



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

VOTE NO. 3

ANNUAL REPORT

2019/20

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PART A: GENERAL INFORMATION

PART A.

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:

Corner 113 Biccard Street & Excelsior streets
POLOKWANE
0700

POSTAL ADDRESS:

Private Bag X9489
POLOKWANE
0700

TELEPHONE NUMBER/S:

+27 15 290 7600/01 -30

EMAIL ADDRESS:

info@edu.limpopo.gov.za

WEBSITE ADDRESS:

www.edu.limpopo.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

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

3. FOREWORD BY THE MEC



Treasury guidelines including the PFMA instructs that as part of improving accountability across the public sector, institutions should diligently compile their annual reports to account fully for the allocations received through national and provincial legislatures. As part of this exercise I hereby introduce the 2019/20 Annual Report. It should be remembered that it is based on an APP that was tabled by my predecessor Hon Kgetjepe MI and partially modified in September 2019 as the 6th Administration came into being in May 2019.

It is appropriate to indicate right at the outset that the department is making great strides in improving Grade 12 learner performance and for the financial year under review we managed to obtain 73.2%. This was an improvement from 69.4% obtained in the

previous year. We also improved on the number of bachelor passes. This needs to be applauded given the rurality of our province. It is really encouraging that we are now above 70% as the Minister of Basic Education urges all provincial departments to be above 75%. We aim to achieve the National Norm of 75% including the provincial target as contained in the Limpopo Development Plan.

We will continue to invest more in Early Childhood Development as it lays a solid foundation for further improved learning in the subsequent grades and it is in this regard that 100 Early Childhood practitioners have completed four year degrees at the University of North West all under the sponsorship of the department. We are now approximately at ninety five percent (95.7%) in the provision of Grade R in all our primary schools in the province.

Notable challenges that the department faced are in relation to the provision of multi-media resources in schools, which saw the budget for this function reprioritised. It should also be pointed out that in terms of provision of therapists (specialist staff) in Special schools, we have experiencing challenges in the recruitment of specialist staff to be placed in Special Schools. Strategies have been put in place to improve on this score.

School infrastructure consumes large portion of our budget and the Department uses implementing agents to deliver on some of the projects, we experienced challenges in meeting the targets as set out in the past twelve (12) months. To this end, plans are underway to appoint the Technical Support Unit to speed up the delivery of infrastructure projects as outlined in our Annual Performance Plan

From the available evidence, indications are that the Department will improve on its audit outcome from that of 2018/19. We have been working hard on this aspect and should move out of qualified audit opinion. The department has been sitting on a qualified audit opinion for the past four years and this has to change.

The information covered in this Annual Report, truly reflect on what the department was able to do and areas where we felt short. We aim to improve on our shortcomings so that all learners in the province receive quality education across the system with qualitatively improved learner achievement levels.

It will be a grave error on my part not to appreciate the excellent work done by a higher percentage of the employees of the Department. In the same vein, let me express my deep appreciation to the support we receive from all stakeholders in education including the business sector that continue to invest in education. Indeed, Education is a societal matter and together we can achieve a lot more if we work together in the interest of all learners that have been entrusted to the Department.

Together we move South Africa forward



MEC Polly Boshie
Department of Education

4. REPORT OF THE ACCOUNTING OFFICER



Dederen KO
Head of Department (Acting)

This Annual Report presents the performance of the Limpopo Department of Education (LDoE) during the 2019/2020 financial year. The report paints a picture that reflects on the performance of the 5th administration while providing insights to be considered by the 6th administration.

The LDoE's achievements presented in this Annual Report are assessed against the two strategic goals of the Department: namely, "improved delivery of quality education" and "improved capacity of the Department to support delivery of quality education".

With respect to the first goal, the Department has demonstrated consistent improvements in learners' performance, reaching its highest achievement of 73.2% since the dawn of democracy. With respect to capacity, the Department has strengthened the subject advisory capacity by appointing more than 300 subject advisors. We hope that this new development will strengthen the Department's capabilities to provide professional support to schools.

The Department has also witnessed consistent improvements in its audit outcomes. Since the expiry of the provincial administration's term in 2017/2018 financial year, the Department has demonstrated its abilities to sustain improvements in audit outcomes. The 2019/2020 financial year saw the Department reducing the number of findings and obtaining an unqualified audit outcome. It is the intention of the Department to continue improving its audit outcomes in the coming years.

Like any institution, the Department is not without hurdles. The most debilitating are vacant posts and infrastructure. Steps were taken in the 2019/2020 to appoint skilled personnel to address infrastructure backlogs and challenges.

As part of transitioning from the 5th to the 6th administration, the education portfolio was blessed with the appointment of Ms Polly Boshielo as our new MEC. She brings with her vast knowledge of public service; especially, the legislative experience that she gained when she was the speaker of the Limpopo Legislature. In her first public statement, she announced the following as the priorities of the Department in 2019:

- Early childhood development
- Infrastructure
- Learner attainment
- Reading for meaning

This report presents many strides taken to advance the above-mentioned agenda. It is gratifying to note progress made with respect to our strategic goals. We look forward to improving on the foundation laid thus far.

Overview of the financial results of the department:

Departmental receipts

Departmental receipts	2018/2019			2019/2020		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	31,210	31,777	(567)	32,753	33,904	(1,151)
Interest, dividends and rent on land	19	0	19	0	5	(5)
Sale of capital assets	0	1,462	(1,462)	0	0	0
Financial transactions in assets and liabilities	9,752	12,324	(2,572)	42,240	44,979	(2,739)
Total	40,981	45,563	(4,582)	74,993	78,888	(3,895)

Own revenue generated by the department for the period 2019/20 amounts to 0.24% 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 2019/20 is R3, 896 million and is mainly attributed to debt recoveries. No debts were written-off during the 2019/20 financial year.

Programme Expenditure

Programme Name	2018/2019			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	2,028,670	2,013,787	14,883	1,971,332	1,963,725	7,607
Public Ordinary School Education	26,415,631	26,371,710	43,921	27,830,115	27,831,427	(1,312)
Independent Schools Subsidies	128,401	128,399	2	138,685	138,684	1
Public Special School Education	538,145	535,385	2,760	557,545	556,132	1,413
Early Childhood Development	195,807	174,540	21,267	227,629	225,865	1,764
Infrastructure Development	1,013,405	954,225	59,180	949,975	636,882	313,093
Examination and Education Related Services	512,469	499,040	13,429	631,633	601,497	30,136
Total	30,832,528	30,677,086	155,442	32,306,914	31,954,212	352,702

Explanation of the variances is as follows:

The Department spent 98.9% of its total adjusted budget.

Programme 1: Administration - Procurement processes for machinery and equipment could not be concluded on time.

Programme 2: Public Ordinary Schools Education – The overspending is on Compensation of Employees as a result of the Improvement in Condition of Service which was agreed above inflation.

Programme 3: Independent Schools Subsidies - The programme provides for subsidies to independent schools. 100% of the amount provided was paid to all qualifying independent schools.

Programme 4: Public Special Schools Education -

Purchase orders for equipment for Learners with Severe Profound Intellectual Disability Grant issued late and goods could not be delivered in time.

Programme 5: Early Childhood Development - The programme had an under-expenditure of **0.3** % due to casual labours under EPWP Social Grant appointments in May 2019.

Programme 6: Infrastructure Development - The programme had an underspending of 33.0% due to delays in supply and delivery of mobile classrooms. High vacancy rate and resignation of some key employees. Contractors for new projects not yet adjudicated. Delays in submission and approval of final accounts on completed projects.

Programme 7: Examination and Education Related Services - The underspending is due to the cancellation in January 2020 of Sanitary Dignity advertised bid due to dissatisfaction expressed by Department of Women, Youth and People with Disability. Bid re-advertised and closed on 21 February 2020.

Virements and Roll-overs

The original budget of R32.291 billion was adjusted upward to R32.307 billion.

Virements

Compensation of employees was adjusted from R25.958 billion to R26.189 billion which shows a growth of 0.9%. The adjustment on Compensation of Employees was as a result of the reprioritisation of the budget to fund anticipated deficit as there was no additional funding to match the Improvement in Condition of Service. Goods and Services was adjusted downward from R2.805 billion to R2.713 billion due to reprioritisation of the budget to fund anticipated deficit on Compensation of Employees, leave gratuities, norms and standards for Public Ordinary Schools.

.Roll-over requested

No equitable share roll-over from 2018/19 to 2019/20 was requested nor granted as there was no saving in the 2018/19 financial year and as such no surrender from equitable share allocation. Commitments and accruals for 2018/19 were defrayed from the 2019/20 budget.

Conditional Grant Roll-over

An amount of R 47.423 million was requested as Conditional Grant roll-over from 2018/19 to 2019/20 financial year.

• HIV and AIDS (Life Skills Education) Grant	R2.579 million
• National School Nutrition Program	R14.906 million
• Education Infrastructure Grant	R29.259 million
• Learner with Profound Intellectual Disabilities Grant	R0.243 million
• EPWP Social Sector Grant	R0.108 million
• EPWP Incentive Grant	R0.081 million

Roll-over amount of R47.176 million was granted by Provincial Treasury from 2018/19 to 2019/20 financial year.

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.

Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either approved by the Provincial Legislature with funding and the related funding is received or approved without funding and written off against the appropriation in the statement of financial performance.

