
- Invoices for Nov/Dec 2022 exams marking catering, venue, cleaning, and ID access at the University of Limpopo not paid due to incorrect amounts billed and reconciliation is in process.
- Saving has been realized for the printing item due to price negotiations with Government printing.
- Training & Development workshop was scheduled for 10-12 March 2023 due to the late issuing of purchase order on the 23/03/2023, the re-scheduling of the workshop took place and the workshop commenced on the 14-16/04/2023 when the schools re-opened.
- Sekhukhune District awareness campaign rental & hiring not utilized due to non-participation of the service provider.

Transfers and Subsidies Underspent by 3.1% on the payment of Transfers for sanitary towels and stipends, UIF and leave gratuities. Funds have been transferred to schools for the procurement of sanitary pads, however, Vhembe and Sekhukhune District could not conclude transferring the funds before the end of the financial year due to shortage of staff as well as loadshedding. Transfer of stipends for Presidential Youth Employment Initiative at Vhembe East could also not concluded before the end of the financial year. UIF payment for Presidential Youth Employment Initiative not made before year-end due to delay in securing a UIF reference number from the Department of Labour. Leave gratuities payments depend on submission of claims.

Payments for capital assets under spent by 92.8%: Procurement of laptops, desktop and printing equipment for Presidential Youth Employment Initiative not concluded. Quotations for laptops awarded on 08 December 2022 and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

Virements/roll overs

The department's main appropriation has been increased by an amount of R1.182 billion from R36.445 billion to R37.627 billion in the 2022/23 financial year.

Virement

Virement between Programmes

A Savings of R74.871 million has been shifted to Programme 1: Administration from Programme 2: Public Ordinary School Education and Programme 7: Examination and Education Related Services to cater for the shortfall experienced mainly under Goods and Services on Curriculum Advisors monitoring activities, Transfers and Subsidies on payments for Leave gratuities and Claims against the state and Payment for Financial Assets to cover Fruitless and wasteful expenditure written-off.

Programme 2: Public Ordinary School Education received an amount of R24.453 million from Programme 1: Administration to cover shortfall under Transfers and Subsidies on Household.

A saving of R14.353 million has been realised from Programme 5: Early Childhood Development to assist in addressing experienced shortfall on Transfers and Subsidies: Household under Programme 4: Special School Education at an amount of R1.730 million and Programme 2: Public Ordinary School Education at an amount of R12.623 million respectively.

Roll-over requested:

Equitable Share Roll-over:

An amount of R114.307 million was requested as Equitable Share Roll-over from 2021/22 to 2022/23 financial year as follows:

- Programme 1: Administration; Asset Management Protective Clothing and Laptops – R10.131 million
- Programme 2: Public Ordinary School Education
 - Scholar Transport – R18.289 million
 - LTSM – R10.141 million
 - QUIDS-UP – R2.438 million
 - In-School Sport – R3.068 million
- Programme 4: Special Schools Education
 - In-School Sport – R0.301 million
 - Special Schools Buses – R4.796 million
- Programme 5: Early Childhood Development
 - Printing and Publications for Pre-Grade R in ECD - R4.330 million
 - LTSM for Grade R in ECD – R16.239 million
 - Printing and Publications for Grade R in Public Schools – R1.846 million
 - Training Accommodation for ECD Practitioners under HRD – R0.695 million
 - Transfers to Early Childhood Development Centres – R3.164 million

Programme 7: Examination and Education Related Services

- Sanitary Dignity Towels Project - R9.892 million
- Presidential Education Employment Initiative - R25.968 million
- External Examination - R3.010 million

Conditional Grant Roll-over:

R24.777 million was requested as Conditional Grant Roll-over from 2022/23 to 2023/24 financial year and the amount is comprised of the following:

- National School Nutrition Programme Grant – R19.763 million
- Maths, Science and Technology Grant – R0.842 million
- Learners with Severe Profound Intellectual Disability Grant - R 3.135 million
- Early Childhood Development Grant - R0.718 million
- HIV & AIDS Life Skills Grant - R0.319 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 2022/23 financial year. The department incurred a total amount of R0,48 million for fruitless & wasteful expenditure mainly due to interest charged for late payments.

Strategic focus over the short to medium term period

Limpopo Department of Education will focus on the following priorities in the midterm period.

- e-education
- ECD function
- Establishment of Focus Schools
- GET function.

Public Private Partnerships

The Department had no Public Private Partnerships arrangements during the financial year 2022-23 and has no plan to enter any.

Discontinued key activities / activities to be discontinued.

No activities have been discontinued during the year under review.

New or proposed key activities.

There are no plans to implement new activities.

Supply chain management

List all unsolicited bid proposals concluded for the year under review.

None

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

Yes: SCM processes and systems are in place to prevent irregular expenditure: SCM compliance check list

Challenges experienced in SCM and how they were resolved.

- High vacancy rates and not resolved.
- Un reliable network system and not resolved.
- Late submission of procurement plans by the Branches. Not resolved
- Non-attendance of BSC, BEC and BAC meetings by members. Not resolved
- Non submission of draft specifications by end user led to non-adherence and non-implementation to

procurement plan. Not resolved

- Large number of deviations by end user. Note resolved.
- Branches prioritise catering and accommodation instead of goods and service for service delivery resulting in not spending and hike spending in March. Not resolved

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

The Department has received a Total of R123,522 worth of donations in a form of goods and services in the financial year 2022/23. 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

None

Events after the reporting date

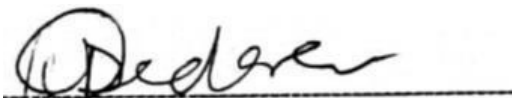
On 31 March 2023 the department had reported performance on SOI 203 as 50,6%. This was calculated as 305 graduates placed within six months out of a total of 602 bursary holders that DBE had submitted to the Department for placement within the Province. At the reporting date the Department was still engaging with the universities where these learners were registered. Subsequent to this it was discovered that the numerator included five bursary holders who had erroneously been included as having been placed within six months. Confirmation from universities indicated that only 509 of the bursary holders had qualified. Taking this into account the performance of the Department for SOI 203 should therefore have been 58,9% (300/509).

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 2022/23 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.



Ms Dederen KO
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.

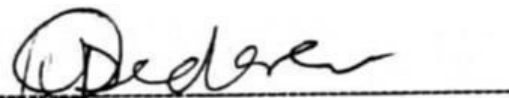
The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

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 2023.

"Education is a societal matter".

Yours faithfully



Ms Dederen KO
Accounting Officer
Limpopo Department of Education

6. STRATEGIC OVERVIEW

Vision

Excellence in provisioning of innovative quality basic education.

Mission

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

Values

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

7. LEGISLATIVE AND OTHER MANDATES

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

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

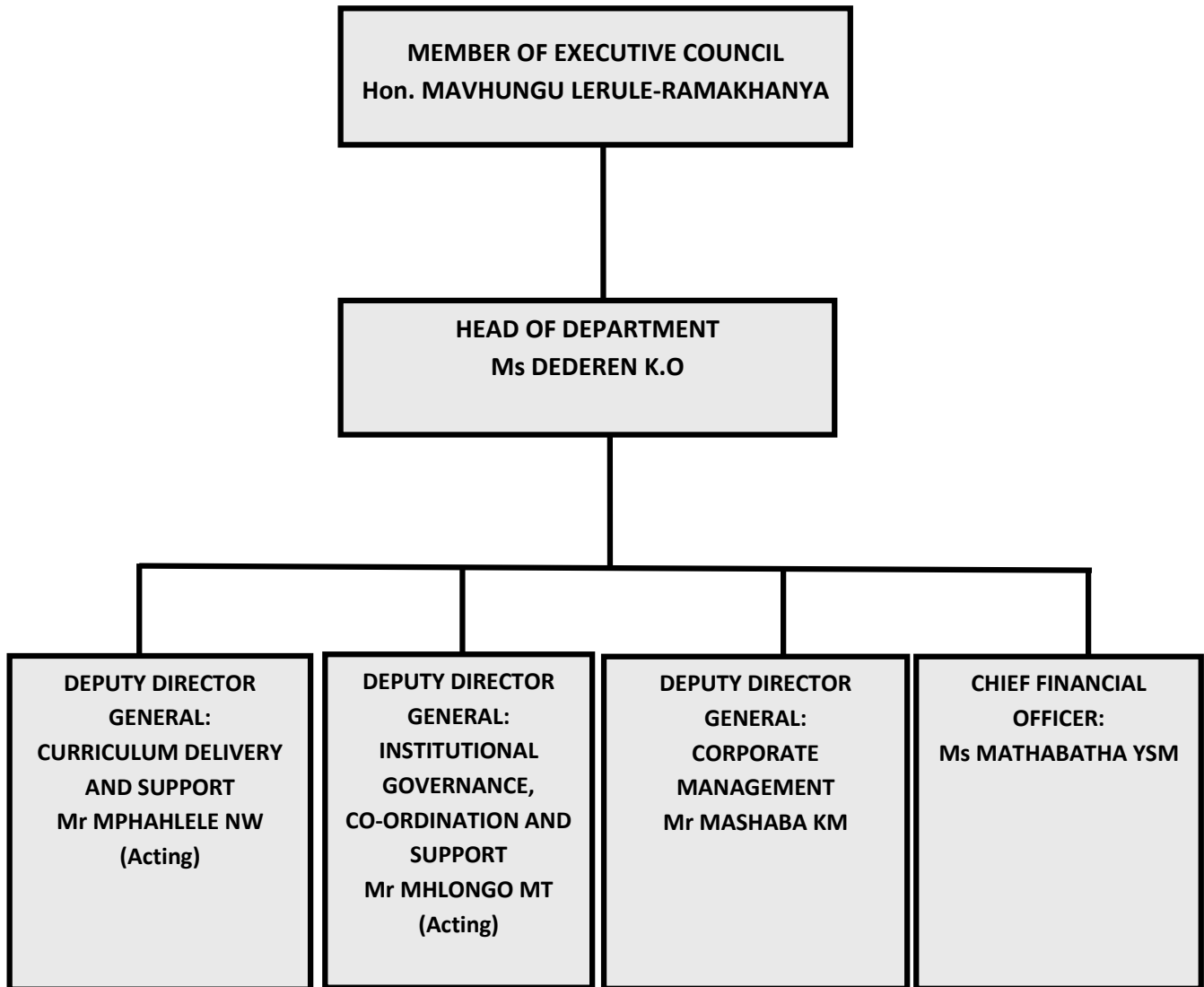
Legislation	Key Responsibilities arising from the Legislation
National Education Policy Act, 1996 (Act 27 of 1996)	This provides for the determination of national policy for education. Section 29(1) guarantees access to basic education. This section also addresses matters of quality and standards. Section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

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 213 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. Natural Disasters

During the reporting period, the department experienced damage to infrastructure at eleven schools because of severe storms. Capricorn North, Mopani East, Sekhukhune East, and Waterberg districts reported damages in one school each, while Vhembe East District and Mogalakwena District faced storm damages in three schools each. To address these damages, the estimated repair cost amounts to R 11 million. The Department has planned for the completion of repair work in the upcoming 2023/24 financial year, utilizing the panel of contractors appointed by the Department. By swiftly addressing the infrastructure damage caused by storms, the Department aims to ensure a safe and conducive learning environment for all students.

2.1.2. Service Delivery Protests

The challenges faced by the education system due to service delivery protests have persisted during the reporting period. However, it is encouraging to observe a decrease in the number of protests causing disruptions to schooling when compared to previous years. Sekhukhune South and Vhembe East were the districts most affected by these protests, impacting 36 and 10 schools, respectively. Municipal demarcation dissatisfaction in Capricorn North District and internal issues within a school in Mopani West District further contributed to disruptions. Moreover, the lack of Learner Transport in Mogalakwena District led to disruptions at one school. In Capricorn South three schools were affected while in Mopani West only one school was affected.

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

2.1.3. Unemployment and Poverty Levels

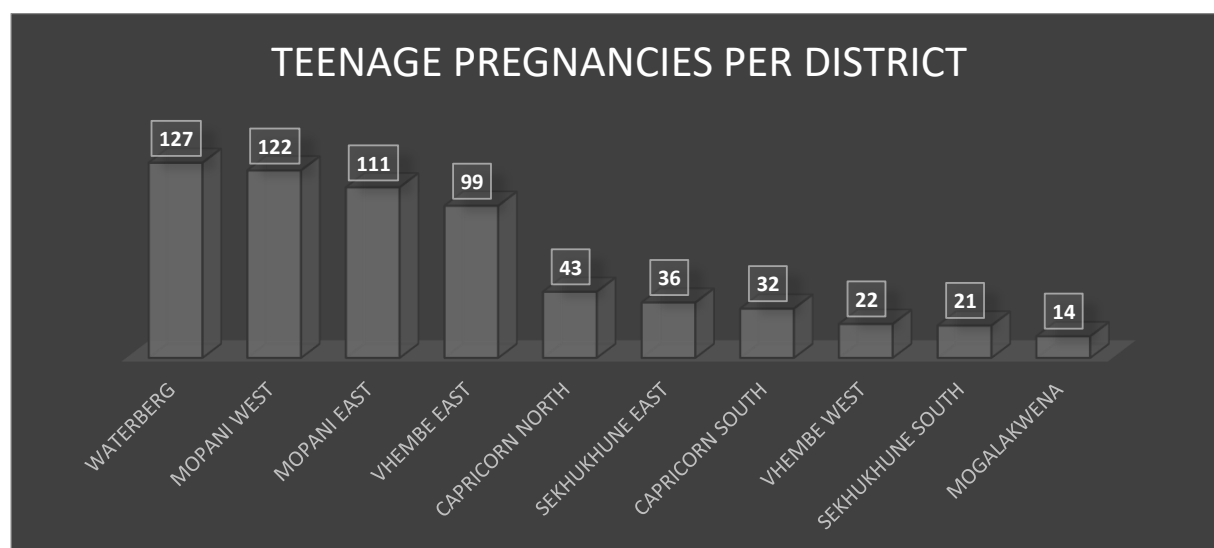
The high unemployment levels in the Province, which according to Stats SA Quarterly Labour Force Survey (QLFS) for period 1 April 2021 to 30 June 2021 was at 49,9% and the fact that the Province is predominantly rural has influenced service delivery by the Department. Consequently, most schools in the Province fall within quintiles 1-3, qualifying them as no-fee paying schools. As a result, the Department bears the sole responsibility for covering the operational expenses of these schools. Furthermore, the Department has implemented the school feeding program, which ensures that learners at these schools receive nutritious meals. Additionally, learners residing five kilometers or more away from the nearest public ordinary school are provided with learner transport. Further details regarding these interventions can be found in paragraphs 2.3.16 to 2.3.18.

2.1.4. Teenage Pregnancy

As revealed in several research studies, teenage pregnancy still poses a serious threat to our education system as it results in factors such as learner dropouts, absenteeism and poor performance. As confirmed by researchers most school principals in public schools struggle to put mechanism in place to address increasing number of teenage pregnancies. As a result, more than 100 000 adolescent girls gave birth in South Africa each year.

Teenage births represented 12 and 14% of births in health facilities between 2019 and 2022. The number of births delivered by adolescents aged between 10 and 19 years in South Africa 's facilities rose from 129 223 in 2019 to 139 361 in 2022. This increase in the number of births is a setback when viewed against the modest progress made in lowering teenage pregnancy rates between 1998 and 2016. Early, unintended pregnancy affects young women or learners educational, health, social and economic futures. It can keep them from continuing or finishing school and thus from pursuing further education and training.

According to various research studies, teenage pregnancy continues to pose a significant threat to our education system, leading to learner dropouts, absenteeism, and poor academic performance. Researchers have confirmed that many school principals in public schools face challenges in implementing effective measures to address the growing number of teenage pregnancies. Consequently, more than 100,000 adolescent girls give birth in South Africa each year. The number of teenage pregnancies in the province are depicted in the graph below:



It is worth noting that while Waterberg District is amongst the smallest districts in the province it has the highest number of reported teenage pregnancies. Another area of concern is the high numbers in both the Mopani districts.

The above data indicates a concerning prevalence of teenage pregnancies in most districts of the province. To address this issue, the Department will strengthen implementation of the following strategies:

- **Comprehensive sex education:** The Department will prioritize the implementation of comprehensive and age-appropriate sex education programs in schools. These will provide accurate information about sexual health, contraception, and responsible decision-making to empower students with knowledge and skills to make informed choices.
- **Parental and community involvement:** Engaging parents, guardians, and the broader community is crucial in addressing teenage pregnancies. The Department will organize workshops, awareness campaigns, and parent-teacher meetings to educate parents on the importance of open communication, guidance, and support in preventing teenage pregnancies.
- **Life skills development:** Providing comprehensive life skills education that empowers students with the necessary skills to navigate relationships, build self-esteem, and make responsible choices. This will include fostering critical thinking, problem-solving, and communication skills that can contribute to reducing teenage pregnancies.
- **Mentorship and support programs:** Establish mentorship programs or support networks for at-risk students to provide guidance, counseling, and positive role models. Such initiatives can help address underlying factors contributing to teenage pregnancies and provide support for students facing challenging circumstances.

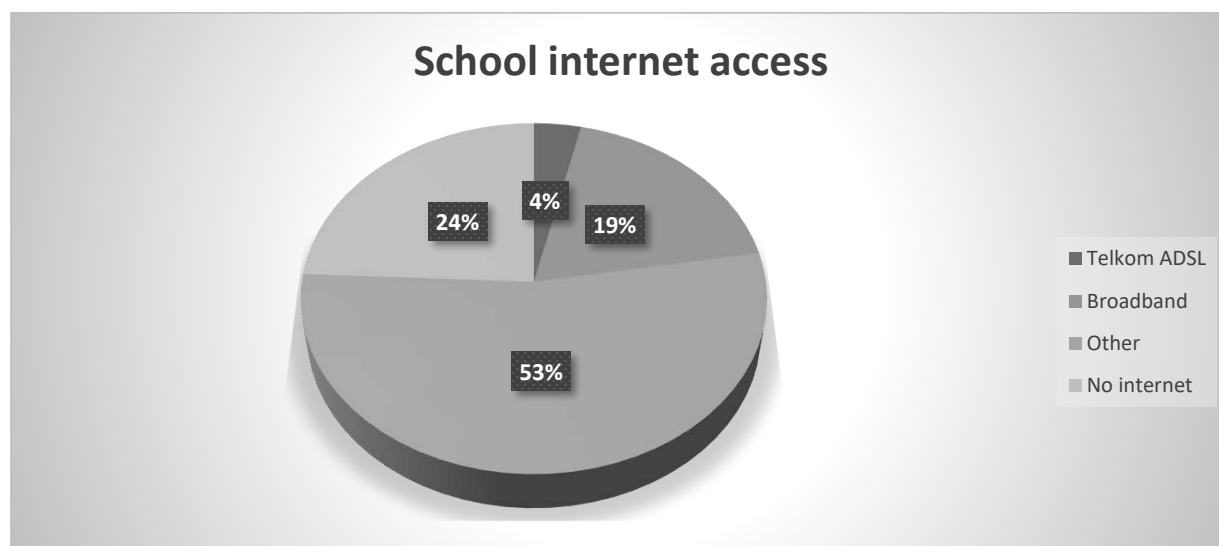
: The Department will collaborate with various stakeholders, such as NGOs, healthcare providers, community leaders, and youth organizations, to develop holistic approaches in tackling teenage pregnancies. This collaborative effort can leverage resources, expertise, and community support to implement effective prevention and support programs.

The Department will continuously monitor and evaluate the impact of these interventions to ensure their effectiveness. Additionally, fostering an open and non-judgmental environment that encourages dialogue and support for students will create a safer and more inclusive educational environment.

2.1.5. Technological Factors

Connectivity:

The Head Office and all the ten Districts have been provided with internet connectivity. However, of the 141 Circuit Offices only one has been connected as against the ten that were planned to be connected during the year under review. The delay in connecting the Circuit Offices was due to budgetary challenges and delays in procurement processes at SITA through which the connectivity is being done. However, as a mitigation all the District Offices have been provided with routers to access the internet. The internet access in schools is depicted by the graph below:



Of the 3 661 schools 24% did not have access to internet, while only 19% had access to broadband connectivity. The lack of internet access or lack of broadband connectivity will negatively impact the rendering of services to schools utilizing the internet and even the ability of schools to provide e-learning to their learners. To address connectivity challenges the department has developed an e-education strategy that provides intervention measures of over the MTEF period. Details in this regard are provided under paragraph above.

Disaster recovery

To ensure protection and safety of the ICT environment the Department had a firewall and anti-virus in place. The data of the department was also backed-up to ensure ease of recovery in case of an ICT disaster occurring. These measures proved crucial during the third quarter of the financial year when the department fell victim to a cyber-attack. As a result of this attack, the department experienced a two-week period during which its data and access to ICT systems were unavailable. Upon investigation, it was determined that the cyber-attack occurred due to a compromised administrator password, which enabled the insertion of malware into the department's system. Appropriate action was taken against the responsible official, and the department's operations were reinstated through its established Disaster Recovery Processes. The incident underscored the importance of maintaining strong security protocols, vigilant monitoring, and continuous staff training to mitigate the risks associated with cyber threats and ensure the resilience of the department's ICT infrastructure.

2.1.6. Learner Migration

2.2 Service Delivery Improvement Plan

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

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Improve reading and writing in ECD	Grade R – 3 learners in Limpopo Province	51% as per ANA 2014 literacy level in Home Language in Limpopo	60% of learners in Grades R – 3 must be able to read and write for meaning in at least one official language.	57%
To provide and refurbish school infrastructure	All schools in the Province	151 schools provided with sanitation facilities since 2019	All schools to have proper sanitation	Out of 3 761 schools 1 523 (40%) have compliant sanitation, 1 798 (48%) have inadequate sanitation while those that still have inappropriate sanitation is 380 (10,1%)
Provide teacher capacity and skills	All teachers in the Province	17% of teachers meeting required content knowledge after support	60% of teachers meeting required content knowledge after support	40%

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

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation	All stakeholders and parents are consulted as per the departmental programmes (quarterly)	Consultations were held through roadshows, workshops, imbizos and EXCO outreaches
Service Standards	Age appropriate LTSM to schools which address needs of learners without offensive content	Age appropriate LTSM was delivered to schools
Access	All primary schools offering Grade R programmes.	95% (2 291 out of a total of 2 418) schools offer Grade R
Information	Accessible records for oversight bodies Monthly reporting meetings	All records were provided as and when required considering the provisions of the PAJA and PAIA
Openness and Transparency	Register of contractors being used available. Compliance to all mandatory reporting requirements. Request for information processed in terms of the PAJA, POPIA and PAIA.	Register of contractors being used is available and all mandatory documents are uploaded to the departmental website
Redress	Plan with a bias towards quintiles 1 -3 schools	Quintile 1 -3 prioritised in provision of NSNP and learner tablets and benefiting from the no-fee school policy

Value for money	Provide graded readers for Grades 1-3	Graded Readers for Grades 1-3 were provided
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Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Road shows, imbizos, participation in the EXCO outreaches, Departmental website, utilisation of social media, local and national newspapers and radio stations targeting the departmental clients	Utilisation of communication mediums appropriate for the different clients of the department	All the targeted communication tools were utilised to disseminate service delivery information to the departmental clients.

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Clients register their complaints through direct walk-in at departmental premises (schools, circuit offices, district offices and head office), telephonic, e-mail, Chapter 9 institutions, Presidential Hotline, Premier's Hotline	To have an electronic complaints management system in addition to the current mechanism being used	All complaints mechanism except for the electronic system were used during the year.

2.3 Organisational environment

2.3.1. Political Leadership

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

2.3.2. Administrative leadership

The Department was under the leadership of Ms Dederen K.O who has been appointed as the Head of Department from 1st May 2021 to date.

2.3.3. Governance structures

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

Name of Structure/ Committee	Composition of Structure/ Committee	Frequency of Meetings
Executive Management Committee (EMC)	Accounting Officer together with Senior General Managers (inclusive of the Chief Finance Officer (CFO))	Fortnightly
Top Management Committee (TMC)	Accounting Officer, Senior General Managers (inclusive of the Chief Finance Officer (CFO) together with General Managers.	Monthly
Senior Management Committee (SMC)	Accounting Officer, Senior General Managers (inclusive of the Chief Finance Officer (CFO), General Managers	Quarterly

	together with Senior Managers and District Senior Managers.	
The MEC sits as ex-officio member of all the management structures above.		

2.3.4. Ethics management

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

All members of SMS and MMS members have submitted their Financial Disclosures as required by the Public 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 Policy to assist in preventing and deterring unethical conduct and acts of corruption.

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

2.3.5. Service Delivery Model

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

Provincial Office

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

Education Districts

The 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.

There are two Education District 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

Education Circuits

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

Schools

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

2.3.6. Merging of Schools

The MEC is mandated in terms of section 12A of South African Schools Act (Act 84 of 1996 As Amended) to merge non-viable public schools. On 13th of April 2022 the MEC pronounced 344 public non-viable schools for merging in terms of Sect. 12A of SASA and 45 schools for closure in terms of section 33 of SASA (Act 84 of 1996 As Amended). The Department has managed to rationalise or merge a total of 51 public schools for 2022/23 financial year.

2.3.7. Organisational structures in education

Provincial Office:

The Provincial Office is responsible for overall management and accountability, policy development, setting strategic objectives for service delivery. Resourcing and oversight from a financial and service delivery perspective, impact assessment (structured M&E) and overall reporting.

Education Districts:

The Education Districts are responsible and accountable for all the functions performed at the district level, facilitate decision making processes, reporting and communication between schools and Head Office. They Manage and advise circuits and schools on curriculum delivery matters, responsible for integrated planning, coordination, and monitoring of all district activities, and Render corporate service on behalf of districts and service delivery institutions.

There are two Education District per District Municipality; Limpopo has 10 Education Districts. The districts should be 13 in terms of norm.

Education Circuits:

The Circuits provide advisory and implementation support to service delivery institutions, serve as information node to service delivery institutions/schools, Creating and enabling environment for teaching and learning, Facilitate community participation, coordinate implementation of school programmes and reporting school programmes. Limpopo Department of Education is divided into 141 Circuit Offices.

2.3.8. Departmental organogram

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 number of Education Districts is ten (10) and for Education Circuits is 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	401
Capricorn south	16	413
Mogalakwena	9	237
Mopani east	13	349
Mopani west	13	313
Sekhukhune east	16	427
Sekhukhune south	16	427
Vhembe east	18	510
Vhembe west	14	391
Waterberg	9	158
Total	141	3626

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.

2.3.9. School Post Establishment

MEC declared a total post basket of 51,752 was declared for the 2023 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 1 723 692 to 1 724 337. This increase in number of learners has resulted

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 2023 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.

2.3.10. Staff Levels and Utilisation

The department is currently effectively utilizing its staff compliments to ensure that service delivery outputs are realized. The vacancy rate is being reduced as Treasury approved 1720 posts for the year under review. Filling the posts assisted in alleviating the workload burden in understaffed units and ensuring meaningful vertical and horizontal differentiations in the business units. The segregation of roles and the quality assurance at various have been enhanced.

2.3.11. 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.

2.3.12. Learner Admission and Registration

As mandated by the South African Schools Act (SASA) (Act 84 of 1996 As Amended), the Limpopo Department of Education, under the leadership of the Head of Department, is responsible for overseeing the admission of learners in all public schools within the province. To fulfil this mandate, the Head of Department issues Provincial Guidelines on Learner Admissions on an annual basis, providing clear directives to ensure that learner admissions are conducted impartially and without discrimination.

To facilitate the implementation of these guidelines, the districts, circuits, and schools receive a detailed Management Plan outlining the processes, procedures, and criteria for learner admissions. However, in 2022, the Department encountered challenges with the online admission system due to a lack of technical capacity, specifically in the form of programmers. As a result, the Department temporarily reverted back to a manual system. The challenges were particularly prominent in hotspot areas such as Polokwane, Ellisras, and Mokopane.

2.3.13. 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 2020 the Department obtained 68.2% in 2021 the Department obtained 66,7%, whereas in 2022 the Department obtained 72.1%. The department will continue to intensify initiatives and strategies to ensure that learner performance improves across the system, in all grades and subjects.

2.3.14. Monitoring of Schools

In the 2022/23 academic year, the Limpopo Department of Education successfully implemented a program to monitor and support school reopening. Furthermore, the Department identified schools that did not meet the national target of 70 percent performance for the 2022 academic year. The identification of underperforming schools follows the guidelines set forth in section 58B and 16A of the South African

Schools Act (Act 84 of 1996 As Amended). The Department provided support to these identified underperforming schools by assisting in the development and implementation of Academic Performance Improvement plans that address the factors contributing to their underperformance.

2.3.15. Norms and standards for school funding

For the financial year 2022/23, the Limpopo Department of Education has effectively allocated the budget according to the Norms and Standards for School Funding for both public and independent schools. These budget allocations were determined in accordance with the national norms set and officially announced by the National Minister of Basic Education. The specific school allocations are as follows: Quintiles 1-3 received R 1536, Quintile 4 received R 770, and Quintile 5 received R 266. It is important to note that these allocations do not include the allocation for Learning and Teaching Support Materials (LTSM) across all quintiles.

2.3.16. National School Nutrition Programme

During the Financial Year 2022/23, a total of 3,601 schools and over 1,659,578 million learners benefited from the programme. Despite challenges in curriculum delivery, particularly at secondary schools, the programme successfully adhered to feeding schedules. However, secondary schools still faced difficulties in providing meals to learners on time due to timetable constraints. This programme has had a significant impact on learner attendance, concentration, punctuality, and reduction of absenteeism.

The programme also promotes health and hygiene education. Learners were provided with nutritious meals and encouraged to wash their hands before and after eating. Additionally, a deworming program was implemented to combat parasitic worms that negatively affect learners by depriving them of vital nutrients obtained from the meals provided through the programme. In the implementation of this programme, 164 Small, Medium, and Micro Enterprises (SMMEs) had the opportunity to supply food to schools. Moreover, the programme created employment through EPWP grants, benefiting 604 individuals who played a critical role in school administration, particularly regarding the National School Nutrition Programme (NSNP) and curriculum delivery.

A total of 10,460 Food Handlers were appointed on year-long contracts in all beneficiary schools. Their main responsibility was to prepare food for learners. This employment initiative significantly contributed to temporary job opportunities, particularly in rural areas. Furthermore, the programme expanded the provision of eating utensils in schools, further promoting a hygienic lifestyle.

2.3.17. Learner transport

The Limpopo Department of Education is providing learner transport to deserving learners to enable them to access their learning facility with no difficulties. 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. Currently, 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. Targeted groups in these instances are learners from farm and rural areas.

Learners from rationalized schools qualifying for provision of learner transport, to some extent have been provided with transport. This programme has since created jobs for 536 service providers ferrying learners, the programme has benefited over 64 907 learners from 549 schools as were transported to their learning facility across the Province.

2.3.18. 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)

Development Bank of South Africa (DBSA)

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
- DBSA-Wate and sanitation
 - Storm damaged schools

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. There is also IRTU (Infrastructure Technical Resource Unit assist on managing in house projects and managing of implementing Agents.

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 2022/23 financial year was R 1,607 billion. The major portion of the 2022/23 allocation was focused on implementation of the water and sanitation projects in 215 schools. A total expenditure of R 1,502 billion which translates into 98% was realized at the end of the financial year.

The under-expenditure is largely attributed to delays in appointing replacement contractors as well as termination of contractors due to non-performance.

During the financial year 2022/23, schools have been allocated deliveries as a continuous intervention to address the furniture backlog faced by LDoE. For the 2022/23 Financial Year an allocation of R 56.2million was e from Equitable share and R107 million from Education Infrastructure Grant was expended on school furniture. To this end, the following quantities have been delivered to schools.

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

	R107M		
No		NO. SCHOOL	QUANATITY
1	Primary	744	56468
2	Secondary	515	48648
3	Educators: Chairs	465	3169
4	Educators: Tables	465	3239
5	Grade R: Chairs	346	12123
6	Grade R: Tables	346	5534
	GRANDE TOTAL	2881	129181

2.3.19. School safety

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

2.3.20. Early Childhood Development (ECD)

The National Integrated Early Childhood Development Policy was implemented by the Department during the Financial Year 2022/23. A total number of 103 000 Children accessed registered ECD programmes. The Department of Education was funding 2109 ECD centres from both equitable share (**1279**) and Conditional grant (**830**). Although not all ECD centres were not paid in the F/Y 2022/23 **815** ECD centres were paid through conditional grant, **1213** ECD centres paid through Equitable share. 100 new ECD centres were targeted to be registered and **106** new ECD centres has been registered. The Department also completed the renovations of **54** ECD Centres that benefitted from Maintenance improvements and upgrades. The Department has also built Low Cost ECD centre in Vhembe East District (Masisi Village).

2.3.21. Employee health and wellness

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:

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

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

2.3.22. In school sports arts and culture

School Sport, Arts and Culture sub directorate is legislatively mandated to implement School Sport and Social Cohesion programme throughout the province. The mandate is carried out (in most of the programmes) in tandem with the provincial Department of sport, Arts and Culture. Most of the sport programmes were suspended because 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 challenge. The rest of the Social Cohesion programme such as the Youth Citizen Action Programme (YCAP), Inkosi Albert Luthuli Oral History workshop and Girls Boys Education Movement (GBEM) remained suspended.

The sport programme for the year 2022 ran very late into the year from the clusters to the province as per plan. The coronavirus epidemic fluctuations affected plans of the sport programmes and, therefore prevented the programme to be taken to the sport programmes and, therefore, prevented the programmes to be taken to fruition. All quarterly sport programmes of the department were intermittently disrupted as a result of the pandemic's outbreak fluctuations. The resurgence of the disrupted as a result of the pandemic towards the end of 2021 saw the suspension of all activities at national level. The planned activities if the national Winter Games that were supposed to be held in June/July 2021 were moved to December 2021. These Winter Games were later moved to the last quarter of the 2022 (January-March) they were later cancelled at the eleventh hour in 2022 by the national department of Sports, Arts and Culture. The province participated in track & Field sport programmes that were in staged in different places. The secondary schools that participated in the track & fields sport programme played in Germiston in the Gauteng province whilst the primary schools went to Potchefstroom in the North West Province.

2.3.23. Presidential Youth Employment Initiative (PYEI)

The Department continues to actively participate in the Presidential Youth Employment Initiative (PYEI) starting with the phase 1 and now in the fourth phase of the project. These has seen 38 358 youth in the province participating in phase II by the end of 2021/2022 financial year. Phase III of the PYEI made a dent to the youth unemployment rate by appointing 37 184 youth in the 2022/2023 financial year. Currently, the Department has confirmed appointments of 30 647 from the 35 000 allocated posts for PYEI Phase IV which end on the 30 September 2023.

2.3.24. Expanded public works programme (EPWP)

The Expanded Public Works Programme works towards alleviation of poverty, address inequalities and temporarily reduce unemployment. During the year under review 604 beneficiaries were appointed across the 10 educational districts. These personnel were added the function to their duties to facilitates screening and cleaning at schools during the covid 19 pandemic season.

2.3.25. Clean audit strategy-

The department obtained a Qualified Audit outcome in 2021/22. In an attempt to improve the audit outcome during 2022/23, the department developed an Auditor General action plan based on issued raised by the Audit Report. The Internal Control Unit monitored and coordinated all Action Plan deliverables.

During the 2022/23 Financial Year, the main target is to clear a qualification issue on Capital Commitments as raised in the audit report.

2.4 Key policy developments and legislative changes

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

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

3.1. Impact

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

3.2. Outcomes

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

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

PROGRESS:

The National Integrated Early Childhood Development Policy was implemented by the Department during the Financial Year 2022/23. A total number of 103 000 Children accessed registered ECD programmes. The Department of Education was funding 2109 ECD centres from both equitable share (**1279**) and Conditional grant (**830**). Although not all ECD centres were not paid in the F/Y 2022/23 **815** ECD centres were paid through conditional grant, **1213** ECD centres paid through Equitable share. 100 new ECD centres were targeted to be registered and **106** new ECD centres has been registered. The Department also completed the renovations of **54** ECD Centres that benefitted from Maintenance improvements and upgrades. The Department has also built Low Cost ECD centre in Vhembe East District (Masisi Village).

3.2.2 Outcome 2: Improved school readiness

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

PROGRESS:

The ECD Pre Grade R Sub-directorate conducted assessment on 10 ECD sites and the average performance on age-appropriate milestones was 78%, based on this achievement 1000 practitioners have since been trained on the implementation of the National Curriculum Framework.

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

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

PROGRESS:

The department conducted an assessment in selected schools using the EGRA tool, to measure levels of improvement in the Foundation Phase, 57% of learners in grade 3 can read at Grade appropriate levels. Readers have been procured for schools to develop corner libraries and Mathematics resources in the form of Abacus that should further improve number sense teaching are being delivered to schools to assist teachers.

40 Foundation phase educators and 8 subject advisors have been enrolled on the Advanced Literacy Course offered by Rhodes University. The course also takes teachers through practical reading activities in order to enable them to implement in the classroom.

3.2.4. Outcome 4: Improved learning outcomes across all grades

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

PROGRESS:

The performance of the education system in South Africa continues to be measured mainly by the National Senior Certificate (NSC) results. A closer look at Limpopo Province Grade 12 results over the past 3 years reveals the following, in 2020 the Department obtained 68.2% in 2021 the Department obtained 66,7%, whereas in 2022 the Department obtained 72.1%.

3.2.5. Outcome 5: The digital divide eliminated.

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

PROGRESS:

Of the 3 661 schools 24% did not have access to internet, while only 19% had access to broadband connectivity. The lack of internet access or lack of broadband connectivity will negatively impact the rendering of services to schools utilizing the internet and even the ability of schools to provide e-learning to their learners. To address connectivity challenges the department has developed an e-education strategy that provides intervention measures of over the MTEF period.

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

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

PROGRESS:

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

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

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 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tabling	Deviation from planned target to Actual Achievement 2022/2023	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 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	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	3728	3684	3,684	3661	23	23 schools were provisionally closed

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
		solution to provide data						
	Schools connected for e-mail connectivity	SOI 102: Number of Public schools that can be contacted electronically (e-mail)	100%	3684	3,684	3661	23	23 schools were provisionally closed
	Budget allocated for non-personnel expenditure items	SOI 103: Percentage of expenditure going towards non-personnel items	18.4% (6 827 524/32 942 675)	24%	19.6%	18.4%	1.2%	Under expenditure on various items.
	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.	1639	2 975	2000	2609	+ 609	High vacancies for CS1 educators due to high attrition. Monitoring the implementation of Departmental Circular, No: 125 of 2018 to encourage schools to appoint younger new entrants.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2021/2022			2022/2023		
	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	9 487	8 800	687	14 151	10 756	3 395
Corporate Services	475 266	441 330	33 936	475 441	441 657	33 784
Education Management	1 375 459	1 363 796	11 663	1 429 665	1 425 970	3 695
Human Resource Development	46 402	40 245	6 157	52 967	45 081	7 886
Education Management Information Systems	49 960	42 073	7 887	49 861	49 059	802
Total	1 956 574	1 896 054	60 330	2 022 085	1 972 523	49 562

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 103:	Percentage of expenditure going towards non- personnel Items	Under expenditure on various items.	Strengthening Programme management to improve service delivery and enhance spending.

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.

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

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

4.2.3. Outcomes for Programme 2

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.2.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tabling	Deviation from planned target to Actual Achievement 2022/2023	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

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	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	15	6	10	4	The department benefitted from a transversal contract which is in place and prices for certain items sourced are locked. This resulted in savings and 4 more schools we catered for.
	Learners exempted from paying school fees	SOI 202: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	1 614 072	1 642 626	1 642 626	1 640 750	1 876	Inclusion of fee exemption learners who were not yet approved during initial target setting.
	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	77% (369 of 482)	50,6% Number placed: (268/530) x 100 = 50,6% placement rate. (268 placed within 6 months)	60%	50,6% (305 ¹ out of 602 bursary holders were placed within six months upon completion)	9.4%	Lack of match between vacancies and subjects' qualifications of bursary holders.

¹ The number is based on the number of Funza Lushaka graduates placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies. The denominator of 602 is based on the list of bursary holders and confirmatory allocation letter provided by DBE. However only 579 of these could be verified as having graduated with universities where they were registered. Confirmation is still awaited from other tertiary institutions for 23 of bursary holders.