The department has incurred R927 000.00 unauthorised expenditure in 2019/20 financial year (Still to be confirmed). The unauthorised expenditure is mainly from Compensation of Employees and payment of leave gratuities under Programme 2 as a result of wage agreements above inflation and without proper funding.

Fruitless and wasteful expenditure

The department incurred a total amount of R1 997 000.00 for fruitless & wasteful expenditure mainly due to interest charged for late payments, catering services and accommodation booked and officials not showing up. These matters have been referred for investigation and the outcome of the investigation will determine the appropriate actions to be taken.

Future Plans of the Department

The Department will continue to improve school infrastructure through additions, upgrades and maintenance of existing infrastructure.

Public Private Partnerships

The Department did not enter into any PPP arrangements during the 2019/20 Financial Year.

Discontinued activities / activities to be discontinued

There were no discontinued activities during the Financial Year 2019/20.

New or proposed activities

The President in his State of the Nation Address announced the function shift in relation to ECD will be moved from the Department of Social Development to the Department of Basic Education. The Premier of the Province also supported the President on this aspect, steps are being taken to move ECD.

Supply chain management

List all unsolicited bid proposals concluded for the year under review

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

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

The Department is using Irregular Expenditure Detection Checklist to enhance compliance with SCM Legislative Framework prior issuing of Purchase Orders or award letter to circumvent any potential irregular. The Checklist incorporates procurement planning specifications, bidding and adjudication processes. The Department has also established an irregular testing committee to conduct a due diligence on all approved transactions address all non-compliance matters.

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

Challenges experienced in SCM and how they were resolved

Major challenges were encountered in suppliers which abandoned contracts for scholar transport and thereby affected transportation of learners negatively. The affected suppliers were replaced promptly.

Gifts and Donations received in kind from non-related parties

The Department has received a Total of R23, 244,000 worth of donations in a form of goods and services in the financial year 2018/19. 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

There were no exemptions and deviations received from National Treasury in the Financial year 2019/20.

Events after the reporting date

The department's allocation has been reduced by R316.083 million for R33.894 billion to R33.578 billion. An amount of R713.714 of which (R417.875 million equitable share and R295.839 million conditional grant) was identified within cost items between programmes and suspended to fund COVID-19 social and economic support stimulus package. R397.631 million was reallocated to fund COVID-19 response to schools.

The Conditional Grants amount of R295.839 million reductions is as follows;

- R6.798 million from HIV and AIDS Life Skills Grant;
- R280.321 million from Education Infrastructure Grant
- R8.720 million from Maths, Science and Technology Grant

An amount of R15.037 million was reprioritized within Programme 7 to fund COVID-19 response out of equitable share allocation.

Teaching and learning was affected by the budget cuts and the lockdown. The Department will incur more costs due to the need for substitution of Educators with comorbidities as temporary Educators have to be appointed. Conditional grants have been cut to cater for COVID 19 response. The following additional cost are to be incurred for additional;

- Classrooms to comply with social distancing
- Water and sanitation

Schools started looking for online learning ways. Learners are getting into a mode of self-study using available teaching aids such as radio and TV broadcast lessons.

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 Ms Mutheiwana N.B(former HOD) for leading the Department, all the Deputy Director Generals, the whole Management 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 2019/20 Financial Year and reflect on how the Department has put to good use the resources the people of Limpopo and South Africa had entrusted to it.



Dederen KO
Head of Department (Acting)

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 2020.

Yours faithfully



Dederen KO
Head of Department (Acting)

6. STRATEGIC OVERVIEW

6.1. Vision

Excellence in provisioning of innovative quality basic education

6.2 Mission

LDoE will obtain excellence in providing innovative quality basic education by:

- Delivering quality education in an innovative, effective and efficient way;
- Giving maximum Monitoring and Support to districts, circuits and schools;
- Continuous development of educators and officials;
- Maximizing accountability;
- Fostering community participation and governance in education;
- Ensuring equitable and efficient allocation and utilization of resources
- Striving for a competent and motivated workforce

6.3. Values

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

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

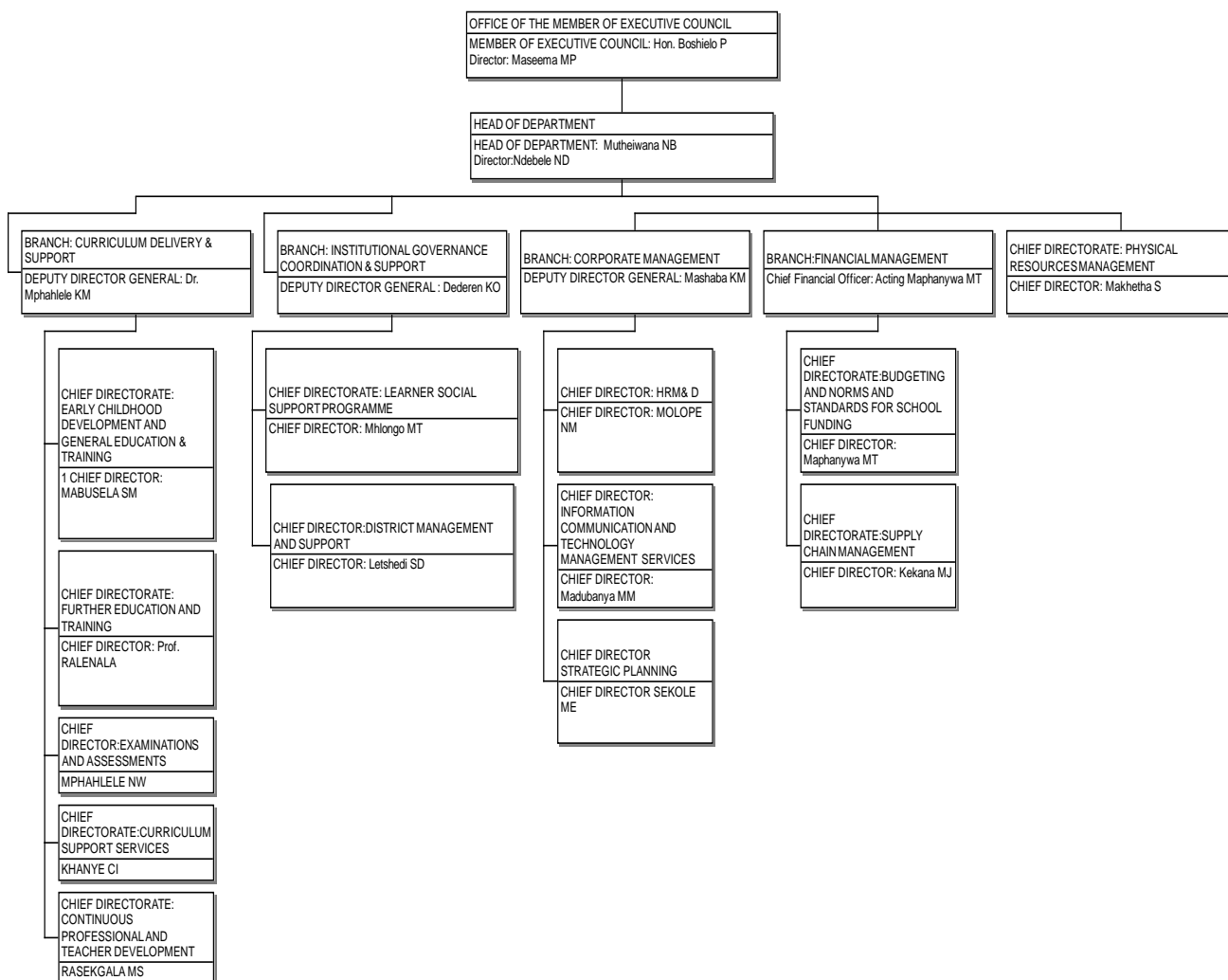
7. LEGISLATIVE AND OTHER MANDATES

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	
Whole School Evaluation Policy	
National Policy on Progression and Promotion	

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

There are no entities reporting to the MEC.

PART B

PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

Refer to page 158 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

Limpopo is a province that is prone to risks of natural disasters, particularly storms and floods in the northern and north-eastern parts of the province. A high number of schools are negatively affected by such natural incidents. Six (6) schools in Mopani East and six (6) schools in Mopani West were affected by storms (roofs blown off). Limpopo province appears to be prone to termites attack. The Department is reviewing alternative roofing mechanisms that are not prone to termites attack.

The President of the Republic of South Africa has declared COVID-19 a National Disaster and the world's greatest pandemic. Various measures have been put in place to ensure that there is minimal transmission particularly in schools. Limpopo province is implementing these measures.

2.1.2. Service Delivery Protests

Service-delivery protests across several parts of the province continue to disrupt schooling and impact negatively on learning outcomes. This phenomenon was rife during the 2019/2020 financial year. This challenge requires collaboration at different levels as communities shut down schools as a way of expressing their grievances, which in many instances, have nothing to do with schools.

2.1.3. Unemployment and Poverty Levels

Learners in the Limpopo schools are mainly from poor rural communities. The provincial level of Inequality, as represented by the Gini Co-efficiency has reduced from 0.61 in 2015 to 0.57 in 2019. The poverty has been exacerbated by the high rate of unemployment and inequality. The official unemployment rate in Limpopo Province increased from 18.5% to 20.3% in the 1st and 2nd Quarters of 2019 respectively, according to the Quarterly Labour Force Survey of Quarter 2 of 2019. Children living with neither parents in the province stood at 22.8%, against the national average of 19.8%, according to GHS 2018.

This high unemployment rate means more dependence on the State, which flows into provision of education, amongst other services. Children from these families will continue to benefit from the 'No Fee' School Policy, National School Nutrition Programme and Scholar Transport. These put a lot of pressure on the department's resources, for example, 91.2% of learners in public schools are benefitting from National School Nutrition Programme against the national average of 77.1% (GHS 2018).

The other disturbing factor is the movement of learners from rural to township and to former Model C schools. This leads to a higher demand of spaces in towns, cities, townships and former Model C schools while the rural schools are left with only few learners. The Department continues to identify and merge small and non-viable schools in an attempt to ensure good quality education is provided.

2.1.4. Teenage Pregnancy

Teenage pregnancy remains one of the serious challenges facing the education system in the country as it contributes to learner absenteeism, drop-out and poor performance. According to the GHS 2018, 5.2% (5.1% as per GHS 2017) of females in the age group 14-19 years were pregnant during the 12 months before the survey. The percentage of pregnancy increased with age, rising from 0.7% for females aged 14 to 10.7% for females aged 19. According to SA-SAMS, Term 2 of 2018, a total number of 381 learners in public schools, as opposed to 03 learners in Independent Schools, fell pregnant. LDoE continues to address this scourge through its Life Skills Programme, which is funded through a national grant (Life Skills HIV and AIDS). This is one challenge which requires collaborations with both the departments of Health Department; Social Development and the community in general. The Life Skills Programme will continue to be strengthened to address this challenge.

2.1.5. Technological Factors

2.1.6. Learner Migration

Limpopo Province, being a rural province, is heavily affected by learner migration patterns, both internally and externally. Learners migrate from rural villages alongside the general migratory patterns of their communities to urban and sub-urban areas within the province. As a result of its proximity to the frontline states of Zimbabwe, Mozambique and Botswana, the province also receives learners from those countries, yearning for education in South Africa as well. However, there's a higher number of learners out-migrating to other provinces as well; mainly Gauteng, as parents relocate for economic reasons, looking for job opportunities in those areas. The net outflow is therefore generally higher than the inflow.

2.2 Service Delivery Improvement Plan

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

Main services and standards

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

Batho Pele arrangements with beneficiaries (Consultation access etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
N/A	N/A	N/A

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
N/A	N/A	N/A

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Presidential hotline	80%	97%
Premier Hotline	80%	95%%
Walk-ins and chapter nine	80%	88%

2.3 Organisational environment

A picture of the internal environment within which LDoE operated during 2019/20 is depicted below:

2.3.1. Political Leadership

The Department was under the authority of the MEC, MI Kgetjepe with effect from 27 May 2015 to 21 May 2019 , MEC P. Boshielo took over from 22 May 2019 to date.

2.3.2. Administrative leadership

The Superintendent General, Ms Mutheiwana N.B stabilised the Department at an administrative level since her appointment in November 1, 2016 to January 31st,2020 due to resignation .Ms Dederen K.O was appointed as acting HOD with effect from 1st February 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 together with Senior Managers and District Senior Managers.	Quarterly
The MEC sits as ex-officio member of all the management structures above.		

2.3.4. Ethics management

Limpopo Department of Education in line with all other public servants (educators included), has implemented the Government policy of ensuring that ethics of all employees are monitored, in particular 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.

In compliance with the Public Service Regulations employees who have access to classified information were subjected to security vetting.

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

The strategy will serve encourage and allow employees including citizens to report allegations of corruption and other unethical conduct within the Department. It will also 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:

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

The 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.

The circuits provide advisory and information support to service delivery institutions, serve as information nodes for service delivery institutions creating an enabling environment for teaching and learning, facilitate community participation, coordinate implementation of school programmes and reporting school programmes.

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

The Service Delivery Model is being reviewed to align it with 2020 – 2025 Strategic Plan of the department.

2.3.6. Merging of Schools

The Department did continue to implement section 12A of SASA on merging of non-viable schools in order to provide quality education to the learners in the province especially those in the most

marginalised communities. The non-viable schools are unable to receive sufficient educational resources such as human, financial and physical ones.

2.3.7. Organisational structures in education

2.3.7.1. Departmental organogram

The departmental organizational structure was approved by the Member of Executive Council on the 01-06-2016 for implementation. The Head Office organizational structure has a total of 901 posts of which 61 are SMS and level 1-12 are 840.

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

The numbers of Districts have been reduced from fifteen to ten Districts and circuits increased from 134 to 141 after the Minister DBE issued the Amended Policy on the Organization, Roles and Responsibilities of Education Districts: Notice 300 of 2013 dated 16 February 2018. The organizational structure is under review to align it with the 2020 – 2025 Strategic Plan of the department.

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 structures of districts and circuits offices will be reviewed in the 2020/21 financial year in order to comply with new norms as set by the Minister of DBE. The department has, in terms of the policy, seven (7) year to fully capacitate the districts and circuits to their optimal functionality.

The National Department of Basic Education identifies priorities that are funded through the Conditional Grants in order to support the effective of provinces.

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 Profound Intellectual Disability
- EPWP Incentive
- EPWP Social

Conditional Grants support the organizational structure as they are funded through DORA funding allocation of National Department of Basic Education. More information on Conditional Grants is provided in paragraph 6 of this report.

The structures of the schools are called Schools Post Establishments which are allocated periodically considering the number of the learners, curriculum needs and the category of the schools. It is only Public Schools' post establishments that are funded from the COE component of the budget of department; equitable share. More information on this aspect is provided in the paragraph hereunder.

2.3.7.2. School Post Establishment

MEC declared a total post basket of 51,752 was declared for the 2020 school year. The Management Plan for Implementation of the 2020 Schools Staff Establishment is being implemented. Educators declared in excess are accordingly being redeployed to schools in need of educators. It should be noted that the movement of excess educators has been slowed by lack of compatibility of skills of excesses to vacancies.

All posts in schools are filled; either permanently or temporarily. The department has however a high vacancy rate in case of promotion posts which are still to be advertised. Although the department filled 159 principal posts in the 2019/20 financial year, 762 principal, 638 deputy principal and 232 school HOD posts remain vacant and the department and Treasury are in discussion to ameliorate the situation.

The department's staff profile continues to reflect a high number of ageing educator staff compliment. A strategy to target the recruitment of young entrants to the profession is being pursued and 956 educators aged 30 and below were permanently appointed to replace those who exited the system in the year under review.

The filling of other School Management Team posts will be done gradually throughout the MTEF period considering the budgetary constraints we are experiencing.

2.3.7.3. Staff Levels and Utilisation

The LDoE has had to contend with high vacancy rate of about 13.7 % which is attributable to none replacement of attrition posts. The vacancies at schools are largely promotional posts as stated in the paragraph above and all other successive organizational levels; Circuits Districts as well as provincial office.

The situation in schools is mitigated by appointing temporary CS1 educators in against vacant promotional posts; this is to ensure that there is no class without teacher. We however remain with a high vacancy of office staff which creates a skewed proportion between educator and support staff; particularly in Circuits and Districts as the front line for service delivery.

The department developed the 2020/21 Recruitment Plan which focuses on turning around the situation alluded to above. The recruitment is biased towards the Districts and schools with a view that overtime we will achieve the objective of having well capacitated Schools, Circuits and Districts as they are our pillar drivers for service delivery. The plan also provides key posts for Public Ordinary; principals' posts, and Specials Schools; Therapists and other professional support posts. We as well provided for posts of school administrators for both Public and Special schools and Districts offices. The recruitment plan is highly considerate of the financial constraint under which the department is operating and discussion with Treasury are ensuing in this regard.

2.3.8. 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 work-shopping them on the policy and its purpose.

The DPSA has announced the progressive scrapping of the cash bonus system for PSA staff and imminent review of the whole PMDS Policy as a response to the challenges realized during implementation.

2.3.9. Learner Admission and Registration

The Department did continue to engage in advocacy campaigns to educate and mobilise parents about the need for them to enrol their children within the determined time-frames to avoid last-minute rush and long queues during reopening of schools in January.

The Department has established an admission system and structures to monitor and support the process of learner admission in public schools.

2.3.10. 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 indicates an improvement when compared to the previous years. In 2017 the province recorded a pass percentage of 65.6 %, 2018, the Department obtained 69.4% whereas in 2019 the department obtained 73.2%. This falls far below the provincial target of 80%.

2.3.11. Monitoring of Schools

The Department has managed to implement a programme on the monitoring and support of schools including underperforming schools. The Department has used Circular D2 of 2017 to identify Secondary underperforming schools.

A total of 492 Secondary Schools were identified as underperforming (291 Chronic and 201 1st and 2nd underperforming Secondary schools in five years) and notices to declare them as such were distributed to districts for them to serve the Notices to schools.

All schools were monitored and supported on the provision of quality education. The focus of monitoring and support was on strengthening school leadership and management and also ensuring effective curriculum delivery.