Programme / Sub programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
		or upon confirmation that the bursar has completed studies.						
		SOI 204: Percentage of learners in schools that are funded at minimum level	100%	99.1%	100%	99% 1716010-1080 = 1714930/1716010 = 99%	1%	Non-Compliance due to failure to submit the 2021 Audited Financial Statement by 2 schools with 1080 learners
		POI 205: Number of educators with training on inclusion	N/A	200	400	400	None	N/A
		POI 206: Number of educators trained in Literacy/ Language content and methodology	1000	2100	2200	2200	N/A	N/A
		POI 207: Number of educators trained in	1000	2100	2200	2200	N/A	N/A

Programme / Sub programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
		Numeracy/Mathematics content and methodology						

Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2021/2022			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Public Primary Level	14 849 409	14 831 704	17 705	15 185 288	15 180 146	5 142
Public Secondary Level	13 065 162	13 058 496	6 666	13 647 835	13 524 869	122 966
Human Resource Development	15 794	15 787	7	15 794	15 794	-
School Sport, Arts and Culture	8 684	4 437	4 247	21 676	16 495	5 181
National School Nutrition Programme Grant	1 504 387	1 476 026	28 361	1 530 388	1 498 954	31 434
Maths, Science and Technology Grant	52 245	48 640	3 605	49 721	41 459	8 262
Total	29 495 681	29 435 090	60 591	30 450 702	30 277 717	172 985

Reasons for Deviations and Strategy to overcome areas of underperformance

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 202:	Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	Inclusion of fee exemption learners who were not yet approved during initial target setting.	Proactive identification of learners to benefit from the exemption.
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.	Lack of match between vacancies and subjects' qualifications of bursary holders.	Ensure that recruitment of bursary holders is aligned to the curriculum needs of the province.
SOI 204:	Percentage of learners in schools that are funded at minimum level	Non-Compliance due to failure to submit the 2021 Audited Financial Statement by 2 schools with 1080 learners	District and Circuit managers were engaged for intervention with Principals to submit relevant documents

4.3 . PROGRAMME 3: INDEPENDENT SCHOOL SUBSIDIES

4.3.1. Programme Purpose

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

4.3.2. Analysis per Section

Sub-programme 3.1: Primary Level

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

Sub-programme 3.2: Secondary Level

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

4.3.3. Outcomes for Programme 3

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

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.3.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tableing	Deviation from planned target to Actual Achievement 2022/2023	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

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	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%	98%	100% of qualifying independent schools subsidised	100%	None	None
		POI 302: Percentage of subsidised independent school monitored	69.7%	100%	100% of subsidised independent schools visited for support	100 %	None	None

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2021/2022			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Primary Phase	87 612	86 293	1 319	87 055	86 247	808
Secondary Phase	63 380	61 544	1 836	66 472	65 648	824
Total	150 992	147 837	3 155	153 527	151 895	1 632

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

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

4.4 PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

4.4.1. Programme Purpose

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

4.4.2. Analysis per Section

Sub-programme 4.1: Schools:

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

Sub-programme 4.2: Human Resource Development:

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

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

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

Sub-programme 4.4: Conditional Grants:

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

4.4.3. Outcome for Programme 4

Outcome 3: Improved learning outcomes across all grades

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

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.4.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tabling	Deviation from planned target to Actual Achievement 2022/2023	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

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

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Learners accessing education in special schools	SOI 401: Number of learners in public special schools	8535	8159	8159	8289	130	Conducted advocacy and awareness with stakeholders and through Thobela FM Radio Station
Improved Capacity of the Department to support delivery of Curriculum	Therapists appointed	SOI402 : Number of therapists/specialist staff in special schools	4	28 Therapists appointed	32	31	1	Delayed appointments for 2022/23 Recruitment Plan

Sub-programme expenditure

Sub- Programme Name	2021/2022			2022/2023		
	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	551 905	548 788	3 117	572 771	572 685	86
School Sport, Arts and Culture	750	-	750	550	267	283
Human Resource Development	764	753	11	801	780	21
Learners with Profound Intellectual Disabilities	34 151	26 406	7 745	38 184	30 987	7 197
Total	587 570	575 947	11 623	612 306	604 719	7 587

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 402:	Number of therapists/specialist staff in special schools	Delayed appointments for 2022/23 Recruitment Plan	Appointments of therapists/Specialists will be effected in 2023/24.

4.5 PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

4.5.1. Programme Purpose

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

4.5.2. Analysis per Sub Programme

Sub Programme 5.1: Grade R in Public Schools:

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

Sub Programme 5.2: Grade R in Early Childhood Development Centres

To support Grade R at early childhood development centres.

Sub Programme 5.3: Pre-grade R training

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

Sub Programme 5.4: Human Resource Development:

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

Sub Programme 5.5: Conditional Grants:

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

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

4.5.3. Outcomes for Programme 5

Outcome 1: Improved School readiness

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.5.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tableing	Deviation from planned target to Actual Achievement 2022/2023	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 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved school readiness		POI 500: Number of children Accessing registered ECD programmes	N/A	N/A	105 000	103 003	1997	There was over projection
	Public schools offering Grade R	SOI 501: Number of public schools that offer Grade R	2302	2302	2 301	2291	10	Merging of schools

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2021/2022			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Grade R in Public Schools	112 427	107 794	4 633	90 735	83 377	7 358
Grade R in Early Childhood Development Centres	23 598	18 299	5 299	39 582	17 800	21 782
Pre-Grade R in Early Childhood Development Centres	7 650	7 415	235	325 179	284 804	40 375
Human Resource Development	10 750	10 026	724	10 850	9 679	1 171
Early Childhood Development Grant	-	-	-	209 594	181 554	28 040
Total	154 425	143 534	10 891	675 940	577 214	98 726

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
POI 500:	Number of children Accessing registered ECD programmes	There was over projection.	N/A
SOI 501:	Number of public schools that offer Grade R	Merging of schools	N/A

4.6 PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

4.6.1. Programme Purpose

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

4.6.2. Analysis per Section

Sub-programme 6.1: Administration

To provide and maintain infrastructure facilities for administration.

Sub-programme 6.2: Public Ordinary Schools

To provide and maintain infrastructure facilities for public ordinary schools.

Sub-programme 6.3: Special Schools

To provide and maintain infrastructure facilities for public special schools.

Sub-programme 6.4: Early Childhood Development

To provide and maintain infrastructure facilities for early childhood development.

4.6.3. Outcomes for Programme 6

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.6.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tableing	Deviation from planned target to Actual Achievement 2022/2023	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 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved learning outcomes across all grades	Schools provided with water	SOI 601: Number of public ordinary schools	24	20	20	20	0	None

Programme / Sub programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	infrastructure	provided with water infrastructure						
	Schools provided with electricity	SOI 602: Number of Public schools provided with electricity infrastructure	0	2	N/A	N/A	N/A	N/A
	Schools provided with sanitation facilities.	SOI 603: Number of public ordinary schools supplied with sanitation facilities	31	102	100	86	14	Poor Performance by the contractors due to underpricing Poor performance by the implementing Agents
	Schools provided with boarding facilities	SOI 604: Number of schools provided with new or additional boarding facilities	0	0	N/A	N/A	N/A	N/A
	Scheduled maintenance conducted in schools	SOI 605: Number of schools where scheduled maintenance projects were completed	0	5	15	15	None	N/A

Programme / Sub programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
		POI 606: Number of additional classrooms built in, or provided for, existing public schools (includes new and replacement schools)	41	89	100	54	46	Poor Performance by the contractors due to under-pricing Poor performance by the implementing Agents
		POI 607: Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).	10	7	20	8	12	Poor Performance by the contractors due to under-pricing Poor performance by the implementing Agents

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2021/2022			2022/2023		
	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	60 811	41 862	18 949	36 332	32 145	4 187
Public Schools Ordinary	1 266 764	1 061 758	205 006	1 436 114	1 335 919	100 195

Special Schools	74 235	74 234	1	116 100	116 097	3
Early Childhood Development Grant	-	-	-	18 879	17 887	992
Total	1 401 810	1 177 854	223 956	1 607 425	1 502 048	105 377

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	Poor Performance by the contractors due to under-pricing	Notice of default to poor performing contractors were issued.
POI 606	Number of additional classrooms built in, or provided for existing public schools (includes new and replacement schools)	Poor performance by the implementing Agents	National Treasury Practice Note (SCM) number 2 of 2006 which prohibits the use of cost estimate as a Benchmark should be reviewed as it is the main cause of contractor's under-pricing.
POI 607:	Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).		The Department has appointed panel of contractors on the 26 th of January 2023 for the period of 3 years, the panel will be utilised to implement some of the projects and those AIs who are not performing will not be relived from some of the projects.

4.7 PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

4.7.1. Programme Purpose

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

4.7.2. Analysis per Section

Sub-Programme 7.1: Payments to SETA:

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

Sub-Programme 7.2: Professional Services

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

Sub-Programme 7.3: Special Projects

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

Sub-Programme 7.4: External Examinations:

To provide for departmentally managed examination services.

Sub-Programme 7.5: Conditional Grant

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

4.7.3. Outcomes for Programme 7

Outcome 3: Improved learning outcomes across all grades.

Outcomes, outputs, output indicators, targets and actual achievements

Table 4.7.4.1:

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

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023 until date of re-tableing	Deviation from planned target to Actual Achievement 2022/2023	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 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved learning outcomes across all grades	Improved NSC pass rate	SOI 701: Percentage of learners who passed National Senior Certificate (NSC)	68.2%	66.7%	76.9%	72.1%	-4.8%	Increased number of progressed learners in the class of 2022 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment
	Grade 12 learners passing	SOI 702: Percentage of Grade 12 learners	29.1%	26.7%	25%	29.8%	4.8%	N/A

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	NSC at bachelor level	passing at bachelor level						
	Grade 12 learners achieving 60% and above in Mathematics	SOI 703: Percentage of Grade 12 learners achieving 60% or more in Mathematics	18.8%	10.7%	12%	10.7%	-1.3 %	1.Increased number of progressed learners in the class of 2022. 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment
	Grade 12 learners achieving 60% and above in Physical Sciences	SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	22.4%	12.6%	14%	12.6%	-1.4%	Increased number of progressed learners in the class of 2022. 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment
	Secondary schools obtaining pass rate of 60% and more	SOI 705: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and more	830	834	850	834	16	Increased number of progressed learners in the class of 2022 2.The relaxation of the weighting of the SBA in grade 10&11 as

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
								against summative assessment

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	59 371	59 371	-	61 684	61 684	-
Professional Services	29 206	24 308	4 898	26 546	20 589	5 957
External Examination	415 731	407 600	8 131	508 025	471 633	36 392
Special Projects	1 422 407	1 290 151	132 256	1 459 910	1 401 715	58,195
HIV & AIDS Life Skills Grant	28 915	22 307	6 608	27 646	21 788	5 858
EPWP Incentive Grant	2 080	1 876	204	2 702	2 690	12
EPWP Social Grant	21 215	20 533	682	18 354	17 279	1 075
Total	1 978 925	1 826 336	152 779	2 104 867	1 997 378	107 489

Reasons for Deviations and Strategy to overcome areas of underperformance.

SOI. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
SOI 701:	Percentage of learners who passed National Senior Certificate (NSC)	Increased number of progressed learners in the class of 2022 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment	Rapid response intervention plan and administration of enrichment classes. Strengthening the management of Progression through training.

SOI 703:	Percentage of Grade 12 learners achieving 60% or more in Mathematics	1.Increased number of progressed learners in the class of 2022. 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment	Rapid response intervention plan and administration of enrichment classes. Strengthening the management of Progression through training.
SOI 704:	Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	Increased number of progressed learners in the class of 2022. 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment	Rapid response intervention plan and administration of enrichment classes. Strengthening the management of Progression through training.
SOI 705:	Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and more	Increased number of progressed learners in the class of 2022. 2.The relaxation of the weighting of the SBA in grade 10&11 as against summative assessment	Rapid response intervention plan and administration of enrichment classes. Strengthening the management of Progression through training.

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

The Department does not have Public Entities.

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments which were budgeted for in the period 1 April 2022 to 31 March 2023, but no transfer payments were made.

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
Municipalities	Vehicle Licences	453	354	Few motor vehicles licenced as some vehicles were auctioned in December 2021.
Departmental Agency (SETA)	Skills Development	61 684	61 684	Transfers to SETA for skills development done at 100%.
Social Security fund	UIF for Schools' Assistants: Presidential Youth Employment Initiative (PYEI) and	15 796	14 139	UIF payment for PYEI not made before year-end due to delay in securing a UIF reference number from the Department of Labour.
Household: Social Benefits	UIF for School Support programme (General Assistants: Screeners and cleaners)	5 460	0	– School Support programme UIF not paid to the Department of Labour due to challenges with the registration of beneficiaries.
Household: Other transfers	UIF for NSNP workers	4 117	4 095	Payments made as planned.
Public Ordinary Schools	UIF for EPWP share Equitable workers	319	57	ECD Centres for the ECD Practitioners were not yet registered for UIF.
Independent Schools	UIF for EPWP grant incentive workers	103	103	Payments made as planned.

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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 Schools Special	UIF for EPWP Social grant workers	364	264	ECD Centres for the ECD Practitioners were not yet registered for UIF.
Household: Social Benefits	Leave Gratuities	250 526	249 401	Payments depend on claims submitted
Examination and Education Related Services: (Education Development Trust)	Injury on duty	1 013	1 009	Payments depend on claims submitted
Household: Other transfers	Claims against the state	42 594	42 586	Payments depend on claims submitted
Examination and Education Related Services (Special Projects)	Non-employee bursaries	38 485	37 314	Payments made as planned.
Public Schools Ordinary	Norms and standards for school funding	1 799 474	1 789 994	Second tranche payments to 02 schools with 1 080 learners not yet done due to non-compliance by schools as they failed to submit 2021 Audited Financial Statements.
Independent Schools	Subsidies	153 527	151 895	Some Independent schools fail to meet required matric pass rate. 03 Schools underperformed in the 2022 Grade 12 NSC results and this led to subsidy being withdrawn.
Public Schools Special	Norms and standards for school funding	73 322	73 322	All Special schools were paid at 100%.
Early Childhood Development Centres: Pre - Grade R in ECD	Subsidy to ECD Centres	280 619	275 309	Some ECD centres were closed due to non-compliance, some districts were unable to transfer payments to qualifying ECD centres on time due to shortage of staff and some ECD centres means test dropped below 80% and had to be paid based on the available number of children within the ECD centre.
Examination and Education Related Services: (Education Development Trust)	Education Development Trust: Provide educational support on 50:50 bases with donors	10 134	10 000	Some of the procurement processes were not concluded on time.
Examination and Education Related Services (Special Projects)	Presidential Education Employment Initiative Fund: Schools' Assistants Stipends payments (Education and General Assistants)	894 247	874 842	Transfer of stipends to appointees at Vhembe East could not be concluded before the end of the financial year due to shortage of staff.
Examination and Education Related Services (Special Projects)	School Support programme (General Assistants: Screeners and cleaners)	328 278	323 648	Transfers made as planned.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred. (R'000)	Reasons why funds were not transferred
Examination and Education Related Services (Special Projects)	NSNP: Mobile Kitchen	20 150	20 090	Transfers made as planned.
Examination and Education Related Services (Special Projects)	Sanitary Dignity Project	35 345	25 473	Funds have been transferred to schools for the procurement of sanitary pads. Vhembe and Sekhukhune District could not conclude transferring the funds before the end of the financial year.
Public Ordinary Schools (MST Grant)	Workshop equipment, Consumables, Tools and Machinery, Laboratory equipment, apparatus and consumables	16 921	16 907	Transfers made to schools as planned.
Public Ordinary Schools (NSNP Grant)	Feeding	359 378	353 002	Second tranche transfers not paid to four schools in Sekhukhune East District due to delay in submitting compliance documents.
Early Childhood Development Centres: Grant	Subsidy to ECD Centres	204 570	176 748	Some ECD centres were closed due to non-compliance, some districts were unable to transfer payments to qualifying ECD centres on time due to shortage of staff and some ECD centres means test dropped below 80% and had to be paid based on the available number of children within the ECD centre.
Infrastructure Development (Infrastructure Grant)	Rental and Hiring for Mobile toilets	5 983	5 981	Transfers made to schools as planned.
Examination and Education Related Services (EPWP Social Sector Grant)	EPWP Social Sector Grant (Schools' Assistants Stipends payments)	13 068	12 096	Funds have been transferred to schools as planned.

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid.

N/A

6.2. Conditional grants and earmarked funds received.

The table/s below details the conditional grants and ear marked funds received during the period 1 April 2022 to 31 March 2023.

Conditional Grant: National School Nutrition Programme

Department who transferred the grant	Department of Basic Education
Purpose of the grant	
Expected outputs of the grant	Providing feeding to all quintile 1-3 primary and secondary learners
Actual outputs achieved	Learners in 3601 schools were provided with nutritious meal
Amount per amended DORA	R1 530 388
Amount received (R'000)	R1 530 388
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1 498 954
Reasons for the funds unspent by the entity	Late delivery of the procured items such as contracted photo copier machines, failure by service providers to deliver food stuff some schools in Sekgosese, late submission of invoices.
Reasons for deviations on performance	N/A
Measures taken to improve performance	Continues monitoring and timeous reporting
Monitoring mechanism by the receiving department	Submission of monthly and quarterly reports

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

Department who transferred the grant	Department of Public Works
Purpose of the grant	Expand Job Creation through intensive delivery methods
Expected outputs of the grant	Contracted 604 participants into a programme
Actual outputs achieved	604 participants employed into the programme
Amount per amended DORA	R18 354
Amount received (R'000)	R18 354
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R17 279
Reasons for the funds unspent by the entity	Wrong debiting when effecting payments, late recruitment and late recruitment and capturing of beneficiaries'
Reasons for deviations on performance	N/A
Measures taken to improve performance	Continues timely reporting
Monitoring mechanism by the receiving department	Submission of monthly performance reports

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

Department who transferred the grant	Department of Public Works
Purpose of the grant	To reduce level of poverty and unemployment through temporary work.
Expected outputs of the grant	65 EPWP participants contracted into the programme.
Actual outputs achieved	65 EPWP participants employed into the programme
Amount per amended DORA	R2 702
Amount received (R'000)	R2 702
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R2 690
Reasons for the funds unspent by the entity	EPWP participants were paid according to number of days worked and absenteeism of participants.
Reasons for deviations on performance	N/A
Measures taken to improve performance	Continue monitoring and timeous reporting.
Monitoring mechanism by the receiving department	Monthly and quarterly reports on performance submissions.

Conditional Grant: Education Infrastructure Grant

Department who transferred the grant	DBE
Purpose of the grant	<ul style="list-style-type: none"> • To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation. • To address achievement of the targets set out in the minimum norms and standards for school infrastructure. • To address damages to infrastructure • To enhance capacity to deliver infrastructure in education
Expected outputs of the grant	<ul style="list-style-type: none"> • Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided. • Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material. • Number of new and existing schools maintained. • Number of work opportunities created. • Number of new special schools provided, and existing special and full-service schools upgraded and maintained. • Number of schools where contracts focused on the development and upgrading of potable water supply and safe sanitation have reached practical completion. • Number of schools where contracts focussed on the COVID-19 emergency potable water supply have reached practical completion.

	<p>19 emergency safe sanitation have reached practical completion.</p> <ul style="list-style-type: none"> • Volume of water supplied through trucking (with details of which schools were supplied on what dates) • Number of schools provided with sanitisation materials and equipment (with quantities specified)
Actual outputs achieved	<ul style="list-style-type: none"> • Improved quality of education service delivery by provincial departments as a result of an improved and increased stock of school infrastructure • Aligned and coordinated approach to infrastructure development at the provincial sphere. • Improved education infrastructure expenditure patterns • Improved response to the rehabilitation of school infrastructure • Improved rates of employment and skills development in the delivery of infrastructure • Improved safety in school facilities through occupational health and safety
Amount per amended DORA	R1 486 546
Amount received (R'000)	R1 486 546
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1 483 884
Reasons for the funds unspent by the entity	Poor performance by the contractors and the implementing Agents
Reasons for deviations on performance	NONE
Measures taken to improve performance	Department appointed panel of contractors for the period of three years to assist Implementing Agents on Implementation of projects.
Monitoring mechanism by the receiving department	Education has ITRU (Infrastructure Technical Resources Unit) assisting with monitoring of all projects

Conditional Grant: HIV&AIDS Life skills Education Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	<p>To support South Africa's HIV prevention strategy by increasing sexual and reproductive health knowledge, skills and appropriate decision making among learners and educators.</p> <p>To mitigate the impact of HIV and TB by proving a caring, supportive and enabling environment for learners and educators. Addressing social risk behaviours.</p>
	To reduce the vulnerability of children to HIV, TB and Sexuality Transmitted Infections (STIs), with a particular focus on orphaned and vulnerable children and school drop-out due to pregnancy among girl learners and child headed learners.
Expected outputs of the grant	<p>The rotation of LO/Life Skills educators in schools can negatively impact implementation of HIV and AIDS & Life Skills Education Programme which is part of LO/Life Skills curriculum.</p> <p>LO/Life curriculum to be recognised as subjects that modify the behaviour of learners toward improving performance and empower learners with skills of life.</p>

Actual outputs achieved	<p>Through advocacy initiatives that addressed social ills in schools, more than 3400 learners were reached in 10 districts.</p> <ul style="list-style-type: none"> • A total of 238 SMT's were trained on the CSTL Policy Framework, HIV and AIDS, STIs infections, TB, CSE and SRH Policies, along with establishment of SBST to improve performance. • Training was provided to 587 LO/Life Skills educators on CSE and SRH Policy in 10 districts. • 114 CM's in ten districts were trained on CSTL Policy Framework, HIV and AIDS, STIs Policy, Health of Educators and SBST. • 12 radio talk shows with 36 learners, 12 LO/Life Skills educators and 12 SGB's members from 9 schools in ten districts took place at three radio stations, namely, Mugana-Lonene, Phalaphala FM and Thobela FM addressing social and economic factors affecting learners well-being e.g. learner pregnancy, bullying, suicide, abstinence, substance and alcohol abuse negatively impacting on Provincial performance in schools. • Trained 300 learners and 40 educators on Peer Education Guidelines and establishing peer clubs, Keeping Girls in Schools and Boys Programmes in schools that will reduce risky behaviours among learners. • Distributed 2 568 LTSM in high burden schools and LO scripted lessons for Grd 7 learners.
Amount per amended DORA	R27 646
Amount received (R'000)	R27 646
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R21 788
Reasons for the funds unspent by the entity	<p>Some of the procurement processes were not concluded on time.</p> <p>In spite of 180 LSAs being budgeted, only 169 were appointed, and by the end of the financial year there were only 145 remaining. In five districts, there is a shortage of human resources</p>
Reasons for deviations on performance	None
Measures taken to improve performance	<ul style="list-style-type: none"> • Appointing post-matriculantes' as Learner Support Agents in the grant will prevent the resignation of professional unemployed. • Social Workers as LSA's, which disadvantages the unit. • Appointing of 5 DCES in 5 disadvantage districts which was an overlook during the demarcation of districts will strengthen the unit and improve spending.
Monitoring mechanism by the receiving department	<ul style="list-style-type: none"> • Submission of monthly reports, quarterly reports, by ten districts and monitoring of schools on implementation of the programme. In addition, support high burden schools in addressing risky behaviours among learners. • Annual evaluation conducted in partnership with DBE officials in monitoring the implementation of the programme.

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	<ol style="list-style-type: none"> Human resources specific to inclusive education through the provision of key additional staff on a permanent basis Database of selected schools and special care centres 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. Outreach services provided. Response to the COVID-19 pandemic.
Actual outputs achieved	<p>Output 1: Human resources specific to inclusive education through the provision of key additional staff on a permanent basis: The Department managed to retain the project Manager and 30 LSPID Team members.</p> <p>Output 2: Database of Special Care Centres, caregiving staff & LSPID:85 Special Care Centres were services with 290 caregivers, 1217 learners. Five (5) learners were placed in schools. 319 Learners accessed the learning Programme in special care centres and 100 in special school.</p> <p>Output 3: Transversal itinerant outreach team members, caregivers, teachers, in-service therapists, and officials trained on the Learning Programme for LPID, and other programmes that support teaching and learning.: 30 team members, 83 caregivers, 307 teachers ,33 school therapists and 32 district officials were trained.</p>
	<p>Output 4: Outreach services provided will include: 207 learners were cognitively assessed, and 213 learners received therapy.</p> <p>Output 5: Response to COVID-19 pandemic: 79 thermometers, 200 hand sanitisers, 600 bandana bibs, 44 tablets and 240 Software development were procured for special care centres.</p>
Amount per amended DORA	R38 184
Amount received (R'000)	R38 184
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R30 987
Reasons for the funds unspent by the entity	A number of requestions were unsuccessful.
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 CAPS
Expected outputs of the grant	Provision of ICT Resources including coding and robotics kits Provide workshop and laboratory equipment, tools, machinery, apparatus, and consumables.

Actual outputs achieved	<p>Provided tablets to coding and robotics pilot schools.</p> <p>Schools procured workshop and laboratory resources using funds transferred to them.</p> <p>Learner participated in MST camps and extra curricula activities.</p> <p>Teachers were trained on content and methodology in the MST subjects.</p> <p>Hosted provincial and inter provincial meetings. Hosted and paid salaries of the Maths Cuban specialist.</p>
Amount per amended DORA	R49 721
Amount received (R'000)	R49 721
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R41 459
Reasons for the funds unspent by the entity	<p>The second Cuban specialist couldn't be transferred to the province. And the allocation for COE was not utilized.</p> <p>Procurement of coding and robotics kits couldn't be concluded by the end of the financial year.</p>
Monitoring mechanism by the receiving department	Monthly and Quarterly Reports

Conditional Grant: Early Childhood Development Grant

Department who transferred the grant	National Department of Education
Purpose of the grant	To improve existing Early Development Centre (ECD) facilities to meet basic requirements of being fully registered and to expand the ECD subsidy to increase access for poor children
Expected outputs of the grant	830 ECD centres signed service level agreement to benefit from the grant
Actual outputs achieved	815 ECD centres benefitted from the Grant
Amount per amended DORA	R228 473
Amount received (R'000)	R228 473
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R199 441
Reasons for the funds unspent by the entity	<p>Some of the ECD centres that were budgeted for has since closed down due to non-compliance.</p> <p>LDoE adopted the payment process that required ECD programmes to submit quarterly claims for payments to be activated from the Department of Social Development. However, the process often leads to delays in the disbursements of funds.</p>

Monitoring mechanism by the receiving department	<p>The Limpopo department of Education has planned a quarterly capacity building meeting with funded ECD centers to capacitate them on the National Norms and Standards.</p> <p>Payment schedule has been developed</p>
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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	National Lottery Commission	3500000	2022/23	construction of admin block, two classrooms and toilets at Masakona Rasikhuthuma Primary School	Infrastructure improvement	construction of admin block, two classrooms and toilets	2800000	None	N/A	Site and Progress Meetings
2	National Lottery Commission	2500000	2022/23	construction of Admin Block land Septic Tank at Phutlotau Secondary School	Infrastructure improvement	construction of Admin Block land Septic Tank	2500000	None	N/A	Site and Progress Meetings
3	Nya Laroverket - Sweden	66660,9	2022/23	school improvement at Djunane Primary School	School improvement	school improvement at Djunane Primary School	66660,9	None	N/A	Handover ceremony
4	Tshashu Consulting	15000	2022/23	school improvement at Tshakhuma Primary School	School improvement	school improvement at Tshakhuma Primary School	15000	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
5	National Lottery Commission	1000000	2022/23	Renovation of a School at Rekhuditse Secondary School	Infrastructure improvement	Renovation of a School at Rekhuditse Secondary School	1000000	None	N/A	Site and Progress Meetings
6	Globeleq South Africa Management Services (Pty) Ltd	1800000	2022/23	Water and Sanitation at Marumofase Secondary School and Mohlabi Primary School	Infrastructure improvement	Water and Sanitation at Marumofase Secondary School and Mohlabi Primary School	890000	None	N/A	Site and Progress Meetings
7	FirstRand Foundation Trust	469690,73	2022/23	donation of a tractor to Sibisa Circuit to be used at various Schools under Sibisa Circuit	School improvement	donation of a tractor to Sibisa Circuit	469690,73	None	N/A	Handover ceremony
8	Legal Aid South Africa Polokwane Local Office	6,00	2022/23	donation of used computer to various schools in Limpopo Department of Education	School improvement	donation of used computer to various schools in Limpopo Department of Education	6,00	None	N/A	Handover ceremony
9	Sun Meropa Casino	90 000,00	2022/23	drilling and equipping of borehole at Ipopeng High school	Infrastructure improvement	drilling and equipping of borehole at Ipopeng High school	90 000,00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
10	Old Mutual Foundation	15 316 325,00	2022/23	Literacy and Numeracy Programme, establishment of reading benchmarks for Xitsonga, 21 Acts of Goodness Programme and Second Chance Matric Programme to selected schools in Mopani East and Mopani West	Curriculum improvement	Literacy and Numeracy Programme, establishment of reading benchmarks for Xitsonga, 21 Acts of Goodness Programme and Second Chance Matric Programme to selected schools in Mopani East and Mopani West	15 296 825,90	None	N/A	Progress meetings
11	Stats South Africa	119 000 000,01	2022/23	Donation of 30 000 (thirty thousand) tablets to various schools in Limpopo Department of Education	Curriculum improvement	Donation of 30 000(thirty thousand) tablets to various schools in Limpopo Department of Education	119 000 000,01	None	N/A	Handover ceremony
12	Core Energy (RF) Propriety Limited	15 000,00	2022/23	Groceries for Matriculants winter camp at Klaas Mothapo Secondary School	Curriculum improvement	Groceries for Matriculants winter camp at Klaas Mothapo Secondary School	15 000,00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
13	Core Energy (RF) Propriety Limited	421 000,00	2022/23	Installation of curtain rails and curtains and salaries of the additional staff and Grace and Hope Special School	Infrastructure improvement	Installation of curtain rails and curtains and salaries of the additional staff and Grace and Hope Special School	421 000,00	None	N/A	Progress meetings
14	FUNDI	10 000,00	2022/23	Donation of 20X travelling bags towards the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	Donation of 20X travelling bags towards the Announcement of Grade 12 results 2022	10 000,00	None	N/A	Handover ceremony
15	Limpopo Province Education Development Trust	70 000,00	2022/23	Donation in cash towards purchasing of travelling bags during the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	Donation in cash towards purchasing of travelling bags during the Announcement of Grade 12 results 2022	68970	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
16	Pearson	400 000,00	2022/23	Sponsorship for the announcement of Grade 12 Results for 2022: 20x laptops and eBooks to 20 various schools in Limpopo Department of Education	Curriculum improvement	Sponsorship for the announcement of Grade 12 Results for 2022: 20x laptops and eBooks to 20 various schools in Limpopo Department of Education	400 000,00	None	N/A	Handover ceremony
17	Meropa Casino	100 000,00	2022/23	donation of school shoes to Ramoshobole High; Makgongoana High; Toronto Primary and Boiketlo Primary schools	School improvement	donation of school shoes to Ramoshobole High; Makgongoana High; Toronto Primary and Boiketlo Primary schools	100 000,00	None	N/A	Handover ceremony
18	Industrial Development Corporation	45 000,00	2022/23	donation in cash to 3 top learners in Quintile 1,2 &3 during the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	donation in cash to 3 top learners in Quintile 1,2 &3 during the Announcement of Grade 12 results 2022	45 000,00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
19	Bolt Company	337 995,60	2022/23	improvement of science laboratory and funding of e-learning project at Motse Maria High School	Curriculum improvement	improvement of science laboratory and funding of e-learning project at Motse Maria High School	337 995,60	None	N/A	Handover ceremony
20	SML Projects Pty Ltd	35 550,00	2022/23	donation of school shoes and sanitary towels to Limpopo Province Schools	School improvement	donation of school shoes and sanitary towels to Limpopo Province Schools	35 550,00	None	N/A	Handover ceremony
21	Nhluvuko Community Development and projects	8 500,00	2022/23	donation of school shoes at various schools in Mopani West District	School improvement	donation of school shoes at various schools in Mopani West District	8 500,00	None	N/A	Handover ceremony
22	Macmillan Education	8 337,80	2022/23	10 macmillan branded packs, rechargeable lights, USBs and student dictionary towards the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	10 macmillan branded packs, rechargeable lights, USBs and student dictionary towards the Announcement of Grade 12 results 2022	8 337,80	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
23	MTN Foundation	282 900,00	2022/23	donation of 40x lenovo tablets towards the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	donation of 40x lenovo tablets towards the Announcement of Grade 12 results 2022	282 900,00	None	N/A	Handover ceremony
24	SAICA	24 376,00	2022/23	donation of cash prizes to two top learners in accounting, branded laptop bag and a tablet during the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	donation of cash prizes to two top learners in accounting, branded laptop bag and a tablet during the Announcement of Grade 12 results 2022	24 376,00	None	N/A	Handover ceremony
25	Nedbank	29 325,00	2022/23	donation of three laptops during the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	donation of three laptops during the Announcement of Grade 12 results 2022	29 325,00	None	N/A	Handover ceremony
26	Nhluvuko Community Development and projects	11 000,00	2022/23	donation of 65 school shoes to Mlungisi Primary School	School improvement	donation of 65 school shoes to Mlungisi Primary School	11 000,00	None	N/A	Handover ceremony

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
27	Vodacom	191 900,00	2022/23	donation of 100 tablets with prepaid sim cards towards the Announcement of Grade 12 results 2022	Awarding of Top Performing Grade 12 Learners	donation of 100 tablets with prepaid sim cards towards the Announcement of Grade 12 results 2022	191 900,00	None	N/A	Handover ceremony
Total Amount: 144,118,803.90										

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan.

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

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

In 2020/23 financial year about 15 schools were maintained, 2 new schools were built and three were renovated and upgraded.

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

The Department does have a list of projects to be completed in 2023/ 24 financial year and 2024 25 Financial year)

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

Progress made on the maintenance of infrastructure.

15 schools were maintained in 2022 23 financial year.

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

The Department has appointed panel of contractors for the period of three years. This intervention will assist on accelerating expenditure as some of the projects will be implemented in house.

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

The total of 1215 assets were disposed of by way of transfers to schools and scrapping.

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

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

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

The total number of movable assets including mobile classrooms are 66 244, in which 65% was in good condition, 23% was in fair condition and 12% was bad condition.

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

Major maintenance we have three projects completed under the IDT (Nwanalaka, Mang Le Mang and Kgabagare and BK Matlala).

Progress made in addressing the maintenance backlog during the period under review, for example, has the backlog grown or become smaller? Is the rate of progress according to plan? If not why, and what measures were taken to keep on track.

The backlog for maintenance is becoming smaller, the rate is according to the plan as it will be addressed using panel of contractors.

Infrastructure projects	2021/2022			2022/2023		
	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	533 450 000	213 269 667	320 180 332.66	345 948 000	323 002 790	22 945 210
Existing infrastructure assets	563 538 000	464 004 224	99 533 776	821 667 000	911 883 991	(90 216 991)
Upgrades and additions	486 254 000	409 060 291	77 193 709.39	610 734 000	747 267 666	(136 533 666)
Rehabilitation, renovations and refurbishments	55 489 000	51 041 273	4 447 726.79	132 000 000	102 686 894	29 313 106
Maintenance and repairs	21 795 000	3 902 661	17 892 339.44	78 933 000	61 929 431	17 003 569
Infrastructure transfer						
• Current	0	0	0	0	0	0
• Capital	0	0	0	0	0	0
Total	1 096 988 000	677 273 892	419 714 108	1 167 615 000	1234886781	(67 271 781)

PART C: GOVERNANCE

1. INTRODUCTION

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

2. RISK MANAGEMENT

Whether the department has a risk management policy and strategy.

The Department has Risk Management Policy and strategy.

Whether the department conducts regular risk assessments to determine the effectiveness of its risk management strategy and to identify new and emerging risks.

The Department has conducted regular risk assessments to determine the effectiveness of its risk management strategy and to identify new emerging risks. The risk assessment for 2022/23 was conducted and identified risks are continuously being monitored.

Whether there is a Risk Management Committee that advises management on the overall system of risk management, especially the mitigation of unacceptable levels of risk.

The department has established a Risk Management Committee, led by independent chairperson which advises on the overall system of Risk Management including review of policy and strategy.

Whether the Audit Committee advises the department on risk management and independently monitors the effectiveness of the system of risk management.

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

Whether the department sees progress in the management of risks, whether this has transmitted into improvements in the department's performance, and if not, what it plans on doing to address this problem.

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

3. FRAUD AND CORRUPTION

The Department has Fraud Prevention Policy and 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 prevention of fraud and corruption
- The early detection of fraud and corruption
- The investigation of fraud and corruption to minimise its negative impact.
- Special initiatives that need to be taken to prevent fraud and corruption.

The Department has a whistle blowing policy, which is one of the strategic 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 means by which officials and members of the public can raise concern with the appropriate line management or designated official in the Department, where they have reasonable grounds of believing that there is fraud and corruption within the Department of Education.

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

4. MINIMISING CONFLICT OF INTEREST

All SMS members have submitted 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. In this regard 414 workplaces were audited from the period 01 April 2022 to 31 March 2023. 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 Circuit offices, one School in Vhembe West District, Mogalakwena one Circuit office and one School and Head Office Exam section. 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, 1152 employees were screened. The performance was affected by unavailability of GEMS as a service provider.

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) year's period and are functional and present reports on a quarterly basis. A total of 454 first aiders, fire marshals, safety representatives and school principals were trained and orientated on Safety Management from provincial office and districts.

Compensation for Occupational Injuries and Diseases (COID)

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. Two hundred and twenty (220) cases were attended during the period 01 April 2022 to 31 March 2023.

7. PORTFOLIO COMMITTEES

Provide commentary on the following:

- The dates of the meeting
- Matters raised by the Portfolio Committee and how has the department addressed these matters.

Reporting structure and date of the meeting	Subject matter	Progress
01 September 2022 1 st Report	Which are the provisionally closed schools and why are these schools provisionally closed?	The schools were provisionally closed due to their low learner enrolments that necessitated that the learners be moved to nearby schools.
	What impacts has the department made since the implementation of intervention plans towards grade 12 performance improvement?	The intervention plan for Grade 12 performance is only for Public Ordinary and Special Schools.
	The Department must brief the Committee on the monitoring of independent schools.	The Department monitors number of learners enrolled in independent schools, the use of funds and financial record keeping. This monitoring is only for independent schools subsidised by the PED. Those schools that are registered for NSC are also monitored for compliance to prescripts.
	Why did the department underspend on the budget under ECD? What has the budget spent on?	<p>When the Department transfers funds to ECD centres, reconciliations of the previous quarter need to be completed first to avoid over or underpayments. The Department had to engage the DSD to be taken through the reconciliation processes hence the delay in payments. Furthermore, COE expenditure was erroneously paid from Administration (Programme 2) which has since been corrected.</p> <p>The budget is spent on:</p> <p>Non-Profit Institutions (ECD Centres), Compensation on employees, Goods and services, Machinery and Equipment, ECD expansion, Maintenance and upgrading of ECD centre's</p>

Reporting structure and date of the meeting	Subject matter	Progress
17 November 2022 2nd quarter report	Infrastructure programme must be enhanced to address infrastructural challenges and curriculum delivery in schools.	The Department is implementing Infrastructure Project Plan which includes construction of additional classrooms, maintenance as well as provision of water and sanitation facilities. Progress is incorporated in the Quarterly Performance Report.
	Ensure maximum accountability for resource usage in public schools.	The Department is currently holding schools accountable for usage of funds through submission of audited Annual Financial Statements (AFS). Schools that fail to submit AFS do not receive funds for Norms and Standards. Such schools are then followed-up for support and enforcement of compliance.
	What measures has the department put in place to address non-compliance in schools? Provide progress to date regarding the implementation of those measures to curb the recurrence of non-compliance.	Public Ordinary schools are funded on condition that they submit their audited Annual Financial Statements. The above-mentioned schools failed to submit their audited AFS on time hence they not funded during the Quarter under review. The affected schools were then followed-up for support and enforcement of compliance. The schools have subsequently complied and were paid accordingly. All Schools are reminded of this obligation through Education District and Circuit Offices.
	What has the department done so far since the relocation of ECD to the Department of Education and what plans does the department have for the next quarter?	During the period under review, the Department has trained 950 ECD Practitioners on the National Curriculum Framework (NCF) at a total amount of R2.2m. The Department has also distributed 600 resource material on NCF in English, Sepedi, Xitsonga and Tshivenda. The electronic version of this material is also available on DBE website. An assessment instrument to assess developmental milestones have also been developed. As for the next quarter the Department had planned to train additional 150 ECD Practitioners and create a link and/or upload the NCF on the Departmental website for ease of access.

Reporting structure and date of the meeting	Subject matter	Progress
22 May 2023 3rd and 4th quarter Report	Explain why this? What informed the funding, was it not to fill the shortages on specific areas? Where are the other bursary holders not placed? Why only planned to place 60% of the total and not 80% as presented in the APP 2022/23 financial year?	Bursary is offered by DBE for specific curriculum skills needs.
	Why only planned to place 60% of the total and not 80% as presented in the APP 2022/23 financial year?	The target of 60% is due to the limitations resulting from the indicator definition which prescribes a time frame of six (6) months within which successful bursary holders have to be absorbed and further that the absorption is subject to the availability of vacant posts.
	Where are the other bursary holders not placed	Bursary holders that are not placed remain on the database Put information as reported in Quarter Four (4) performance and statistics of placement (Profiles not matching post requirements)

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
	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

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFORWARD BY DEPARTMENT	STATUS
3.	<p>Fruitless & 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 incurred.</p>	<p>-The Committee 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>Detailed report provide</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>None</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>Resolved</p> <p>Not resolved</p>
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</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</p>	<p>Investigations are underway. Determination tests are also conducted and where approvals for condonement are granted, irregular expenditure is condoned and cleared. The</p>	<p>The Department will compare the information submitted to LPT for condonation with those that are still under investigation.</p>	<p>Not resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	determine the extent of the misstatement of the opening balance of irregular expenditure disclosed as R2 209 894 000 (2014: R695 530 000) Furthermore, on paragraph 71 of the AG's report, the department did not take effective and appropriate steps against officials who made and/or permitted irregular, fruitless and wasteful expenditure.	must be cleared with Provincial and National Treasury before it could be brought to SCOPA.	approach on investigation started with 2017/18, 18/19 and 19/20 financial years. The overall progress is as follows: Irregular Expenditure is cleared immediately when is approved for condonement by Treasury. -	<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. 	
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	Treasury has assessed the application and	Fully Implemented.	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		<p>awarding contracts without following the prescribed procedures. A report with a list of names of officials who are responsible for this anomaly should be provided.</p> <p>Comprehensive report on all service providers and their directorships who were irregularly awarded contracts.</p>	<p>Approval for condonement was granted.</p> <p>No one was found liable.</p> <p>Comprehensive report provided.</p>		
9.	Transfer of funds and revenue management	<p>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.</p> <p>Furthermore, the MEC should act against the AO for not recovering debts before writing them off and for not providing evidence that</p>	<p>No action taken against the Administrator because the EA does not have authority over the Administrator.</p> <p>In relation to the incorrect writing-off, reversal of such was done and proper write-off done.</p>	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		bad debts be written off in accordance with the prescripts.			
10.	Service delivery	<p>-A detailed report for utilizing funds for the wrong purpose.</p> <p>-Furthermore, the Department must develop a committee which should monitor those meals are prepared according to the recommended food specifications and approved menu.</p>	<p>Detailed report provided.</p> <p>It was indicated that monitors are in place to check that meals are prepared according to the standard.</p>	Fully Implemented	Resolved
11.	<p>Investigations</p> <p>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.</p>	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 COMMENTS	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> <p>-Steps were taken to correct the anomalies, hence there was a great improvement in 2018/19.</p>	Fully Implemented	Resolved
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,</p>	<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</p>	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		<p>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>developed a strategy to implement and clear them. The matter was not raised in 2020/21 audit. This gives the impression 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</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 R209 770, 17. R682 393.51 has been approved for</p>	<p>The Department must speed the process of investigation as it is long overdue,</p>	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>fruitless and wasteful expenditure to the amount of R1 002 674 which was 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</p>		<p>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 COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	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.				
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</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>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>	<p>Not resolved</p> <p>Resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>(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>Less: Amount Removed</p> <p>R453 557 357</p> <p>Closing Balance as at February 2022</p> <p>R2,514,826,321</p> <ul style="list-style-type: none"> Action plan has been developed to address the anomalies and Treasury is monitoring progress report on monthly basis. 	<p>Not Fully implemented</p>	
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</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 department's control.</p>	Fully Implemented	Resolved

[illegible]

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		<p>-For allowing officials to procure goods and services with a transaction value below R500 000 without obtaining the required price quotations.</p> <p>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 Management officials responsible for records management for failing to provide the required documents for audit.</p>	<p>the officials. Therefore, the department do not have control over the bidder's willingness to disclose business interest.</p> <p>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> <p>Same as above.</p> <p>The matter was caused by lack of system which is beyond the department's control</p>		
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</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</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</p>	<p>None</p> <p>- Department is requested to speed up the process of investigation's as it is long overdue.</p> <p>Not fully Implemented</p>	<p>Resolved</p> <p>Not resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	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 Regulation 8.4.1.	38(1)(f) of the PFMA and Treasury regulation. -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. The Committee further recommends that all allegations of financial misconduct against the officials be investigated as a matter of urgency.	without informing the department and errors of omission. -The EA and the 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.		
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 the recommendations from the internal and external auditors are implemented.	Trainings were conducted. The Department has developed an audit action plan which is also a standing agenda item of Top management and 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.	Fully Implemented	Resolved
11.	Investigations The Committee has heard and	The Department must forward a comprehensive report to SCOPA on	Investigation is currently underway.	Investigations continuing	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	considered the 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.	progress made on all the investigations.			

SCOPA RESOLUTION 2016/17

ITEM NO	DETAILS	ACTION	LPT COMMENTS	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

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ VAYFOWARD BY DEPARTMENT	STATUS
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 appoint a forensic investigation regarding the pre-payments made to implementing agents by 31 May 2018.</p>	None	Fully Implemented	Resolved
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 have been	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			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 corrected the anomaly hence the finding did not recur in 2017/18, 18/19 and 19/20.	Fully Implemented	Resolved
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	Action taken was to develop an electronic records management system which encompasses leave management module. The anomaly which was caused by	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFORWARD BY DEPARTMENT	STATUS
		allowances amounting to R2 764 193 000.	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.		
6.	<p>Fruitless and wasteful expenditure</p> <p>Executing Authority, on 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</p>	<p>-The Committee 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>-The resolution is not resolved, pending the investigation.</p> <p>-The Department is advised to report the matter as follows:</p>	<p>The department 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>	Not resolved

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

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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 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</p>	<p>which is commensurate with the offence committed against responsible officials.</p> <p>-The Committee recommends that Provincial Treasury must appoint forensic investigation to look into contractual terms between the Department and Mvula Trust, Independent Development Trust (IDT) and Development Bank of Southern Africa (DBSA).</p>	<p>the reporting should be as follows:</p>	<p>Not Fully Implemented</p>	

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
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 budget	The Committee recommends that Executive Authority must take action against the Accounting Officer for underspending the budget	Action was taken against the responsible officials. Warning letters were provided during our engagement with the department	Fully Implemented	Resolved
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	Investigations were conducted. Contacts mentioned above were awarded by the Implementing Agent	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		Officer for failing to 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	(The Mvula Trust). Application for approval of condonement have been granted, see annexure.		
12.	Investigation (section 100 1 (b)) The Executing Authority, on paragraph 62 of the AG's report, the AG reports that the department was placed under administration in terms of section 100(1) (b) of the Constitution of the Republic of South Africa, 1996. As a result, investigations are being conducted, amongst others, to probe the awarding of contracts in terms of the supply chain management regulations. The investigations were still on-going at the reporting date. The matter is recurring from the 2015/16 financial year.	The Committee recommends that the Executing Authority must obtain all investigation reports under section 100(1) (b) of the Constitution of the Republic of South Africa, 1996 via permanent and non-permanent Members of the National Council of Provinces and take the necessary steps to address the anomalies and 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
13.	Investigation reports The Committee resolved that all departments which are conducting	The Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all	The Department is advised to liaise with their Parliamentary Officer once the reports are ready to enable the MEC to	Department will update Treasury on any new development.	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	recommendations by 30 September 2018.	table the report in the House.		

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 Authority must table an apology for failing to table the 2014/15; 2015/16 and 2016/17 House resolutions	Executing Authority managed to table the progress on the implementation of house resolutions. Evidence (order paper & progress report) was provided.	Fully implemented	Resolved
2.	Stagnation in the audit outcomes	The Committee recommends that the Accounting Officer must	The department is still struggling with some of the issues; hence they	Update will be provided on a monthly basis (i.e.,	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<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>	develop an audit action plan to obtain a clean audit.	were qualified. This matter will be closed once all the findings are resolved.	indicate the total number of findings, how many are resolved and number 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 management, Material under spending of the budget, Material misstatements in the preparation of the Annual Financial Statements (AFS). As a result, Department</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 misstatements in the preparation of the Annual Financial Statements (AFS) in order to obtain a clean audit.	<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 challenges around the unwanted expenditure.</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	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	of Education failed to achieve unqualified audit opinion without matters from the Auditor General South Africa (AGSA).				
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 endeavour to address these anomalies. The Unit should develop a comprehensive asset register.</p>	Provincial Treasury has trained officials on both movable and immovable assets. As part of the ongoing support by provincial Treasury.	Fully Implementation	Resolved
5.	Commitments and provisions	The Committee recommends that the Accounting Officer must	The Accounting Officer took an action of instructing the	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENTS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	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.	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	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. Misstatements of commitments were successfully resolved in 2019/20. The new finding on commitments is a result of contracts rather than incorrect accounting treatment.		
6.	Compensation of employees The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to provide sufficient audit evidence for allowances included	The Committee recommends that the 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	The Department is requested speed-up the process of investigation to check if there was any loss suffered due to negligence or not.	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>in compensation of employees to the amount of R21 743 509 000. 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>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>			
7.	Unauthorised expenditure	Based on the concurrent presentation by both Provincial Treasury and Office of Auditor General 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	Fully implemented	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		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 is giving update to Treasury on any new developments on a monthly basis.	Not resolved
9.	Irregular expenditure The Committee has heard and considered evidence that the Department made payments in contravention of the supply chain management	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 Department is advised to put measures in place into practice and thereafter report progress on the implementation to Treasury on a monthly basis.	-Investigations are continuing, and action will be taken accordingly.	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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 treasury regulations 16A6.1 and 16A6.4. Similar non-compliance was also reported in the</p>	<p>the PFMA and treasury regulation 9.1.1.</p> <p>-Furthermore, the Accounting Officer must conduct investigations all allegations of financial misconduct committed by officials and take action which is commensurate with the offence committed against responsible officials.</p>	<p>The Department should speed the process of investigating other cases and implementation of the recommendations made by the investigator.</p>	<p>-System to identify and report irregular expenditure.</p> <p>The department has a system in place used to identify and report irregular expenditure incurred.</p> <p>-Investigations</p> <p>The total number of transactions are 21.</p> <p>2 transactions were cleared and 19 are still outstanding.</p> <p>Action will be taken against responsible officials where they are found liable as per investigation report.</p>	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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. This was due to proper and complete records</p>				

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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 Accounting Officer must	All the issues were addressed in the previous financial year.	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		take appropriate action proportionate with the misconduct committed against the responsible officials for failing to	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.		
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 who did not comply?</p> <p>PPM 226 – resources should be considered during planning of targets. Since the</p>	The Executing Authority through the investigation, found that the problem was coining of the targets determined by DBE. The anomalies were reported and discussed at CEM and after that some of the national performance	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>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 the item (100% expenditure).</p> <p>PPM 603, 605, 607, 608, 609 & 610 - resources should be considered during planning of targets. Provide evidence to</p>		

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>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 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</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 supported by full and proper records as required by section 40(1)(a) of the PFMA since this matter is recurring since 2014/15.</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 recommendations to Treasury monthly.</p>	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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.</p> <p>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 evaluate and monitor responses to risk in order to promote accountability and service delivery.</p>	<p>-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.</p>			Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
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 Executing Authority must table a report in the House on the bombing of the tender once the investigations have been completed	The matter is closed	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		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 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	The Committee recommends that the Accounting Officer must develop a comprehensive plan to obtain a clean audit	Department is requested to test whether the measures put in place are working or not and thereafter report progress to Treasury monthly. Treasury will consider closing this matter once all the findings/	The department has developed an audit action plan including mitigation strategies and audit improvement strategy.	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	2016/17 to 2018/19 financial years.		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
	Irregular expenditure The Committee has heard and considered evidence that the	The Committee recommends that the Accounting Officer must take appropriate action	Department is advised to follow the steps from irregular expenditure framework, paragraph	The determination test is conducted before conducting investigation.	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
3.	<p>Department made payments in contravention of the supply chain management requirements, resulting in irregular expenditure of R694, 412 million (2017: R957, 086 million) as disclosed in note 31 of the financial statements. The Department did not have adequate systems in place to identify and report on all irregular expenditure incurred.</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 irregular expenditure.</p>	<p>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 Accounting Officer must develop an adequate system to identify and report on all irregular expenditure incurred.</p> <p>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.</p>	<p>56 (i.e. Conduct a determination test etc.) before submission to Director: Risk Management for investigation.</p>	<p>For the 2018/2019 financial year the department incurred irregular expenditure amounting to R317 800 486.88. The amount is made up of 3044 transitions of which 1054 were cleared and 1990 are not cleared. 16 transections amounting to R 3 969 615 were finalised and cleared as prior period error.</p> <p>Action against the responsible officials will be taken accordingly.</p>	
4.	<p>Fruitless and wasteful expenditure</p> <p>The Committee has heard and considered evidence that fruitless</p>	<p>The Committee recommends that the Accounting Officer must take action against responsible officials for</p>	<p>Department is requested to provide evidence relating to this matter i.e., letters</p>	<p>Evidence was provided were provided.</p>	<p>Not resolved</p>

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>and wasteful expenditure to the amount of R87, 954 million was incurred, as a result of interest charged on overdue accounts.</p> <p>Furthermore, the Committee has noted with concern that, effective and appropriate steps were not taken to prevent fruitless and wasteful expenditure amounting to R87, 954 million, as disclosed in note 32 to the annual financial statements, as required by section 38 (1)(c)(ii) of the PFMA and treasury regulation 9.1.1.</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</p>	<p>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 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>	<p>written to responsible officials,</p> <p>The Department is advised to speed the process of investigating outstanding cases as they are long overdue.</p>	<p>Investigations are continuing.</p>	

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	9.1.1. are interest charged on late				
5.	Exceptional litigation	The Committee recommends that the Accounting Officer must develop a proactive plan to reduce and possibly eliminate all potential contingent liabilities.	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 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.)	Annexure F was provided. All employees are being trained on workplace discipline and ethics. The department has developed a policy in workplace discipline which helps to entrench a culture of ethical conduct and this policy empowers supervisors to ensure that employees behave in an ethical manner.	Not resolved
6.	Achievement of planned targets	The Committee recommends the Accounting Officer must take action against the responsible officials for failing to achieve planned targets which will consequently have a negative bearing on service delivery. The Committee further recommends that the Accounting Officer must develop an action plan to	<u>PPM 204</u> 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. <u>PPM 217</u> Percentage of schools where allocated	The Executing Authority through the investigation, found that the problem was coining of the targets determined by DBE. The anomalies were reported and discussed at CEM and after that some of the national performance indicators were reviewed and removed. The targets did not	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		ensure that all planned targets are implemented as reflected in the Annual Performance Plan.	<p>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 textbooks 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</p>	continue in 2020/2021.	

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
			<p>is unacceptable. Action should be taken against responsible officials.</p> <p><u>PPM 601.</u></p> <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	LPT COMMENDS 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 annual reports	The Committee recommends that the Accounting Officer must take action against	This was an error in terms of option on treatment of payment, hence there was an	Fully implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
		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	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 to be terminated on 31 March 2014.</p> <p>On 26th January 2019, the department paid</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.</p> <p>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.	Fully Implemented	Resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	<p>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 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</p>				

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	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.	<p>Lifestyle Audit</p> <p>The Committee has heard and considered evidence about a number of tenders which were interdicted. The Executing Authority also shared the same concern with the face value on hand with regard to scholar transport and other tenders. Due processes were not followed during the evaluation of the bids.</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</p>	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.	The department could not appoint independent external firm to conduct lifestyle audit, as the department had to wait for the framework from DPSA. The DPSA has released a guide for the implementation and conducting of lifestyle audit in the public service. According to the guide. Officials attended a workshop arranged by the DPSA for Limpopo Province on conducting lifestyle audits. The officials have started the process of assessing the	Not resolved

ITEM NO	DETAILS	ACTION	LPT COMMENDS COMMENT	RECOMMENDED STRATEGY/ WAYFOWARD BY DEPARTMENT	STATUS
	execution of the bidders in question.			financial disclosures of SMS members. Where there are anomalies detected the relevant officials are made to account.	

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Immovable tangible capital assets	2022/23	<p>The department did not recognise immovable tangible capital assets in accordance with chapter 11 of the Modified Cash Standards, <i>Capital assets</i>. The AGSA identified completed and in-use assets that were incorrectly classified as work-in-progress (WIP) Consequently, Immovable Tangible Capital Assets disclosed in note 39 to the financial statements were understated by R1 440 857 670 and Work in Progress overstated by the same amount.</p> <p>The Department is developing a standard operating plan which will have a process flow of project information to be provided to infrastructure finance to feed into the financial registers. The review of the Commitment registers will be done with the assistance of the Infrastructure Technical Resource Unit.</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

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

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

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

Specify summary of audit work done

Assurance and Consulting Audit Services

Q1	Q2	Q3	Q4
Annual Financial Statements Review	Division of Revenue - Infrastructure	Transfer Payments	Effectiveness of Risk Management
Annual Reports Review	Human Resource Management (Absenteeism)	Interim Financial Statements	Effectiveness of Governance
Follow Up	Teachers Recruitment	Expenditure management	Review of the Risk Profile
	School social management audit	Stakeholder engagement management	Supply Chain Management
	Scholar Transport		POPIA
	Follow Up	Follow Up	Sanitary dignity Implementation framework

Fraud Audit

Q1	Q2	Q3	Q4
			Fraud Governance

Information Systems Audit

Q1	Q2	Q3	Q4
			Follow up audit

Performance Audit

Q1	Q2	Q3	Q4
		Annual Performance Plan	
		Assurance Service on Quarterly Performance Information	
		School Infrastructure and Maintenance	

Key activities and objectives of the audit committee

1. KEY ACTIVITIES

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

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

1.1. Impact of COVID-19 on Audit Committee Activities

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

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

1.2. Audit Committee Meetings

During the financial year 2022/2023, 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 2022/2023 AC Annual Schedule. As resolved the during 2022 AC Annual Strategic Planning Workshop, briefing sessions between Members of Executive Council (MECs) and Cluster Chairpersons were held from 27 – 28 October 2022 and 10 November 2022. The briefing sessions were held virtually and afforded all the AC Chairpersons a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department. However, two (2) CAC meetings were held physically including the very last CAC held 07 December 2022 to bid farewell to the outgoing CAC and Cluster Chairpersons. A plan is in place to hold one of the Cluster AC meetings physically as part of strengthening oversight on the work of Departments by the ACs.

1.3. 2023 Audit Committee Annual Strategic Planning Workshop and Orientation Program

The 2023 AC Annual Strategic Planning Workshop was held face-to-face to discuss numerous issues affecting the work of the AC during 06 – 08 February 2023. The Strategic Planning workshop included an Orientation Program for all AC members to familiarise them to the Limpopo Provincial Government operations including taking them through what is expected from them as the newly appointed AC members in their respective roles. Departments were requested to prepare Presentations on their mandate to brief the newly appointed AC members. Honourable MEC for Treasury who was also Acting Premier presented to the workshop to outline the Executive Council (EXCO) expectations to the newly appointed AC members and made a commitment that the AC is enjoying unconditional support from EXCO.

In an effort to enhance and integrate risk-based audit approach, the Independent Risk Management Committee Chairpersons were represented by Chairperson of COGHSTA who presented the Overview of the Provincial Risk Management including progress made on the Provincial Risk Profile. The three (3) day workshop has resulted in the members taking a total of eight (8) resolutions coupled with thirty-eight (38) resolutions that were carried forward from the 2022 AC annual strategic planning workshop which makes up a total of forty-five (45) resolutions to be implemented by various AC stakeholders. Slow implementation of the AC resolutions remains a concern. Continued Professional Development (CPD Hours) item was rendered by the Institute of Internal Audit South Africa (IIASA) as required by best practices and the AC Charter that AC members must be provided with CPD hours. All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed and adopted during day two (2) of the workshop.

1.4. CAC Chairperson Meetings

During the current financial year, the CAC Chairperson managed to attend only one (1) EXCO meeting during August 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 at least quarterly to present CAC Reports detailing all the Clusters AC activities.

Contradictory to the previous financial year wherein CAC Chairperson managed to attend three (3) HOD Forums, the CAC Chairperson was not able to attend any HOD Forum in the current financial year as no invite was extended to the Chairperson. Invitations to these structures are welcomed and strategic in nature as they provide an opportunity for the CAC Chairperson to interact with Executive Authorities and Accounting Officers of all the Departments. As per best practices and PFMA / Treasury Regulations provisions, the CAC Chairperson was part of the panellist for the appointment of the Chief Audit Executive (CAE) to head Shared Internal Audit Services (SIAS). Moreover, the CAC Chairperson was involved in the recruitment process of the newly appointed seventeen (17) AC Members.

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 4.72 (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 4.71 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). Auditor General South Africa as an AC stakeholder could not participate in the performance review of the AC, mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that SIAS has recorded a highest average score of 4.97 as compared to 4.92 in the last financial year followed by the AC with the second highest average score of 4.61 while Management remained steady at an average score of 4.5. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members as follows:

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

It remains priority of the AC members to deal with the above issues as they conclude the current PFMA audit and start a new session. The newly appointed AC members were robustly orientated with the mandate of each Department with most Hon. MECs taking a lead role and attending the induction and orientation program for their respective Departments. This was done in a breakaway session per Cluster to ensure completeness of the process.

1.6. Audit Committee Membership

Current AC Membership was appointed with effect from 01 January 2023 and will expire on 31 December 2025. A total of 17 AC members were appointed during 2022 AC membership recruitment process. Total number of female AC members are seven (7) while a total number of male AC members are ten (10) represented as: 58.8% males and 41.2% females. This is a decline in the appointment of female candidates as the previous year the number stood at eight (8) and it has currently decreased to seven (7). There is a strong need to improve female recruitment into the Limpopo AC membership as 41% is very low. Due to challenges when engaging into doing business with the state, most of the AC members no longer opt to be appointed through the PERSAL and rather use BAS system to receive their payments.

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 2022	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 2022	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 2022	Review of Draft Audit and Management Reports	f. Draft Management Reports, g. Draft External Audit Reports.
4.	August 2022	CAC Meeting to consider Clusters AC Reports	h. Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August / September 2022	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a. First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. First Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. First Quarter Internal Audit Report
6.	September 2022	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reporting on matters concerning to First Quarter Reports
7.	October / November 2022	AC Briefing Sessions between AC Chairpersons and Hon. MECs to discuss AC Matters.	

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
8.	November 2022	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a. Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. Second Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. Second Quarter Internal Audit Report.
9.	December 2022	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.
10.	February 2023	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 2023	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 2023	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:

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

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

PREVIOUS CLUSTER 1 AUDIT COMMITTEE MEMBERS						
Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended (Education)
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	N/A	4
D.S SEREKE	<ul style="list-style-type: none"> • CA (SA) • B Compt Hons • B Com • LLB • MBA 	External	N/A	01 February 2020	N/A	4
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	N/A	4
A.M.M BADIMO	<ul style="list-style-type: none"> • Master's 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) 	External	N/A	13 April 2019 – 31 December 2020 Re-appointed: 01 January 2021	N/A	4

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

CURRENT CLUSTER 1 AUDIT COMMITTEE MEMBERS						
Name	Qualifications	Internal or External	If internal, position in the Department	Date Appointed	Date Resigned	No. of meetings attended
ADV S D LEBEPE	<ul style="list-style-type: none"> • Advocate of the High Court • Chartered Accountant (SA) • Master's in business administration (MBA) • LLB • Certified Theory in Accounting (CTA) • BCom Accounting • Post Graduate Diploma - Labour Law 	External		01 February 2020 Re appointed 01 February 2023.	To date	1
K MHLONGO	<ul style="list-style-type: none"> • Bachelor of Laws (LLB). • Master of Business Administration (MBA). • Bachelor of Arts (BA). • Diploma in Technical Financial Accounting. • Diploma in Senior Bookkeeping. • Diploma in Junior Bookkeeping. • ABSA Management Programme. • Leading and Managing the Wealth Environment. 	External		01 February 2023 – 2026	To date	1

MATHABATHE	<ul style="list-style-type: none"> Diploma in Accounting Science. Post graduate diploma IA 			Re appointed 01 February 2023.		1
D MARAKA	<ul style="list-style-type: none"> Master's Diploma Human Resource Management B of Arts Bachelor of Education Baccalaureus Artium Honours 	External		01 February 2023 – 2026	To date	1

12. AUDIT COMMITTEE REPORT



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

REPORT TO THE CENTRAL AUDIT COMMITTEE: DEPARTMENT OF EDUCATION

We present our report for the financial year ended 31 March 2023 to the Central Audit Committee (CAC).

The Report will cover the following:

1. Audit Committee Responsibility
2. Stakeholder Engagement/s
3. Alignment to the approved audit strategy
4. Overall Audit outcomes
5. Consideration of the Final Audit Report and Management Report
 - Specific coverage of:
 - o Audit opinion
 - o Material Irregularities
 - o Significant Findings
6. Conclusions

1. 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.

2. Stakeholder Engagement/s

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

- Limpopo Provincial Treasury senior management
- Limpopo Provincial Auditor General (AGSA)

Department of Education

3. Alignment to the approved audit strategy

- The audit for the year ended 31 March 2023 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 co-operated with the auditors during the audit.

4. Overall Audit outcomes

Outcome area	Movement	2022-23	2021-22	2020-21
Financial statements	▶			
Annual performance report				
• Public ordinary school education	▶			
• Early childhood development (scoped in for current year)	▼		Not audited	Not audited
• Infrastructure development (scoped in for current year)	▼		Not audited	Not audited
Compliance with legislation				
• Financial statements	▲			
• Expenditure management	▶			
• Procurement and contract management	▲			
• Consequence management	▲			
• Asset management	▲			
• Strategic planning	▲			
• Conditional grants	▲			
• Transfer of funds	▲			
<div> <div>Unqualified / No material findings</div> <div>Qualified</div> <div>Adverse</div> <div>Disclaimed</div> <div>Material findings</div> </div>				

A. Audit outcome

Audit opinion:

- The Audit Committee has reviewed the Auditor General of South Africa (AGSA's) management report and audit report.
- The Department received a **qualified audit opinion**.
- The audit outcome is stagnant when compared to the outcome received in the 2022 financial year.

The basis for the qualified audit opinion:

Financial Statements: material misstatement of financial statements not corrected:

- Incorrect classification of completed and in use assets as work-in-process: misstatement of the immovable tangible capital assets on the financial statements. Immovable tangible capital assets to the financial statements were understated by R1.4m and work in progress overstated by the same amount.

Deficiency: internal control deficiency –

- control deficiencies in the financial statement preparation and register management.
- register provided not complete and embedded incorrect classification.
- lack of capacity (finance and administrative) within the infrastructure unit
- Sequential numbered practical completion, final completed certificates and close-out reports are not centrally controlled by means of a register.

No further corrections were allowed by the AGSA (using accept-reject basis) on a third register as overall opinion was that controls were deficient.

B. Material Irregularities

Third year in a row that an MI has been identified.

- **Prior year MI**

Failure to withhold income tax on leave gratuity paid to employees.

Outcome: Appropriate Actions taken controls around the payment of gratuities have been addressed, by deactivated the allowance codes. The officials who received gratuities without paying taxed, is no longer in the employment of the department and the department, in several instances, wrote to the SARS to obtain certain information of the retired officials, to recover the interest and penalties paid to SARS.

- **Current year MI**

Failure to withhold income tax on leave gratuity paid to employees.

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

The irregularity is still under investigation as there are matters that SARS has not responded to. The AGSA will follow-up on the matter in the audit for 2023/2024 financial year

- This MI will be followed up by the AGSA in the next year audit.

C. Evaluation of Performance management:

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.

Key significant findings reported:

1. Fruitless and wasteful expenditure

- Interest paid to Government Employee Pension Fund (GEPPF) in compliance with court order (included in register and approved for writing-off) - the total interest paid by the Department amounted to R 23.43 million for this matter.
- The finding was a contravention with TR 8.2.3 that all payments due to creditors must be settled within 30 days.

2. Irregular expenditure

- R 267.38 million of irregular expenditure incurred in the current financial year was as a result of the contravention of SCM legislation.
- The expenditure was identified during the audit process and not detected by the department.

3. Annual Performance

Report Three programs

audited:

1. Public ordinary school education
2. Early childhood development
3. Infrastructure development

Audit results:

a. Public ordinary school education

The following findings were made by the AGSA:

- **SOI 203:** Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursary has completed studies.
 - Limitation of scope, none-submission of supporting documents
 - The denominator included candidates who did not meet the definition of the denominator.
- **POI 205:** Number of educators with training on inclusion
 - Reported achievements were not reliable, number of educators with training on inclusion were double counted.
- **POI 206:** Number of educators trained in Literacy/Language content and methodology.
 - Reported achievements not reliable, there were duplicate educators with trained in literacy/language content and methodology.
- **POI 207:** Number of educators trained in Numeracy/Mathematics content and methodology.
 - Reported achievements not reliable, there were duplicate educators with trained in numeracy/Mathematics content and methodology.

b. Early childhood development

The following finding was made by the AGSA:

- **POI 500:** Number of children accessing registered ECD programmes.
 - Number of children accessing registered ECD programmes as per the supporting documents differed materially with the reported performance.

c. Infrastructure development

The following findings were made by the AGSA:

- **SOI 601:** Number of public ordinary schools provided with water infrastructure.
 - Public ordinary schools not provided with water infrastructure were included in the population listing.
- **SOI 603:** Number of public ordinary schools supplied with sanitation facilities.
 - Reported performance does not agree with the population listing.
 - Public ordinary schools not provided with sanitation facilities were included in the population listing.
- **SOI 605:** Number of schools where scheduled maintenance projects were completed.
 - Public ordinary schools were included in the population listing for schools scheduled for maintenance however, no maintenance projects were completed during the 2022- 23 financial year.

6. School Performance improvement

- AGSA identified findings that impact the functionality of the school performance and learner outcomes.
- School performance is core to service delivery and the delivery of quality education to all learners by the Department.
- Deficiencies in the delivery and monitoring of school performance severely impacts the ability of schools to provide quality education and improve learner outcomes.

Deficiencies reported by AGSA:

a) Basic annual management processes not implemented effectively.

- schools did not conduct self-evaluation.
- 70% of the selected schools only completed SSE templates to comply with the request by the education districts and provincial education departments, and 30% did not complete the templates.
- the school improvement plan actions were also not aligned to the SSE, quarterly monitoring and annual academic performance reports.

b) Ineffective management of schools' public finances

- schools did not regularly report their income and expenditure against budget.
- no regular reviews over the schools monthly income and expenditure, including bank and cash reconciliations by the principal and SGB.
- Six (60%) of the 10 schools visited incurred a deficit for the 2022-23 financial year, increasing the risk that the schools may not meet their financial obligations.
- inadequate monitoring of spending against budget
- absence of oversight from the circuit & education district offices on the spending at schools.

c) Monitoring of learner throughputs not given necessary attention

- processes to address learner throughput challenges in Grades 10 and 11 are not being evaluated and plans put in place to address such challenges in the improvements plans at the schools.
- The district and provincial education department are not providing oversight and guidance to schools on how to assess, identify, evaluate and address challenges in learner throughputs.

d) Procurement and Contract management

The areas in procurement and contract management processes where AGSA identified findings are the areas at greatest risk of fraud and financial loss.

The overview of findings in procurement and contract management were as illustrated below:

Area	Findings		
	2022-23	2021-22	2020-21
Audit limitations			
Deviations			
Conflict of interest			
Non-compliance: competitive bidding process			
Non-compliance: quotation process			
Contract management			

	Material non-compliance with legislation		Findings		No findings
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Significant findings highlighted:

- SCM failed to implement adequate monitoring controls, policies, and procedures over the evaluation of bids in accordance with the legislation and the bid specifications.
- The supply chain and risk managers did not put controls in place to ensure that other remunerative work by employees was properly approved.
- The bid committees did not exercise due care during the evaluation process to ensure the evaluation process is fair, transparent, competitive and cost effective.
- The bid committees did not exercise adequate oversight over compliance with applicable procurement regulations to ensure fairness and transparency in the procurement process.

5. The Effectiveness of Internal Control

Significant ineffective controls were identified by the AGSA. This was concerning and requires 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.
- Monitor action plans by the appropriate level of management in a timely manner.
- Strengthen risk management strategy/process to prevent internal control deficiencies.

4. Conclusion

- **Why the stagnant audit outcome was achieved.**
- Material findings relating financial statements: Incorrect classification of completed and in use assets.
- Material findings relating to performance in: Public ordinary school education, Early childhood development and Infrastructure development.
- Material findings relating to Expenditure Management: material findings relating to Procurement and Contract management.

6.2. Recommendations to address the above challenges.

- 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 deviations, conflict of interest, competitive bidding process and quotation process.
- 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.
- 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.

6.3. Expected action plan (Department, AGSA, SIAS and PAG)

- The Audit Committee expects the Department to draft an Action Plan to address the findings raised by AGSA. The Action Plan is expected to have:
 - Specific findings, root cause analysis
 - Actions plans to be put in place/ controls to be implemented.
 - Timelines to address the findings.
 - Allocated staff/stakeholders responsible for the findings
 - Timelines to monitor implementation and oversight functionary.
 - Reporting structure and timelines, both for internal and to AC
- The Audit Committee will insist that corrective actions to be implemented and closed in a timely manner 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.

6.4. Acknowledgements

- The repeated qualified opinion with findings continues to be a challenge for the Department, however the Audit Committee has noted. The AC 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 Accounting Officer and management for the continued efforts to achieve overall improvement in the performance of the Department.



Adv SD Lebepe

Education

Chairperson of the Audit Committee

Date: 09 August 2023

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (Include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?		
Developing and implementing a preferential procurement policy?	Yes	
Determining qualification criteria for the sale of state-owned enterprises?		
Developing criteria for entering into partnerships with the private sector?		
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?		

PART D:

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

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

The department has 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. The administration (PSA) component is also not spared of the chronic under-staffing phenomenon due to attrition.

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

There was a reprieve in the year under review as Treasury and Office of the Premier concurred that the department fill 1678 posts to plug gaps in SMT posts, and support staff in Special Schools and in the administration. The posts filled remain low as the average annual attrition is 2700 posts, this number exclude contracts' expiration.

The imminent risk of not replacing staff given the high attrition rate is the erosion of organizational memory and staff depletion over time. The Senior Management Services is also affected as majority of employees at that level are reaching retirement age.

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

To improve curriculum delivery, we recommend that the vacancy rate of the posts in the core programs should be incrementally reduced (and kept at a minimum of 5%) during this MTEF (2021/22 - 2023/24) period. The reduction should be implemented on an annual basis and linked to the budget cycle.

- I. Investigate on how we can attract and retain the Health Professionals in special schools.
- II. 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.
- III. To ensure an objective assessment of training offered to employees, we need an independent assessor to measure the training impact.
- IV. Conducting employee satisfaction survey in every three years is critical.
- V. 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.

Employee wellness programmes.

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

- Wellness Management.
- HIV, STI and TB management.
- Safety, Health, Environment, Risk and Quality management.
- 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 2022 and 31 March 2023

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	1906543	1507805	0	0	79.1	504
Early Childhood Development	577271	102609	0	0	17.8	84
Examination & Education Related Services	2005649	305146	0	0	15.2	46
Independent School Subsidies	151895	0	0	0	0.0	0
Infrastructure Development	1502505	15224	0	0	1.0	525
Public Ordinary School Edu	30312853	25161873	0	0	83.0	484
Public Special School Edu	604845	516568	0	0	85.4	388
Total	37061562	27609223	0	0	74.5	430

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

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)	26445.00	0.1	134	2993
Skilled (level 3-5)	688919.00	2.5	2394	1218
Highly skilled production (levels 6-8)	18607178.00	66.7	41615	6680
Highly skilled supervision (levels 9-12)	8292334.00	29.7	11783	0
Senior and Top management (levels 13-16)	81657.00	0.3	59	29
Contract Other	25309.00	0.1	388	51979
Periodical Remuneration	43898.00	0.2	5019	1330
Abnormal Appointment	134362.00	0.5	2774	64228
TOTAL	27900102.00	100.0	64228	2993

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	1252211	5.48	17393	72.3	44719	4.99	84510	6.55
Early Childhood Development	99274	0.4	0	0.0	67	0.01	146	0.01
Examination & Education Related Services	88731	0.4	3452	14.3	1609	0.18	2565	0.20
Infrastructure Development	12507	0.1	36	0.1	426	0.05	871	0.07
Adult Basic Education and Training	449	0.0	0	0.0	0	0.00	0	0.00

Auxiliary and Associated Services	1690	9.2	0	0.0	56	0.01	29	0.00
Public Ordinary School Edu	20994516	91.9	3100	12.9	828279	92.38	1165247	90.29
Public Special School Edu	395090	1.7	81	0.3	21454	2.39	37143	2.88
Statutory	1808	0.0	0	0.0	0	0.00	0	0.00
Total	22846276	100.0	24061	100.0	896610	100.00	1290511	100.00

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the 1 April 2022 and 31 March 2023

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)	18399	0.1	70	0.3	2167	0.2	3853	18399
Skilled (level 3-5)	506154	2.2	9688	40.3	43110	4.8	68722	506154
Highly skilled production (levels 6-8)	15306687	67.0	12226	50.8	638243	71.2	862062	15306687
Highly skilled supervision (levels 9-12)	6774789	29.7	1976	8.2	212158	23.7	354964	6774789
Senior management (level 13-16)	72391	0.3	1	0.0	932	0.1	910	72391
Contract Other	25163	0.1	101	0.4	0	0.0	0	25163
Periodical Remuneration	43252	0.2	0	0.0	0	0.0	0	43252
Abnormal Appointment	99440	0.4	0	0.0	0	0.0	0	99440

Total	22846276	100.0	24061	100.0	896610	100.0	1290511	22846276
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3.1 Employment and Vacancies

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2023

Programme	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	6002	3004	50.0	314
Early Childhood Development	28	6	78.6	0
Examination & Education Related Services	344	205	40.4	123
Infrastructure Development	44	29	34.1	2
Adult Basic Education and Training	1	1	0.0	1
Auxiliary and Associated Services	1	1	0.0	0
Public Ordinary School Edu	57575	51888	9.9	2176
Public Special School Edu	1983	1296	34.6	26
Statutory	5	5	0.0	5
Total	65983	56435	14.5	2647

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023

Salary band	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	622	134	78.6	1
Skilled (level 3-5)	4464	8	46.5	38
Highly skilled production (levels 6-8)	46439	41615	10.4	2034
Highly skilled supervision (levels 9-12)	13925	11783	15.4	157

Senior and Top management (levels 13-16)	83	59	29.6	159
Other	450	450	0.0	415
Total	65 983	56 435	14.5	2 647

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023

Critical occupation	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related, Permanent	96	58	39.6	4
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	6	1	83.3	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	18	28.0	0
Cleaners In Offices Workshops Hospitals Etc., Permanent	1850	762	58.8	7
Client Inform Clerks (Switch Receipt Inform Clerks), Permanent	320	293	8.4	269
Communication And Information Related, Permanent	1	1	0.0	0
Engineering Sciences Related, Permanent	37	3	91.9	0
Engineers And Related Professionals, Permanent	6	5	16.7	0
Farm Hands and Labourers, Permanent	9	8	11.1	0
Finance and Economics Related, Permanent	160	25	84.4	0
Financial and Related Professionals, Permanent	193	73	62.2	2
Financial Clerks and Credit Controllers, Permanent	755	456	39.6	7

Critical occupation	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Food Services Aids and Waiters, Permanent	325	185	43.1	1
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	188	75	60.1	1
Housekeepers Laundry and Related Workers, Permanent	1	0	100.0	0
Human Resources & Organisational Development & Relate Prof, Permanent	301	107	64.5	0
Human Resources Clerks, Permanent	626	338	46.0	1
Human Resources Related, Permanent	145	70	51.7	0
Inspectors of Apprentices Works and Vehicles, Permanent	1	1	0.0	0
Library Mail and Related Clerks, Permanent	211	125	40.8	4
Light Vehicle Drivers, Permanent	20	7	65.0	1
Logistical Support Personnel, Permanent	294	134	54.4	1
Material-Recording and Transport Clerks, Permanent	462	207	55.2	2
Mathematicians And Related Professionals, Permanent	1	1	0.0	1
Messengers Porters And Deliverers, Permanent	147	72	51.0	0
Motor Vehicle Drivers, Permanent	58	15	74.1	0
Occupational Therapy, Permanent	8	7	12.5	0
Other Administration & Related Clerks and Organisers, Permanent	1324	875	33.9	120
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	57687	52146	9.6	2211
Physiotherapy, Permanent	7	6	14.3	0
Printing And Related Machine Operators, Permanent	4	1	75.0	0

Critical occupation	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Probation Workers, Permanent	1	1	0.0	0
Professional Nurse, Permanent	43	19	55.8	0
Psychologists and Vocational Counsellors, Permanent	5	4	20.0	0
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
Rank: Teacher, Permanent	1	0	100.0	0
Risk Management and Security Services, Permanent	20	8	60.0	0
Secretaries & Other Keyboard Operating Clerks, Permanent	195	86	55.9	13
Security Guards, Permanent	151	62	58.9	0
Security Officers, Permanent	5	0	100.0	0
Senior Managers, Permanent	78	53	32.1	0
Social Sciences Related, Permanent	2	2	0.0	1
Social Sciences Supplementary Workers, Permanent	1	0	100.0	0
Social Work and Related Professionals, Permanent	91	85	6.6	0
Speech Therapy and Audiology, Permanent	39	14	64.1	0
Staff Nurses and Pupil Nurses, Permanent	20	6	70.0	0
Trade Labourers, Permanent	4	2	50.0	0
Trade Related, Permanent	5	0	100.0	0
TOTAL	65983	56435	14.5	2647

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 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100.0	0	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	41	78.8	11	2.2
Total	70	58	82.9	13	18.6

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	41	78.8	11	2.2
Total	70	58	82.9	13	18.6

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

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	0
Salary Level 14	1	0	0
Salary Level 13			
Total	2	0	0

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 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
N/A

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

Notes

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

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
N/A

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

3.4. Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of posts approved on 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	0	0.0
Skilled (Levels 3-5)	263	0	0.0	0	0.0	0	0.0
Highly skilled production (Levels 6-8)	306	0	0.0	0	0.0	0	0.0
Highly skilled supervision (Levels 9-12)	192 Level 10 and 12 excluded	0	0.0	0	0.0	0	0.0
Senior Management Service Band A	42	0	0.0	0	0.0	0	0.0
Senior Management Service Band B	13	0	0.0	0	0.0	0	0.0

Salary band	Number of posts approved on establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Senior Management Service Band C	4	0	0.0	0	0.0	0	0.0
Senior Management Service Band D	1	1	100%	0	0.0	0	0.0
Total	1	1	100%	0	0.0	0	0.0

There was no job evaluation conducted because the evaluate system has expired.