2.3.12. LTSM Provisioning

The Department has put measures in place to circumvent any delay in the delivery of scholastic stationery and textbooks to schools through the continuous implementation of the LTSM Ten Point Plan. The Department managed to deliver LTSM in all public schools for the current Academic Year before schools re-opened in the beginning of the 2020 Academic Year.

2.3.13. Norms and standards for school funding

The Department has implemented the policy on school funding norms even in the 2019/20 MTEF. LDoE has fully complied with the National Norms and standards for school funding as gazetted by ensuring among others, that schools are funded at the national rate during 2019/20 MTEF.

The Limpopo has the lowest percentage of learners with challenges related to high school fees. This is as a result of the “no fee” school policy, which benefits learners in quintiles 1 – 3. This has covered 1,642,839 learners in 2016.

2.3.14. National School Nutrition Programme

In the Financial Year 2019/20, a total of 3795 schools benefited from the programme and over 1.6 million learners were beneficiaries of the programme. Although there were few challenges of non-feeding in some schools for certain days as a result of late deliveries and completely non deliveries, however the programme was a success since a number of schools were able to observe feeding days and time. There were also challenges at secondary schools not complying with feeding time due to time table. This programme has made a huge impact in learner attendance, concentration, increase punctuality and as well as the reduction of absenteeism.

The Programme is accompanied by a healthy and promotion of hygiene education. Learners are fed with nutritious meals and encouraged to wash their hands before eating and after eating. Further to that the programme managed to conduct deworming programme to a number of schools in Mogalakwena and Waterberg and Capricorn districts. The aim of deworming programme was to fight parasitic worms which opportunistically feed themselves on learners and deprived them of nutrients gained from the provision of meals provided through this programme. In provision and roll out this programme 286 SMMEs had the opportunity to provide food stuff to schools. Over and above that, the programme also created employment through EPWP grants to 520 School based monitors who in the main played a critical role in the administration of schools in so far as NSNP is concerned.

A total of 10 542 Food handlers were appointed on a year contract in all benefiting schools. The main purpose of the employment of Food handlers was to take care of preparation of food stuff to the learners. This employment made great intervention in creating temporary job opportunities more especially in rural areas.

Another meaningful contribution towards hygienic life style was the expansion of the provision of eating utensils in schools. 300 schools were targeted for the provision of eating utensils. The programme has expanded the provision of eating utensils to Vhembe and Mopani Districts respectively.

2.3.15. Learner transport

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

Learners from rationalized schools qualifying for provision of learner transport, to some an extent have being provided with transport. This programme has since created jobs for 444 service providers ferrying learners, 375 schools are currently benefiting over 44 000 learners being transported to their learning facility across the Province.

2.3.16. Infrastructure and school furniture

The Education Infrastructure Grant allocation for the 2019/20 financial year was R 1,060 billion. In total the expenditure for the grant is R 618 million with a further R150million committed to the purchase of new mobile units and for which a rollover of funding has been requested.

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

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

The Water Supply and Upgrading Programme, mainly implemented by The Mvula Trust has resulted in the improvement of water supply at 05 schools.

The Sanitation Programmed, mainly implemented by The Mule Trust has resulted in the improvement of sanitation facilities at 07 schools.

The Upgrades and Additions Programmed, mainly implemented by the IDT has solely been responsible for 130 additional classrooms been built during the 2019/20 financial year. In addition a total number of 13 Grade R classrooms as well as 16 specialist classroom blocks.

During 2019/20 financial year, 02 the following replacement schools were completed by the IDT:

- Tsakani Primary School
- Craighead Primary School

In addition to the replacement schools, the following new school was completed by the IDT:

- Makgalephasha Secondary School

The Department was further able to provide comprehensive maintenance to 15 schools during the 2019/20 financial year.

2.3.17. School safety

School Safety Programme derives its mandate from the Country's Constitution and the South African Schools Act (Act 84 of 1994 as amended), Occupational Health Safety Act, The Children's Act and The Children's Justice Act, School Health Promotion Act, as well as the National School Safety Framework, which strengthen the application of the two main statutes above.

The social challenges experienced in schools are, but not limited to the following: crime and violence, sexual assault/abuse, alcohol and substance abuse, vandalism, discrimination, bullying, use of corporal punishment, rape, fighting, burglaries, lack of clean water and sanitation, dilapidated building, superstitious beliefs such as witchcraft and satanic spirits.

The Department did continue to implement the following strategies in 2019/20 in an attempt to promote safety in schools:

- Linked more schools with nearest police stations and establishing Schools Safety Committees to work with SAPS and other key stakeholders.
- Coordinated implementation of a system of recording and reporting incidents and accidents in schools as part of management and information system so that appropriate support for schools can be provided.
- Build capacity of relevant officials, SGBs and relevant partners so that schools can be supported well in dealing with the challenges in the following prioritised areas: Conducting risk assessment in schools as per OHSA requirements; institution of drug testing Procedures and conducting random searches and seizures for dangerous objects and; Occupational Health and Safety Act provisions for schools to be able to deal with these challenges.

2.3.18. Employee health and wellness

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

The unit comprises of four (4) Pillars:

- i. Employee Assistance Programme which focuses on psychosocial, financial, spiritual and physical wellness;
- ii. HIV, STI and TB management in the workplace which focuses on prevention, and support of employees in respect of the ill health conditions mentioned;
- iii. Safety, Health, Environment, Risk and Quality management which focuses on Occupational Health and Safety management, Environmental management, Risk and quality assurance;

- iv. Health and Productivity Management which focuses on Injury on duty /Incapacity leave due to ill-health, mental health, Disease Management and chronic illnesses.

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

2.3.19. In school sports arts and culture

The In-School Sport program is conjointly carried out by the department of education with the department of sport, arts and culture in the Limpopo province. There are, however, some categories where the department of education runs the programmes without the assistance of its counterpart. During the financial year of 2019/2020 the collaboration of the two provincial departments participated in the following categories of sporting codes:

- a) ABC Motsepe Schools Choral Eisteddfod Choral Music (25 – 28 June 2019, Rhema Church, Gauteng Province),
- b) Winter Games (30 June – 5 July 2019, Durban, KwaZulu Natal). These games include Chess, Football, Hockey, Netball, Rugby U/15, Tennis and Volleyball,
- c) Spring Games are the following - Cross Country (31 August 2019, White River, Mpumalanga Province), d) KAY Motsepe Football Cup, (Bloemfontein, Free State Province),
- e) LSEN MMH Boys and Girls U/19 Football tournament (22 – 27 September 2019, Bloemfontein, Free State Province),
- f) SASA II Open Game (22-27 September 2019, Free State Province) and ;
- (g) National Indigenous Games (23 – 26 September 2019, Polokwane, Limpopo Province).

The In-School directorate is also involved in Social Cohesion Programmes that include:

- a) Youth Action Citizen Programme (YCAP),
- b) Moot Court Competition (29 – 29 September 2019, Pretoria and Johannesburg, Gauteng Province), and c) iNkosi Albert Luthuli Oral History Programme.

There are other programmes that are sponsored by parastatal and private institutions such as Transnet Foundation Farm and Rural Schools Programme. Summer Games (8 – 13 December 2019, Pretoria, Gauteng Province) has the following sporting codes under its umbrella: Basket Ball, Cricket, Football, Goalball, Gymnastics, Rugby, Table Tennis, Softball and Swimming. Track and Field Athletics Championship (February and March 2020, Polokwane, Limpopo Province) couldn't be staged at the national level as the coronavirus plunged the whole world into a state of disarray and South Africa was not spared.

The overriding purpose of the department's involvement in sport is mass participation and ultimately the maintenance of a healthy society. This intention explains why the focus is not on winning championships but rather on participating in different sporting codes on offer. The different sporting codes that are undertaken ran from a school level to national stage with different mechanisms of competitive eliminations employed. It is therefore, very safe, to boldly state that the overall performance of athletes, choristers and individual learner participants is remarkably very encouraging across different levels of sporting codes.

2.3.20. Expanded public works programme

In the Financial Year 2019/20, the programme managed to contribute in the appointment of 95 Pre Grade R practitioners and a further 1492 jobs created for EPWP beneficiaries at monthly stipend. The programme played a great deal in making ECD centre an excellent hub in developing practitioners and centres to work professionally. Since the inception of the programme much greater strides has been recorded.

2.3.21. Clean audit strategy

The Department obtained qualified audit opinion in the 2019/20 financial year. The Department continued to receive support from the Financial Specialist from the Provincial Treasury to improve the audit outcomes.

During the 2019/20 Financial Year, the main target of the Financial Specialist was to clear a qualification issue on immovable assets as raised in the audit report, and a qualification on immovable asset was indeed cleared. It is envisaged that with the skills transferred from the Financial Specialist, and with sustained efforts, the Department will be able to sustain an unqualified audit opinion in the next Financial Year.

In an attempt to improve the audit outcome, the Department intensified those initiatives that appear to have brought a positive outcome in the preceding year. To this end, quarterly performance reporting and analysis was strengthened during the financial year under review and an Audit Action Plan based on issues raised by the Audit Report was developed and monitored regularly by the Internal Control Directorate.