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

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

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

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	N/A	N/A	N/A	N/A
Total number of employees whose salaries exceeded the level determined by job evaluation				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 2022 and 31 March 2023

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

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number employees of at beginning of period- 1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	133	1	1	1
Skilled (Levels 3-5)	2511	6	98	4
Highly skilled production (Levels 6-8)	40073	5765	3298	8
Highly skilled supervision (Levels 9-12)	12493	57	1209	10
Senior Management Service Bands A	45	0	4	9
Senior Management Service Bands B	13	0	0	0
Senior Management Service Bands C	3	0	0	0
Senior Management Service Bands D	2	0	0	0
Others	552	326	357	65
Contracts				
Total	55825	6155	4967	9

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023

Critical occupation	Number employees of at beginning of period- April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative related permanent	58	8	5	9
Appraisers-valuers and related professionals permanent	1	0	0	0
Architects' town and traffic planners permanent	1	1	1	0

Critical occupation	Number employees of at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Building and other property caretakers permanent	1	0	0	0
Civil engineering technicians permanent	17	2	0	0
Cleaners in offices workshops hospitals etc. Permanent	817	0	54	7
Client inform clerks (switch receipt inform clerks) permanent	316	7	27	9
Communication and information related permanent	1	0	0	0
Engineering sciences related permanent	2	1	0	0
Engineers and related professionals permanent	5	0	0	0
Farm hands and labourers permanent	9	0	1	11
Finance and economics related permanent	25	0	0	0
Financial and related professionals permanent	76	0	4	5
Financial clerks and credit controllers permanent	465	1	11	2
Food services aids and waiters permanent	190	1	6	3
Food services workers permanent	9	0	0	0
Handymen permanent	1	0	0	0
Head of department/chief executive officer permanent	3	0	0	0
Household and laundry workers permanent	78	1	4	5

Critical occupation	Number employees of at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Human resources & organisational development & relate prof permanent	107	0	8	8
Human resources clerks permanent	353	0	14	4
Human resources related permanent	79	0	6	8
Inspectors of apprentices works and vehicles permanent	1	0	0	0
Library mail and related clerks permanent	127	2	3	2
Light vehicle drivers permanent	7	1	1	14
Logistical support personnel permanent	146	2	10	7
Material-recording and transport clerks permanent	225	0	19	8
Mathematicians and related professionals permanent	2	1	2	100
Messengers, porters and deliverers permanent	81	0	9	11
Motor vehicle drivers permanent	15	0	0	0
Occupational therapy permanent	7	7	2	29
Other administration & related clerks and organisers permanent	909	320	346	38
Other administrative policy and related officers permanent	2	0	0	0
Other information technology personnel. Permanent	1	0	0	0
Other occupations permanent	51358	5749	4411	9
Physiotherapy permanent	6	7	3	50
Printing and related machine operators permanent	1	0	0	0

Critical occupation	Number employees of at beginning of period-April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Probation workers permanent	1	0	0	0
Professional nurse permanent	13	7	1	8
Psychologists and vocational counsellors permanent	3	4	2	67
Risk management and security services permanent	8	0	0	0
Secretaries & other keyboard operating clerks permanent	90	1	3	3
Security guards permanent	66	0	4	6
Senior managers permanent	56	1	4	7
Social sciences related permanent	2	3	1	50
Social work and related professionals permanent	65	18	1	2
Speech therapy and audiology permanent	10	10	3	30
Staff nurses and pupil nurses permanent	6	0	0	0
Trade labourers permanent	3	0	1	33
Total	55825	6155	4967	9

Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
Death	236	5
Resignation	347	7
Expiry of contract	2534	51
Dismissal – operational changes		
Dismissal – misconduct	7	0
Dismissal – inefficiency		
Discharged due to ill-health	53	1
Retirement	1774	36

Transfer to other Public Service Departments	1	0
Other	15	0
Total	4967	100
Total number of employees who left as a % of total employment	56435	8.8

Table 3.5.4 Promotions by critical occupation for the period 1 April 2022 and 31 March 2023

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	58	2	3.4	31	53.4
Appraisers-Valuers and Related Professionals	1	0	0.0	1	100.0
Architects Town and Traffic Planners	1	0	0.0	0	0.0
Building And Other Property Caretakers	1	0	0.0	0	0.0
Civil Engineering Technicians	17	1	5.9	13	76.5
Cleaners In Offices Workshops Hospitals Etc.	817	0	0.0	597	73.1
Client Inform Clerks (Switch Receipt Inform Clerks)	316	0	0.0	293	92.7
Communication And Information Related	1	0	0.0	1	100.0
Engineering Sciences Related	2	0	0.0	0	0.0
Engineers and Related Professionals	5	0	0.0	4	80.0
Farm Hands and Labourers	9	0	0.0	3	33.3
Finance And Economics Related	25	1	4.0	18	72.0
Financial and Related Professionals	76	5	6.6	41	53.9
Financial Clerks and Credit Controllers	465	0	0.0	381	81.9

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
Food Services Aids and Waiters	190	0	0.0	156	82.1
Food Services Workers	9	0	0.0	6	66.7
Handymen	1	0	0.0	1	100.0
Head Of Department/Chief Executive Officer	3	0	0.0	1	33.3
Household And Laundry Workers	78	0	0.0	65	83.3
Human Resources & Organisational Development & Relate Prof	107	12	11.2	67	62.6
Human Resources Clerks	353	3	0.8	205	58.1
Human Resources Related	79	6	7.6	39	49.4
Inspectors Of Apprentices Works and Vehicles	1	0	0.0	1	100.0
Library Mail and Related Clerks	127	0	0.0	102	80.3
Light Vehicle Drivers	7	0	0.0	4	57.1
Logistical Support Personnel	146	0	0.0	65	44.5
Material-Recording and Transport Clerks	225	2	0.9	149	66.2
Mathematicians And Related Professionals	2	0	0.0	0	0.0
Messengers Porters And Deliverers	81	0	0.0	52	64.2
Motor Vehicle Drivers	15	0	0.0	13	86.7
Occupational Therapy	7	0	0.0	0	0.0
Other Administration & Related Clerks and Organisers	909	0	0.0	645	71.0
Other Administrative Policy and Related Officers	2	0	0.0	1	50.0

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
Other Information Technology Personnel.	1	0	0.0	1	100.0
Other Occupations	51358	577	1.1	36644	71.4
Physiotherapy	6	0	0.0	0	0.0
Printing And Related Machine Operators	1	0	0.0	1	100.0
Probation Workers	1	0	0.0	0	0.0
Professional Nurse	13	0	0.0	5	38.5
Psychologists And Vocational Counsellors	3	0	0.0	0	0.0
Risk Management and Security Services	8	0	0.0	3	37.5
Secretaries & Other Keyboard Operating Clerks	90	0	0.0	73	81.1
Security Guards	66	0	0.0	60	90.9
Senior Managers	56	0	0.0	37	66.1
Social Sciences Related	2	0	0.0	0	0.0
Social Work and Related Professionals	65	1	1.5	5	7.7
Speech Therapy and Audiology	10	0	0.0	4	40.0
Staff Nurses and Pupil Nurses	6	0	0.0	3	50.0
Trade Labourers	3	0	0.0	3	100.0
TOTAL	55825	610	1.1	39794	71.3

Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Employees 1 April 2022	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	133	0	0	119	90
Skilled (Levels3-5)	2511	0	0	1954	118

Highly skilled production (Levels 6-8)	40073	192	1	28365	71
Highly skilled supervision (Levels 9-12)	12493	418	3	9031	72
Senior Management (Level 13-16)	63	0	0	41	116
Others	552	0	0	284	51
Total	55825	610	1	39794	71

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 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	39	0	0	0	17	0	0	1	57
Professionals	19144	8	6	209	32332	10	10	733	52452
Technicians And Associate Professionals	116	0	0	0	135	1	0	1	253
Clerks	733	0	0	0	1617	0	1	29	2380
Service Shop And Market Sales Workers	52	0	0	0	33	0	0	0	85
Craft And Related Trade Workers	0	0	0	0	1	0	0	0	1
Plant And Machine Operators And Assemblers	22	0	0	0	2	0	0	0	24
Labourers And Related Workers	488	0	0	3	625	0	0	5	1121
Unknown	29	0	0	0	32	0	0	1	62
TOTAL	20623	8	6	212	34794	11	11	770	56435
Employees with disabilities	71	0	0	1	65	0	0	3	140

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	0	0	0	3	0	0	0	5
Senior Management	37	0	0	0	16	0	0	1	54
Professionally qualified and experienced specialists and mid-management	5772	3	2	100	5750	3	4	149	11783
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	13765	5	4	110	27110	8	7	607	41603
Semi-skilled and discretionary decision making	895	0	0	3	1477	0	0	12	2387
Unskilled and defined decision making	42	0	0	0	99	0	0	0	141
Not Available, Permanent	110	0	0	0	339	0	0	1	450
Total	20623	8	6	212	34794	11	11	770	56416

Table 3.6.3 Recruitment for the period 1 April 2022 and 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	19	0	0	3	33	1	0	1	57
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1896	0	0	19	3754	1	2	93	5765
Semi-skilled and discretionary decision making	2	0	0	0	4	0	0	0	6
Unskilled and defined decision making	1	0	0	0	0	0	0	0	1
Not Available, Permanent	40	0	0	0	286	0	0	0	326
Total	1958	0	0	22	4077	2	2	94	6155
Employees with disabilities	6	0	0	0	1	0	0	0	7

Table 3.6.4 Promotions for the period 1 April 2022 and 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	0	0	0	0	0	0	0	2
Senior Management	26	0	0	0	12	0	0	1	39
Professionally qualified and experienced specialists and mid-management	4655	3	2	70	4594	0	4	121	9442
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	9163	3	4	60	18929	5	3	390	28551
Semi-skilled and discretionary decision making	702	0	0	2	1243	0	0	7	1954
Unskilled and defined decision making	34	0	0	0	85	0	0	0	119
Not Available, Permanent	76	0	0	0	208	0	0	0	284
Total	14658	6	6	132	25071	5	7	519	40391
Employees with disabilities	14658	6	6	1	48	0	0	3	98

Table 3.6.5 Terminations for the period 1 April 2022 and 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	3	0	0	0	1	0	0	0	4
Professionally qualified and experienced specialists and mid-management	585	0	2	12	583	0	2	25	1209
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1075	0	0	8	2149	0	2	64	3298
Semi-skilled and discretionary decision making	43	0	0	0	54	0	0	1	98
Unskilled and defined decision making	0	0	0	0	1	0	0	0	1
Not Available, Permanent		0	0	0	299	0	0	0	357
Total	1764	0	2	20	3087	0	4	90	4963
Employees with Disabilities	9	0	0	0	2	0	0	0	11

Table 3.6.6 Disciplinary action for the period 1 April 2022 and 31 March 2023

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
No Outcome	48	00	00	00	03	00	00	00	51
Total	48	00	00	00	03	00	00	00	51

Table 3.6.7 Skills development for the period 1 April 2022 and 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	597	0	0	0	532	0	0	0	1 129
Professionals	8 607	0	0	02	10 113	0	0	02	18 724
Technicians and associate professionals									
Clerks	28	0	0	0	73	0	0	0	101
Service and sales workers									
Skilled agriculture and fishery workers									
Craft and related trades workers									
Plant and machine operators and assemblers									
Elementary occupations	01	0	0	0	0	0	0	0	01
Total	9233	0	0	02	10718	0	0	0	19955
Employees with disabilities	02				01				03

3.7. Signing of Performance Agreements by SMS Members

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 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	0
Salary Level 15	3	3	3	100
Salary Level 14	13	13	12	99
Salary Level 13	42	42	39	97
Total	59	59	55	95

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2023

Reasons
Four (4) SMS members failed to comply with the requirements of signing Performance Agreement for the period
under review and report written to the Head of Department for actions to be taken against them. Reasons were
for non – compliance will be provided during the corrective action.

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2023

Reasons
Non – compliant SMS members and the supervisors were requested to account for their failure to comply with the prescripts. Process is unfolding.

3.8. Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2022 and 31 March 2023

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	0.00	20552.00	0.00	0.00	0.00
Female	1.00	34729.00	0.00	7.57	7575.00
Asian					
Male	0.00	6.00	0.00	0.00	0.00
Female	0.00	11.00	0.00	0.00	0.00
Coloured					
Male	0.00	8.00	0.00	0.00	0.00
Female	0.00	11.00	0.00	0.00	0.00
White					
Male	0.00	211.00	0.00	0.00	0.00
Female	0.00	767.00	0.00	0.00	0.00
Total	1.00	56 295.00	0.00	7.57	7575.00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 and 31 March 2023

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0.00	133.00	0.00	0.00	0.00	0.00
Skilled (level 3-5)	0.00	2 386.00	0.00	0.00	0.00	0.00
Highly skilled production (level 6-8)	0.00	41 614.00	0.00	0.00	0.00	0.00
Highly skilled supervision (level 9-12)	0.00	11 777.00	0.00	0.00	0.00	0.00
Other	0.00	450.00	0.00	0.00	0.00	0.00
Total	0.00	56 376.00	0.00	0.00	0.00	0.00

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2022 and 31 March 2023

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Financial clerks and credit controllers	0.00	456.00	0.00	0.00	0.00
Human resources clerks	0.00	338.00	0.00	0.00	0.00
Household and laundry workers	0.00	75.00	0.00	0.00	0.00
Messengers, porters and deliverers	0.00	72.00	0.00	0.00	0.00
Human resources & organisation development & relate prof	0.00	107.00	0.00	0.00	0.00
Risk management and security services	0.00	8.00	0.00	0.00	0.00
Social sciences related	0.00	2.00	0.00	0.00	0.00
Logistical support personnel	0.00	134.00	0.00	0.00	0.00
Finance and economics related	0.00	25.00	0.00	0.00	0.00
Food services workers	0.00	9.00	0.00	0.00	0.00
Other administration & related clerks and organisers	0.00	875.00	0.00	0.00	0.00
Appraisers-valuers and related professionals	0.00	1.00	0.00	0.00	0.00
Other occupations	0.00	52 146.00	0.00	0.00	0.00
Financial and related professionals	0.00	73.00	0.00	0.00	0.00
Building and other property caretakers	0.00	1.00	0.00	0.00	0.00
Probation workers	0.00	1.00	0.00	0.00	0.00
Occupational therapy	0.00	7.00	0.00	0.00	0.00
Architects, town and traffic planners	0.00	1.00	0.00	0.00	0.00
Administrative related	0.00	58.00	0.00	0.00	0.00
Communication and information related	0.00	1.00	0.00	0.00	0.00
Secretaries & other keyboard operating clerks	0.00	86.00	0.00	0.00	0.00
Cleaners in offices workshops hospitals etc.	0.00	762.00	0.00	0.00	0.00
Library mail and related clerks	0.00	125.00	0.00	0.00	0.00
Human resources related	0.00	70.00	0.00	0.00	0.00
Printing and related machine operators	0.00	1.00	0.00	0.00	0.00
Head of department/chief executive officer	0.00	3.00	0.00	0.00	0.00
Trade labourers	0.00	2.00	0.00	0.00	0.00

Critical Occupation	Beneficiary Profile			Cost	
	Number Of Beneficiaries	Number Of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Physiotherapy	0.00	6.00	0.00	0.00	0.00
Social work and related professionals	0.00	85.00	0.00	0.00	0.00
Civil engineering technicians	0.00	18.00	0.00	0.00	0.00
Handymen	0.00	1.00	0.00	0.00	0.00
Material-recording and transport clerks	0.00	207.00	0.00	0.00	0.00
Farm hands and labourers	0.00	8.00	0.00	0.00	0.00
Psychologists and vocational counsellors	0.00	4.00	0.00	0.00	0.00
Other administrative policy and related officers	0.00	2.00	0.00	0.00	0.00
Inspectors of apprentices works and vehicles	0.00	1.00	0.00	0.00	0.00
Professional nurse	0.00	19.00	0.00	0.00	0.00
Senior managers	1.00	53.00	1.90	7.57	7 575.00
Client inform clerks (switch receipt inform clerks)	0.00	293.00	0.00	0.00	0.00
Speech therapy and audiology	0.00	14.00	0.00	0.00	0.00
Engineers and related professionals	0.00	5.00	0.00	0.00	0.00
Other information technology personnel.	0.00	1.00	0.00	0.00	0.00
Light vehicle drivers	0.00	7.00	0.00	0.00	0.00
Engineering sciences related	0.00	3.00	0.00	0.00	0.00
Mathematicians and related professionals	0.00	1.00	0.00	0.00	0.00
Motor vehicle drivers	0.00	15.00	0.00	0.00	0.00
Security guards	0.00	62.00	0.00	0.00	0.00
Food services aids and waiters	0.00	185.00	0.00	0.00	0.00
Staff nurses and pupil nurses	0.00	6.00	0.00	0.00	0.00
Total	1.00	56 435.00	0.00	7.57	7 575.00

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2022 and 31 March 2023

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	1.00	41.00	2.40	7.57	7 575.00	0.00
Band B	0.00	13.00	0.00	0.00	0.00	0.00
Band C	0.00	3.00	0.00	0.00	0.00	0.00
Band D	0.00	2.00	0.00	0.00	0.00	0.00
Total	1.00	59.00	1.70	7.57	7 575.00	0.00

3.9. Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2022		31 March 2023		Change	
	Number	% total of	Number	% total of	Number	% Change
Lower skilled	0	0,0	0	0,0	0	0,0
Skilled	0	0,0	0	0,0	0	0,0
Highly skilled production (Lev. 6-8)	2	40,0	9	52,9	7	58,3
Highly skilled supervision (Lev. 9-12)	2	40,0	2	11,8	0	0,0
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	20,0	6	35,3	5	41,7
Total	5	100,0	17	100,0	12	100,0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2022 and 31 March 2023

Major occupation	01 April 2022		31 March 2023		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	3	60,0	15	88,2	12	100,0
Professionals and managers	2	40,0	2	11,8	0	0,0
TOTAL	5	100,0	17	100,0	12	100,0

3.10 Leave utilisation.

Table 3.10.1 Sick leave for the period 1 April 2022 and 31 March 2023

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)	592	87,0	85	0,2	7	336
Skilled (levels 3-5)	10553	5,2	1558	0,8	15	9458
Highly skilled production (levels 6-8)	146459	72,1	25469	12,5	10	240855
Highly skilled supervision (levels 9 -12)	44726	87,6	7376	21,3	6	109117
Top and Senior management (levels 13-16)	0	0.0	0	0.0	0	0
Other	632	57,8	161	0,5	4	223
Total	203139	84,5	34678	100,0	6	360808

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2022 and 31 March 2023

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	0	0
Skilled (Levels 3-5)	184	100,0	5	1,8	37	133
Highly skilled production (Levels 6-8)	12067	100,0	184	66,7	66	20503
Highly skilled supervision (Levels 9-12)	5309	100,0	86	31,2	62	12495
Senior management (Levels 13-16)	96	100,0	1	0,4	96	432
Total	17656	100,0	276	100,0	64	33563

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 2022 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average days per employee
Lower skilled (Levels 1-2)	1987	18	113
Skilled Levels 3-5)	41597	37	2078
Highly skilled production (Levels 6-8)	26225	42	1153
Highly skilled supervision (Levels 9-12)	20783	25	1210
Senior management (Levels 13-16)	1373	46	59
Other	4403	15	296
Total	96368	20	4909

Table 3.10.4 Capped leave for the period 1 January 2022 to 31 December 2022

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)	33	4	72	8
Highly skilled production (Levels 6-8)	361	3	54	124
Highly skilled supervision (Levels 9-12)	412	3	62	161
Senior management (Levels 13-16)	0	0	76	0
Other	0	0	0	0
Total	806	3	59	293

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 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Discounting With Resignation (Workdays)	273	10	27300
Annual - Discounting: Unused Vacation Credits (Workdays)	279	5	55800
Annual - Gratuity: Death/Retirement/Medical Retirement (Work)	7701	213	36155
Capped - Gratuity: Death/Retirement/Medical Retirement (Work)	242910	1909	127245
Total	251163	2137	246500

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 MR
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	✓		Number of employees: 06 IOD Budget = R1 470,000.00 Psychosocial Budget = R400 000 HIV/AIDS=R886,000.00
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	✓		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) 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 play/drama
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you 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 2022 and 31 March 2023

Subject matter	Date
PSCBC Collective Agreement No 1 of 2022 Adoption of the declaration on the Public Service Co-ordinating Bargaining Council summit on collective bargaining	22 June 2022
PSCBC Collective Agreement No 2 of 2023 Agreement on the payment of a salary adjustment in the public service for the financial years 2023/2024 and 2024/2025	31 March 2023
ELRC Collective Agreement No 2 of 2022 Quality Management System (QMS) for School Based Education Therapists, Counsellors and Psychologist employed in terms of the Employment of Educators Act	23 November 2022
ELRC Collective Agreement No 3 Utilization of Full-Time Shop steward (FTSS) Funds for the Labour-Management Partnership Programme	23 November 2022

Notes

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

Total number of Collective agreements	04
TOTAL	04

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 2022 and 31 March 2023

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	00	00
Verbal warning	00	00
Written warning	00	00
Final written warning	01	02
Suspended without pay	25	49
Fine	03	06
Demotion	00	00
Dismissal	10	20
Not guilty	06	12
Case withdrawn	00	00
Case closed	06	12
Total	51	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
Absenteeism	02	04
Improper conduct	02	04
Mismanagement of school funds	06	12
Assault of learners/corporal punishment	08	16
Assault of another employee	02	04
Refusing to teach learners	02	04
Fraud	02	04
Prejudicing the administration, efficiency and discipline of the department	08	16
Performing remunerative work without approval	08	16
Failure to report misconduct case	02	04
Gross dishonesty	01	02
Theft	02	04
Insolent/verbal assault	01	02
Sexual relationship with a learner	01	02
Sexual assault of a learner	04	08
Total	51	100

Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	9	30
Number of grievances not resolved	21	70
Total	30	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of Total	
Number of disputes upheld	5	9	
Number of disputes dismissed	51	91	
Total number of disputes lodged	56	100	

Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023

Total number of persons working days lost	21 054
Total costs working days lost	01
Amount recovered as a result of no work no pay (R'000)	R16 976 609,74

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

Number of people suspended	01
Number of people whose suspension exceeded 30 days	01
Average number of days suspended	60
Cost of suspension(R'000)	R75 699,74

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 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	143	0	5	3	8
	Male	162	0	5	3	8
Professionals	Female	32071	0	50	10	60
	Male	18894	0	50	10	60
Technicians and associate professionals	Female	138	0	15	5	20
	Male	274	0	15	5	20
Clerks	Female	2210	0	10	5	15
	Male	1384	0	10	5	15
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	91	0	2	1	3
	Male	42	0	2	1	3
Sub Total	Female	34653		82	24	106
	Male	20756		82	24	106
Total		55409		164	48	212

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	143	0	3	2	5
	Male	162	0	3	2	5
Professionals	Female	32071	0	20	6	26
	Male	18894	0	20	6	26
Technicians and associate professionals	Female	138	0	4	3	7
	Male	274	0	4	3	7
Clerks	Female	2210	0	5	3	8
	Male	1384	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	91	0	1	0	1
	Male	42	0	1	0	1
Sub Total	Female	34653	0	33	14	47
	Male	20756	0	33	14	47
Total		55409	0	66	28	94

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 2022 and 31 March 2023

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

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

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

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

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

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

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2022 and 31 March 2023

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

PART E:

PFMA COMPLIANCE REPORT

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	3 444 408	4 007 904
Add: Irregular expenditure confirmed	2 332 394	1 068 971
Less: Irregular expenditure condoned	-2 310 138	-1 632 467
Less: Irregular expenditure not condoned and removed	-4 747	
Less: Irregular expenditure recoverable		
Less: Irregular expenditure not recovered and written off		
Closing balance	3 461 917	3 444 408

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22		746 632
Irregular expenditure that relates to 2021/22 and identified in 2022/23		
Irregular expenditure for the current year	1 585 962	1 068 971
Total	1 585 962	1 815 603

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

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

Description ²	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure under assessment		
Irregular expenditure under determination		
Irregular expenditure under investigation	3 461 917	3 444 408
Total ³	3 461 917	3 444 408

² Group similar items

³ Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure condoned	-2 310 138	-1 632 467
Total	-2 310 138	-1 632 467

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

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

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure NOT condoned and removed	-4 747	0
Total	-4 747	0

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

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure recovered	0	0
Total	0	0

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

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure written off	0	0
Total		

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
None
Total

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

Description	2022/2023	2021/2022
	R'000	R'000
	0	0
Total		

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

Disciplinary steps taken
N/A

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	354,984	441,120
Add: Fruitless and wasteful expenditure confirmed	23,475	156
Less: Fruitless and wasteful expenditure written off	(345,861)	(86,290)
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	32,598	354,987

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	23,475	156
Total	23,475	156

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

Description ⁴	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	0	1,601
Fruitless and wasteful expenditure under investigation	32,598	353,386
Total⁵	32,598	354,387

⁴ Group similar items

⁵ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure recovered	209	0
Total	209	0

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

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	345,861	86,290
Total	345,861	86,209

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

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

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	5,526	5,526
Add: unauthorised expenditure confirmed		
Less: unauthorised expenditure approved with funding		
Less: unauthorised expenditure approved without funding		
Less: unauthorised expenditure recoverable		
Less: unauthorised not recovered and written off ⁶		
Closing balance	5,526	5,526

Reconciling notes

Description	2022/2023	2021/2022 ⁷
	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	-	-
Unauthorised expenditure that relates to 2021/22 and identified in 2022/23	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

⁶ This amount may only be written off against available savings.

⁷ Record amounts in the year in which it was incurred.

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

Description ⁸	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total⁹	-	-

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

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

Material losses through criminal conduct	2022/2023	2021/2022
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

b) Details of other material losses

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
Total	-	-

c) Other material losses recovered.

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	-	-

d) Other material losses written off.

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
Total	-	-

⁸ Group similar items

⁹ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	77,486	9,558,729,165
Invoices paid within 30 days or agreed period	77,324	9,543,034,734
Invoices paid after 30 days or agreed period	162	15,694,431
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	0
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Newspaper Advertisement On ECD	Northern Media Group	Sole Source Procurement	LDE/D01/-/2022/23	R 99 214.64
Newspaper Advertisement On ECD	Balaodi Publishers	Sole Source Procurement	LDE/D01/09/2022/23	R 10 304.00
Catering And Venue	Mastec	Government Facilities	LDE/D02/2022/23	R 2 000.00
Printing Of Question Papers	Government Printing Works	Government Facilities	LDE/D04/2022/23	R 6 663 035.36
Provision Of TV Licence	SABC	Sole Source Procurement	LDE/D16/2022/23	R 11 024.00
Catering And Venue	Tom Naude	Government Facilities	LDE/D05/2022/23	R 12 000.00
Printing Of Question Papers	Government Printing Works	Sole Source Procurement	LDE/D06/2022/23	R 19 888 824.74
Catering And Venue	Mastec	Government Facilities	LDE/D07/2022/23	R 3 500.00
Sound System And Recording	Mopyete Communication	Sole Source Procurement	LDE/D08/2022/23	R 25 000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V05/2022/23	R 5 700.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V04/2022/23	R 2 000.00
Radio Advert: 2023 Admissions	SABC	Sole Source Procurement	LDE/D11/2022/23	R 234 596.55
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D12/01/2022/23	R 6 175.00
Catering And Venue	Mastec	Government Facilities	LDE/DV12/03/2022/23	R 3 000.00

Catering And Venue	Mastec	Government Facilities	LDE/D12/02/2022/23	R 3 000.00
Renewal Of Private Bags	Post Office	Government Facilities	LDE/D13/2022/23	R 5 020.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D14/2022/23	R 1 900.00
Catering And Venue	Mastec	Government Facilities	LDE/D15/01/2022/23	R 3 100.00
Catering And Venue	Makhado CPTD	Government Facilities	LDE/D15/02/2022/23	R 11 000.00
Catering And Venue	Mastec	Government Facilities	LDE/D15/03/2022/23	R 9 500.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D15/04/2022/23	R 6 460.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D15/05/2022/23	R 14 250.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D15/06/2022/23	R 3 230.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D15/07/2022/23	R 7 980.00
Catering And Venue	Mastec	Government Facilities	LDE/D15/08/2022/23	R 5 000.00
Broadcasting On Bullying In Schools	SABC Combo	Sole Source Procurement	LDE/D16/2022/23	R 676 347.20
Printing Of Scripts	Government Printing Works	Sole Source Procurement	LDE/D17/2022/23	R 360 403.35
Catering And Venue	Mastec	Sole Source Procurement	LDE/D/V18/2022/23	R 106 288.00
Catering And Venue	Tivumbeni EMPC	Sole Source Procurement	LDE/D/V19/2022/23	R 3 325.00
Catering And Venue	Abantwana Publishing	Government Facilities	LDE/D20/01/2022/23	R16 416.00
Procurement Of Text Books	Actua Press	Sole Source Procurement	LDE/D20/02/2022/23	R 1 503 669.09
Procurement Of Text Books	Allcopy Publishers (Pty) Ltd	Sole Source Procurement	LDE/D20/04/2022/23	R 1 616 340.45
Procurement Of Text Books	Berlut Books	Sole Source Procurement	LDE/D20/05/2022/23	R1 614 613.29
Procurement Of Text Books	Cambridge University Press	Sole Source Procurement	LDE/D20/06/2022/23	R19 394 165.50
Procurement Of Text Books	Cover2Cover Books	Sole Source Procurement	LDE/D20/07/2022/23	R252 004.00
Procurement Of Text Books	Curriculum Model Design (PTY)	Sole Source Procurement	LDE/D62/2022/23	R273 785.00
Procurement Of Text Books	Effective Teaching	Sole Source Procurement	LDE/D10/2022/23	R500 830.75

Procurement Of Text Books	Eulitz Productions	Sole Source Procurement	LDE/D12/2022/23	R13 215.06
Procurement Of Text Books	First League Trading	Sole Source Procurement	LDE/D12/2022/23	R1 982 104.32
Procurement Of Text Books	Fulu Books	Sole Source Procurement	LDE/D59/2022/23	R 302 988.73
Procurement Of Text Books	Future Managers	Sole Source Procurement	LDE/D14/2022/23	R 64 628.58
Procurement Of Text Books	Global MBD Africa Publishing (PTY) LTD.	Sole Source Procurement	LDE/D17/2022/23	R 95 948.89
Procurement Of Text Books	Heinemann	Sole Source Procurement	LDE/D58/2022/23	R52 476 178.05
Procurement Of Text Books	HSE cc	Sole Source Procurement	LDE/D19/2022/23	R364 000.00
Procurement Of Text Books	Ilima Publishers and Printers	Sole Source Procurement	LDE/D18/2022/23	R 9 649 601.85
Procurement Of Text Books	Jade Educational Trading - Marshall Cavendish	Sole Source Procurement	LDE/D19/01/2022/23	R26 520.00
Procurement Of Text Books	Kalahari Printing & Booksellers	Sole Source Procurement	LDE/D57/2022/23	R17 888 642.92
Procurement Of Text Books	Lapa Publishers	Sole Source Procurement	LDE/D31/2022/23	R 85 655.99
Procurement Of Text Books	Lectio Publishers (Pty) Ltd	Sole Source Procurement	LDE/D24/2022/23	R8 835 908.29
Procurement Of Text Books	Linqua Franca Technologies	Sole Source Procurement	LDE/D46/2022/23	R 2 144 857.60
Procurement Of Text Books	Lotsha Publications and Booksellers	Sole Source Procurement	LDE/D20/2022/23	R114 625.00
Procurement Of Text Books	Macmillan South Africa (Pty) Ltd (Avusa Media & Clever Books)	Sole Source Procurement	LDE/D28/2022/23	R91 424 900.02
Procurement Of Text Books	Mangalani Publishing	Sole Source Procurement	LDE/D60/2022/23	R 621 091.00
Procurement Of Text Books	Marang Publishers	Sole Source Procurement	LDE/D27/2022/23	R 1 063 125.15
Procurement Of Text Books	Marumo Publishing	Sole Source Procurement	LDE/D55/2022/23	R 353 932.78
Procurement Of Text Books	Maskew Miller Longman (Pty) Ltd	Sole Source Procurement	LDE/D29/2022/23	R128 767 116.32
Procurement Of Text Books	Media 24 Boeke (NB Publishers & Best Books)	Sole Source Procurement	LDE/D33/2022/23	R 327 915.87

Procurement Of Text Books	Mosala Masedi	Sole Source Procurement	LDE/D36/2022/23	R 6 552.00
Procurement Of Text Books	Mthombothi Studios	Sole Source Procurement	LDE/D15/2022/23	R 2 280.00
Procurement Of Text Books	Nam Publishers cc	Sole Source Procurement	LDE/D32/2022/23	R253 772.73
Procurement Of Text Books	New Dawn Publishers (Nutrend)	Sole Source Procurement	LDE/D35/2022/23	R 27 381.26
Procurement Of Text Books	New Generation Publishing Enterprises CC	Sole Source Procurement	LDE/D36/2022/23	R 3 480 605.95
Procurement Of Text Books	OBE Publishers	Sole Source Procurement	LDE/D68/2022/23	R327 612.00
Procurement Of Text Books	Oxford University Press Southern Africa (Pty) Ltd.	Sole Source Procurement	LDE/D20/2022/23	R10 005 751.57
Procurement Of Text Books	Pan Macmillan South Africa (Pty) Ltd	Sole Source Procurement	LDE/D28/2022/23	R 1 061 591.77
Procurement Of Text Books	Pulse Education Services	Sole Source Procurement	LDE/D60/2022/23	R 6 506 311.27
Procurement Of Text Books	Reading Matters	Sole Source Procurement	LDE/D49/2022/23	R119 561.93
Procurement Of Text Books	Seboi Publishers	Sole Source Procurement	LDE/D42/2022/23	R 776 628.00
Procurement Of Text Books	Shades Technical Publications	Sole Source Procurement	LDE/D65/2022/23	R 556 347.00
Procurement Of Text Books	SharpShoot Printing & Stationery cc	Sole Source Procurement	LDE/D50/2022/23	R 455 689.92
Procurement Of Text Books	Shuter and Shooter Publishers (Pty)Ltd	Sole Source Procurement	LDE/D45/2022/23	R 6 949 519.95
Procurement Of Text Books	Soul Of Africa	Sole Source Procurement	LDE/D47/2022/23	R 120 224.35
Procurement Of Text Books	South African Heritage	Sole Source Procurement	LDE/D03/2022/23	R 10 745.28
Procurement Of Text Books	ST Mary's Interactive Learning	Sole Source Procurement	LDE/D59/2022/23	R87 919.90
Procurement Of Text Books	Study Opportunities	Sole Source Procurement	LDE/D66/2022/23	R281 320.04
Procurement Of Text Books	Via Afrika Publishers	Sole Source Procurement	LDE/D52/2022/23	R 24 672 018.30
Procurement Of Text Books	Vivlia Publishers & Booksellers (Pty) Ltd	Sole Source Procurement	LDE/D53/2022/23	R 11 233 119.53

Procurement Of Text Books	Zachen (Pty) Ltd	Sole Source Procurement	LDE/D54/2022/23	R 54 340.00
Procurement Of Text Books	Zambezi Book Enterprise	Sole Source Procurement	LDE/D63/2022/23	R 3 825 130.99
Printing Of Question Papers	Government Printing Works	Sole Source Procurement	LDE/D22/2022/23	R 24 390 583.35
Training Of System Officials	SITA(PTY)LTD	Sole Source Procurement	LDE/D23/2022/23	R 212 443.76
Statement Of Result Printing Papers	Government Printing Works	Sole Source Procurement	LDE/D24/2022/23	R 216 200.00
Registration Fees To Sita Govtech Conference	SITA	Sole Source Procurement	LDE/D25/2022/23	R 107 000.00
Registration Fees For Attending Saimas	SAIMAS	Sole Source Procurement	LDE/D26/2022/23	R 8 425.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/VO1/2022/23	R 30 000.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V02/2022/23	R 26 400.00
Catering And Venue	Mastec	Government Facilities	LDE/D12/03/2022/23	R 3000.00
Catering And Venue	Makhado EMPC	Government Facilities	LDE/D/V03/2022/23	R 5 830.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V02/2022/23	R 2000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V05/2022/23	R 6 500.00
Catering And Venue	Sedibeng Special School	Government Facilities	LDE/D/V06/2022/23	R 4 000.00
Catering And Venue	New Horizon	Government Facilities	LDE/D/V08/2022/23	R 9 000.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/V07/2022/23	R 30 000.00
Catering And Venue	New Horizon	Government Facilities	LDE/D/V09/2022/23	R 4 950.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/V10/2022/23	R 10 000.00
Catering And Venue	Bosele Special School	Government Facilities	LDE/D/V11/2022/23	R 10 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V12/2022/23	R495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V13/2022/23	R 603 720.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V14/2022/23	R 994 160.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/2022/23	R 495 360.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/03/2022/23	R 994 160.00

Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/02/2022/23	R 688 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/04/2022/23	R 495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/04/2022/23	R 688 000.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/06/2022/23	R 994 160.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/07/2022/23	R 995 880.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/08/2022/23	R 688 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/09/2022/23	R 196 080.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/10/2022/23	R 495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/12/2022/23	R 335 400.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/11/2022/23	R 932 240.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V16/2022/23	R 50 735.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V17/2022/23	R 2 500.00
Catering And Venue	Botlokwa Special School	Government Facilities	LDE/D/V18/2022/23	R 3000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V19/01/2022/23	R 6 500.00
Catering And Venue	Grace and Hope School	Government Facilities	LDE/D/V19/02/2022/23	R 7 000.00
Catering And Venue	Makhado	Government Facilities	LDE/D/V19/03/2022/23	R 495 360.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D/V19/04/2022/23	R 987 280.00
Catering And Venue	Bana Ba Thari Special School	Government Facilities	LDE/D/V21/2022/23	R 15 000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V21/01/2022/23	R 2000.00
Catering And Accommodation	Mastec	Government Facilities	LDE/D/V22/2022/23	R101 872.00
Printing Of Examination Answer Books	Government Printing Works	Sole Source Procurement	LDE/D27/2022/23	R 107 21730.42
Printing Of Examination Question Papers	Government Printing Works	Sole Source Procurement	LDE/D27/2022/23	R 25 187 446.59
Radio Advert	Choice FM	Sole Source Procurement	LDE/D29/2022/23	R 65 500.00

Catering And Venue	Mastec	Government Facilities	LDE/D/V18/2022/23	R 106 288.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D/V19/2022/23	R 3 325.00
Catering And Venue	Abantwana Publishing	Government Facilities	LDE/D/V01/2022/23	R16 416.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/V02/2022/23	R 30 000.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V02/2022/23	R 26 400.00
Catering And Venue	Makhado EMPC	Government Facilities	LDE/D/V03/2022/23	R 5 830.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V04/2022/23	R 2000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V05/2022/23	R 6 500.00
Catering And Venue	Sedibeng Special School	Government Facilities	LDE/D/V06/2022/23	R 4 000.00
Catering And Venue	New Horizon	Government Facilities	LDE/D/V08/2022/23	R 9 000.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/V07/2022/23	R 30 000.00
Catering And Venue	New Horizon	Government Facilities	LDE/D/V09/2022/23	R 4 950.00
Catering And Venue	Noorderland High School	Government Facilities	LDE/D/V10/2022/23	R 10 000.00
Catering And Venue	Bosele Special School	Government Facilities	LDE/D/V11/2022/23	R 10 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V12/2022/23	R495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V13/2022/23	R 603 720.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V14/2022/23	R 994 160.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/01/2022/23	R 495 360.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/03/2022/23	R 994 160.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/02/2022/23	R 688 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/04/2022/23	R 495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/05/2022/23	R 688 000.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/06/2022/23	R 994 160.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/07/2022/23	R 995 880.00

Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/08/2022/23	R 688 000.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/09/2022/23	R 196 080.00
Accommodation And Catering	Makhado	Government Facilities	LDE/D/V15/10/2022/23	R 495 360.00
Accommodation And Catering	Mastec	Government Facilities	LDE/D/V15/11/2022/23	R 335 400.00
Accommodation And Catering	Tivumbeni EMPC	Government Facilities	LDE/D/V15/11/2022/23	R 932 240.00
Catering And Venue	Mastec	Government Facilities	LDE/D/V16/2022/23	R 50 735.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V17/2022/23	R 2 500.00
Catering And Venue	Botlokwa Special School	Government Facilities	LDE/D/V18/2022/23	R 3000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V19/01/2022/23	R 6 500.00
Catering And Venue	Grace and Hope School	Government Facilities	LDE/D/V19/02/2022/23	R 7 000.00
Catering And Venue	Makhado	Government Facilities	LDE/D/V19/03/2022/23	R 495 360.00
Catering And Venue	Tivumbeni EMPC	Government Facilities	LDE/D/V19/04/2022/23	R 987 280.00
Catering And Venue	Bana Ba Thari Special School	Government Facilities	LDE/D/V21/2022/23	R 15 000.00
Catering And Venue	General Piet Joubert	Government Facilities	LDE/D/V21/01/2022/23	R 2000.00
Catering And Accommodation	Mastec	Government Facilities	LDE/D/V22/2022/23	R101 872.00
Catering, Venue And Facilities	Bana ba thari	Government Institution	LDE/D/V69/2022/23	R4500.00
Catering, Venue And Facilities	Bosele	Government Institution	LDE/D/V70/2022/23	R90 000.00
Catering, Venue And Facilities	Mastec CPTD	Government Institution	LDE/D/V71/2022/23	R4 350.00
Catering, Venue And Facilities	Bhiyanco Exgyuisite meals	Emergency Procurement	LDE/D/V72/2022/23	R3 000.00
Catering, Venue And Facilities	Mastec CPTD	Government Institution	LDE/D/V73/2022/23	R33 990.00
Catering, Venue And Facilities	Mastec CPTD	Government Institution	LDE/D/V74/2022/23	R2 500.00
Catering, Venue And Facilities	Makhado EMPC	Government Institution	LDE/D/V75/2022/23	R47 500.00
Catering	Gen Piet Joubert school	Government Institution	LDE/D/V76/2022/23	R10 200.00
Catering, Venue And Facilities	Mastec CPTD	Government Institution	LDE/D/V77/2022/23	R38 115.00

Dinner, Facilities	Bed	And	Babirwa Travel	Emergency Procurement	LDE/D/V78/2022/23	R13 477.26
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V79/2022/23	R5 980.00
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V80/2022/23	R1 759.50
Catering			Mastec CPTD	Government Institution	LDE/D/V81/2022/23	R6 500.00
Catering			New Horizon special school	Government Institution	LDE/D/V82/2022/23	
Dinner, Facilities	Bed	And	Rakoma travel	Emergency Procurement	LDE/D/V83/2022/23	R69 926.18
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V83/2022/23	R5 773.00
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V85/2022/23	R32 720.00
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V86/2022/23	R11 845.00
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V87/2022/23	R1 495.00
Dinner, Facilities	Bed	And	Mofaka transport travel and events	Emergency Procurement	LDE/D/V88/2022/23	R7 703.00
Catering			New Horizon special school	Government Institution	LDE/D/V89/2022/23	R28 800.00
Catering			Gen Piet Joubert school	Government Institution	LDE/D/V90/2022/23	R8 500.00
Catering, Facilities	Venue	And	Mastec CPTD	Government Institution	LDE/D/V91/2022/23	R2 500.00
Sports Women	Day	For	Cricket Club	Government Institution	LDE/D/V92//2022/23	R1 770.00
Catering			Chuene Golden Chefs	Emergency Procurement	LDE/D/V93/2022/23	R3 600.00
Catering			laerskool Pietersburg	Government Institution	LDE/D/V94/2022/23	R2 800.00
Catering			Tivumbeni EMPC	Government Institution	LDE/D/V95/2022/23	R17 760.00
Catering			Makhado College	Government Institution	LDE/D/V96/2022/23	R18 850.00
Accommodation, Meals And Facilities			Mastec CPTD	Government Institution	LDE/D/V97/2022/23	R31 350.00
Catering, Facilities	Venue	And	Mastec CPTD	Government Institution	LDE/D/V98/2022/23	R10 000.00
Catering			Setototwane Special School	Government Institution	LDE/D/V99/2022/23	R8 800.00
Transportation And Packaging Satchels			Plaslope	Sole Procurement	LDE/D/V100/2022/23	R2 158 274.00
Catering			Makhado CPTD	Government Institution	LDE/D/V101/2022/23	R50 400.00

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Dinner, Bed And Facilities	Mofaka transport travel and events	Emergency Procurement	LDE/D/V102/2022	R6 083.50
Dinner, Bed And Facilities	Makhado College	Government Institution	LDE/D/V103/2022/23	R135 520.00
Catering	Tivumbeni EMPC	Government Institution	LDE/D/V104/2022/23	R22 500.00
Accommodation And Meals	Mastec CPTD	Government Institution	LDE/D/V105/2022/23	R5 000.00
Venue, Meals And Facilities	Mastec CPTD	Government Institution	LDE/D/V106/2022/23	R7 800.00
Accommodation And Catering	Makhado	Government Institution	LDE/D/V107/2022/23	R495 000.00
Accommodation And Catering	Makhado	Government Institution	LDE/D/V108/2022/23	R495 000.00
Dinner, Bed And Facilities	Image travel and tours	Emergency Procurement	LDE/D/V109/2022/23	R2 990.00
Dinner, Bed And Facilities	Mofaka transport travel and events	Emergency Procurement	LDE/D/V110/2022/23	R3 519.00
Accommodation, Flight And Car Rental	Mofaka transport travel and events	Emergency Procurement	LDE/D/V111/2022/23	R12 392.33
Venue, Meals, Facilities And Access Cards	Northern Academy Secondary	Government Institution	LDE/D/V112/2022/23	R2 987 819.20
Venue, Meals, Facilities And Access Cards	Northern Academy	Government Institution	LDE/D/V113/2022/23	R3 907 146
Catering, Venue And Facilities	Mastec CPTD	Government Institution	LDE/D/V114/2022/23	R2 000.00
Venue, Meals, Facilities And Access Cards	University of Venda	Government Institution	LDE/D/V115/2022/23	R1 509 600.00
Catering	MJJ Enterprises	Emergency Procurement	LDE/D/V116/2022/23	R4 250.00
Purchase Of Readers	Lectio	Sole Procurement	LDE/D/V117/2022/23	R779 877.12
Purchase Of Readers	Vivlia	Sole Procurement	LDE/D/V118/2022/23	R777 768.47
Radio Advertisement	Energy FM	Emergency Procurement	LDE/D/V119/2022/23	R 198 605.00
TOTAL				R 540 933 658.65

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Security Services	Matome and moloto Protection services	Variation	LDE/B02/2020/21	R28 336 553,25	R162 433,40	R 1 33341,74
Security services	Ramadimetja security	Variation	LDE/B02/2020/21	R27 834 437,51	R966 292,97	R 1 874 181,36
Security Services	Malwandla security services	Variation	LDE/B02/2020/21	R25 114 702,10	R2 25 358,89	R 840 514,80
Security Services	Mathabang trading and Projects	Variation	LDE/B02/2020/21	R26 383 813,79	R699 041,85	R 2 302 331,49
Security Services	Kgosi-monene general Services	Variation	LDE/B02/2020/21	R24 023 376,92	R1 925 095,52	R 1 005 882,63
Security Services	Mokondello Protection services	Variation	LDE/B02/2020/21	R21 295 063,97	R1 018 822,17	R 1 343 869,28
Security Services	Mafhatutshed wa	Variation	LDE/B02/2020/21	R21 295 063,97	R949 315,80	R 1 552 563,30
security Services	Takana Limpopo security	Variation	LDE/B02/2020/21	R20 851 941,62	R733 856,00	R 1 709 310,51
Security Services	R5 security services	Variation	LDE/B02/2020/21	R18 473 876,84	R786 715,19	R 906 048,17
Security Services	Mzaxa Construction and Projects	Variation	LDE/B02/2020/21	R18 456 946,67	R284 132,42	R 1 966 611,68
Security Services	Ensemble Trading 2366	Variation	LDE/B02/2020/21	R17 898 087,68	R554 386,58	R 710 633,80
Security Services	Malope a Phaahla Trading and Projects	Variation	LDE/B02/2020/21	R18 139 752,86	R398 483,89	R 1 191538,79
Security Services	Mphosha Security Services	Variation	LDE/B02/2020/21	R18 339 055,45	R2 735 587,75	0
Security Services	Gubis 85 solutions	Variation	LDE/B02/2020/21	R17 780 369,70	R1 169 971,36	R 471 306,61
Security Services	Modise Protection	Variation	LDE/B02/2020/21	R17 747 907,60	R373 400,57	R927 319,66

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
NSNP	Tshipata Technologies	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Cascade Pivot Projects	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Synagogue	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	MC Junior	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Ranti Cleaning	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Jamnar	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Mukhumuli	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Indlovu idle mithi	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Dolabrand	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Limpopo Supplement	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Mmamoloko	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	MDB	Variation	LDE/B52/2029/20	Rate based		Rate Based
NSNP	Themaru	Variation	LDE/B52/2029/20	Rate based		Rate Based
Security services	Ramadimetja security	Variation	LDE/B02/2020/21	Rate based		Rate based
Security services	Kgosi Monene	variation	LDE/B02/2020/21	Rate based		Rate based
Security services	Mukondelello Protection	Variation	LDE/B02/2020/22	Replacement of contract		Rate based
transportation	Regal truck hire	Variation	LDE/B19/2018/19	Extension of contract		Rate based
transportation	Regal truck hire	Variation	LDE/B19/2018/19	Increase in number		Rate based
Scholar transport	JPS Tours	Variation	LDE/B01/2019/20	Increase in number		Rate based
Scholar transport	JPS Tours	Variation	LDE/B01/2019/20	Increase in number of learners L/MOG/S 66		Rate based
Scholar transport	Mathole bus service	variation	LDE/B02/2020/21	Increase in number		Rate based
Scholar transport	TSP Pundula	Variation	LDE/B01/2019/20	Increase in number of learners		Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Scholar transport	JPS Tours	Variation	LDE/B01/2019/20	Increase in number of learners L/W/S 060		Rate based
Scholar transport	Mathole bus service	Variation	LDE/B01/2019/20	Increase in number of learners L/W/S 092		Rate based
Scholar transport	TSP PUNDULA transport and services	Variation	LDE/B01/2019/20	Increase in number of learners L/MOG/S 46		Rate based
Scholar transport	Sokisi projects	Variation	LDE/B01/2019/20	Increase in number of learners		Rate based
Scholar transport	Cydricks transport roads civils construct	Variation	LDE/B05/05/2018/19	Increase in number of learners		Rate based
Scholar transport	PLMoswathupa Transport	variation	LDE/B05/02/2018/19	Increase in number		Rate based
Scholar transport	JMN transportation	variation	LDE/B05/03/2018/19	Increase in number of learners l/w/s 04		Rate based
Scholar transport	Tsibompizi trading	variation	LDE/B05/02/2018/19	Increase in number of learners L/MW/S 34		Rate based
Scholar transport	Mathole bus service cc	variation	LDE/B01/2019/20	Increase in number of learners L/VE/ST 43A		Rate based
Security services	Mathabang trading and projects	variation	LDE/B02/2020/21	Replacement of matome and moloto		Rate based
Security services	Mufathtshedzwa protection services	variation	LDE/B02/2020/21	Replacement of ,atome and moloto		Rate based
Security services	R5 security services	variation	LDE/B02/2020/21	Replacement of matome and moloto		Rate based
Security services	Takana Limpopo	variation	LDE/B02/2020/21			Rate based
Scholar transport	Midnight star trading 92 cc	variation	LDE/B05/05/2018/19	Replacement of Selahle Tours L/W/S 68		Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Scholar transport	Season star trading 96 cc	variation	LDE/B05/05/2018/19	Replacement of Selahle tours L/SS/S 25B		Rate based
Scholar transport	Batira trading and projects cc	variation	LDE/B05/02/2018/19	Replacement of Selahle tours L/ME/S 27		Rate based
Scholar transport	Batira trading and projects	variation	LDE/B05/02/2018/19			Rate based
Scholar transport	Kgahlodi catering and projects	variation	LDE/B05/05/2018/19	Replacement of Selahle TOURS		Rate based
Scholar transport	Kgahlodi catering and projects	variation	LDE/B01/2019/20	Replacement of Selahle TOURS L/P/S 102B		Rate based
Security services	Mufathtshedz wa protection services	variation	LDE/B02/2020/21	Replacement of matome and moloto September 2022		Rate based
Security services	R5 security services	variation	LDE/B02/2020/21	Replacement of matome and moloto October 2022		Rate based
Scholar transport	Midnight star trading 92 cc	Rate based	LDE/B05/05/2018/19	Replacement of Selahle tours L/ME/S 68		Rate based
Scholar transport	Season star trading 96 cc	Rate based	LDE/B05/05/2018/19	Replacement of tours of Selahle tours L/W/S 25B		Rate based
Scholar transport	Season star trading 96 cc	Rate based	LDE/B05/05/2018/19	Replacement of Selahle tours L/SS/S/ 26		Rate based
Scholar transport	Batira trading and transport	Rate based	LDE/B05/02/2018/19	Replacement of selahle tours L/ME/S 27		Rate based
Scholar transport	Batira trading and projects	Rate based	LDE/B05/02/2018/19	Replacement of selahle tours L/L/S 125A		Rate based
Scholar transport	Kgahlodi catering and projects	Rate based	LDE/B05/2018/19	Replacement of selahle tours 102B		Rate based
Scholar transport	Ditlou limas trading	Rate based	LDE/B05/03/2018/19	Alternative route L/MOG/S 19A		Rate based
Scholar transport	Maela distributors	Rate based	LDE/B05/2019/20	Redirection of one bus from L/W/S 078 to L/W/S 077		Rate based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Scholar transport	Sams logistics	Rate based	LDE/B05/2019/20	Termination of route no		Rate based
Scholar transport	Midnight star trading 92 cc	Rate based	LDE/B05/2019/20	Replacement of route L/W/S 49 and 83		Rate based
TOTAL						R 18 136 453.82

PART F:

FINANCIAL INFORMATION

4. REPORT OF THE AUDITOR GENERAL

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the department set out on pages 226 to 331, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the department as at 31 March 2023, 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 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

Basis for qualified opinion

Immovable tangible capital assets

3. The department did not recognise immovable tangible capital assets in accordance with chapter 11 of Modified Cash Standard, *Capital assets*. I identified completed and in use assets that are incorrectly classified as work in progress. Consequently, immovable tangible capital assets disclosed in note 28 to the financial statements was understated by R1 440 857 670 and work-in-progress overstated by the same amount in note 28.2 to the financial statements.

Context for opinion

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

5. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other matters

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

National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework

8. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA, which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorized expenditure, irregular expenditure and fruitless and wasteful expenditure. Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 22 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Department of Education. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees.

I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Unaudited supplementary schedules

9. The supplementary information set out on pages 332 to 342 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

10. 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.

11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations or has no realistic alternative but to do so.

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

12. 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.
13. 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

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report. The department is responsible for the preparation of the annual performance report.
15. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Public Ordinary School Education	38-41	To provide public ordinary education from Grades R to 12, in accordance with all relevant policy framework
Early Childhood Development	50-51	To provide Early Childhood Education at the Grade R and pre-grade R in accordance with White Paper 5. (E-learning is also included)
Infrastructure Development	52-55	To provide and maintain infrastructure facilities for schools and non-schools

16. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.
17. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements.
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated.
 - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents.
 - the reported performance information is presented in the annual performance report in the prescribed manner.
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
18. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.
19. The material findings on the performance information of the selected programmes are as follows:

Public Ordinary School Education

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.

20. An achievement of 50.6% was reported against a target of 60%. However, some supporting evidence was not provided for auditing; and, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Various indicators

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

Indicator	Target	Reported achievement
POI 205: Number of educators with training on inclusion	400	400
POI 206: Number of educators trained in Literacy/Language content and methodology	2 200	2 200
POI 207: Number of educators trained in Numeracy/Mathematics content and methodology	2 200	2 200

Early Childhood Development

POI 500: Number of children accessing registered ECD programmes.

22. An achievement of 103 003 was reported against a target of 105 000. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement against the target was better than reported.

Infrastructure Development

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

23. An achievement of 20 was reported against a target of 20. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement of the target was still achieved.

SOI 603: Number of public ordinary schools supplied with sanitation facilities.

24. An achievement of 86 was reported against a target of 100. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement against the target was better than reported.

SOI 605: Number of schools where scheduled maintenance projects were completed.

25. An achievement of 15 was reported against a target of 15. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the target was not achieved.

Other matter

26. I draw attention to the matter below.

Achievement of planned targets

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

28. The plays a key role in delivering services to South Africans. The annual performance report includes the following service delivery achievements against planned targets:

Key service delivery indicators not achieved	Planned target	Reported achievement
Public Ordinary School Education <i>Targets achieved: 57.1%</i> <i>Budget spent: 99.4%</i>		
SOI 202: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	1 642 626	1 640 750
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.	60%	50,6% (305 out of 602 bursary holders were placed within six months upon completion)
Early Childhood Development <i>Targets achieved: 0%</i> <i>Budget spent: 85,3%</i>		
POI 500: Number of children Accessing registered ECD programmes	105 000	103 003
SOI 501: Number of public schools that offer Grade R	2 301	2 291
Infrastructure Development <i>Targets achieved: 57.1%</i> <i>Budget spent: 93.4%</i>		
SOI 603: Number of public ordinary schools supplied with sanitation facilities	100	86
POI 606: Number of additional classrooms built in, or provided for, existing public schools (includes new and replacement schools)	100	54
POI 607: Number of new Grade R classrooms built or provided (includes those in new, existing and replacement schools).	20	12

Reasons for the underachievement of targets are included in the annual performance report on pages 38 to 55.

Material misstatements

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

Report on compliance with legislation

30. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
31. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

Expenditure management

32. Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 22 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by not following supply chain management policies.

Other information in the annual report

33. The accounting officer is responsible for the other information in the annual report. 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.
34. 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.
35. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

36. 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

37. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
38. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on the annual performance report and compliance with legislation included in this report.
39. Slow response by management in addressing prior year's internal control deficiencies to prevent misstatements, resulting in material misstatement in the financial statements and performance report.
40. Management did not implement controls over monthly processing and reconciling of transactions.
41. Management did not review and monitor compliance with applicable legislation.

Material irregularities

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

Status of previously reported material irregularities

Failure to withhold income tax on leave gratuity paid to employees.

43. The department failed to calculate and withhold employees' tax relating to leave gratuities paid to employees upon retirement for the period August 2009 to August 2015 tax periods. The department used incorrect allowance code for leave gratuity payments not been taxed. Although the department appealed the assessment and partial disallowance by SARS, this ultimately resulted in the department paying an amount of R21 819 882 for penalties and interest to SARS. This resulted in non-compliance with section 2(1) of the Fourth Schedule of the Income Tax Act 58 of 1962 and has resulted in a material financial loss of R21 819 882 for the department.

44. The accounting officer was notified of the material irregularity (MI) on 15 July 2022 and invited to make a written submission on the actions taken and that will be taken to address the MI. The accounting officer responded on 11 August 2022 and the following actions have been taken to address the MI:

- In order to prevent these payments from re-occurring, the incorrect allowance codes have been deactivated from the payroll system and the payments for leave gratuity have now been taxed by the system as remuneration and accumulated against SARS code 3605 as per SARS guidelines.
- Management has done an assessment and confirmed that the officials who received the untaxed gratuities are no longer in their employment.
- The accounting officer requested a written submission on 24 January 2023 from the employees who processed the transactions during the 2015 tax year and reasons why they used an incorrect code. In response the employees indicated that during the 2015 tax year an active code was used to instate leave gratuity payments because tax directives were sourced from SARS.
- On 9 March 2023 the accounting officer wrote a complaint letter to SARS. Several follow-ups were made to SARS to respond or provide further information or guidance on the matter... The delay in responding to this matter prompted the department to escalate this to the SARS commissioner. The commissioner's office acknowledged the letter but the response to the content of the letter was still pending at the date of this report.

I will follow-up on the additional corrective actions during my next audit.

Polokwane

31 July 2023



Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control.

evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance.

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

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and 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.

Compliance with legislation – selected legislative requirements.

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	"Section 1 Section 38(1)(a)(iv); 38(1)(b);38(1)(c);38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii). Section 39(1)(a); 39(2)(a). Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2); 45(b) Section 50(3); 50(3)(a) "
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	"Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c'); 6.3.1(d); 6.4.1(b) Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c') Treasury Regulation 16A3.1 ; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) ,(b) & (e) ; 16A 6.3(a); 16A 6.3(a)(i);16A 6.3(b); 16A 6.3(c);16A6.3(d) ; 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7; TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A9; 16A9.1; 16A9.1(b)(ii);16A9.1 (c); 16A 9.1(d); 16A 9.1(e); 116A9.2; 16A9.2(a)(ii) &(iii); 16A9.1(f). Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.8.4"
Division of Revenue Act No. 5 of 2022	DoRA 11(6)(a) DoRA 12(5) DoRA 16(1) DoRA 16(3) DoRA 16(3)(a)(i) DoRA 16(3)(a)(ii) (bb)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17; 25(7A)
PPPFA	Section 2.1(a); 2.1(b); 2.1(f)
Public service regulation	Public service regulation 18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7

Legislation	Sections or regulations
	Paragraph 6.1; 6.2; 6.3; 6.5; 6.6 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3)
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.3; 4.4; 4.4 (a); 4.4 (c) -(d)
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4(b); 3.9
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.4(a); 3.3.1
NT instruction note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice notes 7 of 2009/10	Paragraph 4.1.2
NT instruction note 1 of 2021/22	Paragraph 4.1

5. ANNUAL FINANCIAL STATEMENTS

Appropriation Statement for the year ended 31 March 2023

Appropriation per programme										
		2022/23							2021/22	
Voted funds and Direct charges		Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Programme									
1	Administration	1,945,140	-	74,871	2,020,011	1,970,484	49,527	97.5%	1,954,596	1,894,266
2	Public ordinary school education	30,510,888	-	(60,186)	30,450,702	30,277,718	172,984	99.4%	29,495,681	29,435,090
3	Independent school subsidies	153,527	-	-	153,527	151,895	1,632	98.9%	150,992	147,837
4	Public special school education	610,576	-	1,730	612,306	604,719	7,587	98.8%	587,570	575,947
5	Early childhood development	690,293	-	(14,353)	675,940	577,213	98,727	85.4%	154,425	143,534
6	Infrastructure development	1,607,425	-	-	1,607,425	1,502,048	105,377	93.4%	1,401,810	1,177,854
7	Examination and education related services	2,106,929	29	(2,091)	2,104,867	1,997,378	107,489	94.9%	1,978,925	1,826,146
	Programme sub total	37,624,778	29	(29)	37,624,778	37,081,455	543,323	98.6%	35,723,999	35,200,674
	Statutory Appropriation	2,074	-	-	2,074	2,073	1	100.0%	1,978	1,978
	TOTAL	37,626,852	29	(29)	37,626,852	37,083,528	543,324	98.6%	35,725,977	35,202,652
	Reconciliation with Statement of Financial Performance									
Add:										
	Departmental receipts				390					
Actual amounts per Statement of Financial Performance (Total Revenue)					37,627,242				35,725,977	
Actual amounts per Statement of Financial Performance Expenditure						37,083,528				35,202,652

Appropriation per economic classification									
	2022/23							2021/22	
	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	31,813,297	(93,329)	(67,065)	31,652,903	31,353,413	299,490	99.1%	30,491,998	30,223,473
Compensation of employees	27,715,321	(15,320)	(29,403)	27,670,598	27,607,510	63,088	99.8%	26,828,935	26,750,777
Salaries and wages	23,992,807	(149,018)	(28,125)	23,815,664	23,761,583	54,081	99.8%	23,146,231	23,092,107
Social contributions	3,722,514	133,698	(1,278)	3,854,934	3,845,927	9,007	99.8%	3,682,704	3,658,670
Goods and services	4,097,976	(78,009)	(37,662)	3,982,305	3,745,903	236,402	94.1%	3,663,063	3,472,696
Administrative fees	627	(146)	-	481	95	386	19.8%	631	-
Advertising	2,197	(614)	(133)	1,450	1,210	240	83.4%	2,896	1,551
Minor assets	4,580	(2,215)	(5)	2,360	1,438	922	60.9%	2,408	1,655
Audit costs: External	17,950	845	-	18,795	18,794	1	100.0%	16,344	16,343
Bursaries: Employees	36,097	8,942	(98)	44,941	44,818	123	99.7%	36,636	36,452
Catering: Departmental activities	73,843	(2,534)	-	71,309	62,829	8,480	88.1%	64,710	58,474
Communication (G&S)	41,755	(2,464)	(15)	39,276	38,989	287	99.3%	58,394	57,695
Computer services	80,735	(17,096)	-	63,639	62,973	666	99.0%	58,932	58,131
Consultants: Business and advisory services	7,241	(3,400)	(1,000)	2,841	131	2,710	4.6%	2,864	1,720
Contractors	43,713	(607)	(5,616)	37,490	31,513	5,977	84.1%	35,576	33,375
Agency and support /	1,175,017	(5,576)	(9,432)	1,160,009	1,137,037	22,972	98.0%	1,090,852	1,076,077

Appropriation per economic classification									
	2022/23							2021/22	
	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
outsourced services									
Fleet services (including government motor transport)	13,418	2,301	-	15,719	15,718	1	100.0%	10,717	10,716
Inventory: Learner and teacher support material	786,791	(4,112)	(22,123)	760,556	693,324	67,232	91.2%	708,983	703,034
Inventory: Other supplies	572,426	(98,655)	-	473,771	439,077	34,694	92.7%	398,242	348,293
Consumable supplies	41,712	(3,485)	-	38,227	28,248	9,979	73.9%	80,815	60,274
Consumable: Stationery, printing and office supplies	144,769	(12,066)	-	132,703	112,224	20,479	84.6%	69,046	66,275
Operating leases	35,282	(852)	-	34,430	33,466	964	97.2%	33,427	33,616
Property payments	305,719	18,952	(5,303)	319,368	312,916	6,452	98.0%	208,837	190,828
Transport provided: Departmental activity	448,313	(7,541)	(23,407)	417,365	398,225	19,140	95.4%	408,924	402,265
Travel and subsistence	167,830	52,549	39,700	260,079	242,339	17,740	93.2%	186,779	171,362
Training and development	10,721	(543)	(10,000)	178	96	82	53.9%	2,760	872
Operating payments	12,023	1,121	-	13,144	3,770	9,374	28.7%	12,362	5,472
Venues and facilities	24,100	2,452	(230)	26,322	19,354	6,968	73.5%	21,322	18,287
Rental and hiring	51,117	(3,265)	-	47,852	47,319	533	98.9%	150,606	119,929

Appropriation per economic classification									
	2022/23							2021/22	
	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
Transfers and subsidies	4,575,717	17,687	39,036	4,632,440	4,527,332	105,108	97.7%	4,104,446	3,999,797
Provinces and municipalities	453	-	-	453	354	99	78.1%	417	337
Municipalities	453	-	-	453	354	99	78.1%	417	337
Municipal bank accounts	453	-	-	453	354	99	78.1%	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	417	337
Departmental agencies and accounts	87,824	29	-	87,853	80,342	7,511	91.5%	87,026	76,200
Social security funds	26,130	29	-	26,159	18,658	7,501	71.3%	27,645	16,829
Departmental agencies	61,694	-	-	61,694	61,684	10	100.0%	59,381	59,371
Non-profit institutions	4,207,701	3,815	-	4,211,516	4,116,325	95,191	97.7%	3,610,657	3,557,456
Households	279,739	13,843	39,036	332,618	330,311	2,307	99.3%	406,346	365,804
Social benefits	205,838	6,895	38,806	251,539	250,410	1,129	99.6%	294,235	292,485
Other transfers to households	73,901	6,948	230	81,079	79,901	1,178	98.5%	112,111	73,319
Payments for capital assets	1,237,838	75,671	-	1,313,509	1,178,953	134,556	89.8%	1,129,533	979,382
Buildings and other fixed structures	1,192,342	79,307	-	1,271,649	1,168,296	103,353	91.9%	1,084,582	960,606
Buildings	1,192,342	79,307	-	1,271,649	1,168,296	103,353	91.9%	1,084,582	960,606
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	45,003	(3,636)	-	41,367	10,165	31,202	24.6%	44,951	18,776

Appropriation per economic classification									
	2022/23							2021/22	
	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
Transport equipment	6,027	-	-	6,027	1,025	5,002	17.0%	9,895	9,870
Other machinery and equipment	38,976	(3,636)	-	35,340	9,140	26,200	25.9%	35,056	8,906
Software and other intangible assets	493	-	-	493	492	1	99.8%	-	-
Payment for financial assets	-	-	28,000	28,000	23,830	4,170	85.1%	-	-
	37,626,852	29	(29)	37,626,852	37,083,528	543,324	98.6%	35,725,977	35,202,652

Programme 1: ADMINISTRATION

	2022/23							2021/22	
	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									
Office of the MEC	9,002	3,075	-	12,077	8,683	3,394	71.9%	7,509	6,822
Corporate services	461,281	(26,949)	41,109	475,441	441,691	33,750	92.9%	475,266	441,330
Education management	1,378,494	19,471	31,700	1,429,665	1,425,970	3,695	99.7%	1,375,459	1,363,796
Human resource development	44,877	6,028	2,062	52,967	45,081	7,886	85.1%	46,402	40,245
(EMIS) education management	51,486	(1,625)	-	49,861	49,059	802	98.4%	49,960	42,073

Appropriation per economic classification									
	2022/23							2021/22	
	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
information systems									
	1,945,140	-	74,871	2,020,011	1,970,484	49,527	97.5%	1,954,596	1,894,266

Economic Classification									
Current payments	1,868,103	-	15,247	1,883,350	1,865,848	17,502	99.1%	1,817,201	1,777,301
Compensation of employees	1,547,674	-	(24,453)	1,523,221	1,507,847	15,374	99.0%	1,499,967	1,465,591
Salaries and wages	1,327,782	(2,238)	(21,662)	1,303,882	1,290,061	13,821	98.9%	1,284,629	1,260,646
Social contributions	219,892	2,238	(2,791)	219,339	217,786	1,553	99.3%	215,338	204,945
Goods and services	320,429	-	39,700	360,129	358,001	2,128	99.4%	317,234	311,710
Administrative fees	200	(146)	-	54	53	1	98.1%	-	-
Advertising	920	(625)	-	295	270	25	91.5%	157	97
Minor assets	2,073	(686)	-	1,387	1,375	12	99.1%	1,386	1,365
Audit costs: External	17,950	845	-	18,795	18,794	1	100.0%	16,344	16,343
Bursaries: Employees	6,779	8,942	-	15,721	15,635	86	99.5%	9,582	9,443
Catering: Departmental activities	2,436	(311)	-	2,125	2,035	90	95.8%	522	460
Communication (G&S)	39,506	(2,322)	-	37,184	37,179	5	100.0%	47,984	47,973

Annual Report for 2022/23 Financial Year Vote 3: Department of Education Limpopo Province

	2022/23							2021/22	
	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
Economic Classification									
Computer services	75,972	(17,472)	-	58,500	58,150	350	99.4%	54,724	54,719
Consultants: Business and advisory services	2,741	(2,603)	-	138	128	10	92.8%	161	160
Contractors	964	(497)	-	467	407	60	87.2%	312	282
Agency and support / outsourced services	-	25	-	25	25	-	100.0%	-	-
Fleet services (including government motor transport)	13,418	2,301	-	15,719	15,718	1	100.0%	10,717	10,716
Consumable supplies	6,454	(2,481)	-	3,973	3,678	295	92.6%	3,017	3,000
Consumable: Stationery, printing and office supplies	13,963	(2,653)	-	11,310	11,048	262	97.7%	9,217	9,206
Operating leases	32,400	(852)	-	31,548	31,544	4	100.0%	30,600	30,789
Property payments	27,369	(6,373)	-	20,996	20,816	180	99.1%	20,322	20,259
Travel and subsistence	66,389	32,113	39,700	138,202	137,782	420	99.7%	103,578	101,213
Training and development	261	(261)	-	-	-	-	-	543	542
Operating payments	8,654	(6,605)	-	2,049	1,859	190	90.7%	7,141	4,233
Venues and facilities	1,884	(329)	-	1,555	1,421	134	91.4%	877	860
Rental and hiring	96	(10)	-	86	84	2	97.7%	50	50
Transfers and subsidies	40,540	-	31,624	72,164	71,538	626	99.1%	98,762	98,328

Annual Report for 2022/23 Financial Year Vote 3: Department of Education Limpopo Province

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic Classification									
Provinces and municipalities	453	-	-	453	354	99	78.1%	417	337
Municipalities	453	-	-	453	354	99	78.1%	417	337
Municipal bank accounts	453	-	-	453	354	99	78.1%	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	417	337
Departmental agencies and accounts	10	-	-	10	-	10	-	10	-
Departmental agencies	10	-	-	10	-	10	-	10	-
Households	40,077	-	31,624	71,701	71,184	517	99.3%	98,335	97,991
Social benefits	27,077	(32)	-	27,045	26,543	502	98.1%	35,221	35,022
Other transfers to households	13,000	32	31,624	44,656	44,641	15	100.0%	63,114	62,969
Payments for capital assets	36,497	-	-	36,497	9,268	27,229	25.4%	38,633	18,637
Machinery and equipment	36,497	-	-	36,497	9,268	27,229	25.4%	38,633	18,637
Transport equipment	6,027	-	-	6,027	1,025	5,002	17.0%	9,895	9,870
Other machinery and equipment	30,470	-	-	30,470	8,243	22,227	27.1%	28,738	8,767
Payment for financial assets	-	-	28,000	28,000	23,830	4,170	85.1%	-	-
	1,945,140	-	74,871	2,020,011	1,970,484	49,527	97.5%	1,954,596	1,894,266

Sub-programme: 1.1: OFFICE OF THE MEC

	2022/23							2021/22	
	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	8,979	3,075	-	12,054	8,683	3,371	72.0%	7,490	6,822
Compensation of employees	5,862	2,900	-	8,762	5,582	3,180	63.7%	5,673	5,266
Salaries and wages	5,296	2,630		7,926	5,091	2,835	64.2%	4,783	4,737
Social contributions	566	270		836	491	345	58.7%	890	529
Goods and services	3,117	175	-	3,292	3,101	191	94.2%	1,817	1,556
Minor assets	10	(10)		-		-	-	10	
Catering: Departmental activities	453	(32)		421	414	7	98.3%	81	61
Contractors	32	(19)		13	13	-	100.0%	183	163
Agency and support / outsourced services	-	25		25	25	-	100.0%	-	
Consumable supplies	286	(16)		270	268	2	99.3%	185	181
Property payments	-			-		-	-	51	
Travel and subsistence	1,434	242	-	1,676	1,496	180	89.3%	606	456
Operating payments	61			61	60	1	98.4%	251	245
Venues and facilities	755	(6)		749	749	-	100.0%	400	400
Rental and hiring	86	(9)		77	76	1	98.7%	50	50

Sub-programme: 1.1: OFFICE OF THE MEC

	2022/23							2021/22	
	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	23	-	-	23	-	23	-	19	-
Households	23	-	-	23	-	23	-	19	-
Social benefits	23			23		23	-	19	
Total	9,002	3,075	-	12,077	8,683	3,394	71.9%	7,509	6,822

Sub-programme: 1.2: CORPORATE SERVICES

	2022/23							2021/22	
	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	418,363	(28,982)	(16,453)	372,928	369,274	3,654	99.0%	381,136	358,498
Compensation of employees	204,692	(3,547)	(16,453)	184,692	182,172	2,520	98.6%	197,520	178,299
Salaries and wages	176,729	(3,547)	(13,662)	159,520	157,556	1,964	98.8%	169,783	157,479
Social contributions	27,963		(2,791)	25,172	24,616	556	97.8%	27,737	20,820
Goods and services	213,671	(25,435)	-	188,236	187,102	1,134	99.4%	183,616	180,199
Administrative fees	200	(146)		54	53	1	98.1%	-	
Advertising	770	(625)		145	125	20	86.2%	157	97
Minor assets	142	348		490	482	8	98.4%	20	19
Audit costs: External	17,950	845		18,795	18,794	1	100.0%	16,344	16,343

Sub-programme: 1.1: CORPORATE SERVICES

	2022/23								2021/22	
	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
Catering: Departmental activities	353	(234)		119	95	24	79.8%		61	29
Communication (G&S)	38,910	(2,147)		36,763	36,762	1	100.0%		45,432	45,431
Computer services	71,972	(15,501)		56,471	56,460	11	100.0%		53,540	53,536
Consultants: Business and advisory services	341	(203)		138	128	10	92.8%		161	160
Contractors	587	(315)		272	214	58	78.7%		16	16
Fleet services (including government motor transport)	13,418	2,301		15,719	15,718	1	100.0%		10,717	10,716
Consumable supplies	2,307	(1,141)		1,166	929	237	79.7%		521	518
Consumable: Stationery, printing and office supplies	2,354	(1,261)		1,093	844	249	77.2%		212	211
Operating leases	32,400	(852)		31,548	31,544	4	100.0%		30,600	30,789
Property payments	16,584	(3,797)		12,787	12,616	171	98.7%		11,139	11,137
Travel and subsistence	7,694	3,471		11,165	11,072	93	99.2%		8,069	7,468
Operating payments	7,511	(6,178)		1,333	1,190	143	89.3%		6,435	3,544
Venues and facilities	178			178	76	102	42.7%		192	185
Transfers and subsidies	14,204	2,033	29,562	45,799	45,767	32	99.9%		66,668	66,447
Provinces and municipalities	87	-	-	87	68	19	78.2%		87	74
Municipalities	87	-	-	87	68	19	78.2%		87	74

Sub-programme: 1.1: CORPORATE SERVICES

	2022/23							2021/22	
	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
Municipal bank accounts	87			87	68	19	78.2%	-	
Municipal agencies and funds				-		-	-	87	74
Departmental agencies and accounts	5	-	-	5	-	5	-	5	-
Departmental agencies (non-business entities)	5			5		5	-	5	
Households	14,112	2,033	29,562	45,707	45,699	8	100.0%	66,576	66,373
Social benefits	1,112	2,033	-	3,145	3,144	1	100.0%	3,462	3,404
Other transfers to households	13,000		29,562	42,562	42,555	7	100.0%	63,114	62,969
Payments for capital assets	28,714	-	-	28,714	2,820	25,894	9.8%	27,462	16,385
Machinery and equipment	28,714	-	-	28,714	2,820	25,894	9.8%	27,462	16,385
Transport equipment	6,027			6,027	1,025	5,002	17.0%	9,895	9,870
Other machinery and equipment	22,687			22,687	1,795	20,892	7.9%	17,567	6,515
Payment for financial assets			28,000	28,000	23,830	4,170	85.1%		
Total	461,281	(26,949)	41,109	475,441	441,691	33,750	92.9%	475,266	441,330

Sub-programme: 1.3: EDUCATION MANAGEMENT									
	2022/23							2021/22	
	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	1,347,880	21,560	31,700	1,401,140	1,398,970	2,170	99.8%	1,340,060	1,329,678
Compensation of employees	1,261,331	-	(8,000)	1,253,331	1,251,416	1,915	99.8%	1,222,650	1,213,919
Salaries and wages	1,078,199	(1,420)	(8,000)	1,068,779	1,067,468	1,311	99.9%	1,044,141	1,038,499
Social contributions	183,132	1,420		184,552	183,948	604	99.7%	178,509	175,420
Goods and services	86,549	21,560	39,700	147,809	147,554	255	99.8%	117,410	115,759
Minor assets	1,921	(1,024)		897	893	4	99.6%	1,356	1,346
Catering: Departmental activities	1,004	28		1,032	1,002	30	97.1%	367	357
Communication (G&S)	136	(116)		20	16	4	80.0%	42	32
Contractors	345	(163)		182	180	2	98.9%	113	103
Consumable supplies	3,327	(1,143)		2,184	2,173	11	99.5%	2,311	2,301
Consumable: Stationery, printing and office supplies	11,113	(1,154)		9,959	9,948	11	99.9%	9,005	8,995
Property payments	10,785	(2,576)		8,209	8,200	9	99.9%	9,132	9,122
Travel and subsistence	56,426	28,215	39,700	124,341	124,206	135	99.9%	94,414	92,853
Operating payments	1,082	(427)		655	609	46	93.0%	417	407

Sub-programme: 1.3: EDUCATION MANAGEMENT									
	2022/23							2021/22	
	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
Venues and facilities	400	(79)		321	319	2	99.4%	253	243
Rental and hiring	10	(1)		9	8	1	88.9%	-	
Transfers and subsidies	26,213	(2,089)	-	24,124	23,563	561	97.7%	32,050	31,866
Provinces and municipalities	366	-	-	366	286	80	78.1%	330	263
Municipalities	366	-	-	366	286	80	78.1%	330	263
Municipal bank accounts	366			366	286	80	78.1%	-	
Municipal agencies and funds				-		-	-	330	263
Departmental agencies and accounts	5	-	-	5	-	5	-	5	-
Departmental agencies (non-business entities)	5			5		5	-	5	
Households	25,842	(2,089)	-	23,753	23,277	476	98.0%	31,715	31,603
Social benefits	25,842	(2,121)	-	23,721	23,245	476	98.0%	31,715	31,603
Other transfers to households		32		32	32	-	100.0%	-	
Payments for capital assets	4,401	-	-	4,401	3,437	964	78.1%	3,349	2,252
Machinery and equipment	4,401	-	-	4,401	3,437	964	78.1%	3,349	2,252

Sub-programme: 1.3: EDUCATION MANAGEMENT									
	2022/23							2021/22	
	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
Other machinery and equipment	4,401			4,401	3,437	964	78.1%	3,349	2,252
Total	1,378,494	19,471	31,700	1,429,665	1,425,970	3,695	99.7%	1,375,459	1,363,796

Sub-Programme:1.4. Human Resource Development									
	2022/23							2021/22	
	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	44,777	6,000	-	50,777	42,900	7,877	84.5%	46,399	40,243
Compensation of employees	36,871	-	-	36,871	29,118	7,753	79.0%	36,194	30,182
Salaries and wages	35,507	(45)		35,462	27,755	7,707	78.3%	34,855	28,866
Social contributions	1,364	45		1,409	1,363	46	96.7%	1,339	1,316
Goods and services	7,906	6,000	-	13,906	13,782	124	99.1%	10,205	10,061
Advertising	150			150	145	5	96.7%	-	
Bursaries: Employees	6,779	5,990		12,769	12,683	86	99.3%	9,582	9,443
Catering: Departmental activities	30	28		58	58	-	100.0%	13	13

Sub-programme: 1.4: HUMAN RESOURCE DEVELOPMENT									
	2022/23							2021/22	
	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
Travel and subsistence	605	176		781	774	7	99.1%	357	352
Training and development	261	(261)		-		-	-	241	241
Venues and facilities	81	67		148	122	26	82.4%	12	12
Transfers and subsidies	100	28	2,062	2,190	2,181	9	99.6%	3	2
Households	100	28	2,062	2,190	2,181	9	99.6%	3	2
Social benefits	100	28	-	128	127	1	99.2%	3	2
Other transfers to households		-	2,062	2,062	2,054	8	99.6%	-	
Total	44,877	6,028	2,062	52,967	45,081	7,886	85.1%	46,402	40,245

Sub-programme: 1.5: (EMIS) Education Management Information Systems									
	2022/23							2021/22	
	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	48,104	(1,653)	-	46,451	46,021	430	99.1%	42,116	42,060
Compensation of employees	38,918	647	-	39,565	39,559	6	100.0%	37,930	37,925
Salaries and wages	32,051	144	-	32,195	32,191	4	100.0%	31,067	31,065