2.4 Key policy developments and legislative changes

None

3. STRATEGIC OUTCOME ORIENTED GOALS

Strategic Goals	Strategic Objectives	Progress
SG 1: Improved delivery of quality education	S.O. 1.1 The quality of teaching and learning improved through training of 17,640 teachers by 2019/20 and provision of resources and other interventions	Strategic objective target has been achieved as follows; 2019/20= 3541 educators
	S.O.1.2 A credible, outcomes-focused planning and accountability system inculcated in schools through strengthening of management and governance capacity in all schools (3,915 in 2014/15) by 2019/20	Strategic objective target has been achieved as follows; 2019/20: = 1204 schools trained in school governance = 1048 schools trained on school management
	S.O.1.3 All Independent schools (147 in 2013) regulated and supported annually according to the funding norms policy	Strategic objective target has been achieved as follows 2019/20 =159 independent schools regulated and supported =41 606learners subsidised in independent schools
	SO .1.4. The quality of education in special schools education improved through annual provision of support and resources to 34 schools by 2019/20.	Strategic objective target has been achieved as follows; 2019/20= 34
	S.O.1.5. a) Provision of Early Childhood Development for 0-4 years olds improved from 37,3% in 2012 to 40% in 2019/20	Strategic objective target has been achieved as follows; 2019/20 =Provision of ECD is at 37.0%

Strategic Goals	Strategic Objectives	Progress
	(b) Provision of early childhood development for 5 year olds improved from 93 % in 2012 to 97% 2019/20.	=2308 schools offer Grade R 95.7% of Grade 1 learners who have received formal Grade R education. 100 Grade R practitioners trained NQF level 6 qualification and above
	S.O.1.6. Infrastructure provided to schools to meet basic safety requirements and maintenance undertaken at 1028 schools by 2019/20 to promote a safe and conducive learning and teaching environment.	Strategic objective target has been achieved as follows; 2019/20; = 15 (15 undergoing maintenance) Educational infrastructure provided
	S.O.1.7 : Assessment and examination managed according to NCS – CAPS, NSC Policy and Regulations by ensuring Grade 12 learner performance is improved from 71.8% to 80.3% by 2019/20	Strategic objective target has been achieved as follows; 2019/20= 73.2%
	S.O.1.8 Continuous Professional Development and support provided (Mathematics, Sciences and Commercial subjects) to 1,620 educators by 2019/20	Strategic objective target has been achieved as follows; 2019/20=359 educators
	S.O.1.9. Auxiliary education services provided to ensure implementation of Life skills Programmes is increased from 977 schools in 2012/13 to 3915 by 2019/20	Strategic objective target has been achieved as follows: 2019/20 =3700
SG 2: Improved capacity of the department to support delivery of quality education	S.O :2.1 Administrative and management systems and procedures improved such that the audit opinion is improved from disclaimer in 2013/14 to unqualified audit opinion by 2019/20	The Department obtained Qualified opinion in 2019/20
	S.O.2.2. Job specific education, training and development intervention provided to 12,000 employees (educators and administrators) by 2019/20 to improve their productivity	Strategic objective target has been achieved as follows; 2019/20 = training and development intervention provided to 21303 employees

4. PERFORMANCE INFORMATION BY PROGRAMME

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 the sub-programmes

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 (EMIS):

To provide an education management information System in accordance with the National Education Information Policy

Sub-Programme 1.6: Conditional grants:

Not applicable this financial year

4.1.3. Strategic Objectives for Programme 1

Strategic Objective 2.1:

Administrative and management systems and procedures improved

S.O .statement: Administrative and management systems and procedures improved such that the audit opinion is improved from disclaimer in 2013/14 to unqualified audit opinion by 2019/20

Strategic Objective 2.2

Job specific education, training and development intervention provided

S.O. statement: Job specific education, training and development intervention provided to 12,000 employees (educators and administrators) by 2019/20 to improve their productivity

Strategic objectives, performance indicators, planned targets and actual achievement

4.1.4.1. Strategic objectives:

Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
2.1	Administrative and management systems and procedures improved	Unqualified	Unqualified	-		
2.2	Job specific education, training and development intervention provided	2896	4 500	21 303	16 803	The Unit got assistance from the SETA while all other Units reported on all the training Programmes are done for employees.

4.1.4.2. Performance indicators

Performance Indicator		Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 101	Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMS) to electronically provide data	3,862	3,843	3,828	3,784	3746	38	Merging of non-viable schools
PPM 102	Number of public schools that can be contacted electronically (e-mail)	200	100	100	100	3 746	3 646	The target was initially based on those schools that were earmarked for

Programme / Sub-programme:								
Performance Indicator		Actual Achieve ment 2016/ 2017	Actual Achieve ment 2017/ 2018	Actual Achieve ment 2018/ 2019	Planned Target 2019/ 2020	Actual Achieve ment 2019/ 2020	Deviatio n from planned target to Actual Achieve ment for 2019/ 2020	Comment on deviations
								internet connectivity. The number includes all schools that have supplied the Department with an email address that can be used for communication and not just those connected by the Department.
PPM 103	Percentage of education expenditure going towards non-personnel items	9.6% (R2 297 435*100/ 23 848 655)	19.6%(5 643 500/28 831 169)	19.4%(R5 953 831/30 680 068)	19.6% [63167 33]	17.9% (5 723 752/ 31 954 155)	1.7%	Under-achieved due to delays in supply and delivery of mobile classrooms, Contractors for new projects were not yet adjudicated as at year end. Delay by contractors in the submission and approval of final accounts on completed projects.
PPM 104	Percentage of schools visited at least twice a	2,758	1,055	18% (695)	16%	16%	0	None

Programme / Sub-programme:								
Performance Indicator		Actual Achievement 2016/ 2017	Actual Achievement 2017/ 2018	Actual Achievement 2018/ 2019	Planned Target 2019/ 2020	Actual Achievement 2019/ 2020	Deviation from planned target to Actual Achievement for 2019/ 2020	Comment on deviations
	year by District officials for monitoring and Professional support and liaison purposes.				(621)	(621)		
PPM 105	Percentage of 7 to 15 year olds attending education institutions.	98.5%	N/A	96,2%	65.7%	99%	33.3%	There is an improvement on the management of attendance of learners
PPM 106	Percentage of learners having access to information through (a) Connectivity (other than broadband)	N/A	N/A	N/A	0%	N/A	N/A	N/A
	b) Broadband	N/A	N/A	55.6% (89)	23%	0	23%	Non-availability of funds
PPM 107	Percentage of school principals rating the support services of districts as being satisfactory.	N/A	N/A	N/A	45% [72]	66%(608)	21%(536)	Extensive advocacy conducted with sampled schools to assist them understand the tool. Use of EMIS system made it easy to sample and manage data electronically

Reasons for Deviations and Strategy to overcome areas of under performance

PM. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 106(b)	Percentage of learners having access to information through (b) broadband	Non-availability of funds	Engage external stakeholders for support

4.1.4. Changes to planned targets

None

4.1.5. Linking performance with budgets CFO

Sub-programme expenditure

	2018/2019			2019/2020		
	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	8,097	7,398	699	11,426	11,431	(5)
Corporate Services	570,030	556,293	13,737	439,094	432,542	6,552
Education Management	1,356,489	1,356,161	328	1,437,654	1,436,598	1,056
Human Resource Development	56,505	56,391	114	38,368	38,368	-
Education Management Information Systems	37,549	37,544	5	44,790	44,790	-
Total	2,028,670	2,013,787	14,883	1,971,332	1,963,729	7,603

4.2. PROGRAMME 2: PUBLIC ORDINARY SCHOOL EDUCATION

4.2.1. Programme Purpose

To provide public ordinary education from Grades 1 to 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (E-learning is also included)

4.2.2. Analysis of the sub-programmes

Sub-Programme 2.1: Public Primary level.

To provide specific public primary ordinary schools (including inclusive education) with resources required for the Grade 1 to 7 levels.

Sub-Programme 2.2: Public Secondary Level.

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

Sub-Programme 2.3.: Human Resource Development.

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

Sub-Programme 2.4: School Sport, Culture. & media services

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

Sub-Programme 2.5: Conditional Grants:

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

- Maths, Science & Technology: To promote Maths and Science 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. Strategic objectives for the Financial Year under review

Strategic Objective. 1.1. Quality of teaching and learning improved

SO Statement: The quality of teaching and learning improved through training of 17,640 teachers by 2019/20 and provisioning of resources and other interventions

Strategic Objective. 1.2 .Planning and accountability in schools strengthened

SO Statement: A credible, outcomes-focused planning and accountability system inculcated in schools through strengthening of management and governance capacity in all schools (3915 in 2014/15) by 2019/20

4.2.4. Strategic objectives, performance indicators, planned targets and actual achievements

4.2.4.1. Strategic objectives:

Programme Name						
Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
1.1	Quality of teaching and learning improved	3,725	3,500	3541	41	More teachers than planned for attended training

1.2	Planning and accountability in schools strengthened	2,687	3,826	2 252	1574	There was disturbance of training in Q4 as more focus was on supporting underperforming schools
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Reasons for Deviations and Strategy to overcome areas of under performance

Strategic objective	Reason for Deviation
Planning and accountability in schools strengthened	

4.2.4.2. Performance indicators

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 201	Number of full service schools servicing learners with learning barriers	21	21	21	25	25	None	None
PPM 202	Percentage of children who turned 9 in the previous year and who are currently enrolled in Grade 4 (or a higher grade)	73.4%	82.2% (98566)	84.0%	82.3% [104240]	85.7	3.4.	Target was based on projection
PPM 203	Percentage of children who turned 12 in the preceding year and who are currently enrolled in Grade 7 (or a higher grade)	75.1%	68.0% (72197)	68.9%	68.9% (78717)	69.6	0.7	Target was based on projections

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 204	Number of schools provided with multi-media resources	0	0	0	4	0	4	This target has not been achieved due to the reprioritization of the budget which resulted in the allocated funds being re-directed to other critical priorities of the Department.
PPM 205	Learner absenteeism rate	0.97%	1% (16167)	1.03%	0%	1.21 %	1.21%	It's difficult to estimate the learner absenteeism rate
PPM 206	Teacher absenteeism rate	3.875%	3% (1555)	3.05%	0%	2.99%	2.99%	Educators on sick leave, disability leave and special leave.
PPM 207	Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	1,642,839	1,603,734	1616167	1 616 167	1615361	806	Target was based on the baseline
PPM 208	Number of educators trained in Literacy/Language content and methodology	1495	1 500	1550	1000	1534	534	More teachers than planned for attended training
PPM 209	Number of educators trained in Numeracy/Mathematics content and methodology	1550	2 100	2 175	2000	2 007	7	More teachers than planned for attended training
PPM	Average hours	N/A	N/A	103	75	109.2	34.2	Teachers also

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
210	per year spent by teachers on professional development activities							attended departmental as well as other SACE endorsed programmes.
PPM 211	Number of teachers who have written Self-Diagnostic Assessments.	N/A	N/A	369	380	359 educators trained	21	Some educators did not turn up for training
PPM 212	Percentage of teachers meeting required content knowledge levels after support.	N/A	N/A	17%	40% [152] ¹	33.9% (129)	6.1% (23)	Competency level of teachers is very low.
PPM 213	Percentage of learners in schools with at least one educator with specialist training on inclusion	N/A	N/A	50%	60% ² [1011169]	60%	None	None
PPM 214	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.	N/A	312	350 (100%)	100% (410)	94% 385	6.0% 25	The 25 did not complete their qualification

¹ 40% of 380

² 60% of 1685282

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 215	Percentage of learners who are in classes with not more than 45 learners	N/A	N/A	45.75%	60% [1011169] ³	58% (729705)	2%	Increase in learner population in schools; particularly urban schools
PPM 216	Percentage of schools where allocated teaching posts are all filled	N/A	N/A	53%	90% [3443] ⁴	33% (1273)	57%	The majority of the posts not filled are promotion posts that could not be filled due to budget challenges.
PPM 217	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.	N/A	N/A	753	385	956	571	The Department has more vacancies due to high attrition.
PPM 218	Percentage of learners provided with required textbooks in all grades and in all subjects per annum	N/A	N/A	46% ⁵	100% [1685282]	100%	None	None
PPM 219	Percentage of learners who complete the whole curriculum each year.	N/A	N/A	60% 56 747	70% ⁶ (42 000)	49,1%	20,9% (30 525)	Inconsistency in recording of achievement at data collection level by

³ 60% of 1685282 learners

⁴ 90% of 3826 schools

⁵ Actual Progress still to be updated with information that's currently being collected from schools.

⁶ 70% of 60 000 learners

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
								Subject Advisors
PPM 220	Percentage of schools producing a minimum set of management documents at a required standard.	N/A	N/A	73.7% (2 836)	100% (3753)	100% (3753)	None	N/A
PPM 221	Number and Percentage of SGBs in sampled schools that meet minimum criteria in terms of effectiveness every year.	N/A	N/A	2 458 (65%)	100% (3753)	100% (3753)	N/A	N/A
PPM 222	Percentage of schools with more than one financial responsibility on the basis of assessment.	N/A	N/A	100%	100% (3753)	100% (3753)	N/A	N/A
PPM 223	Percentage of learners in schools that are funded at a minimum level.	N/A	N/A	100%	100% [1685282]	100% [1685282]	0	None

Reasons for Deviations and Strategy to overcome areas of under performance

PM No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 204	Number of schools provided with multi-media resources	This target has not been achieved due to the reprioritization of the budget which resulted in the allocated funds being re-directed to other critical priorities of the Department.	Provision of e-library solutions which contain 20 tablets in a trolley, loaded with e-books, CAPS aligned e-text books, previous question papers, e-magazines and content access point which serves as a server

PM No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 205	Learner absenteeism rate	It's difficult to estimate the learner absenteeism rate	Strengthen planning to ensure compliance with the SMART principle
PPM 206	Teacher absenteeism rate	Educators on sick leave, disability leave and special leave.	Appointment of substitute educators where educators are on prolonged absence of leave.
PPM 207	Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	Target was based on the baseline	Improve Projection methodology during planning phase
PPM 211	Number of teachers who have written Self-Diagnostic Assessments.	Some educators did not turn up for training	Educators who did not come will be included in the new financial year.
PPM 212	Percentage of teachers meeting required content knowledge levels after support.	Competency level of teachers is very low.	Intensive implementation of strategic plan
PPM 215	Percentage of learners who are in classes with not more than 45 learners	Increase in learner population in schools; particularly urban schools	Ensure that Learner Admission is aligned to available spaces in schools
PPM 216	Percentage of schools where allocated teaching posts are all filled	The majority of the posts not filled are promotion posts that could not be filled due to budget challenges.	Acting Principals have been appointed to fill the posts while budget challenges are being addressed with Provincial Treasury.
PPM 219	Percentage of learners who complete the whole curriculum each year.	Poor record keeping by educators	Training and monitoring of educators on record keeping.

4.2.5. Changes to planned targets

None

4.2.6. Linking performance with budgets-

Sub-programme expenditure

Sub- Programme Name	2018/2019			2019/2020		
	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 School Education	13,108,016	13,108,004	12	14,132,060	14,197,785	[65,725]
Public Secondary School Education	11,977,633	11,975,489	2,144	12,315,915	12,310,339	5,576
Human Resource Development	10,612	10,612	-	14,954	14,954	-
National School Nutrition Grant	1,255,019,	1,218,159	36,860	1,306,917	1,287,931	18,986

Sub- Programme Name	2018/2019			2019/2020		
	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
In School Sport, Arts and Culture	14,809	12,561	2,248	14,467	14,464	3
Maths, Science And Technology Grant	49,542	46,885	2,657	45,802	5,569	40,233
Total	26,415,631	26,371,710	43,921	27,830,115	27,831,042	{927}

4.3. PROGRAMME 3: INDEPENDENT SCHOOLS SUBSIDIES.

4.3.1 Programme Purpose

The purpose of the Programme is to support independent schools in accordance with the South African Schools Act.

4.3.2 Analysis of the sub-programmes

Sub-Programme 3.1: Primary Level:

To support Independent Schools in Grades 1 to 7 levels

Sub-Programme 3.2: Secondary Level:

To support Independent Schools in Grades 8 to 12 levels

4.3.3 Strategic objectives for the Financial Year under review

Strategic Objective.1.3.

All registered Independent schools regulated and supported.

SO Statement:

All registered Independent Schools (147 in 2013) regulated and supported annually according to the funding norms policy

4.3.4. Strategic objectives, performance indicators, planned targets and actual achievements

4.3.4.1. Strategic objectives:

Programme Name : Independent Schools						
Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
1.3	All registered independent schools regulated and supported.	159	159	159	0	N/A

Reasons for Deviations

None

4.3.4.2. Performance indicators

Programme : Independent Schools								
	Performance Indicator	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 301	Percentage of registered independent schools receiving subsidies	64%	67%	69%	70% [111]	65% [104]	7 secondary schools were not paid.	7 secondary schools with 1332 learners underperformed on provincial average for grade 12 pass rate in 2019
PPM 302	Number of learners at subsidised registered independent schools	35 396	35 884	40 431	42 938	41 606	7 secondary schools with 1 332 learners were not paid.	7 secondary schools with 1332 learners underperformed on provincial average for grade 12 pass rate in 2019

PPM 303	Percentage of registered independent schools visited for monitoring and support	45.5 % (71 schools)	100% (159 schools)	100 %	100% [159]	100% (159)	0	N/A
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Reasons for Deviations and Strategy to overcome areas of under performance

PM. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 301	Percentage of registered independent schools receiving subsidies	7 secondary schools with 1332 learners underperformed on provincial average for grade 12 pass rate in 2019	Intensify monitoring and support
PPM 302	Number of learners at subsidised registered independent schools	7 secondary schools with 1332 learners underperformed on provincial average for grade 12 pass rate in 2019	Intensify monitoring and support

4.3.5. Changes to planned targets

None

4.3.6. Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2018/2019			2019/2020		
	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 Independent schools	79,544	79,542	2	83,572	83,571	1
Secondary Independent Schools	48,857	48,857	-	55,113	55,113	-
Total	128,401	128,399	2	138,685	138,684	1

4.4. PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

4.4.1. Purpose of Programme

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 of the sub-programmes

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. Strategic objectives for the financial year under review

Strategic Objective 1.4. The quality of special schools education improved

SO Statement:

The quality of education in special schools improved through annual provision of support and resources to 34 schools by 2019/20.