Sub-programme: 1.5: EDUCATION MANAGEMENT									
	2022/23							2021/22	
	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
Social contributions	6,867	503	-	7,370	7,368	2	100.0%	6,863	6,860
Goods and services	9,186	(2,300)	-	6,886	6,462	424	93.8%	4,186	4,135
Bursaries: Employees	-	2,952		2,952	2,952	-	100.0%	-	
Catering: Departmental activities	596	(101)		495	466	29	94.1%	-	
Communication (G&S)	460	(59)		401	401	-	100.0%	2,510	2,510
Computer services	4,000	(1,971)		2,029	1,690	339	83.3%	1,184	1,183
Consultants: Business and advisory services	2,400	(2,400)		-		-	-	-	
Consumable supplies	534	(181)		353	308	45	87.3%	-	
Consumable: Stationery, printing and office supplies	496	(238)		258	256	2	99.2%	-	
Travel and subsistence	230	9		239	234	5	97.9%	132	84
Training and development	-	-		-		-	-	302	301
Operating payments	-	-		-		-	-	38	37
Venues and facilities	470	(311)		159	155	4	97.5%	20	20

Sub-programme: 1.5: EDUCATION MANAGEMENT									
	2022/23							2021/22	
	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	-	28	-	28	27	1	96.4%	22	13
Households	-	28	-	28	27	1	96.4%	22	13
Social benefits		28	-	28	27	1	96.4%	22	13
Payments for capital assets	3,382	-	-	3,382	3,011	371	89.0%	7,822	-
Machinery and equipment	3,382	-	-	3,382	3,011	371	89.0%	7,822	-
Other machinery and equipment	3,382			3,382	3,011	371	89.0%	7,822	
Total	51,486	(1,625)	-	49,861	49,059	802	98.4%	49,960	42,073

PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2022/23							2021/22	
	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	15,166,519	13,400	5,369	15,185,288	15,180,146	5,142	100.0%	14,849,409	14,831,704
Public secondary level	13,725,183	(11,793)	(65,555)	13,647,835	13,524,870	122,965	99.1%	13,065,162	13,058,496
Human resource development	15,794	-	-	15,794	15,794	-	100.0%	15,794	15,787
National school	1,530,388	-	-	1,530,388	1,498,954	31,434	97.9%	1,504,387	1,476,026

PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2022/23							2021/22	
	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
nutrition programme grant									
School sport, culture and media services	23,283	(1,607)	-	21,676	16,495	5,181	76.1%	,684	4,437
Maths, science and technology grant	49,721	-	-	49,721	41,459	8,262	83.4%	52,245	48,640
	30,510,888	-	(60,186)	30,450,702	30,277,718	172,984	99.4%	29,495,681	29,435,090

Economic classification									
Current payments	28,111,512	(11,163)	(67,930)	28,032,419	27,888,173	144,246	99.5%	27,092,239	27,040,956
Compensation of employees	25,164,186	(11,163)	9,403	25,162,426	25,158,006	4,420	100.0%	24,398,945	24,373,801
Salaries and wages	21,761,209	(141,374)	7,890	21,627,725	21,623,890	3,835	100.0%	21,025,967	21,009,935
Social contribution	3,402,977	130,211	1,513	3,534,701	3,534,116	585	100.0%	3,372,978	3,363,866
Goods and services	2,947,326	-	(77,333)	2,869,993	2,730,167	139,826	95.1%	2,693,294	2,667,155
Administrative fees	371	-	-	371	3	368	0.8%	631	-
Advertising	400	11	(133)	278	266	12	95.7%	787	276
Minor assets	169	(14)	(5)	150	61	89	40.7%	-	-
Bursaries: Employees	19,794	-	(98)	19,696	19,696	-	100.0%	17,792	17,785

Annual Report for 2022/23 Financial Year Vote 3: Department of Education Limpopo Province

	2022/23							2021/22	
	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
Economic classification									
Catering: Departmental activities	16,991	72	-	17,063	13,754	3,309	80.6%	7,457	6,603
Communication (G&S)	20	-	(15)	5	4	1	80.0%	7,901	7,772
Consultants: Business and advisory services	1,000	-	(1,000)	-	-	-	-	1,591	1,330
Contractors	27,585	1	(5,616)	21,970	18,259	3,711	83.1%	21,207	21,056
Agency and support / outsourced services	1,130,251	(5,910)	(9,403)	1,114,938	1,095,962	18,976	98.3%	1,087,187	1,072,890
Inventory: Learner and teacher support material	749,335	(1,585)	(22,123)	725,627	678,483	47,144	93.5%	679,096	678,505
Inventory: Other supplies	367,610	-	-	367,610	334,918	32,692	91.1%	314,799	314,389
Consumable supplies	6,457	133	-	6,590	3,652	2,938	55.4%	5,965	4,955
Consumable: Stationery, printing and office supplies	1,583	(904)	-	679	276	403	40.6%	2,297	1,698
Operating leases	2,882	-	-	2,882	1,922	960	66.7%	2,827	2,827
Property payments	105,155	-	(5,303)	99,852	98,375	1,477	98.5%	87,307	87,216
Transport provided: Departmental activity	447,798	(7,653)	(23,407)	416,738	397,877	18,861	95.5%	402,728	402,121

Economic classification									
Travel and subsistence	50,802	14,092	-	64,894	60,055	4,839	92.5%	47,107	42,765
Training and development	10,000	-	(10,000)	-	-	-	-	-	-
Operating payments	749	1,031	-	1,780	614	1,166	34.5%	1,081	258
Venues and facilities	8,247	710	(230)	8,727	5,880	2,847	67.4%	5,447	4,709
Rental and hiring	127	16	-	143	110	33	76.9%	87	-
Transfers and subsidies	2,396,015	11,163	7,744	2,414,922	2,389,361	25,561	98.9%	2,399,542	2,394,134
Departmental agencies and accounts	4,117	-	-	4,117	4,095	22	99.5%	3,932	3,905
Social security funds	4,117	-	-	4,117	4,095	22	99.5%	3,932	3,905
Non-profit institutions	2,192,273	-	-	2,192,273	2,166,921	25,352	98.8%	2,142,750	2,138,715
Households	199,625	11,163	7,744	218,532	218,345	187	99.9%	252,860	251,514
Social benefits	175,041	6,415	37,076	218,532	218,345	187	99.9%	252,860	251,514
Other transfers to households	24,584	4,748	(29,332)	-	-	-	-	-	-
Payments for capital assets	3,361	-	-	3,361	184	3,177	5.5%	3,900	-
Buildings and other fixed structures	2,166	-	-	2,166	-	2,166	-	3,500	-

Economic classification									
Buildings	2,166	-	-	2,166	-	2,166	-	3,500	-
Machinery and equipment	1,195	-	-	1,195	184	1,011	15.4%	400	-
Other machinery and equipment	1,195	-	-	1,195	184	1,011	15.4%	400	-
	30,510,888	-	(60,186)	30,450,702	30,277,718	172,984	99.4%	29,495,681	29,435,090

Programme 2.1: PUBLIC PRIMARY LEVEL

	2022/23							2021/22	
	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	14,483,467	10,800	-	14,494,267	14,489,297	4,970	100.0%	14,182,348	14,165,247
Compensation of employees	14,269,136	10,800	-	14,279,936	14,279,233	703	100.0%	13,977,706	13,960,798
Salaries and wages	12,310,338	(54,098)		12,256,240	12,255,664	576	100.0%	12,034,649	12,026,033
Social contributions	1,958,798	64,898	-	2,023,696	2,023,569	127	100.0%	1,943,057	1,934,765
Goods and services	214,331	-	-	214,331	210,064	4,267	98.0%	204,642	204,449
Inventory: Learner and teacher support material	214,331	(1,585)		212,746	208,482	4,264	98.0%	199,924	199,750
Inventory: Other supplies				-		-	-	3,882	3,881

Economic classification									
Travel and subsistence		1,331		1,331	1,328	3	99.8%	736	718
Operating payments		254		254	254	-	100.0%	100	100
Transfers and subsidies	683,052	2,600	5,369	691,021	690,849	172	100.0%	667,061	666,457
Non-profit institutions	553,266	2,600	-	555,866	555,781	85	100.0%	515,310	515,272
Households	129,786	-	5,369	135,155	135,068	87	99.9%	151,751	151,185
Social benefits	105,202	(1,448)	31,401	135,155	135,068	87	99.9%	151,751	151,185
Other transfers to households	24,584	1,448	(26,032)	-	-	-	-	-	-
Total	15,166,519	13,400	5,369	15,185,288	15,180,146	5,142	100.0%	14,849,409	14,831,704

Programme 2.2: PUBLIC SECONDARY LEVEL

	2022/23							2021/22	
	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	12,392,736	(20,356)	(67,930)	12,304,450	12,200,362	104,088	99.2%	11,688,942	11,684,544
Compensation of employees	10,859,998	(20,356)	-	10,839,642	10,839,120	522	100.0%	10,377,323	10,375,023
Salaries and wages	9,421,370	(85,897)		9,335,473	9,335,000	473	100.0%	8,954,063	8,951,993
Social contributions	1,438,628	65,541		1,504,169	1,504,120	49	100.0%	1,423,260	1,423,030
Goods and services	1,532,738	-	(67,930)	1,464,808	1,361,242	103,566	92.9%	1,311,619	1,309,521
Advertising	400		(133)	267	266	1	99.6%	-	
Minor assets	5		(5)	-		-	-	-	

Programme 2.2: PUBLIC SECONDARY LEVEL

	2022/23							2021/22	
	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
Bursaries: Employees	4,000		(98)	3,902	3,902	-	100.0%	1,998	1,998
Catering: Departmental activities	8,330	358		8,688	6,678	2,010	76.9%	5,106	5,081
Communication (G&S)	20		(15)	5	4	1	80.0%	7,344	7,343
Consultants: Business and advisory services	1,000		(1,000)	-		-	-	394	394
Contractors	27,225		(5,616)	21,609	18,071	3,538	83.6%	20,997	20,983
Agency and support / outsourced services	3,340	311		3,651	2,150	1,501	58.9%	116	116
Inventory: Learner and teacher support material	532,504		22,123	510,381	470,001	40,380	92.1%	479,172	478,755
Inventory: Other supplies	355,084			355,084	323,099	31,985	91.0%	275,136	275,134
Consumable supplies	2,014			2,014	968	1,046	48.1%	34	30
Consumable: Stationery, printing and office supplies	170			170	-	170	-	246	245
Operating leases	2,882			2,882	1,922	960	66.7%	2,827	2,827
Property payments	105,155		(5,303)	9,852	98,375	1,477	98.5%	87,307	87,216
Transport provided:	443,621	(7,377)	(23,407)	412,837	394,818	18,019	95.6%	401,517	401,404

Programme 2.2: PUBLIC SECONDARY LEVEL

	2022/23							2021/22	
	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
Departmental activity									
Travel and subsistence	30,062	6,100		36,162	36,094	68	99.8%	26,741	25,409
Training and development	10,000		10,000)	-		-	-	-	
Operating payments	565			565	354	211	62.7%	161	158
Venues and facilities	6,360	609	(230)	6,739	4,540	2,199	67.4%	2,523	2,428
Rental and hiring	1	(1)		-		-	-	-	
Transfers and subsidies	1,332,447	8,563	2,375	1,343,385	1,324,508	18,877	98.6%	1,376,070	1,373,952
Non-profit institutions	1,262,708	(2,600)	-	1,260,108	1,241,231	18,877	98.5%	1,275,161	1,273,623
Households	69,739	11,163	2,375	83,277	83,277	-	100.0%	100,909	100,329
Social benefits	69,739	7,863	5,675	83,277	83,277	-	100.0%	100,909	100,329
Other transfers to households		3,300	(3,300)	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	150	-
Machinery and equipment	-	-	-	-	-	-	-	150	-
Other machinery and equipment				-		-	-	150	
Total	13,725,183	(11,793)	(65,555)	13,647,835	13,524,870	122,965	99.1%	13,065,162	13,058,496

Programme 2.3: HUMAN RESOURCE DEVELOPMENT

	2022/23							2021/22	
	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	15,794	-	100.0%	15,794	15,787
Goods and services	15,794	-	-	15,794	15,794	-	100.0%	15,794	15,787
Bursaries: Employees	15,794			15,794	15,794	-	100.0%	15,794	15,787
Total	15,794	-	-	15,794	15,794	-	100.0%	15,794	15,787

Programme 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME GRANT

	2022/23							2021/22	
	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	1,163,432	-	-	1,163,432	1,141,673	21,759	98.1%	1,144,226	1,122,301
Compensation of employees	32,268	-	9,403	41,671	38,949	2,722	93.5%	40,806	36,840
Salaries and wages	26,946		7,890	34,836	32,522	2,314	93.4%	34,374	30,769
Social contributions	5,322		1,513	6,835	6,427	408	94.0%	6,432	6,071
Goods and services	1,131,164	-	(9,403)	1,121,761	1,102,724	19,037	98.3%	1,103,420	1,085,461
Advertising	-	11		11		11	-	787	276
Minor assets	164	(14)		150	61	89	40.7%	-	
Catering: Departmental activities	1,865	(4)		1,861	1,637	224	88.0%	1,548	961

Programme 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME GRANT

	2022/23							2021/22	
	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
Communication (G&S)	-			-		-	-	557	429
Contractors	-	101		101	80	21	79.2%	-	
Agency and support / outsourced services	1,124,937	(5,948)	(9,403)	1,109,586	1,092,359	17,227	98.4%	1,087,071	1,072,774
Consumable supplies	390	(7)		383	209	174	54.6%	3,129	2,837
Consumable: Stationery, printing and office supplies	510	(26)		484	276	208	57.0%	2,051	1,453
Travel and subsistence	3,055	5,928		8,983	8,015	968	89.2%	7,350	6,711
Operating payments	184	(101)		83	6	77	7.2%	820	
Venues and facilities	59	10		69	59	10	85.5%	20	20
Rental and hiring	-	50		50	22	28	44.0%	87	
Transfers and subsidies	363,595	-	-	363,595	357,097	6,498	98.2%	356,411	353,725
Departmental agencies and accounts	4,117	-	-	4,117	4,095	22	99.5%	3,932	3,905
Social security funds	4,117			4,117	4,095	22	99.5%	3,932	3,905
Non-profit institutions	359,378			359,378	353,002	6,376	98.2%	352,279	349,820
Households	100	-	-	100	-	100	-	200	-
Social benefits	100			100		100	-	200	
Payments for capital assets	3,361	-	-	3,361	184	3,177	5.5%	3,750	-

Programme 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME GRANT

	2022/23							2021/22	
	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
Buildings and other fixed structures	2,166	-	-	2,166	-	2,166	-	3,500	-
Buildings	2,166			2,166		2,166	-	3,500	
Machinery and equipment	1,195	-	-	1,195	184	1,011	15.4%	250	-
Other machinery and equipment	1,195			1,195	184	1,011	15.4%	250	
Total	1,530,388	-	-	1,530,388	1,498,954	31,434	97.9%	1,504,387	1,476,026

Programme 2.5: SCHOOL SPORT, CULTURE AND MEDIA SERVICES

	2022/23							2021/22	
	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	23,283	(1,607)	-	21,676	16,495	5,181	76.1%	8,684	4,437
Compensation of employees	1,607	(1,607)	-	-	-	-	-	1,570	-
Salaries and wages	1,379	(1,379)	-	-		-	-	1,342	
Social contributions	228	(228)	-	-		-	-	228	
Goods and services	21,676	-	-	21,676	16,495	5,181	76.1%	7,114	4,437
Catering: Departmental activities	1,958	248		2,206	1,919	287	87.0%	803	561

Programme 2.5: SCHOOL SPORT, CULTURE AND MEDIA SERVICES

	2022/23							2021/22	
	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
Consultants: Business and advisory services	-			-		-	-	662	401
Contractors	360	(100)		260	108	152	41.5%	210	73
Agency and support / outsourced services	1,974	(273)		1,701	1,453	248	85.4%	-	
Consumable supplies	4,053	140		4,193	2,475	1,718	59.0%	2,802	2,088
Transport provided: Departmental activity	3,806	(195)		3,611	2,966	645	82.1%	711	255
Travel and subsistence	8,820	258		9,078	7,140	1,938	78.7%	1,775	963
Venues and facilities	579	(45)		534	346	188	64.8%	151	96
Rental and hiring	126	(33)		93	88	5	94.6%	-	
Total	23,283	(1,607)	-	21,676	16,495	5,181	76.1%	8,684	4,437

Programme 2.6: MATHS, SCIENCE AND TECHNOLOGY GRANT

	2022/23							2021/22	
	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	32,800	-	-	32,800	24,552	8,248	74.9%	52,245	48,640
Compensation of employees	1,177	-	-	1,177	704	473	59.8%	1,540	1,140

Programme 2.5: SCHOOL SPORT, CULTURE AND MEDIA SERVICES

	2022/23							2021/22	
	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
Salaries and wages	1,176			1,176	704	472	59.9%	1,539	1,140
Social contributions	1			1		1	-	1	
Goods and services	31,623	-	-	31,623	23,848	7,775	75.4%	50,705	47,500
Administrative fees	371			371	3	368	0.8%	631	
Catering: Departmental activities	4,838	(530)		4,308	3,520	788	81.7%	-	
Consultants: Business and advisory services	-			-		-	-	535	535
Inventory: Learner and teacher support material	2,500			2,500		2,500	-	-	
Inventory: Other supplies	12,526			12,526	11,819	707	94.4%	35,781	35,374
Consumable: Stationery, printing and office supplies	903	(878)		25		25	-	-	
Transport provided: Departmental activity	371	(81)		290	93	197	32.1%	500	462
Travel and subsistence	8,865	475		9,340	7,478	1,862	80.1%	10,505	8,964
Operating payments	-	878		878	-	878	-	-	
Venues and facilities	1,249	136		1,385	935	450	67.5%	2,753	2,165

Programme 2.5: SCHOOL SPORT, CULTURE AND MEDIA SERVICES

	2022/23							2021/22	
	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	16,921	-	-	16,921	16,907	14	99.9%	-	-
Non-profit institutions	16,921			16,921	16,907	14	99.9%		
Total	49,721	-	-	49,721	41,459	8,262	83.4%	52,245	48,640

Programme 3: INDEPENDENT SCHOOL SUBSIDIES

		2022/23							2021/22	
		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	87,055	-	-	87,055	86,247	808	99.1%	87,612	86,293
2.	Secondary phase	66,472	-	-	66,472	65,648	824	98.8%	63,380	61,544
		153,527	-	-	153,527	151,895	1,632	98.9%	150,992	147,837
Economic classification										
Transfers and subsidies		153,527	-	-	153,527	151,895	1,632	98.9%	150,992	147,837
Non-profit institutions		153,527	-	-	153,527	151,895	1,632	98.9%	150,992	147,837
		153,527	-	-	153,527	151,895	1,632	98.9%	150,992	147,837

Sub-programme: 3.1: PRIMARY PHASE

	2022/23							2021/22	
	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	87,055	-	-	87,055	86,247	808	99.1%	87,612	86,293
Non-profit institutions	87,055			87,055	86,247	808	99.1%	87,612	86,293
Total	87,055	-	-	87,055	86,247	808	99.1%	87,612	86,293

Sub-programme: 3.2: SECONDARY PHASE

	2022/23							2021/22	
	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	66,472	-	-	66,472	65,648	824	98.8%	63,380	61,544
Non-profit institutions	66,472			66,472	65,648	824	98.8%	63,380	61,544
Total	66,472	-	-	66,472	65,648	824	98.8%	63,380	61,544

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

		2022/23							2021/22	
		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	570,791	250	1,730	572,771	572,685	86	100.0%	551,905	548,788
2	School sport, culture and media services	800	(250)	-	550	267	283	48.5%	750	-
3	Human resource development	801	-	-	801	780	21	97.4%	764	753
4	Learners with profound intellectual disabilities grant	38,184	-	-	38,184	30,987	7,197	81.2%	34,151	26,406
		610,576	-	1,730	612,306	604,719	7,587	98.8%	587,570	575,947
Economic classification										
Current payments		529,834	3,313	-	533,147	527,908	5,239	99.0%	515,652	506,392
Compensation of employees		517,141	-	-	517,141	516,545	596	99.9%	504,394	499,997
Salaries and wages		437,723	(4,024)	-	433,699	433,118	581	99.9%	425,110	420,751
Social contributions		79,418	4,024	-	83,442	83,427	15	100.0%	79,284	79,246
Goods and services		12,693	3,313	-	16,006	11,363	4,643	71.0%	11,258	6,395
Minor assets		2,288	(1,468)	-	820	-	820	-	994	283
Bursaries: Employees		801	-	-	801	780	21	97.4%	764	753
Catering: Departmental activities		450	(300)	-	150	38	112	25.3%	55	24
Communication (G&S)		550	(143)	-	407	406	1	99.8%	1,202	1,201
Contractors		-	243	-	243	-	243	-	-	-

Annual Report for 2022/23 Financial Year Vote 3: Department of Education Limpopo Province

Agency and support / outsourced services	-	136	-	136	-	136	-	-	-
Inventory: Learner and teacher support material	909	(909)	-	-	-	-	-	1,868	1,307
Inventory: Other supplies	901	7,369	-	8,270	6,269	2,001	75.8%	1,895	145
Consumable supplies	1,915	(404)	-	1,511	899	612	59.5%	873	-
Consumable: Stationery, printing and office supplies	580	(219)	-	361	8	353	2.2%	274	158
Transport provided: Departmental activity	100	92	-	192	-	192	-	30	-
Travel and subsistence	3,452	(944)	-	2,508	2,384	124	95.1%	2,603	2,093
Operating payments	200	(100)	-	100	74	26	74.0%	100	49
Venues and facilities	547	(40)	-	507	505	2	99.6%	600	382
Transfers and subsidies	75,010	-	1,730	76,740	76,739	1	100.0%	69,578	69,525
Non-profit institutions	73,322	-	-	73,322	73,322	-	100.0%	66,010	66,010
Households	1,688	-	1,730	3,418	3,417	1	100.0%	3,568	3,515
Social benefits	1,688	-	1,730	3,418	3,417	1	100.0%	3,539	3,486
Other transfers to households	-	-	-	-	-	-	-	29	29
Payments for capital assets	5,732	(3,313)	-	2,419	72	2,347	3.0%	2,340	30
Buildings and other fixed structures	1,000	-	-	1,000	-	1,000	-	-	-
Buildings	1,000	-	-	1,000	-	1,000	-	-	-
Machinery and equipment	4,732	(3,313)	-	1,419	72	1,347	5.1%	2,340	30
Other machinery and equipment	4,732	(3,313)	-	1,419	72	1,347	5.1%	2,340	30
	610,576	-	1,730	612,306	604,719	7,587	98.8%	587,570	575,947

SUB-PROGRAMME: 4.1: SCHOOLS

	2022/23							2021/22	
	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	496,066	250	-	496,316	496,231	85	100.0%	482,356	479,292
Compensation of employees	496,066	-	-	496,066	495,982	84	100.0%	482,306	479,261
Salaries and wages	418,627	(3,370)		415,257	415,186	71	100.0%	405,123	402,113
Social contributions	77,439	3,370		80,809	80,796	13	100.0%	77,183	77,148
Goods and services	-	250	-	250	249	1	99.6%	50	31
Consumable supplies				-		-	-	1	
Travel and subsistence		250	-	250	249	1	99.6%	49	31
Transfers and subsidies	74,725	-	1,730	76,455	76,454	1	100.0%	69,549	69,496
Non-profit institutions	73,322			73,322	73,322	-	100.0%	66,010	66,010
Households	1,403	-	1,730	3,133	3,132	1	100.0%	3,539	3,486
Social benefits	1,403		1,730	3,133	3,132	1	100.0%	3,539	3,486
Total	570,791	250	1,730	72,771	572,685	86	100.0%	551,905	548,788

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

SUB-PROGRAMME: 4.2: SCHOOLS SUPPORT, CULTURE AND MEDIA SERVICES

	2022/23							2021/22	
	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	(250)	-	550	267	283	48.5%	750	-
Goods and services	800	(250)	-	550	267	283	48.5%	750	-
Catering: Departmental activities	390	(300)		90		90	-	30	
Consumable supplies	310	(42)		268	267	1	99.6%	540	
Transport provided: Departmental activity	100	92		192		192	-	30	
Travel and subsistence				-		-	-	150	
Total	800	(250)	-	550	267	283	48.5%	750	-

Sub-programme: 4.3: HUMAN RESOURCE DEVELOPMENT

	2022/23							2021/22	
	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	801	-	-	801	780	21	97.4%	764	753
Goods and services	801	-	-	801	780	21	97.4%	764	753
Bursaries: Employees	801			801	780	21	97.4%	764	753
Total	801	-	-	801	780	21	97.4%	764	753

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

	2022/23							2021/22	
	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 classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	32,167	3,313	-	35,480	30,630	4,850	86.3%	31,782	26,347
Compensation of employees	21,075	-	-	21,075	20,563	512	97.6%	22,088	20,736
Salaries and wages	19,096	(654)		18,442	17,932	510	97.2%	19,987	18,638
Social contributions	1,979	654		2,633	2,631	2	99.9%	2,101	2,098
Goods and services	11,092	3,313	-	14,405	10,067	4,338	69.9%	9,694	5,611
Minor assets	2,288	(1,468)		820	-	820	-	994	283
Catering: Departmental activities	60			60	38	22	63.3%	25	24
Communication (G&S)	550	(143)		407	406	1	99.8%	1,202	1,201
Contractors	-	243		243		243	-	-	
Agency and support / outsourced services	-	136		136		136	-	-	
Inventory: Learner and teacher support material	909	(909)		-		-	-	1,868	1,307
Inventory: Other supplies	901	7,369		8,270	6,269	2,001	75.8%	1,895	145
Consumable supplies	1,605	(362)		1,243	632	611	50.8%	332	
Consumable: Stationery, printing and office supplies	580	(219)		361	8	353	2.2%	274	158
Travel and subsistence	3,452	(1,194)		2,258	2,135	123	94.6%	2,404	2,062
Training and development	-			-		-	-	-	

Operating payments	200	(100)		100	74	26	74.0%	100	49
Venues and facilities	547	(40)		507	505	2	99.6%	600	382
Transfers and subsidies	285	-	-	285	285	-	100.0%	29	29
Households	285	-	-	285	285	-	100.0%	29	29
Social benefits	285			285	285	-	100.0%	-	
Other transfers to households				-		-	-	29	29
Payments for capital assets	5,732	(3,313)	-	2,419	72	2,347	3.0%	2,340	30
Buildings and other fixed structures	1,000	-	-	1,000	-	1,000	-	-	-
Buildings	1,000			1,000		1,000	-		
Machinery and equipment	4,732	(3,313)	-	1,419	72	1,347	5.1%	2,340	30
Other machinery and equipment	4,732	(3,313)	-	1,419	72	1,347	5.1%	2,340	30
Total	38,184	-	-	38,184	30,987	7,197	81.2%	34,151	26,406

Programme 5: EARLY CHILDHOOD DEVELOPMENT									
		2022/23						2021/22	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Sub programme									
1.	Grade r in public schools	119,696	(14,608)	(14,353)	90,735	83,376	7,359	91.9%	112,427
2.	Grade r in early childhood development centres	25,082	14,500	-	39,582	17,800	21,782	45.0%	23,598
3.	Pre-grade r training in early childhood development centres	325,071	108	-	325,179	284,804	40,375	87.6%	7,650

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4.	Human resource development	10,850	-	-	10,850	9,679	1,171	89.2%	10,750	10,026
5.	Early childhood development grant	209,594	-	-	209,594	181,554	28,040	86.6%	-	-
		690,293	-	(14,353)	675,940	577,213	98,727	85.4%	154,425	143,534
	Current payments	204,547	(192)	(14,353)	190,002	124,747	65,255	65.7%	153,785	143,063
	Compensation of employees	146,574	(252)	(14,353)	131,969	102,609	29,360	77.8%	109,078	107,701
	Salaries and wages	141,563	(115)	(14,353)	127,095	101,562	25,533	79.9%	108,047	106,779
	Social contributions	5,011	(137)	-	4,874	1,047	3,827	21.5%	1,031	922
	Goods and services	57,973	60	-	58,033	22,138	35,895	38.1%	44,707	35,362
	Minor assets	50	(47)	-	3	2	1	66.7%	-	-
	Bursaries: Employees	8,723	-	-	8,723	8,707	16	99.8%	8,498	8,471
	Catering: Departmental activities	1,388	(98)	-	1,290	945	345	73.3%	1,249	910
	Communication (G&S)	326	-	-	326	140	186	42.9%	-	-
	Consultants: Business and advisory services	-	3	-	3	3	-	100.0%	-	-
	Agency and support / outsourced services	-	73	-	73	72	1	98.6%	24	24
	Inventory: Learner and teacher support material	24,823	(1,484)	-	23,339	3,252	20,087	13.9%	15,485	11,061
	Inventory: Other supplies	4,375	(4,374)	-	1	-	1	-	9,168	8,287
	Consumable supplies	901	(1)	-	900	573	327	63.7%	401	173
	Consumable: Stationery, printing and office supplies	482	30	-	512	392	120	76.6%	934	730
	Travel and subsistence	13,912	(983)	-	12,929	6,284	6,645	48.6%	5,409	4,462
	Operating payments	1,049	6,885	-	7,934	165	7,769	2.1%	2,356	217
	Venues and facilities	1,944	56	-	2,000	1,603	397	80.2%	1,183	1,027
	Transfers and subsidies	485,297	252	-	485,549	452,417	33,132	93.2%	400	373
	Non-profit institutions	485,189	-	-	485,189	452,057	33,132	93.2%	-	(15)
	Households	108	252	-	360	360	-	100.0%	400	388
	Social benefits	108	252	-	360	360	-	100.0%	400	388

Payments for capital assets	449	(60)	-	389	49	340	12.6%	240	98
Machinery and equipment	449	(60)	-	389	49	340	12.6%	240	98
Other machinery and equipment	449	(60)	-	389	49	340	12.6%	240	98
	690,293	-	(14,353)	675,940	577,213	98,727	85.4%	154,425	143,534

SUBPROGRAMME: 5.1: GRADE R IN PUBLIC SCHOOLS

	2022/23							2021/22	
	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	119,408	(14,500)	(14,353)	90,555	83,327	7,228	92.0%	112,187	107,696
Compensation of employees	111,993	(14,500)	(14,353)	83,140	79,423	3,717	95.5%	104,078	102,875
Salaries and wages	111,376	(14,778)	(14,353)	82,245	79,046	3,199	96.1%	103,593	102,488
Social contributions	617	278		895	377	518	42.1%	485	387
Goods and services	7,415	-	-	7,415	3,904	3,511	52.7%	8,109	4,821
Minor assets	50	(47)		3	2	1	66.7%	-	
Catering: Departmental activities	956	(101)		855	690	165	80.7%	850	794
Consultants: Business and advisory services	-	3		3	3	-	100.0%	-	
Inventory: Other supplies	-			-		-	-	1,661	1,075
Consumable supplies	901	(1)		900	573	327	63.7%	401	173
Consumable: Stationery, printing and office supplies	377	30		407	289	118	71.0%	934	730
Travel and subsistence	3,592	(933)		2,659	1,831	828	68.9%	2,229	1,635
Operating payments	760	1,086		1,846		1,846	-	1,750	191
Venues and facilities	779	(37)		742	516	226	69.5%	284	223

Transfers and subsidies	108	(108)	-	-	-	-	-	-	-
Households	108	(108)	-	-	-	-	-	-	-
Social benefits	108	(108)	-	-	-	-	-	-	-
Payments for capital assets	180	-	-	180	49	131	27.2%	240	98
Machinery and equipment	180	-	-	180	49	131	27.2%	240	98
Other machinery and equipment	180	-	-	180	49	131	27.2%	240	98
Total	119,696	(14,608)	(14,353)	90,735	83,376	7,359	91.9%	112,427	107,794

SUB-PROGRAMME: 5.2: GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES

	2022/23							2021/22	
	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	25,082	14,500	-	39,582	17,800	21,782	45.0%	23,598	18,299
Compensation of employees	-	14,500	-	14,500	14,383	117	99.2%	-	-
Salaries and wages		14,500	-	14,500	14,383	117	99.2%		
Goods and services	25,082	-	-	25,082	3,417	21,665	13.6%	23,598	18,299
Inventory: Learner and teacher support material	24,634	(1,295)		23,339	3,252	20,087	13.9%	15,485	11,061
Inventory: Other supplies	283	(282)		1		1	-	7,507	7,212
Operating payments	165	1,577		1,742	165	1,577	9.5%	606	26
Total	25,082	14,500	-	39,582	17,800	21,782	45.0%	23,598	18,299

Subprogramme: 5.3: PRE-GRADE R TRAINING

	2022/23							2021/22	
	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	44,452	(252)	-	44,200	9,135	35,065	20.7%	7,250	7,042
Compensation of employees	31,045	(252)	-	30,793	5,268	25,525	17.1%	5,000	4,826
Salaries and wages	27,111	(266)	-	26,845	4,629	22,216	17.2%	4,454	4,291
Social contributions	3,934	14		3,948	639	3,309	16.2%	546	535
Goods and services	13,407	-	-	13,407	3,867	9,540	28.8%	2,250	2,216
Catering: Departmental activities	130	5		135	127	8	94.1%	19	18
Communication (G&S)	326			326	140	186	42.9%	-	
Agency and support / outsourced services	-	73		73	72	1	98.6%	24	24
Inventory: Learner and teacher support material	189	(189)		-		-	-	-	
Inventory: Other supplies	4,092	(4,092)		-		-	-	-	
Consumable: Stationery, printing and office supplies	105			105	103	2	98.1%	-	
Travel and subsistence	7,876	(85)		7,791	2,794	4,997	35.9%	1,788	1,755
Operating payments	124	4,222		4,346		4,346	-	-	
Venues and facilities	565	66		631	631	-	100.0%	419	419
Transfers and subsidies	280,619	360	-	280,979	275,669	5,310	98.1%	400	373
Non-profit institutions	280,619			280,619	275,309	5,310	98.1%	-	(15)
Households	-	360	-	360	360	-	100.0%	400	388
Social benefits		360	-	360	360	-	100.0%	400	388
Total	325,071	108	-	25,179	284,804	40,375	87.6%	7,650	7,415

Sub-programme: 5.4: HUMAN RESOURCE DEVELOPMENT

	2022/23							2021/22	
	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	10,850	-	-	10,850	9,679	1,171	89.2%	10,750	10,026
Goods and services	10,850	-	-	10,850	9,679	1,171	89.2%	10,750	10,026
Bursaries: Employees	8,723			8,723	8,707	16	99.8%	8,498	8,471
Catering: Departmental activities	216			216	44	172	20.4%	380	98
Travel and subsistence	1,411			1,411	599	812	42.5%	1,392	1,072
Venues and facilities	500			500	329	171	65.8%	480	385
Total	10,850	-	-	10,850	9,679	1,171	89.2%	10,750	10,026

SUB-PROGRAMME 5.5: EARLY CHILDHOOD DEVELOPMENT GRANT

	2022/23							2021/22	
	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	4,755	60	-	4,815	4,806	9	99.8%	-	-
Compensation of employees	3,536	-	-	3,536	3,535	1	100.0%	-	-
Salaries and wages	3,076	429		3,505	3,504	1	100.0%		
Social contributions	460	(429)		31	31	-	100.0%		
Goods and services	1,219	60	-	1,279	1,271	8	99.4%	-	-
Catering: Departmental activities	86	(2)		84	84	-	100.0%		
Travel and subsistence	1,033	35	-	1,068	1,060	8	99.3%		
Venues and facilities	100	27		127	127	-	100.0%		
Transfers and subsidies	204,570	-	-	204,570	176,748	27,822	86.4%	-	-
Non-profit institutions	204,570			204,570	176,748	27,822	86.4%		
Payments for capital assets	269	(60)	-	209	-	209	-	-	-

Machinery and equipment	269	(60)	-	209	-	209	-	-	-
Other machinery and equipment	269	(60)		209		209	-		
Total	209,594	-	-	209,594	181,554	28,040	86.6%	-	-

Programme 6: INFRASTRUCTURE DEVELOPMENT

Sub programme		2022/23							2021/22	
		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
1	Administration	47,973	(11,641)	-	36,332	32,145	4,187	88.5%	60,811	41,862
2	Public ordinary schools	1,489,473	(53,359)	-	1,436,114	1,335,919	100,195	93.0%	1,266,764	1,061,758
3	Special schools	51,100	65,000	-	116,100	116,097	3	100.0%	74,235	74,234
4	Early childhood development	18,879	-	-	18,879	17,887	992	94.7%	-	-
		1,607,425	-	-	1,607,425	1,502,048	105,377	93.4%	1,401,810	1,177,854
Economic classification										
Current payments		416,999	(85,027)	-	331,972	326,786	5,186	98.4%	319,328	217,118
Compensation of employees		21,323	(3,645)	-	17,678	15,224	2,454	86.1%	21,622	14,715
Salaries and wages		15,965	(2,100)	-	13,865	12,963	902	93.5%	16,264	12,587
Social contributions		5,358	(1,545)	-	3,813	2,261	1,552	59.3%	5,358	2,128
Goods and services		395,676	(81,382)	-	314,294	311,562	2,732	99.1%	297,706	202,403
Minor assets		-	-	-	-	-	-	-	3	3
Catering: Departmental activities		20	(15)	-	5	4	1	80.0%	20	-
Communication (G&S)		-	-	-	-	-	-	-	1	-
Contractors		1,507	(753)	-	754	753	1	99.9%	2,305	951
Inventory: Other supplies		199,540	(101,650)	-	97,890	97,890	-	100.0%	72,380	25,472
Consumable supplies		400	(400)	-	-	-	-	-	-	-
Property payments		140,079	25,443	-	165,522	163,100	2,422	98.5%	69,484	53,911
Transport provided: Departmental activity		-	-	-	-	-	-	-	-	-
Travel and subsistence		3,420	(529)	-	2,891	2,885	6	99.8%	3,225	2,491
Training and development		200	(200)	-	-	-	-	-	8	-

Operating payments	50	23	-	73	73	-	100.0%	220	33
Venues and facilities	60	(60)	-	-	-	-	-	60	-
Rental and hiring	50,400	(3,241)	-	47,159	46,857	302	99.4%	150,000	119,542
Transfers and subsidies	-	5,983	-	5,983	5,981	2	100.0%	122	119
Non-profit institutions	-	5,983	-	5,983	5,981	2	100.0%	-	-
Households	-	-	-	-	-	-	-	122	119
Social benefits	-	-	-	-	-	-	-	30	28
Other transfers to households	-	-	-	-	-	-	-	92	91
Payments for capital assets	1,190,426	79,044	-	1,269,470	1,169,281	100,189	92.1%	1,082,360	960,617
Buildings and other fixed structures	1,189,176	79,307	-	1,268,483	1,168,296	100,187	92.1%	1,081,082	960,606
Buildings	1,189,176	79,307	-	1,268,483	1,168,296	100,187	92.1%	1,081,082	960,606
Machinery and equipment	757	(263)	-	494	493	1	99.8%	1,278	11
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	757	(263)	-	494	493	1	99.8%	1,278	11
Software and other intangible assets	493	-	-	493	492	1	99.8%	-	-
	1,607,425	-	-	1,607,425	1,502,048	105,377	93.4%	1,401,810	1,177,854

Sub-programme: 6.1: ADMINISTRATION

	2022/23							2021/22	
	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	34,723	(8,385)	-	26,338	22,152	4,186	84.1%	40,885	23,207
Compensation of employees	21,323	(3,645)	-	17,678	15,224	2,454	86.1%	21,622	14,715
Salaries and wages	15,965	(2,100)	-	13,865	12,963	902	93.5%	16,264	12,587
Social contributions	5,358	(1,545)	-	3,813	2,261	1,552	59.3%	5,358	2,128
Goods and services	13,400	(4,740)	-	8,660	6,928	1,732	80.0%	19,263	8,492
Minor assets	-	-	-	-	-	-	-	3	3
Catering: Departmental activities	20	(15)	-	5	4	1	80.0%	20	-

	2022/23							2021/22	
	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
Communication (G&S)	-			-		-	-	1	
Contractors	-			-		-	-	205	205
Inventory: Other supplies	-			-		-	-	4,837	4,837
Consumable supplies	400	(400)		-		-	-	-	
Property payments	8,950	(3,559)		5,391	3,966	1,425	73.6%	10,684	923
Travel and subsistence	3,420	(529)		2,891	2,885	6	99.8%	3,225	2,491
Training and development	200	(200)		-		-	-	8	
Operating payments	50	23		73	73	-	100.0%	220	33
Venues and facilities	60	(60)		-		-	-	60	
Rental and hiring	300			300		300	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	122	119
Households	-	-	-	-	-	-	-	122	119
Social benefits				-		-	-	30	28
Other transfers to households				-		-	-	92	91
Payments for capital assets	13,250	(3,256)	-	9,994	9,993	1	100.0%	19,804	18,536
Buildings and other fixed structures	12,000	(2,499)	-	9,501	9,501	-	100.0%	18,526	18,525
Buildings	12,000	(2,499)		9,501	9,501	-	100.0%	18,526	18,525
Machinery and equipment	757	(757)	-	-	-	-	-	1,278	11
Other machinery and equipment	757	(757)		-		-	-	1,278	11

	2022/23							2021/22	
	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
Software and other intangible assets	493			493	492	1	99.8%	-	
Total	47,973	(11,641)	-	36,332	32,145	4,187	88.5%	60,811	41,862

Sub-programme: 6.2: PUBLIC ORDINARY SCHOOLS

	2022/23							2021/22	
	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	363,397	(76,642)	-	286,755	286,747	8	100.0%	278,443	193,911
Goods and services	363,397	(76,642)	-	286,755	286,747	8	100.0%	278,443	193,911
Contractors	1,507	(753)		754	753	1	99.9%	2,100	746
Inventory: Other supplies	199,540	101,650)		97,890	97,890	-	100.0%	67,543	20,635
Property payments	112,250	29,002		141,252	141,247	5	100.0%	58,800	52,988
Rental and hiring	50,100	(3,241)		46,859	46,857	2	100.0%	150,000	119,542
Transfers and subsidies	-	5,983	-	5,983	5,981	2	100.0%	-	-
Non-profit institutions		5,983	-	5,983	5,981	2	100.0%		
Payments for capital assets	1,126,076	17,300	-	1,143,376	1,043,191	100,185	91.2%	988,321	867,847
Buildings and other fixed structures	1,126,076	16,806	-	1,142,882	1,042,698	100,184	91.2%	988,321	867,847
Buildings	1,126,076	16,806	-	1,142,882	1,042,698	100,184	91.2%	988,321	867,847

	2022/23							2021/22	
	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
Machinery and equipment	-	494	-	494	493	1	99.8%	-	-
Other machinery and equipment		494	-	494	493	1	99.8%		
Total	1,489,473	(53,359)	-	1,436,114	1,335,919	100,195	93.0%	1,266,764	1,061,758

Sub-programme: 6.3: SPECIAL SCHOOLS

	2022/23							2021/22	
	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
Payments for capital assets	51,100	65,000	-	116,100	116,097	3	100.0%	74,235	74,234
Buildings and other fixed structures	51,100	65,000	-	116,100	116,097	3	100.0%	74,235	74,234
Buildings	51,100	65,000	-	116,100	116,097	3	100.0%	74,235	74,234
Total	51,100	65,000	-	116,100	116,097	3	100.0%	74,235	74,234

SUBPROGRAMME: 6.4: EARLY CHILDHOOD DEVELOPMENT

	2022/23							2021/22	
	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	18,879	-	-	18,879	17,887	992	94.7%	-	-
Goods and services	18,879	-	-	18,879	17,887	992	94.7%	-	-
Property payments	18,879			18,879	17,887	992	94.7%		
Total	18,879	-	-	18,879	17,887	992	94.7%	-	-

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES

		2022/23							2021/22	
		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.	Payment to seta	61,684	-	-	61,684	61,684	-	100.0%	59,371	59,371
2.	Professional services	36,546	(10,000)	-	26,546	20,589	5,957	77.6%	29,206	24,308
3.	External examination	493,025	15,000	-	508,025	471,633	36,392	92.8%	415,731	407,600
4.	Special projects	1,466,972	(5,000)	(2,062)	1,459,910	1,401,715	58,195	96.0%	1,422,407	1,290,151
5.	HIV & AIDS life skills	27,646	-	-	27,646	21,788	5,858	78.8%	28,915	22,307

6.	EPWP Incentive Grant	2,702	29	(29)	2,702	2,690	12	99.6%	2,080	1,876
7.	EPWP social grant	18,354	-	-	18,354	17,279	1,075	94.1%	21,215	20,533
		2,106,929	29	(2,091)	2,104,867	1,997,378	107,489	94.9%	1,978,925	1,826,146

Economic classification										
Current payments	680,228	(260)	(29)	679,939	617,878	62,061	90.9%	591,815	536,665	
Compensation of employees	316,349	(260)	-	316,089	305,206	10,883	96.6%	292,951	286,994	
Salaries and wages	306,812	833	-	307,645	298,236	9,409	96.9%	284,236	279,431	
Social contributions	9,537	(1,093)	-	8,444	6,970	1,474	82.5%	8,715	7,563	
Goods and services	363,879	-	(29)	363,850	312,672	51,178	85.9%	298,864	249,671	
Administrative fees	56	-	-	56	39	17	69.6%	-	-	
Advertising	877	-	-	877	674	203	76.9%	1,952	1,178	
Minor assets	-	-	-	-	-	-	-	25	4	
Catering: Departmental activities	52,558	(1,882)	-	50,676	46,053	4,623	90.9%	55,407	50,477	
Communication (G&S)	1,353	1	-	1,354	1,260	94	93.1%	1,306	749	
Computer services	4,763	376	-	5,139	4,823	316	93.9%	4,208	3,412	
Consultants: Business and advisory services	3,500	(800)	-	2,700	-	2,700	-	1,112	230	
Contractors	13,657	399	-	14,056	12,094	1,962	86.0%	11,752	11,086	
Agency and support /	44,766	100	(29)	44,837	40,978	3,859	91.4%	3,641	3,163	

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outsourced services									
Inventory: Learner and teacher support material	11,724	(134)	-	11,590	11,589	1	100.0%	12,534	12,161
Consumable supplies	25,585	(332)	-	25,253	19,446	5,807	77.0%	70,559	52,146
Consumable : Stationery, printing and office supplies	128,161	(8,320)	-	119,841	100,500	19,341	83.9%	56,324	54,483
Property payments	33,116	(118)	-	32,998	30,625	2,373	92.8%	31,724	29,442
Transport provided: Departmental activity	415	20	-	435	348	87	80.0%	6,166	144
Travel and subsistence	29,855	8,800	-	38,655	32,949	5,706	85.2%	24,857	18,338
Training and development	260	(82)	-	178	96	82	53.9%	2,209	330
Operating payments	1,321	(113)	-	1,208	985	223	81.5%	1,464	682
Venues and facilities	11,418	2,115	-	13,533	9,945	3,588	73.5%	13,155	11,309
Rental and hiring	494	(30)	-	464	268	196	57.8%	469	337
Transfers and subsidies	1,425,328	289	(2,062)	1,423,555	1,379,401	44,154	96.9%	1,385,050	1,289,481
Departmental agencies and accounts	83,697	29	-	83,726	76,247	7,479	91.1%	83,084	72,295
Social security funds	22,013	29	-	22,042	14,563	7,479	66.1%	23,713	12,924
Departmental agencies	61,684	-	-	61,684	61,684	-	100.0%	59,371	59,371

Non-profit institutions	1,303,390	(2,168)	-	1,301,222	1,266,149	35,073	97.3%	1,250,905	1,204,909
Households	38,241	2,428	(2,062)	38,607	37,005	1,602	95.9%	51,061	12,277
Social benefits	1,924	260	-	2,184	1,745	439	79.9%	2,185	2,047
Other transfers to households	36,317	2,168	(2,062)	36,423	35,260	1,163	96.8%	48,876	10,230
Payments for capital assets	1,373	-	-	1,373	99	1,274	7.2%	2,060	-
Machinery and equipment	1,373	-	-	1,373	99	1,274	7.2%	2,060	-
Other machinery and equipment	1,373	-	-	1,373	99	1,274	7.2%	2,060	-
	2,106,929	29	(2,091)	2,104,867	1,997,378	107,489	94.9%	1,978,925	1,826,146

Sub-programme: 7.1: PAYMENT TO SETA

	2022/23							2021/22	
	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	61,684	-	-	61,684	61,684	-	100.0%	59,371	59,371
Departmental agencies and accounts	61,684	-	-	61,684	61,684	-	100.0%	59,371	59,371
Departmental agencies (non-business entities)	61,684			61,684	61,684	-	100.0%	59,371	59,371
Total	61,684	-	-	61,684	61,684	-	100.0%	59,371	59,371

Sub-programme: 7.2: EXTERNAL EXAMINATION

	2022/23							2021/22	
	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	36,245	(10,000)	-	26,245	20,294	5,951	77.3%	28,887	24,010
Compensation of employees	10,208	(10,000)	-	208	19	189	9.1%	8,358	6,725
Salaries and wages	8,988	(8,794)		194	19	175	9.8%	7,005	5,875
Social contributions	1,220	(1,206)		14		14	-	1,353	850
Goods and services	26,037	-	-	26,037	20,275	5,762	77.9%	20,529	17,285
Advertising	600			600	397	203	66.2%	550	232
Catering: Departmental activities	841	302		1,143	700	443	61.2%	356	132
Consultants: Business and advisory services	3,500	(800)		2,700		2,700	-	612	
Contractors	3,206	400		3,606	3,309	297	91.8%	2,991	2,661
Inventory: Learner and teacher support material	11,460			11,460	11,459	1	100.0%	11,867	11,866
Consumable supplies	340	120		460	356	104	77.4%	238	170
Transport provided: Departmental activity	60			60		60	-	-	-
Travel and subsistence	4,406	(56)		4,350	2,977	1,373	68.4%	2,396	1,439
Training and development	260	(82)		178	96	82	53.9%	709	330
Operating payments	220			220	95	125	43.2%	133	42
Venues and facilities	1,144	116		1,260	886	374	70.3%	677	413

Transfers and subsidies	301	-	-	301	295	6	98.0%	319	298
Households	301	-	-	301	295	6	98.0%	319	298
Social benefits	301			301	295	6	98.0%	319	298
Total	36,546	(10,000)	-	26,546	20,589	5,957	77.6%	29,206	24,308

Sub-programme: 7.3: EXTERNAL EXAMINATIONS

	2022/23							2021/22	
	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	492,440	15,000	-	507,440	471,402	36,038	92.9%	415,146	407,106
Compensation of employees	265,057	15,000	-	280,057	278,001	2,056	99.3%	255,463	254,369
Salaries and wages	260,278	4,980		275,258	273,213	2,045	99.3%	250,826	249,734
Social contributions	4,779	20		4,799	4,788	11	99.8%	4,637	4,635
Goods and services	227,383	-	-	227,383	193,401	33,982	85.1%	159,683	152,737
Minor assets	-			-		-	-	25	4
Catering: Departmental activities	49,176	(2,274)		46,902	43,204	3,698	92.1%	53,562	49,704
Communication (G&S)	-	1		1	1	-	100.0%	-	
Computer services	4,763	376		5,139	4,823	316	93.9%	4,208	3,412
Contractors	10,100			10,100	8,537	1,563	84.5%	8,318	8,179
Agency and support / outsourced services	-	16		16		16	-	-	
Consumable supplies	7,315	(420)		6,895	1,663	5,232	24.1%	2,796	2,492
Consumable: Stationery, printing and office supplies	127,671	(8,338)		119,333	100,442	18,891	84.2%	55,842	54,477
Property payments	14,000			14,000	13,992	8	99.9%	15,060	15,058

Transport provided: Departmental activity	-	29		29	29	-	100.0%	-	-
Travel and subsistence	6,180	8,510		14,690	13,293	1,397	90.5%	10,078	10,075
Operating payments	85			85	47	38	55.3%	32	
Venues and facilities	8,013	2,100		10,113	7,353	2,760	72.7%	9,762	9,336
Rental and hiring	80			80	17	63	21.3%	-	
Transfers and subsidies	585	-	-	585	231	354	39.5%	585	494
Households	585	-	-	585	231	354	39.5%	585	494
Social benefits	585			585	231	354	39.5%	585	494
Total	493,025	15,000	-	508,025	471,633	36,392	92.8%	415,731	407,600

Sub-programme: 7.4: SPECIAL PROJECTS

	2022/23							2021/22	
	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	116,596	(5,260)	-	111,336	96,987	14,349	87.1%	116,111	80,463
Compensation of employees	26,152	(5,260)	-	20,892	15,970	4,922	76.4%	15,459	14,130
Salaries and wages	23,393	(5,353)		18,040	14,252	3,788	79.0%	13,716	12,464
Social contributions	2,759	93		2,852	1,718	1,134	60.2%	1,743	1,666
Goods and services	90,444	-	-	90,444	81,017	9,427	89.6%	100,652	66,333
Advertising	-			-		-	-	84	
Catering: Departmental activities	2,161	10		2,171	1,789	382	82.4%	490	4

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Communication (G&S)	676			676	582	94	86.1%	676	121
Consultants: Business and advisory services	-			-		-	-	500	230
Contractors	56			56	55	1	98.2%	45	
Agency and support / outsourced services	37,382			37,382	33,553	3,829	89.8%	700	417
Consumable supplies	17,764	60		17,824	17,354	470	97.4%	67,525	49,484
Consumable: Stationery, printing and office supplies	460	18		478	28	450	5.9%	452	6
Property payments	19,116	(118)		18,998	16,633	2,365	87.6%	16,664	14,384
Transport provided: Departmental activity	-	37		37	37	-	100.0%	5,879	
Travel and subsistence	12,691	3		12,694	10,904	1,790	85.9%	5,716	1,562
Training and development	-			-		-	-	1,500	
Operating payments	-			-		-	-	44	
Venues and facilities	138	(10)		128	82	46	64.1%	377	125
Transfers and subsidies	1,349,176	260	(2,062)	1,347,374	1,304,728	42,646	96.8%	1,304,516	1,209,688
Departmental agencies and accounts	21,575	-	-	21,575	14,196	7,379	65.8%	23,494	12,898
Social security funds	21,575			21,575	14,196	7,379	65.8%	23,494	12,898
Non-profit institutions	1,290,322	(2,168)	-	1,288,154	1,254,053	34,101	97.4%	1,230,884	1,185,305

Households	37,279	2,428	(2,062)	37,645	36,479	1,166	96.9%	50,138	11,485
Social benefits	962	260		1,222	1,219	3	99.8%	1,262	1,255
Other transfers to households	36,317	2,168	(2,062)	36,423	35,260	1,163	96.8%	48,876	10,230
Payments for capital assets	1,200	-	-	1,200	-	1,200	-	1,780	-
Machinery and equipment	1,200	-	-	1,200	-	1,200	-	1,780	-
Other machinery and equipment	1,200			1,200		1,200	-	1,780	
Total	1,466,972	(5,000)	(2,062)	1,459,910	1,401,715	58,195	96.0%	1,422,407	1,290,151

Sub-programme: 7.5: HIV AND AIDS LIFE SKILLS

	2022/23							2021/22	
	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	27,397	-	-	27,397	21,689	5,708	79.2%	28,695	22,307
Compensation of employees	14,932	-	-	14,932	11,216	3,716	75.1%	13,641	11,741
Salaries and wages	14,153			14,153	10,752	3,401	76.0%	12,689	11,358
Social contributions	779			779	464	315	59.6%	952	383
Goods and services	12,465	-	-	12,465	10,473	1,992	84.0%	15,054	10,566
Administrative fees	56			56	39	17	69.6%	-	
Advertising	277			277	277	-	100.0%	1,318	946
Catering: Departmental activities	380	80		460	360	100	78.3%	999	637
Communication (G&S)	677			677	677	-	100.0%	630	628
Contractors	295	(1)		294	193	101	65.6%	398	246

Inventory: Learner and teacher support material	264	(134)		130	130	-	100.0%	667	295
Consumable: Stationery, printing and office supplies	30			30	30	-	100.0%	30	
Transport provided: Departmental activity	355	(46)		09	282	27	91.3%	287	144
Travel and subsistence	6,578	335		6,913	5,767	1,146	83.4%	6,662	5,258
Operating payments	1,016	(113)		903	843	60	93.4%	1,255	640
Venues and facilities	2,123	(91)		2,032	1,624	408	79.9%	2,339	1,435
Rental and hiring	414	(30)		384	251	133	65.4%	469	337
Transfers and subsidies	76	-	-	76	-	76	-	-	-
Households	76	-	-	76	-	76	-	-	-
Social benefits	76			76		76	-		
Payments for capital assets	173	-	-	173	99	74	57.2%	220	-
Machinery and equipment	173	-	-	173	99	74	57.2%	220	-
Other machinery and equipment	173			173	99	74	57.2%	220	
Total	27,646	-	-	27,646	21,788	5,858	78.8%	28,915	22,307

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

	2022/23							2021/22	
	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	2,628	-	(29)	2,599	2,587	12	99.5%	2,040	1,850
Goods and services	2,628	-	(29)	2,599	2,587	12	99.5%	2,040	1,850
Agency and support / outsourced services	2,462	92	(29)	2,525	2,514	11	99.6%	2,040	1,850
Consumable supplies	166	(92)		74	73	1	98.6%	-	
Transfers and subsidies	74	29	-	103	103	-	100.0%	40	26
Departmental agencies and accounts	74	29	-	103	103	-	100.0%	40	26
Social security funds	74	29		103	103	-	100.0%	40	26
Total	2,702	29	(29)	2,702	2,690	12	99.6%	2,080	1,876

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

	2022/23							2021/22	
	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	4,922	-	-	4,922	4,919	3	99.9%	936	929
Compensation of employees	-	-	-	-	-	-	-	30	29
Social contributions				-		-	-	30	29
Goods and services	4,922	-	-	4,922	4,919	3	99.9%	906	900
Agency and support / outsourced services	4,922	(8)		4,914	4,911	3	99.9%	901	896
Travel and subsistence	-	8		8	8	-	100.0%	5	4
Transfers and subsidies	13,432	-	-	13,432	12,360	1,072	92.0%	20,219	19,604
Departmental agencies and accounts	364	-	-	364	264	100	72.5%	179	-
Social security funds	364			364	264	100	72.5%	79	
Non-profit institutions	13,068			13,068	12,096	972	92.6%	20,021	19,604
Households	-	-	-	-	-	-	-	19	-
Social benefits				-		-	-	19	
Payments for capital assets	-	-	-	-	-	-	-	60	-
Machinery and equipment	-	-	-	-	-	-	-	60	-
Other machinery and equipment				-		-	-	60	
Total	18,354	-	-	18,354	17,279	1,075	94.1%	21,215	20,533

Direct charges

		2022/23							2021/22	
		Adjusted Appropriati	Shifting of Funds	Virement	Final Appropriati	Actual Expenditure	Variance	Expenditure as % of final appropriati	Final Appropriati	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1	Statutory Appropriation	2,074	-	-	2,074	2,073	1	1	1,978	1,978
		2,074	-	-	2,074	2,073	1	100.0%	1,978	1,978
Economic classification										
Current payments		2,074	-	-	2,074	2,073	1	100.0%	1,978	1,978
Compensation of employees		2,074	-	-	2,074	2,073	1	100.0%	1,978	1,978
Salaries and wages		1,753	-	-	1,753	1,753	-	100.0%	1,978	1,978
Social contributions		321	-	-	321	320	1	99.7%	-	-
		2,074	-	-	2,074	2,073	1	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:

Programme name

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
ADMINISTRATION	2,022,085	1,972,557	49,528	2%
PUBLIC ORDINARY SCHOOL EDUCATION	30,450,702	30,277,718	172,984	1%
INDEPENDENT SCHOOL SUBSIDIES	153,527	151,895	1,632	1%
PUBLIC SPECIAL SCHOOL EDUCATION	612,306	604,719	7,587	1%
EARLY CHILDHOOD DEVELOPMENT	675,940	577,213	98,727	15%
INFRASTRUCTURE DEVELOPMENT	1,607,425	1,502,048	105,377	7%
EXAMINATION AND EDUCATION RELATED SERVICES	2,104,867	1,997,378	9	5%
	37,626,852	37,083,528	543,324	1%

The Department has spent R37.084 billion or 98.6% of the R37.627 billion total Adjusted appropriation as at 31 March 2023. This has resulted to an under expenditure of R543.358 million or 1.4% when compared with the norm of 100.0%. And when comparing the 98.6% performance of 2022/23 with the 2021/22 performance of 98.5%, there is an improvement of 0.1%.

ADMINISTRATION

2,022,085 1,972,557 49,528 2%

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

Programme: 1 underspent by 2.5%

CoE under spent by 1.0% as a result of non-filling of posts due to delay in approval of Recruitment plan by Provincial Treasury.

Goods and Services under spent by 0.6% on Computer services due to some of the SITA services invoices which were submitted late for payment on 29 March 2023 and Operating payments, photocopy charge budget not fully utilized as the service provider Innovate was unable to deliver the procured 141 printers for lease. Consumable supplies under spent as a result of procurement process for Protective clothing not concluded.

Transfers and subsidies under spent mainly on Claims Against the State as payments are dependent upon the submission of claims finalized by the courts. Provinces and Municipalities underspent due to reduction in number of motor vehicles licensed as some vehicles were auctioned in December 2021. The payment for leave gratuities is dependent upon the submission of claims.

Payments for Capital Assets under spent as a result of quotations for laptops which were awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023. Furthermore, the order for Special schools Buses is still waiting for delivery. Roll over applied for Laptops and Buses.

PUBLIC ORDINARY SCHOOL EDUCATION

30,450,702	30,277,718	172,984	1%
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Programme: 2 The total under expenditure of 0.6% is mainly on Goods and services. CoE is on par at 100% with minimal under expenditure of R4.420 million.

Goods and Services under spent by 4.9% due to deliveries for the procured School Furniture not yet concluded; Scholar Transport: Late submission of invoices by the service providers and abandonment of routes by the appointed service providers. LTSM: Delay in delivery of Scholastic stationery supplementary orders. Some schools had more LTSM surpluses and those surpluses were utilised to close the gaps experienced at the schools which have needs. In-school sport Accommodation, Transport of Scholars and Travelling: Activities took place towards the END of the last month of the financial year. The National LSEN II open games Championships ended on the 01 April 2023 and the Invoice had not yet been received. The Attire was delivered on the 01 April 2023 A day before the team departed to the National Schools Athletics Track & Field Championships 2023 at Germiston, Gauteng Province. NSNP: Late and non-submission of feeding invoices by the service providers. 10125 learners in Capricorn South District were not fed in Lebowakgomo, Mphahlele, Mogodumo, Lebopo, Kgakotlou and Seshego circuits during January 2023 due to non-delivery of foodstuff by the service provider. MST: Procurement processes for coding & robotics kits and monitors not concluded. Invoices for teacher workshops conducted in March 2023 could not be processed for payment before the end of the financial year. Delivery of the procured Printing for Teaching Maths with Understanding (TMU) materials not received.

Transfers and subsidies under spent by 1.1%. Norms and Standards for Public Ordinary Schools second tranche payments made to qualifying schools, however, payments to 02 schools with 1 080 learners not yet done due to non-compliance by schools as they failed to submit 2021 Audited Financial Statements. NSNP: Second tranche transfers not paid to four schools in Sekhukhune East District due to delay in submitting compliance documents. Leave gratuities and Claims Against the State payments depend on submission of claims.

Payments for Capital Assets Under spent, procurement processes for Mobile kitchens not yet concluded, awaiting delivery. Quotations for laptops awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

INDEPENDENT SCHOOL SUBSIDIES

153,527	151,895	1,632	1%
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Programme: 3 under spent by 1.1% due to 03 Schools which underperformed in the 2022 Grade 12 NSC results. This led to subsidy being withdrawn. The schools were contacted and visited, and they committed to work harder to improve results.

PUBLIC SPECIAL SCHOOL EDUCATION

612,306	604,719	7,587	1%
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Programme: 4 underspent by 1.2%.

CoE: Under spent on conditional grant, 3 advertised vacant posts not yet filled. 1 CES resigned at the end of October 2022. 1 Chief Speech Therapists resigned at the end of January 2023.

Goods and Services under spent by 29.0%. National LSEN II open summer games took place between 26 March and 01 April 2023. LSPID Grant: Deliveries could not be made for school furniture, communication accessories and bags. Invoices for the psychological test material, accommodation, venues & facilities, air transport, stationery and office furniture were submitted late for payment in March 2023.

Transfers and subsidies budget spent as planned.

Payment of Capital Asset: Procurement processes for laptops and office furniture for the outreach teams not concluded. Items delivered, awaiting payment.

EARLY CHILDHOOD DEVELOPMENT

675,940	577,213	98,727	15%
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Programme 5: Underperformance of 14.6%.

CoE under spent due to delay in approval of Recruitment plan by Provincial Treasury which also delayed filling of posts.

In terms of Goods and services, the deliveries and submission of invoices delayed by the service provider for the procurement of the printing and delivery of books. Training/orientation of teachers and curriculum advisors were scheduled for 27 – 31 March 2023 and payment not concluded, hence the item under spent.

Underspending on the transfer of funds for both Equitable share and Conditional grant to ECD and Pre-Grade R ECD Centres is due to Some ECD Centres means test which dropped below 80% and had to be paid based on the available number of children within the ECD Centre. Some ECD Centres were closed due to non-compliance. Some districts were unable to process transfer payments to qualifying ECD Centres on time due to shortage of staff.

Payment for Capital Assets: Quotations for laptops awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

INFRASTRUCTURE DEVELOPMENT

1,607,425	1,502,048	105,377	7%
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LIMPOPO: EDUCATION

Notes to the Appropriation Statement

Programme 6: Underspent by 6.6%.

CoE : Under spent due to delay in approval of Recruitment plan. New appointees assumed duty in December 2022 and January 2023.

Goods and services

Invoices for maintenance work done at ECD Centres during the 4th quarter submitted late. Electrification of Masisi low cost ECD Centre not yet done.

Late submission of invoices for the maintenance and repair of elevators in the department by the service provider.

Maintenance and repairs invoices for Sekhukhune East could not be paid before the end of the financial year.

Mopani west purchase orders for maintenance and repairs were issued in January 2023 and maintenance not yet concluded.

Some districts' rental and hiring quotations received for mobile toilets were less than expected. And in some areas, if construction is completed, rental and hiring is being stopped.

Payments of capital assets

Underspending is on refurbishment and rehabilitation of storm damaged schools.

DBSA appointed contractors during the last week of March 2023 and payment could not be effected before the end of the financial year.

EXAMINATION AND EDUCATION RELATED SERVICES

2,104,867	1,997,378	107,489	5%
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Programme 7: Under spent by 5.1%.

CoE: Delay in approval of Recruitment plan by Provincial Treasury.

Goods and Services under spent.

Consultants underspent due to training processes for the training of safety committee members which were not concluded. Service provider to conduct health and safety risk assessment not yet appointed.

Medical services providers' invoices not yet submitted for payment.

Invoices for Nov/Dec 2022 exams marking catering, venue, cleaning and ID access at the University of Limpopo not paid due to incorrect amounts billed and reconciliation is in process.

Saving has been realized for the printing item due to price negotiations with Government printing.

Training & Development workshop was scheduled for 10-12 March 2023 due to the late issuing of purchase order on the 23/03/2023, the re-scheduling of the workshop took place and the workshop commenced on the 14-16/04/2023 when the schools re-opened.

Sekhukhune District awareness campaign rental & hiring not utilized due to non-participation of the service provider.

Transfers and Subsidies Underspent on the payment of Transfers for sanitary towels and stipends, UIF and leave gratuities. Funds have been transferred to schools for the procurement of sanitary pads, however, Vhembe and Sekhukhune District could not conclude transferring the funds before the end of the financial year due to shortage of staff as well as loadshedding. Transfer of stipends for Presidential Youth Employment Initiative at Vhembe East could also not concluded before the end of the financial year. UIF payment for Presidential Youth Employment Initiative not made before year-end due to delay in securing a UIF reference number from the Department of Labour. Leave gratuities payments depend on submission of claims.

Payments for capital assets: Procurement of laptops, desktop and printing equipment for Presidential Youth Employment Initiative not concluded. Quotations for laptops awarded on 08 December 2022 and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023.

(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.)

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

4.2 Per economic classification:

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%

Current expenditure

Compensation of employees	27,670,598	27,607,510	63,088	0%
Goods and services	3,982,305	3,745,903	236,402	6%
Interest and rent on land				

Transfers and subsidies

Provinces and municipalities	453	354	99	22%
Departmental agencies and accounts	87,853	80,342	7,511	9%
Non-profit institutions	4,211,516	4,116,325	95,191	2%
Households				

Payments for capital assets

Buildings and other fixed structures	1,271,649	1,168,296	103,353	8%
Machinery and equipment	41,367	10,165	31,202	75%

Payments for financial assets

	28,000	23,830	4,170	15%
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CoE under shows an under expenditure of 0.2% due to delay in approval of Recruitment plan by Provincial Treasury which also delayed filling of posts.

Goods & Services under spent by 5.9% due to deliveries for the procured School Furniture not yet concluded. Scholar Transport: Late submission of invoices by the service providers and abandonment of routes by the appointed service providers. LTSM: Delay in delivery of Scholastic stationery supplementary orders. Some schools had more LTSM surpluses and those surpluses were utilised to close the gaps experienced at the schools which have needs. In-school sport Accommodation, Transport of Scholars and Travelling: Activities took place towards the END of the last month of the financial year. The National LSEN II open games Championships ended on the 01 April 2023 and the Invoice had not yet been received. The Attire was delivered on the 01 April 2023 A day before the team departed to the National Schools Athletics Track & Field Championships 2023 at Germiston, Gauteng Province. NSNP: Late and non-submission of feeding invoices by the service providers. 10125 learners in Capricorn South District were not fed in Lebowakgomo, Mphahlele, Mogodumo, Lebopo, Kgakotlou and Seshego circuits during January 2023 due to non-delivery of foodstuff by the service provider. Deliveries and submission of invoices delayed by the service provider for the procurement of the printing and delivery of books under ECD. Consultants underspent due to training processes for the training of safety committee members which were not concluded. Service provider to conduct health and safety risk assessment not yet appointed. Saving has been realized for the printing item due to price negotiations with Government printing. Provinces and Municipalities underspent due to a reduction in number of motor vehicles licensed as some vehicles were auctioned in December 2021.

Departmental agencies and accounts under spent, Presidential Youth Employment Initiative UIF payment not made before year-end due to delay in securing a UIF reference number from the Department of Labour. Covid-19 School General Assistants UIF not paid to the Department of Labour due to challenges with the registration of beneficiaries. Non-profit institutions under spent by 2.3% due to 03 Independent Schools which underperformed in the 2022 Grade 12 NSC results. This led to subsidy being withdrawn. The schools were contacted and visited, and they committed to work harder to improve results. Norms and Standards for Public Ordinary Schools second tranche payments made to qualifying schools, however, payments to 02 schools with 1 080 learners not yet done due to non-compliance by schools as they failed to submit 2021 Audited Financial Statements. NSNP: Second tranche transfers not paid to four schools in Sekhukhune East District due to delay in submitting compliance documents. Underspensing on the transfer of funds to ECD and Pre-Grade R ECD Centres due to Some ECD Centres means test which dropped below 80% and had to be paid based on the available number of children within the ECD Centre. Some

ECD Centres were closed due to non-compliance. Some districts were unable to process transfer payments to qualifying ECD Centres on time due to shortage of staff.

Households under spent mainly on Claims Against the State as payments are dependent upon the submission of claims finalized by the courts. The payment for leave gratuities is dependent upon the submission of claims. Buildings and other fixed structures: under spent on refurbishment and rehabilitation of storm damaged schools. DBSA appointed contractors during the last week of March 2023 and payment could not be effected before the end of the financial year.

Machinery and equipment under spent: Quotations for laptops awarded on 08 December 2022, and the suppliers delivered laptops that were not in terms of the specification. The suppliers to deliver correct laptops in April 2023. Furthermore, the order for Special schools Buses is still waiting for delivery. Roll over applied for Laptops and Buses.

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Infrastructure Grant	1,486,546.00	1,483,884	2,661.67	0%
HIV and AIDS	27,646.00	21,788	5,857.87	21%
EPWP Integrated grant for province	2,702.00	2,690	11.55	0%
Soc Sec EPWP incentive grant for province	18,354.00	17,279	1,075.05	6%
National School Nutrition Program	1,530,388.00	1,498,954	31,433.64	2%
Learners with profound intellectual disabilities	38,184.00	30,987	7,196.90	19%
Maths Science and technology	49,721.00	41,459	8,262.00	17%
Early Childhood Development	228,473.00	199,441	29,032.28	13%

Infrastructure Grant

Vacant posts were budgeted from April 2022 and appointees assumed duty in December 2022 and January 2023. Chief Civil & Structural resigned on the 1st February 2023, Town Planner & Architect resigned in October & November 2022. Invoices for maintenance work done at ECD Centres during the 4th quarter submitted late. Electrification of Masisi low cost ECD Centre not yet done. Late submission of invoices for the maintenance and repair of elevators in the department by the service provider. Maintenance and repairs invoices for Sekhukhune East could not be paid before the end of the financial year.

Mopani west purchase orders for maintenance and repairs were issued in January 2023 and maintenance not yet concluded.

Some districts' rental and hiring quotations received for mobile toilets were less than expected. And in some areas, if construction is completed, rental and hiring is being stopped.

HIV/AIDS Life Skills Grant

CES post was budgeted from April 2022, appointment done in January 2023. 163 LSA posts filled, 80 LSA appointed in January 2023 and 83 in February and March 2023. Training & Development workshop was scheduled for 10-12 March 2023 due to the late issuing of purchase order on the 23/03/2023, the re-scheduling of the workshop took place and the workshop commenced on the 14-16/04/2023 when the schools re-opened. Sekhukhune District awareness campaign rental & hiring not utilized due to non-participation of the service provider. Purchase order for the procurement of 3 data projectors and 2 printers (which are 4 in 1 printers) not issued.

EPWP Incentive Grant

Casual labourers are not compensated for the days on which service was not rendered.

EPWP Social Sector Grant

Funds were transferred to schools as planned.

NSNP

Late submission of feeding invoices by the service providers. 10125 learners in Capricorn South District were not fed in Lebowakgomo, Mphahlele, Mogodumo, Lebopo, Kgakotlou and Seshego circuits during January 2023 due to non-delivery of foodstuff by the service provider. Second tranche transfers not paid to four schools in Sekhukhune East District due to delay in submitting compliance documents. Purchase order for the procurement of mobile kitchens issued in March 2023, deliveries not concluded. Procured laptops not delivered. Purchase order for the domestic equipment and kitchen appliances for best school awards issued late in March 2023 and delivery not made. 10 leased multifunctional photocopier machines were delivered in October 2022, whereas the budget period was for 12 months.

Learner with Severe Profound Intellectual Disability (LSPID) Grant

3 advertised vacant posts not yet filled. 1 CES resigned at the end of October 2022. 1 Chief Speech Therapists resigned at the end of January 2023. Purchase orders for school furniture, communication accessories and bags issued in March 2023 and delivery could not be made before the end of the financial year. Invoices for the psychological test material, accommodation, venues & facilities, air transport, stationery and office furniture were submitted late for payment in March 2023. Purchase order for shipping storage containers issued in February 2023. Supplier declined due to under quoting. Purchase order for the lease of photocopiers issued in March 2023, machines not yet delivered. Procured office furniture and laptops delivered on 28 March 2023, late for the invoice to be paid before the close of the financial year.

MST

Wrong placement of Cuban Specialists when the contract was extended. Procurement processes for coding & robotics kits and monitors not concluded. Invoices for teacher workshops conducted in March 2023 could not be processed for payment before the end of the financial year. Delivery of the procured Printing for Teaching Maths with Understanding (TMU) materials not received.

Early Childhood Development (ECD) Grant

Underspending due to maintenance (renovations) on 54 ECD Centres which has been completed towards end of financial and invoices submitted late. There is still outstanding work on renovation projects that still need to be completed. Electrification of Masisi low cost ECD Centre not yet done. Underspending on the transfer of funds to ECD Centres due to Some ECD Centres means test which dropped below 80% and had to be paid based on the available number of children within the ECD Centre. Some ECD Centres were closed due to non-compliance. Some districts were unable to process transfer payments to qualifying ECD Centres on time due to shortage of staff.

LIMPOPO: EDUCATION

Statement of Financial Performance

	Note	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	<u>1</u>	37,624,778	35,723,999
Statutory appropriation	<u>2</u>	2,074	1,978
Departmental revenue	<u>3</u>	390	-
TOTAL REVENUE		37,627,242	35,725,977
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>4</u>	27,607,511	26,750,781
Goods and services	<u>5</u>	3,745,903	3,472,702
Total current expenditure		31,353,414	30,223,483
Transfers and subsidies			
Transfers and subsidies	<u>6</u>	4,527,331	3,999,786
Total transfers and subsidies		4,527,331	3,999,786
Expenditure for capital assets			
Tangible assets	<u>7</u>	1,178,461	979,383
Intangible assets	<u>7</u>	492	-
Total expenditure for capital assets		1,178,953	979,383
Payments for financial assets	<u>8</u>	23,830	-
TOTAL EXPENDITURE		37,083,528	35,202,652
SURPLUS/(DEFICIT) FOR THE YEAR		543,714	523,325
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		543,324	523,325
Annual appropriation		457,793	253,719
Conditional grants		85,531	269,606
Departmental revenue and NRF Receipts	<u>13</u>	390	-
SURPLUS/(DEFICIT) FOR THE YEAR		543,714	523,325

LIMPOPO: EDUCATION

Statement of Financial Position

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current Assets		693,558	670,482
Cash and cash equivalents	9	511,747	464,519
Prepayments and advances	10	22	-
Receivables	11	181,789	205,963
Non-Current Assets		3,641	594
Receivables	11	3,641	594
TOTAL ASSETS		697,199	671,076
LIABILITIES			
Current Liabilities		636,935	601,881
Voted funds to be surrendered to the Revenue Fund	12	618,131	598,132
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	15,508	2,965
Payables	14	3,296	784
TOTAL LIABILITIES		636,935	601,881
NET ASSETS		60,264	69,195
Represented by:			
Recoverable revenue		65,790	74,721
Unauthorised expenditure		-5,526	-5,526
TOTAL		60,264	69,195

LIMPOPO: EDUCATION

Statement of Changes in Net Assets

NET ASSETS		2022/23	2021/22
	Note	R'000	R'000
Recoverable revenue			
Opening balance		74,721	58,780
Transfers		-8,931	15,941
Irrecoverable amounts written off	8.1	-11,549	-
Debts recovered (included in departmental receipts)		-10,731	-13,056
Debts raised		13,349	28,997
Closing balance		65,790	74,721
Unauthorised expenditure			
Opening balance		-5,526	-5,526
Closing balance		-5,526	-5,526
TOTAL		60,264	69,195

LIMPOPO: EDUCATION

Cash Flow Statement

	2022/23	2021/22
Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts	37,683,963	35,769,997
Annual appropriated funds received	1.1 37,624,778	35,723,999
Statutory appropriated funds received	2 2,074	1,978
Departmental revenue received	3 53,403	43,659
Interest received	3.2 3,708	361
Net (increase)/ decrease in working capital	26,664	-59,079
Surrendered to Revenue Fund	-567,893	-917,684
Current payments	-31,353,414	-30,223,483
Payments for financial assets	-23,830	-
Transfers and subsidies paid	-4,527,331	-3,999,786
Net cash flow available from operating activities	15 1,238,159	569,965
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for capital assets	7 -1,178,953	-979,383
Proceeds from sale of capital assets	3.3 -	4,682
(Increase)/decrease in non-current receivables	11 -3,047	6,923
Net cash flows from investing activities	-1,182,000	-967,778
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/ (decrease) in net assets	-8,931	15,941
Net cash flows from financing activities	-8,931	15,941
Net increase/ (decrease) in cash and cash equivalents	47,228	-381,872
Cash and cash equivalents at beginning of period	464,519	846,391
Cash and cash equivalents at end of period	16 511,747	464,519

LIMPOPO EDUCATION: ACCOUNTING POLICIES

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	Basis of preparation The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern The financial statements have been prepared on a going concern basis.
3	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	Comparative information
6.1	Prior period comparative information Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	Current year comparison with budget A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	Revenue

7.1	<p>Appropriated funds</p> <p>Appropriated funds comprise 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	Accruals and payables not recognised.

	Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	Leases
8.4.1	<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	Financial assets (not covered elsewhere)

	<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	<p>Impairment of financial assets</p> <p>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.</p>
13	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
14	<p>Capital Assets</p>
14.1	<p>Immovable capital assets</p> <p>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.</p> <p>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.</p>
14.2	<p>Movable capital assets</p> <p>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.</p> <p>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.</p> <p>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.</p>
14.3	<p>Intangible assets</p> <p>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.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p>

	<p>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.</p> <p>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.</p>
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	Unauthorised expenditure

	<p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p> <p>Unauthorised expenditure is recognised in the statement of changes in net assets 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. <p>Unauthorised expenditure recorded in the notes to the financial statements comprise of</p> <ul style="list-style-type: none"> • unauthorised expenditure that was under assessment in the previous financial year. • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised incurred in the current year.
17	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:</p> <ul style="list-style-type: none"> • fruitless and wasteful expenditure that was under assessment in the previous financial year. • fruitless and wasteful expenditure relating to previous financial year and identified in the current year. • fruitless and wasteful expenditure incurred in the current year.
18	<p>Irregular expenditure</p> <p>Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.</p> <p>Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:</p> <ul style="list-style-type: none"> • irregular expenditure that was under assessment in the previous financial year. • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
19	<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>

	Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
20	<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 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.</p>
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>

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Notes to the Annual Financial Statements

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1.1 Annual Appropriation		2022/23			2021/22		
	Programmes	Final Budget R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested/ not received R'000
1)	ADMINISTRATION	1,945,140	1,945,140	-	1,954,596	1,954,596	-
	PUBLIC ORDINARY	30,510,888	30,510,888	-	29,495,681	29,495,681	-
2)	SCHOOL EDUCATION INDEPENDENT	153,527	153,527	-	150,992	150,992	-
3)	SCHOOL SUBSIDIES PUBLIC SPECIAL	610,576	610,576	-	587,570	587,570	-
4)	SCHOOL EDUCATION EARLY CHILDHOOD	690,293	690,293	-	154,425	154,425	-
5)	DEVELOPMENT INFRASTRUCTURE	1,607,425	1,607,425	-	1,401,810	1,401,810	-
6)	DEVELOPMENT EXAMINATION AND EDUCATION RELATED	2,106,929	2,106,929	-	1,978,925	1,978,925	-
7)	SERVICES						-
	Total	37,624,778	37,624,778	-	35,723,999	35,723,999	-

The total amount budgeted for the financial year 2022/23 was received from the Provincial Revenue Fund during the financial year.

	Note	2022/23 R'000	2021/22 R'000
1.2 Conditional grants**			
Total grants received	32	3,382,014	3,042,803

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Notes to the Annual Financial Statements

	2022/23 R'000	2021/22 R'000
2 Statutory Appropriation		
Statutory Appropriation	2,074	1,978
	2,074	1,978
Actual Statutory Appropriation received	2,074	1,978

The amount budgeted for Statutory was R2 037 000, however the Gazette for the adjustment indicated that the salary adjustment was effective from April 2021 therefore an additional amount of R37 000 had to allocated from Equitable share.