4.4.4. Strategic objectives, performance indicators, planned targets and actual achievements

4.4.4.1. Strategic objectives:

Programme : Public Special Schools						
Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
S.O 1.4	The quality of special schools education improved	34	34	34	0	None

Reasons for Deviations

None

4.4.4.2. Performance indicators

Programme 4 :Public Special Schools

Performance Indicator		Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 401	Percentage of special schools serving as Resource Centres	18%	18% (6)	24 % (8 schools)	29% [10]	29% (10)	None	None
PPM 402	Number of learners in public special schools	8600	8 670	8205	8770	8447	253	Parents enrolling learners at Care Centres instead of SID schools
PPM 403	Number of therapists/specialist staff in special schools	24	03	1	25	0	25	No posts were advertised due to budgetary constraints.

Reasons for Deviations and Strategy to overcome areas of under performance

PM. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 402	Number of learners in public special schools	Parents enrolling learners at Care Centres instead of SID schools	Parents to be educated about the availability of LSPID centres.
PPM 403	Number of therapists/specialist staff in special schools	No posts were advertised due to budgetary constraints.	Recruitment Plan deferred to 2020/21 financial year.

4.4.4.3. Changes to planned targets

N/A

4.4.5. Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2018/2019			2019/2020		
	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	512,756	512,751	5	529,380	529,380	-
School Sport, Culture and Media Services	1,106	1,105	1	744	744	-
Human Resource Development	595	594	1	339	339	-
Learners with Profound Intellectual Disabilities grant	23,688	20,935	2,753	27,082	25,669	1,413
Total	538,145	535,385	2,760	557,545	556,132	1,413

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 of the sub-programmes

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. Strategic objectives for the financial year under review

Strategic Objective 1.5 (a)

Provision of early childhood development for 0-4 year olds improved from 37.3% in 2012 to 40% in 2019/20

Strategic Objective 1.5 (b)

Provision of early childhood development for 5 year olds improved from 93% in 2012 to 97% in 2019/20

4.5.4. Strategic objectives, performance indicators, planned targets and actual achievements

4.5.4.1. Strategic objectives:

Programme Name : Early Childhood Development						
Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
S.O. 1.5	Provision of early childhood development for 0-4 year olds improved from 37.3% in 2012 to 40% in 2019/20	37.0%	40%	38.6%	1.4%	None
S.O. 1.5	Provision of early childhood development for 5 year olds improved from 93. % in 2012 to 97% in 2019/20	97.3%	97%	93.2%	3.8%	-

**Percentage of 5 year old attending education institution and provision of ECD by 0-4 year's old in 2018
.Source: General Household survey report, STATS-SA.*

Reasons for Deviations

None

4.5.4.2. Performance indicators

Programme / Sub-programme:								
	Performance Indicator	Actual Achievement 2016/ 2017	Actual Achievement 2017/ 2018	Actual Achievement 2018/ 2019	Planned Target 2019/ 2020	Actual Achievement 2019/ 2020	Deviation from planned target to Actual Achievement for 2019/ 2020	Comment on deviations
PPM 501	Number of public schools that offer Grade R	2336	2325	2321	2 321	2308	13	Merging of schools
PPM 502	Percentage of Grade 1 learners who have received formal Grade R education.	97.1 %	96.4% (123356)	97,3%	80% (112 202)	95.7%	15.7%	Some of the learners are from community centres
PPM 503(a)	Number of Grade R Practitioners trained on NQF level 6	N/A	N/A	N/A	100	100	None	None
PPM 503(b)	Number and percentage of Grade R practitioners with NQF level 6 qualification and above each year	N/A	N/A	23 (0.87%)	33 (2.8%)	44	11	11 Students who were supposed to complete in the previous year completed in the current year

Reasons for Deviations and Strategy to overcome areas of under performance

PM. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 501	Number of public schools that offer Grade R	Merging of schools	N/A

4.5.5. Changes to planned targets

N/A

4.5.6. Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2018/2019			2019/2020		
	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	89,287	75,540	13,747	95,598	94,649	949
Grade R In Early Childhood	32,511	32,321	190	49,910	49,810	100
Pre Grade R Training	46,418	46,417	1	55,186	55,186	-
Human Resource Development	11,102	5,721	5,381	10,165	10,165	-
Epwp Incentive Grant	2,134	1,759	375	2,466	2403	63
Epwp Social Sector Grant	14,355	12,782	1,573	14,304	13,652	652
Total	195,807	174,540	21,267	227,629	225,865	1,764

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 of the sub-programmes

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. Strategic objectives for the financial year under review

Infrastructure provided to schools to meet basic safety requirements and maintenance undertaken to 1028 schools by 2019/20 to promote a safe and conducive learning and teaching environment.

4.6.4. **Strategic objectives, performance indicators, planned targets and actual achievements**

4.6.4.1. **Strategic objectives:**

Programme Name						
Strategic objectives		Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
S.O.1.6.	Infrastructure provided to schools to meet basic safety requirements and maintenance undertaken to 1028 schools by 2019/20 to promote a safe and conducive learning and teaching environment.	267	20	15	05	Delays in SCM concurrence by LDoE and IA

Reasons for Deviations

Strategic objective	Reason for deviations
Infrastructure provided to schools to meet basic safety requirements and maintenance undertaken to 1028 schools by 2019/20 to promote a safe and conducive learning and teaching environment.	Delays in SCM concurrence by LDoE and IA

4.6.4.2. Performance indicators

Programme : Infrastructure								
Performance Indicator		Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
PPM 601	Number of public ordinary schools provided with water supply	0	43	12	25	0	25	Delays in SCM concurrence by LDoE and IA
PPM 602	Number of public ordinary schools provided with electricity supply	N/A	0	2	0	N/A	N/A	N/A
PPM 603	Number of public ordinary schools supplied with sanitation facilities	125	89	37	207	17	190	Delays in SCM concurrence by LDoE and IA
PPM 604	Number of additional classrooms built in existing public ordinary schools (includes replacement schools)	212	300	197	121	0	121	Delays in SCM concurrence by LDoE and IA
PPM 605	Number of additional specialist rooms built in public ordinary schools (includes replacement schools).	54	11	7	21	0	21	Delays in SCM concurrence by LDoE and IA
PPM 606	Number of new schools completed and ready for occupation (includes replacement	1	3	2	4	0	4	Delays in SCM concurrence by LDoE and IA

Programme : Infrastructure								
Performance Indicator		Actual Achievement 2016/2017	Actual Achievement 2017/2018	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
	schools)							
PPM 607	Number of new schools under construction (includes replacement schools)	4	0	0	4	0	4	Delays in SCM concurrence by LDoE and IA
PPM 608	Number of new or additional Grade R classrooms built (includes those in replacement schools).	N/A	5	27	25	0	25	Delays in SCM concurrence by LDoE and IA
PPM 609	Number of hostels built	N/A	0	0	0	N/A	N/A	N/A
PPM 610	Number of schools where scheduled maintenance projects were completed	N/A	42	34	20	15	5	Delays in SCM concurrence by LDoE and IA

Reasons for Deviations and Strategy to overcome areas of under performance

PPM No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 601	Number of public ordinary schools provided with water supply	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 603	Number of public ordinary schools supplied with sanitation facilities	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 604	Number of additional classrooms built in existing public ordinary schools	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department

PPM No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
	(includes replacement schools)		
PPM 605	Number of additional specialist rooms built in public ordinary schools (includes replacement schools).	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 606	Number of new schools completed and ready for occupation (includes replacement schools)	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 607	Number of new schools under construction (includes replacement schools)	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 608	Number of new or additional Grade R classrooms built (includes those in replacement schools).	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department
PPM 610	Number of schools where scheduled maintenance projects were completed	Delays in SCM concurrence by LDoE and IA	Appointment of a Technical Support Unit by the Department

4.6.5. Changes to planned targets

None

4.6.6. Linking performance with budgets

Sub-programme expenditure

Sub-Programme Name	2018/2019			2019/2020		
	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	51,816	34,054	17,762	49,365	21,426	27,939
Public Ordinary school	951,781	910,369	41,412	853,412	615,455	237,957
Special schools	9,808	9,802	6	47,198	1	47,197
Early Childhood Development						
Total	1,013,405	954,225	59,180	949,975	636,882	313,093

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 of the sub-programmes

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. Strategic objectives for the financial year under review

Strategic Objective 1.7: Assessment and examination managed according to the NCS – CAPS, NSC Policy and Regulations

SO Statement:

Assessment and examination managed according to NCS – CAPS, NSC Policy and Regulations by ensuring Grade 12 learner performance is improved from 71.8% to 80.3% by 2019/20.

Strategic Objective 1.8: Continuous Professional Development (CPD) and support provided to educators

SO Statement:

Continuous Professional Development and support provided (Mathematics, Sciences and Commercial subjects) to 1,620 educators by 2019/20

Strategic Objective 1.9: Auxiliary education services provided

SO statement

Auxiliary education services provided to ensure implementation of Life Skills Programme s is increased from 977 schools in 2012/13 to 3,915 by 2019/20

4.7.4. Strategic objectives, performance indicators, planned targets and actual achievements

4.7.4.1. Strategic objectives:

Programme Name					
Strategic objectives	Actual Achievement 2018/2019	Planned Target 2019/2020	Actual Achievement 2019/2020	Deviation from planned target to Actual Achievement for 2019/2020	Comment on deviations
Assessment and examination managed according to the NCS – CAPS, NSC Policy and Regulations	69.4%	80%	73.2%	-6.8%	The decline was due to change in policy prescripts (progression and MEO)
Continuous Professional Development (CPD) and support provided to educators	373	400	359	41	Some educators who were earmarked for the training did not turn up because of subject allocation change in their schools.
Auxiliary education services provided	1349	2300	3700	1400	Over-achievements was due to overlapping of the 2018/19 activities into 2019/20 due to later issuing of purchase orders.