	Note	2022/23 R'000	2021/22 R'000
3 Departmental Revenue			
Sales of goods and services other than capital assets	3.1	34,293	32,732
Interest, dividends and rent on land	3.2	3,708	361
Sales of capital assets	3.3	-	4,682
Transactions in financial assets and liabilities	3.4	19,110	10,927
Total revenue collected		57,111	48,702
Less: Own revenue included in appropriation	<u>13</u>	56,721	48,702
Departmental revenue collected		390	-

	Note	2022/23 R'000	2021/22 R'000
3.1 Sales of goods and services other than capital assets	<u>3</u>		
Sales of goods and services produced by the department		34,292	32,711
Sales by market establishment		248	270
Other sales		34,044	32,441
Sales of scrap, waste and other used current goods		1	21
Total		34,293	32,732

	Note	2022/23 R'000	2021/22 R'000
3.2 Interest, dividends and rent on land	<u>3</u>		
Interest		3,708	361
Total		3,708	361

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
3.3	Sales of capital assets		
	Tangible capital assets	-	4,682
	Machinery and equipment	-	4,682
	Total	-	4,682
		2022/23 R'000	2021/22 R'000
3.4	Transactions in financial assets and liabilities		
	Receivables	19,110	10,927
	Total	19,110	10,927
		2022/23 R'000	2021/22 R'000
3.5.1	Donations received in-kind (not included in the main note)		
	Cash vouchers	93	401
	covid related		150
	infrastructure	1,082	-
	LTSM related	119,759	1,945
	other		26
	Matric results announcement	968	70
	Assets	470	-
	Sanitation related	980	-
	School shoes donated	155	605
	Matric camp grocery	15	-
	Total	123,522	3,197

The LTSM related donations include a R119 million donation of tablets

		2022/23 R'000	2021/22 R'000
4	Compensation of Employees		
4.1	Salaries and wages		
	Basic salary	19,632,099	18,948,274
	Performance award	19,690	25,791
	Service Based	1,646,587	1,612,502
	Compensative/circumstantial	517,459	612,185
	Periodic payments	4,193	6,358
	Other non-pensionable allowances	1,941,554	1,886,734
	Total	23,761,582	23,091,844

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Notes to the Annual Financial Statements

	Note	2022/23 R'000	2021/22 R'000
4.2 Social Contributions			
Employer contributions			
Pension		2,538,069	2,442,663
Medical		1,298,462	1,208,614
UIF		493	314
Bargaining council		1,480	1,430
Official unions and associations		6,272	4,664
Insurance		1,153	1,252
Total		3,845,929	3,658,937
Total compensation of employees		27,607,511	26,750,781
Average number of employees		60,398	60,054

The average number of employees is split as follows:
Educators: 51 399
Non-educators: 8 999

	Note	2022/23 R'000	2021/22 R'000
5 Goods and services			
Administrative fees		96	-
Advertising		1,209	1,552
Minor assets	5.1	1,439	1,570
Bursaries (employees)		44,818	36,452
Catering		62,830	58,473
Communication		38,988	57,695
Computer services	5.2	62,973	58,131
Consultants: Business and advisory services		128	1,730
Contractors		31,513	33,377
Agency and support / outsourced services		1,137,040	1,076,077
Audit cost – external	5.3	18,794	16,343
Fleet services		15,718	10,716
Inventories	5.4	1,132,401	1,051,324
Consumables	5.5	140,472	126,550
Operating leases		33,467	33,615
Property payments	5.6	312,917	190,827
Rental and hiring		47,320	119,929
Transport provided as part of the departmental activities		398,224	402,265
Travel and subsistence	5.7	242,338	171,359
Venues and facilities		19,353	18,286
Training and development		96	873
Other operating expenditure	5.8	3,769	5,558
Total		3,745,903	3,472,702

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Notes to the Annual Financial Statements

Administrative fees: 2021/22 financial year no workshops or trainings requiring the payment of registration fees took place due to Covid-19 restrictions and registration of MST learners in competitions not concluded.

Advertising: National Nutrition Week celebration promotional materials not procured in 2022/23 financial year due to insufficient budget. Promotional materials were procured in 2021/22 financial year.

Minor assets: More office furniture and equipment were procured and delivered in the 2022/23 FY

Bursaries (employees): There were no new bursaries that were entered in the 2021/22 because of the budget cut as a result of COVID - 19, the expenditure was only for maintenance of old bursaries.

Catering: 2021/2 financial year some activities could not take place as planned due to Covid-19 restrictions

Communication: The Department has migrated from landlines to cell phones resulting in reduced expenditure in 2022/23 FY as the contract is regulated by National Treasury

Consultants: Business and advisory services: Payments were made in 2021/22 for the MST Grant management fees, occupational safety and health and risk assessment consultants and the payment of quality control services for the procured sanitizers of which were not required in the 2022/23 financial year.

Contractors: The payment Learner Attainment enrichment camps screeners and cleaners in the 2021/22 FY was made under Contractors: Casual Labourers and in the 2022/23 FY payments are made under A&S/O/S:CLEANERS. The cost for the transportation of text & prescribed books from the warehouse to schools was more than in the 2022/23 FY. Expenditure incurred on In-School Sport Contractors: Medical Services in the 2021/22 FY of which was not incurred in the 2022/23 FY

Audit cost – external: Increase in expenditure is due to additional hours worked in the 2022/23 as billing is per hour

Fleet services: Spending is less in 2021/22 as some vehicles were auctioned in December 2021 and procured vehicles delivered at year-end. Furthermore in 2022/23, petrol price increases and maintenance cost for old vehicles was high.

Property payments: Expenditure was incurred for the maintenance (renovations) on 54 ECD Centres for the ECD Grant which was shifted from the Dept of Social Development at the end of the 2021/22 FY

Rental and hiring: Mobile toilets were supplied to schools without proper sanitation facilities and in the 2022/23 FY fewer mobile toilets were provided as some sanitation projects were completed.

Travel and subsistence: 2021/2 financial year some activities could not take place as planned due to Covid-19 restrictions

	Note	2022/23 R'000	2021/22 R'000
5.1 Minor assets	<u>5</u>		
Tangible capital assets		1,439	1,570
Machinery and equipment		1,439	1,570
Total		1,439	1,570

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
5.2	Computer services	<u>5</u>	
	SITA computer services	49,687	46,587
	External computer service providers	13,286	11,544
	Total	62,973	58,131
		2022/23 R'000	2021/22 R'000
5.3	Audit cost – external	<u>5</u>	
	Regularity audits	18,794	16,343
	Total	18,794	16,343
		2022/23 R'000	2021/22 R'000
5.4	Inventory	<u>5</u>	
	Learning and teaching support material	1,132,401	1,051,324
	Total	1,132,401	1,051,324
		2022/23 R'000	2021/22 R'000
5.5	Consumables	<u>5</u>	
	Consumable supplies	140,472	60,275
	Household supplies	136,461	58,240
	IT consumables	748	74
	Other consumables	3,263	1,961
	Stationery, printing and office supplies	-	66,275
	Total	140,472	126,550
		2022/23 R'000	2021/22 R'000
5.6	Property payments	<u>5</u>	
	Property management fees	83,347	49,259
	Property maintenance and repairs	79,841	4,721
	Other	149,729	136,847
	Total	312,917	190,827

Included in the "Property management fees" is an amount of R83 347 million for management fees paid for Infrastructure projects
Included in 'other' is an amount of R133 316 000 for security service payments

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
5.7	Travel and subsistence		
	Local	241,541	171,290
	Foreign	797	69
	Total	242,338	171,359

		2022/23 R'000	2021/22 R'000
5.8	Other operating expenditure		
	Professional bodies, membership and subscription fees	66	23
	Resettlement costs	1,205	458
	Other	2,498	5,077
	Total	3,769	5,558

		2022/23 R'000	2021/22 R'000
5.9	Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)		
	<i>(Treasury Regulation 20.2.4)</i>		
	Name of Commission / Committee of inquiry		
	Risk Committee (Only the Independent Chairperson remunerated)	103	119
	Total	103	119

R12,8 million for the staff debt write-off and an additional R11.5 million for the ELRC debt for write-off.

		2022/23 R'000	2021/22 R'000
6	Transfers and Subsidies		
	Provinces and municipalities	354	337
	Departmental agencies and accounts	80,342	76,200
	Non-profit institutions	4,116,325	3,557,456
	Households	330,310	365,793
	Total	4,527,331	3,999,786

The department had ring fenced budget for Covid 19 for the 2022/23 financial year, however since the pandemic disaster status was cancelled/suspended, the budget was transferred to schools to cater for the payments to officials who had already been appointed to clean the school premises until the end of March 2023". The amount transferred to schools is R323 648 081.02 and is included in the 4 116 325 000.

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
7	Expenditure for capital assets		
	Tangible capital assets	1,178,461	979,383
	Buildings and other fixed structures	1,168,296	960,606
	Machinery and equipment	10,165	18,777
	Intangible capital assets	492	-
	Software	492	-
	Total	1,178,953	979,383
7.1 Analysis of funds utilised to acquire capital assets - 2022/23			
		Voted Funds R'000	TOTAL R'000
	Tangible capital assets	1,178,461	1,178,461
	Buildings and other fixed structures	1,168,296	1,168,296
	Machinery and equipment	10,165	10,165
	Intangible capital assets	492	492
	Software	492	492
	Total	1,178,953	1,178,953
7.2 Analysis of funds utilised to acquire capital assets - 2021/22			
		Voted Funds R'000	TOTAL R'000
	Tangible capital 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
7.3 Finance lease expenditure included in Expenditure for capital assets			
	Tangible capital assets		
	Machinery and equipment	1,699	4,675
	Total	1,699	4,675

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
8	Payments for financial assets		
	Debts written off	23,830	-
	Total	23,830	-
		2022/23 R'000	2021/22 R'000
	8.1 Debts written off		
	Nature of debts written off		
	Recoverable revenue written off	11,549	-
	ELRC invalid debt previously raised	-	-
	Total	11,549	-
	Other debt written off		
	Staff debt	12,281	-
	Total	12,281	-
	Total debt written off	23,830	-
		2022/23 R'000	2021/22 R'000
9	Cash and Cash Equivalents		
	Consolidated Paymaster General Account	511,644	465,858
	Disbursements	103	-1,339
	Total	511,747	464,519
		2022/23 R'000	2021/22 R'000
10	Prepayments and Advances		
	Travel and subsistence	22	-
	Total	22	-
	Analysis of Total Prepayments and advances		
	Current Prepayments and advances	22	-
	Total	22	-

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Notes to the Annual Financial Statements

	Note	2022/23			2021/22		
		Current R'000	Non- current R'000	Total R'000	Current R'000	Non- current R'000	Total R'000
1 Receivables							
Claims recoverable	<u>11.1</u>	13,482		13,482	11,781	-	11,781
Trade receivables	<u>11.2</u>			-	-	-	-
Staff debt	<u>11.3</u>	119,030	3,641	122,671	126,154	594	126,748
Other receivables	<u>11.4</u>	49,277		49,277	68,028	-	68,028
Total		181,789	3,641	185,430	205,963	594	206,557

The reduction in the balances is mainly because of the debt written off during the year

	Note	2022/23 R'000	2021/22 R'000
11.1 Claims recoverable	<u>11</u>		
National departments		6,854	6,604
Provincial departments		6,290	4,818
Public entities		4	-
Higher education institutions		334	359
Total		13,482	11,781
11.2 Staff debt	<u>11</u>		
Sal: Tax debt		5,981	7,416
Debt account		91,781	101,842
Sal: Reversal control account		24,542	17,182
Sal: Deduction disallowance account		131	86
Sal: Disallowance account		236	222
Total		122,671	126,748

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
11.3 Other receivables	<u>11</u>		
Fruitless and wasteful expenditure			204
Othe Debt		48,418	67,522
Sal: Medical aid		846	3
Sal: Pension fund		-	68
Sla: Income tax		-	174
Pension Recoverable		13	13
Reversal control account		-	44
Total		49,277	68,028

The amount for "other receivables: debt account" includes the amount owed by Trade Unions for seconded officials, amounts owed by schools and amounts owed by suppliers.

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
11.4 Impairment of receivables			
Estimate of impairment of receivables		66,269	107,646
Total		66,269	107,646

The impairment amount is made up debts against people who are deceased, those who have left the public service as well as some prescribed debts. These debts will be written-off when the department realise savings in the future financial years and normal process to write-off debts will be followed.

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
12 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		598,132	941,020
Transfer from statement of financial performance (as restated)		543,324	523,325
Paid during the year		-523,325	-866,213
Closing balance		618,131	598,132

The amount of R543 324 000 represents the surplus funds to be surrendered for the 2022/23 financial year. The difference between the R618 131 000 and the R543 324 000 is about R74 808 000 due to the Provincial Revenue Fund for the financial years when the department incurred Unauthorised expenditure and therefore did not surrender all unspent equitable shares.

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
12.1	Reconciliation of unspent conditional grants		
	<i>Note</i>		
	Total conditional grants received	3,382,014	3,042,803
	Total conditional grants spent	-3,296,483	-2,773,197
	Unspent conditional grants to be surrendered	85,531	269,606
	Less: Paid to the Provincial Revenue Fund by Provincial department		-269,606
	Approved for rollover		-175,723
	Not approved for rollover		-93,883
	Add: Received from provincial revenue fund by national department		-
	Due by the Provincial Revenue Fund	85,531	-
	<i>12</i>		
		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
13	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund		
	Opening balance	2,965	5,734
	Transfer from Statement of Financial Performance (as restated)	390	-
	Own revenue included in appropriation	56,721	48,702
	Paid during the year	-44,568	-51,471
	Closing balance	15,508	2,965
		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
14	Payables - current		
	Clearing accounts	582	284
	Other payables	2,714	500
	Total	3,296	784
		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
14.1	Clearing accounts		
	Sal: GEHS refund	582	284
	Total	582	284

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Notes to the Annual Financial Statements

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
14.2 Other payables	<u>14</u>		
Bargaining		14	-
Finance		1	-
Sal ACB		620	500
Garnishee		1	-
Income Tax		1,557	-
Official Union		4	-
Pension Fund		515	-
Rent		2	-
Total		2,714	500

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
15 Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		543,714	523,325
Add back non cash/cash movements not deemed operating activities		694,445	46,640
(Increase)/decrease in receivables		24,174	-42,714
(Increase)/decrease in prepayments and advances		-22	-
Increase/(decrease) in payables – current		2,512	-16,365
Proceeds from sale of capital assets			-4,682
Expenditure on capital assets		1,178,953	979,383
Surrenders to Revenue Fund		-567,893	-917,684
Own revenue included in appropriation		56,721	48,702
Net cash flow generated by operating activities		1,238,159	569,965

		2022/23 R'000	2021/22 R'000
	<i>Note</i>		
16 Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		511,644	465,858
Disbursements		103	-1,339
Total		511,747	464,519

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Notes to the Annual Financial Statements

			2022/23 R'000	2021/22 R'000
17	Contingent liabilities and contingent assets	Note		
17.1	Contingent liabilities			
	Liable to	Nature		
	Housing loan guarantees	Employees	125	125
	Claims against the department		164,456	146,588
	Intergovernmental payables		2,042	1,722
	Total		166,623	148,434

The claims against the state amount of R164 456 000 is made of claims that the department is a defendant and the cases are still in court. The timing of the outflow relating to "Claims against the state" depends on the court outcome. Intergovernmental payables will be paid as soon as confirmed. There was a prior period error on the "claims against the state" hence the movement in the closing balance as compared to the prior period amount disclosed.

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

17.2	Contingent assets		2022/23 R'000	2021/22 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).		418	673
	Total		973	1,228

The salary payment after termination of service amounting to R555 000 is for an amount paid to an official after termination and refusing to submit pension claim so that the department can recover the amount due.

18	Capital commitments	Note	2022/23 R'000	2021/22 R'000
	Buildings and other fixed structures		2,815,435	2,379,077
	Machinery and equipment		11,133	136
	Total		2,826,568	2,379,213

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Notes to the Annual Financial Statements

Disclosure requirements as required by MCS have been complied with as no information was deemed too sensitive to warrant non-disclosure

					2022/23 R'000	2021/22 R'000
19	Accruals and payables not recognised					
	19.1	Accruals				
		Listed by economic classification	30 days	30+ days	Total	Total
		Goods and services	43,579		43,579	25,402
		Interest and rent on land			-	-
		Transfers and subsidies	1,750		1,750	1
		Capital assets	37,709		37,709	3,048
		Other	7,228		7,228	-
		Total	90,266	-	90,266	28,451
		Listed by programme level		Note	2022/23 R'000	2021/22 R'000
		Programme 1			24,868	20,333
		Programme 2			12,714	1,706
		Programme 4			1,436	1,838
		Programme 5			7,230	
		Programme 6			43,580	3,992
		Programme 7			438	582
		Total			90,266	28,451

Included in the amount of "other" is the amount for the Stimulus package for ECD Centres. The amount was calculated based on the amount transferred from Department of Social Development less the amount paid during the financial year

19.2	Payables not recognised					
		Listed by economic classification	30 days	30+ days	Total	Total
		Goods and services	33,539		33,539	8,062
		Interest and rent on land			-	-
		Transfers and subsidies	31,305		31,305	5,279
		Capital assets	15,823		15,823	-
		Other	10,436		10,436	-
		Total	91,103	-	91,103	13,341

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Notes to the Annual Financial Statements

Listed by programme level

	Note	R'000	R'000
Programme 1		6,162	289
Programme 2		31,999	6,098
Programme 4		946	447
Programme 5		11,725	92
Programme 6		12,781	991
Programme 7		27,490	5,424
Total		91,103	13,341

	Note	2022/23 R'000	2021/22 R'000
20 Employee benefits			
Leave entitlement		163,760	148,762
Service bonus		854,976	803,488
Performance awards		18,551	18,412
Capped leave		1,666,170	1,847,172
Other		81,301	50,134
Total		2,784,759	2,867,968

Capped leave commitments: Included in the amount of R1 666 170 000(2021: R1 847 172 000) is an amount of R592 372.62 (2022: R606 254.44) for negative leave as at 31 March 2023 and capped leave amounts of R0 (2022: R17 692 685.67) captured after the financial year end. Leave entitlement: Included in the amount of R163 760 000 (2022: R148 762 000) is an amount of R175 271.70(2022: R808 919.86) for negative leave under investigation and R0 captured after year end. The amount for "other" relates to payments for employees who qualify for payment after having been in public service for over 20,30 and 40 years. The performance awards amount of R18 551 000(2022: R18 412 000) is the estimate to be paid during 2023/24 financial year. At this stage the department is not able to reliably measure the long-term portion of the long service awards.

21 Lease commitments

21.1 Operating leases

2022/23

Not later than 1 year
Later than 1 year and not later than 5 years
Later than five years
Total lease commitments

Buildings and other fixed structures	Machinery and equipment	Total
R'000	R'000	R'000
30,932		30,932
2,730		2,730
		-
33,662	-	33,662

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Notes to the Annual Financial Statements

2021/22	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	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

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

21.2 Finance leases **

2022/23	Machinery and equipment	Total
	R'000	R'000
Not later than 1 year	1,735	1,735
Later than 1 year and not later than 5 years	1,445	1,445
Total lease commitments	3,181	3,181

2021/22	Machinery and equipment	Total
	R'000	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
Total lease commitments	4,187	4,187

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Notes to the Annual Financial Statements

	Note	R'000	R'000
22 Unauthorised, Irregular and Fruitless and wasteful expenditure			
Irregular expenditure		1,853,340	1,815,603
Fruitless and wasteful expenditure		49	156
Total		1,853,389	1,815,759

Information displayed on 21/22 and 22/23 financial year is for the current year incurred as there were changes in treatment of the note. other information will be reported on the Annual report

23 Related party transactions

	Note	2022/23 R'000	2021/22 R'000
In kind goods and services provided/received			
Audit committee fees		583	629
Internal audit fees		5,073	4,645
Total		5,656	5,274

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.

	2022/23 R'000	2021/22 R'000
24 Key management personnel		
Political office bearers (provide detail below)	2,073	1,978
Officials:		-
Level 16	2,090	2,870
Level 15	5,104	5,063
level 14	18,700	18,262
Family members of key management personnel	4,832	5,665
Total	32,799	33,838

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

	Note	2022/23 R'000	2021/22 R'000
25 Provisions			
Claim against the department		108,569	107,711
Retention		85,570	47,896
Total		194,139	155,607

The provision amount of R194 139 000 is made up of claims against the department (R108 569 000) which are deemed to be likely paid but the timing and amount are uncertain as well as the Retention on infrastructure projects (R85 570 000) 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%.

	Claims against the state R'000	Retention R'000	Provision 3 R'000	Provision 4 R'000	Total provision s R'000
Opening balance	107,711	47,896			155,607
Increase in provision	-	49,187			49,187
Settlement of provision	-700	-11,513			-12,213
Change in provision due to change in estimation of inputs	1,558				1,558
Closing balance	108,569	85,570	-	-	194,139

Reconciliation of movement in provisions - 2021/22

	Claims against the state R'000	Retention R'000	Provision 3 R'000	Provision 4 R'000	Total provision s R'000
Opening balance	70,405	57,986	-	-	128,391
Increase in provision	39,573	27,216	-	-	66,789
Settlement of provision	-2,554	-37,306	-	-	-39,860
Change in provision due to change in estimation of inputs	287	-	-	-	287
Closing balance	107,711	47,896	-	-	155,607

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Notes to the Annual Financial Statements

26

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance R'000	Value adjustment s R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	187,348		10,487	1,016	196,819
Transport assets	68,739		1,025	-	69,764
Computer equipment	83,127		7,176	836	89,467
Furniture and office equipment	24,637		1,569	131	26,075
Other machinery and equipment	10,845		717	49	11,513
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	187,348	-	10,487	1,016	196,819

Additions include assets transferred from Department of Social Development, Payments from Infrastructure projects, Makhado and MASTEC cash payments and fair valuation. Disposals are due to transfers to schools and removal of Non qualifying items.

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	1,537	25,322

Assets under investigations are due to assets not during asset verification, assets waiting for disposals and incorrect barcode replacements.

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Notes to the Annual Financial Statements

26.1 Movement for 2021/22

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	184,495	3,845	14,409	15,401	187,348
Transport assets	68,257	179	9,870	9,567	68,739
Computer equipment	81,198	2,833	4,311	5,215	83,127
Furniture and office equipment	24,588	369	203	523	24,637
Other machinery and equipment	10,452	464	25	96	10,845
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	184,495	3,845	14,409	15,401	187,348

26.1.1 Prior period error

Note

2021/22
R'000

3,845

Omitted removal of assets disposed through auction in December 2021,
reversal of disposal and incorrect replacements

3,845

Total

3,845

Prior period error is due to correction of classification, reversal of previously disposed assets and found in 2022-23 asset verification and fair valuation of assets valued at R1/R0 value.

26.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Machinery and equipment R'000	Total R'000
Opening balance	70,192	70,192
Additions	4,111	4,111
Disposals	1,462	1,462
TOTAL MINOR CAPITAL ASSETS	72,841	72,841

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Notes to the Annual Financial Statements

	Machinery and equipment	Total
Number of R1 minor assets	2,756	2,756
Number of minor assets at cost	49,323	49,323
TOTAL NUMBER OF MINOR ASSETS	52,079	52,079

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	10,390	13,979

The additions are due assets purchased by MASTEC, Makhado EMPC, Infrastructure projects, donations from Legal Aid and transfers from Department of Social Development. The asset disposals are due to transfer to schools, corrections of assets incorrectly replaced and duplicated and removal of items not supposed to be in the asset register. The assets under investigations are due to assets not found during asset verification and investigation planned to be completed by 31 March 2024. The are 19 assets recorded at R0 value, we were not able to finalise matching incorrect replacements at the reporting time.

Minor assets

MOVEMENT IN MINOR CAPITAL 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
Prior period error	2,399	2,399
Additions	1,675	1,675
Disposals	2,411	2,411
TOTAL MINOR CAPITAL ASSETS	70,192	70,192

	Machinery and equipment	Total
Number of R1 minor assets	3,235	3,235
Number of minor assets at cost	48,511	48,511
TOTAL NUMBER OF MINOR CAPITAL ASSETS	51,746	51,746

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Notes to the Annual Financial Statements

26.2.1	Prior period error	Note	2021/22 R'000
	Relating to 20WW/XX (affecting the opening balance) Omitted removal of assets disposed through auction in December 2021 and asset disposed and verified and fair valuation		2,399
	Total		2,399

Omitted removal of assets disposed through auction in December 2021 and assets previously disposed and currently found on the floor and also assets which were fair valued.

26.3 Movable tangible capital assets written off

No assets were written off for the financial year under review.

27 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	5,139	492		5,631
TOTAL INTANGIBLE CAPITAL ASSETS	5,139	492	-	5,631

Movement for 2021/22

27.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	5,139	-	-	-	5,139
TOTAL INTANGIBLE CAPITAL ASSETS	5,139	-	-	-	5,139

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Notes to the Annual Financial Statements

28 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4,716,672	582,032	5,775	5,292,929
Dwellings	-			-
Non-residential buildings	3,520,710	406,756		3,927,466
Other fixed structures	1,195,962	175,276	5,775	1,365,463
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	4,716,672	582,032	5,775	5,292,929

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	142	20,145

The disposals are due to damaged mobiles that were scrapped and donated to schools for further use of materials and also due to incorrect barcode replacements which lead to duplications. The mobiles under investigations are due to assets that were not verified either in 2021/22 or 2022/23. The verification of all mobiles is planned to be completed by 31 July 2023. At the time of reporting, relocations of mobiles were still in progress.

Movement for 2021/22

28.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3,542,596	299,654	874,563	141	4,716,672
Non-residential buildings	2,748,924	266,543	505,243	-	3,520,710
Other fixed structures	793,672	33,111	369,320	141	1,195,962
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	3,542,596	299,654	874,563	141	4,716,672

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

28.1.1	Prior period error	Note	2021/22 R'000
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)		299,654
	Reversal of assets previously disposed, barcode replacements, omitted in the previous years and fair valuation		33,111
	Reclassification of assets between WIP and completed assets		266,543
	Total		299,654

The R33 111 000 Prior period error is due to reversal of assets previously disposed, barcode replacements, omitted in the previous years and fair valuation
The R266 543 000 Prior period error is for the reclassification of assets between WIP and completed assets due to certificate dates corrections and reclassification of agency fees.

Immovable tangible capital assets: Capital Work-in-progress

28.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

	Note	Opening Balance 1 April 2022 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
	<u>Annexure 7</u>				
Buildings and other fixed structures		643,640	917,756	292,446	1,268,950
TOTAL		643,640	917,756	292,446	1,268,950

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	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 2022 R'000
	<u>Annexure 7</u>					
Buildings and other fixed structures		848,384	-295,796	451,739	360,687	643,640
TOTAL		848,384	-295,796	451,739	360,687	643,640

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

29.1	Department acting as the principal	2022/23	2021/22
		R'000	R'000
	The Mvula trust	20,020	30,494
	Independent development trust (IDT)	26,219	12,019
	Development bank of South Africa (DBSA)	13,488	1,111
	Total	59,727	43,624

*The department is the principal in these 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 in 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 commitments 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 favor 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.

30 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
Provisions (Claims against the state)	3,900	5,458	1,558

31 Prior period errors

		2021/22		
	Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
31.1 Correction of prior period errors				
Provision (Retention)	25	58,726	-10,830	47,896
Contingent liabilities (Claim against the state)	17	126,138	20,450	146,588
Provision (Claim against the state)	25	115,411	-7,700	107,711
Commitments	18	2,621,942	-242,865	2,379,077
Movable	26	183,503	3,845	187,348
Immovable (non-residential buildings)	28	3,254,167	266,543	3,520,710
Works in progress (non-residential buildings)	28	939,436	-295,796	643,640
Inventory (LTSM)	32	151,432	-122,474	28,958
Immovable (other fixed structures)	28	1,162,851	33,111	1,195,962
Minor assets	26	67,793	2,399	70,192
Net effect		8,681,398	-353,317	8,328,081

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

32	INVENTORIES			
	(Effective from date determined in a Treasury instruction)			
	32.1	Inventories for the year ended 31 March 2023		
		Note	LTSM R'000	Total R'000
		<u>Annexure 6</u>		
		Opening balance	28,958	28,958
		Add: Additions/Purchases - Cash	1,131,873	1,131,873
		(Less): Issues	-1,132,734	-1,132,734
		Add/(Less): Received current, not paid (Paid current year, received prior year)	-1,810	-1,810
		Closing balance	26,287	26,287

	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	-122,474	-122,474
		Add: Additions - Non-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
		Closing balance	28,958	28,958

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

33 TRANSFER OF FUNCTIONS AND MERGERS

33.1 Transfer of functions

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.

33.1.2 Notes	Balance before transfer date	Department of Social Development (Limpopo)	Balance after transfer date
	R'000	R'000	R'000
Accruals	161,911	8,852	170,763
Payables not recognised	47,436	10,436	57,872
Employee benefits	2,867,968	413	2,868,381
Movable tangible capital assets	187,348	770	188,118

An amount of R10 million on payables relate to payables not recognised for Non-profit Organisation the R413 thousands relate to employee benefits for employees that were transferred to Department of education. An amount of R761 thousands relates to movable tangible assets transferred to the Department of education.

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

The department did not incur any revenue or expenditure relating to the function transfer from department of social development for the financial year 2022-2023.

The department did not incur any revenue or expenditure relating to the function transfer from the department of Social Development for the financial year 2022-2023.

34. STATEMENT OF CONDITIONAL GRANT RECEIVED

NAME OF GRANT									
	GRANT ALLOCATION			SPENT				2021/22	
	Division of Revenue Act/Provincial Grants	Roll Overs	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%
Infrastructure Grant	1,315,811	170,735	1,486,546	1,486,546	1,483,884	2,662	100%	1,399,810	1,177,410
HIV and AIDS	26,875	771	27,646	27,646	21,788	5,858	79%	28,915	22,307
EPWP Integrated grant for province	2,702		2,702	2,702	2,690	12	100%	2,080	1,877
Soc Sec EPWP incentive grant for province	18,354		18,354	18,354	17,279	1,075	94%	21,215	20,533
National School Nutrition Program	1,529,904	484	1,530,388	1,530,388	1,498,954	31,434	98%	1,504,387	1,476,026
Learners with profound intellectual disabilities	34,451	3,733	38,184	38,184	30,987	7,197	81%	34,151	26,406
Maths Science and technology	49,721		49,721	49,721	41,459	8,262	83%	52,245	48,640
Early Childhood Development	184,858	43,615	228,473	228,473	199,441	29,032	87%	-	-
	3,162,676	219,338	3,382,014	3,382,014	3,296,483	85,531		3,042,803	2,773,197

LIMPOPO: EDUCATION

Notes to the Annual Financial Statements

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STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2022/23		2021/22		
	GRANT ALLOCATION		TRANSFER		
	DoRA and other transfers	Total Available	Actual Transfer	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT	60	60	54	60	57
LEPELLE NKUMPI MUNICIPALITY	65	65	63	90	82
LEPELLE-NKUMPI LOCAL MUNICIPALIT	27	27	23	11	-
LIM368 LOCAL MUNICIPALITY	10	10	-	25	-
MODIMOLLE-MOOKGOPHONG LOCAL MUNI	23	23	19	120	23
POLOKWANE LOCAL MUNICIPALITY	112	112	101	60	106
THULAMELA MUNICIPALITY	60	60	53	33	52
GREATER GIYANI MUNICIPALITY	13	13	-	18	-
MOGALAKWENA MUNICIPALITY	25	25	17	-	17
GREATER TZANEEN MUNICIPALITY	58	58	21	-	-
	453	453	351	417	337

	Note	2022/23 R'000	2021/22 R'000
36 COVID 19 RESPONSE EXPENDITURE	<u>ANNEXURE 11</u>		
Compensation of employees		-	110
Goods and services		-	120,807
Transfers and subsidies		-	231,623
Expenditure for capital assets		-	-
Other		-	-
Total		-	352,540

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	2021/22	
	DoRA and other transfers	Total Available	Actual Transfer	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT	60	60	54	60	57
LEPELLE NKUMPI MUNICIPALITY	65	65	63	90	82
LEPELLE-NKUMPI LOCAL MUNICIPALIT	27	27	23	11	-
LIM368 LOCAL MUNICIPALITY	10	10	-	25	23
MODIMOLLE-MOOKGOPHONG LOCAL MUNI	23	23	19	120	106
POLOKWANE LOCAL MUNICIPALITY	112	112	101	60	52
THULAMELA MUNICIPALITY	60	60	53	33	-
GREATER GIYANI MUNICIPALITY	13	13	-	18	17
MOGALAKWENA MUNICIPALITY	25	25	17		
GREATER TZANEEN MUNICIPALITY	58	58	21		
Total	453	453	351	417	337

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2021/22	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
SKILLS DEVELOPMENT	61,694			61,694		100%		
LEVY					61,684		27,645	59,371
UNEMPLOYMENT	26,159			26,159		71%		
INSURANCE FUND					18,658		59,381	16,829
Total	87,853	-	-	87,853	80,342		87,026	76,200

ANNEXURE 1F

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION		EXPENDITURE		2021/22	
	Adjusted Budget	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	%	R'000	R'000
Transfers						
School support (Covid-19 transfers)	-	-	-		1,444,262	2,142,750
Public primary and secondary schools	2,192,273	2,192,273	2,166,920	99%	722,131	150,992
Independent Schools Subsidies	153,527	153,527	151,895	99%	722,131	66,010
Public Special Schools	73,322	73,322	73,322	100%		-
Early childhood	485,189	485,189	452,057	93%	722,133	1,250,924
EXAMINATION & EDUCATION REL SERV	1,301,222	1,301,222	1,266,150	97%	-	-
Infrastructure development	5,983	5,983	5,981	100%	-	-
	4,211,516	4,211,516	4,116,325		3,610,657	3,610,676

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 1G STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2021/22	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
H/H EMPL S/BEN: INJURY ON DUTY	1,013			1,013		100%	1,012	1,148
H/H EMPL S/BEN: LEAVE GRATUITY	250,526			250,526	249,401	100%	200,078	204,432
BURSARIES(NON-EMPLOYEE)	38,485			38,485		97%		
CLAIMS AGAINST STATE(CASH)	42,594			42,594	37,314	100%	110,045	48,876
					42,586		95,211	111,348
Total	332,618	-	-	332,618	330,310		406,346	365,804

ANNEXURE 1H			
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED			
		2022/23	2021/22
NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	R'000	R'000
Received in kind			
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 bag packs and stationery		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 and 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	donation of 50 Lenovo Android tablets for anti-Bullying campaign		75
Beyond 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
REBONI Furniture Manufacturing	donation of cash towards purchasing of tablets for learners during the announcement of Grade 12 results for 2021		50

Telkom Foundation	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		100
Cell C Limited	donation of 5x Mecer laptops; 5x Mecer wireless mouse; 5x Microsoft office bundle package		23
Tirisan Tech solutions	donation of 10x laptops and 10 x laptop bags		51
Limpopo Province Education Development Trust	donation of R70 000 towards purchasing of travelling bags		60
Pearson South Africa	donation of cash voucher to 10 learners to the value of R35 000.00 each		350
Cell C Limited	donation of fully equipped digital Lab		509
Nya Laroverket - Sweden	school improvement	67	
Tshashu Consulting	school improvement	15	
National Lottery Commission	Renovation of a School	1,000	
Globeleq South Africa Management Services (Pty) Ltd	Water and Sanitation	890	
FirstRand Foundation Trust	donation of a tractor to Sibisa Circuit	470	
Legal Aid South Africa Polokwane Local Office	donation of used computers	-	
Sun Meropa Casino	drilling and equipping of borehole	90	
Stats South Africa	Donation of 30 000 tablets	119,000	
Core Energy (RF) Propriety Limited	Groceries for Matriculants winter camp	15	
Core Energy (RF) Propriety Limited	Installation of curtain rails and curtains and salaries of the additional staff	421	
FUNDI	20X travelling bags	10	
Limpopo Province Education Development Trust	cash towards purchasing of travelling bags	69	
Pearson	Sponsorship for the announcement of Grade 12 Results for 2022: 20x laptops and eBooks to 20 schools	400	
Meropa Casino	donation of school shoes	100	
Bolt Company	improvement of science laboratory and funding of e-learning project	338	
SML Projects Pty Ltd	donation of school shoes and sanitary towels	36	
Nhluvuko Community Development and projects	donation of school shoes	9	
Macmillan Education	10 macmillan branded packs, rechargeable lights, USBs and student dictionary	8	
MTN Foundation	donation of 40x lenovo tablets	283	

Nedbank	donation of three laptops	29	
Nhluvuko Community Development and projects	donation of 65 school shoes	11	
Vodacom	donation of 100 tablets with prepaid sim cards	192	
Industrial Development Corporation	donation of cash to 3 top learners in Quintile 1,2 &3	45	
SAICA	donation of cash prizes to two top learners in Accounting, branded laptop bag and a tablet	24	
TOTAL		123,522	3,197

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	
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2023	2023	2023	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
Infrastruct ure Grant	8,034	177,633	107,506	143,372	88,658	84,545	68,764	164,296	71,905	85,814	142,394	340,964	1,483,884
HIV and AIDS	1,209	1,316	1,119	2,394	1,996	2,838	1,797	2,111	1,037	613	1,701	3,657	21,788
EPWP Integrated grant for province	170	172	172	165	195	191	488	260	199	196	179	302	2,690
Soc Sec EPWP incentive grant for province	862	2,490	3,108	1,271	1,667	777	2,138	3,397	720	1,433	670	(1,254)	17,279
National School Nutrition Program	11,488	151,999	167,847	115,444	75,144	129,935	170,526	150,521	164,481	71,362	92,837	197,371	1,498,954
Disability Grant	1,404	2,267	2,087	1,734	5,659	2,460	522	4,479	2,178	1,950	2,221	4,027	30,987
Maths Science and technolog y	15	-	12,720	4,504	519	420	1,588	3,154	12,268	361	1,466	4,444	41,459
Early Childhood Developm ent	-	-	31,254	5,848	396	17,901	31,245	27,206	16,369	11,343	23,146	34,733	199,441
Total	23,181	335,877	325,814	274,731	174,235	239,066	277,069	355,423	269,157	173,073	264,614	584,243	3,296,483

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

NATURE OF LIABILITY	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000
Claims against the department				
Assault of a learner by another learner	-	1,850	-	1,850
Assault of a learner by any other person other than educator	500	-	-	500
Assault of a learner by educator	2,370	400	-	2,770
Breach of contract	111,823	31	-	111,854
Breach of employment contract	3,185	458	315	3,328
Car accident claim	32	214	-	246
Damage to property	307	-	-	307
Death of a learner	500	800	-	1,300
Defamation of character	1,590	150	-	1,740
Injury of a learner	13,730	12,330	-	26,060
Non-payment of invoices	28	-	-	28
Non-payment of salary benefits	16	-	-	16
NSC exam irregularities	10,950	1,950	-	12,900
Undue enrichment	15	-	-	15
Unfair labour practice	1,393	-	-	1,393
Use of personal information	150	-	-	150
Subtotal	146,588	18,183	315	164,456

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 4 CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Gauteng Department of Education		438	787		787	438
Limpopo: Department of Health		46	46		46	46
Limpopo: Department of Transport		5	325		325	5
North West department of education		268	500		500	268
Free State Department of Education		143	145		145	143
Limpopo department of Agriculture		37	13		13	37
Mpumalanga department of education'		52	578		578	52
Limpopo public works		3,443	3,363		3,363	3,443
North west public works		25	27		27	25
DEPT OF CORRECTIONAL SERV PRETORIA		34	36		36	34
Northern Cape dept of Education		164	164		164	164
LIMPOPO DEPT OF JUSTICE		12	-		-	12
DEPARTMENT OF EDU EASTERN CAPE		31	31		31	31
DEPARTMENT OF HIGHER EDUCATION		6,558	6,764		6,764	6,558
DEPT OF SPORT, ARTS AND CULTURE		161	161		161	161
KWAZULU NATAL DEPARTMENT OF EDUCATION		-	152		152	-
DEPARTMENT OF HIGHER EDUCATION		-	53		53	-
	-	11,418	13,144	-	13,144	11,418
OTHER GOVERNMENT ENTITIES						
LEPHALALE FET		53	-		-	53
MOPANI FET COLLEGE		135	135		135	135
SEKHUKHUNE FET COLLEGE		24	24		24	24
LETABA TVET COLLEGE		147	175		175	147
SASSA LIMPOPO		4	4		4	4
	-	363	339	-	339	363
Total	-	11,781	13,483	-	13,483	11,781

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000

DEPARTMENTS

Current

Department of Education: KZN			34	757	34	757
Department of Education: Mpumalanga			281	258	281	258
North West department of Education			583	583	583	583
Department of Higher Education and Training				124	-	124
LIMPOPO DEPT OF HEALTH			46	-	46	-
Department of Social Development			1,545		1,545	-
Total Departments	-	-	2,489	1,722	2,489	1,722

ANNEXURE 6 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023

Note

	LTSM R'000	TOTAL R'000
Opening balance	28,958	28,958
Add: Additions/Purchases - Cash	1,131,873	1,131,873
(Less): Issues	(1,132,734)	(1,132,734)
Add/(Less): Received current, not paid (Paid current year, received prior year)	(1,810)	(1,810)
Closing balance	26,287	26,287

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	(122,474)	(122,474)
Add: Additions - Non-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)
Closing balance	28,958	28,958

ANNEXURE 7

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	643,640	917,756	292,446	1,268,950
Non-residential buildings	643,640	917,756	292,446	1,268,950
TOTAL	<u>643,640</u>	<u>917,756</u>	<u>292,446</u>	<u>1,268,950</u>

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	848,384	(295,796)	451,739	(360,687)	643,640
Non-residential buildings	848,384	(295,796)	451,739	(360,687)	643,640
TOTAL	<u>848,384</u>	<u>(295,796)</u>	<u>451,739</u>	<u>(360,687)</u>	<u>643,640</u>

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