Reasons for Deviations

Strategic objectives	Reasons for Deviation
Assessment and examination managed according to the NCS – CAPS, NSC Policy and Regulations	The decline was due to change in policy prescripts (progression and MEO)
Continuous Professional Development (CPD) and support provided to educators	Some educators who were earmarked for the training did not turn up because of subject allocation change in their schools.
Auxiliary education services provided	Over-achievements was due to overlapping of the 2018/19 activities into 2019/20 due to later issuing of purchase orders.

4.7.4.2. Performance indicators

Programme : Examination and Education related services								
Performance Indicator		Actual Achievement 2016/ 2017	Actual Achievement 2017/ 2018	Actual Achievement 2018/ 2019	Planned Target 2019/ 2020	Actual Achievement 2019/ 2020	Deviation from planned target to Actual Achievement for 2019/ 2020	Comment on deviations
PPM 701	Percentage of learners who passed National Senior Certificate (NSC)	62.5 %	65.6% (66 946))	69.4%	80.3%	73.2%	-6.8%	The decline was due to change in policy prescripts (progression and MEO)
PPM 702	Percentage of Grade 12 learners passing at a bachelor level	18.4 %	21.4% (17 790)	23.5%	20%	26.8%	+6.8%	The intensified delivery of LLAS
PPM 703	Percentage of Grade 12 learners achieving 50% or more in Mathematics	19.7 %	18.7% (7629)	17.9%	22%	17,2%	-4,8%	Questions in Papers 1 and 2 were more difficult than in previous years.
PPM 704	Percentage of Grade 12 learners achieving 50% or more in Physical Sciences	22.3 %	21.7% (7304)	24.8%	24%	27.8%	+3.8%	Effective delivery of learner attainment strategy
PPM 705	Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and more	798	814	915	950	981	31	Strengthened implementation of the LLAS and the District support strategy.

Reasons for Deviations and Strategy to overcome areas of under performance

PM. No	Performance Indicator	Reasons for Deviation	Strategy to overcome under performance
PPM 701	Percentage of learners who passed National Senior Certificate (NSC)	The decline was due to change in policy prescripts (progression and MEO)	Implementation of The Limpopo Learner Attainment Strategy
PPM 703	Percentage of Grade 12 learners achieving 50% or more in Mathematics	Questions in Papers 1 and 2 were more difficult than in previous years.	Expand scope and efforts of LSMSTE

4.7.5. Changes to planned targets

4.7.6. Linking performance with budgets

Sub-programme expenditure

	2018/2019			2019/2020		
Sub-Programme Nam	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	73,986	73,986	-	78,147	78,147	-
Professional Services	-	-	-	53,742	32,742	21,000
External Examination	364,804	362,733	2,071	424,853	424,248	605
Special Projects	44,715	42,479	2,236	43,188	42,693	495
Conditional Grants	28,964	19,842	9,122	31,703	23,667	8,036
Total	512,469	499,040	13,429	631,633	601,497	30,136

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments which were budgeted for in the period 1 April 2019 to 31 March 2020, 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
Public Ordinary Schools	Norms and Standards for school funding	1 913 963	1 897 821	Q4 and Q5 schools did not declare their no fee school status and fund set aside could not be transferred
Independent Schools	Subsidy	138 685	138 684	Rounding –off of figures
Public Special Schools	Norms and Standards for school funding	62 002	62 002	None
Education Development Trust	Provide infrastructure support on 50:50 bases with Donors	8 156	8 156	None
Totals	N/A	2 122 806	2 106 663	

Monitoring Systems

Monitoring is being conducted on an ongoing basis to ensure that funds are utilized to enhance teaching and learning and are spent in line with the relevant prescripts. Monitoring is also conducted in order to verify income and expenditure at schools.

Limpopo Province Education Development Trust

For the year 2019/20, the LPEDT has implemented Four (4) infrastructure Projects to the value of R7mil in partnership with De Beers and from their grant.

- Mangwato Primary, provision of water.
- Bonwa Udi Primary, Renovation of 2x6 classroom blocks.
- Maloloane Primary, Construction of a medium size admin block.
- Dendron Primary, renovation of the stage hall.

The Trust partly funded the Departmental Strategic Planning Session and the Announcement of Results. The Trust is also a vehicle for the implementation of the Kagiso Trust Whole School Development Programme of which about R5mil was spent on the Programme.

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2019 to 31 March 2020.

Conditional Grant: National School Nutrition Programme

Department who transferred the grant	Department of Education
Purpose of the grant	To provide nutritious meals to all targeted learners in quintile 1-3 both Primary and Secondary schools inclusive of special schools
Expected outputs of the grant	3795 schools provided learners with meals as per the National School Nutrition Programme for all school going days
Actual outputs achieved	On average 3795 Schools provided learners with meals as per the National School Nutrition Programme
Amount per amended DORA	N/A
Amount received (R'000)	R1,292,011.000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1,227,177
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	Failure to submit invoice by suppliers on time, failure to deliver foodstuff by some service providers. Closure of financial year before all invoices had been submitted
Measures taken to improve performance	Suspension of contract for service providers to rectify on the breach and penalties imposed.
Monitoring mechanism by the receiving department	Annual monitoring plans are developed and executed

Conditional Grant: EPWP Social Sector

Department who transferred the grant	Department of Public Works
Purpose of the grant	Creation of work opportunities and contribution to poverty alleviation

Expected outputs of the grant	520 School Based monitors and 65 Practitioners studying for BED and 32 Practitioners on work opportunities receiving stipend
Actual outputs achieved	520 school based monitors contracted and 97 practitioners were also contracted
Amount per amended DORA	N/A
Amount received (R'000)	R14 304.000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R13 507
Reasons for the funds unspent by the entity	Late capturing of beneficiaries and wrong posting on the system
Reasons for deviations on performance	N/A
Measures taken to improve performance	Districts to use the relevant codes in the system to avoid payments using incorrect codes
Monitoring mechanism by the receiving department	Submission of IYM and quarterly reports

Conditional Grant: Education Infrastructure Grant

Department who transferred the grant	DBE
Purpose of the grant	Financing of the Infrastructure (Physical Resources Programme)
Expected outputs of the grant	Building of new schools, upgrading and refurbishment of existing schools, eradication of poor sanitation, provision of water infrastructure to new and existing schools
Actual outputs achieved	Partially achieved
Amount per amended DORA	R 1 050 160 000.
Amount received (R'000)	R 948 149 000.
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 635 937 000
Reasons for the funds unspent by the entity	Poor performance from Implementing Agents
Reasons for deviations on performance	Poor performance from Implementing Agents

Measures taken to improve performance	Creation of an In House Infrastructure Implementation unit and Procurement of a Project Support Unit (PSU)
Monitoring mechanism by the receiving department	Monitoring by LDOE technical officials

Conditional Grant: HIV&AIDS Life skills Education Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	<ul style="list-style-type: none"> • To support South Africa's HIV prevention strategy by: <ul style="list-style-type: none"> ○ providing comprehensive sexuality education and access to sexual and reproductive health services to learners; and ○ supporting the provision of employee health and wellness programmes for educators • To mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators • To reduce the vulnerability of children to HIV, TB and STIs, with a particular focus on orphaned children and girls

<p>Expected outputs of the grant</p>	<ul style="list-style-type: none"> • Advocacy and Communication campaigns for 10 000 learners, educators, support staff and school communities held. • 1120 Life Orientation Educators, School Management Teams, School Governing Bodies and Education Management and Government Development(EMDG's) trained on the 2017-2022 National Strategy on HIV, STI and TB, and Comprehensive Sexuality Education(CSE) for infusion into school curriculum. • 4 Sessions of Learner Radio talk-shows held in 3 radio stations (Thobela FM, Mungana Lonene and Phalaphala FM)on the prevention of HIV, STI and TB spread, dangers of use of alcohol, drug and substance abuse, learner pregnancy, drop out of school and related stigma to reach 1.7 million learners in Limpopo. • Peer Education programmes for 2000 peer educators and mentors on Peer Education Guidelines, drugs and substance abuse, including Keeping Girls in schools programmes to reduce learner pregnancies and learner drop out. • Appointment of 180 Learner Support Agents at identified high burden schools. • Care and support programmes including First Aid training and Basic Counselling implemented for 1365 learners and educators; • 10 000 CAPS Compliant material including 2017-22 National Strategy on HIV, STI and TB, Health Awareness Calendar diaries, gazebos and banners distributed to Districts and schools. • 120 Schools to be monitored and supported for implementation of the HIV&AIDS Life Skills programme
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Actual outputs achieved	<ul style="list-style-type: none"> • Advocacy and Communication campaigns reached 20925 learners, educators support staff and school communities held. • 1 129 Life Orientation Educators, School Management Teams ,School Governing Bodies and Education Management and Government Development(EMDG's) trained on the 2017-2022 National Strategy on HIV, STI and TB, and Comprehensive Sexuality Education(CSE) reached for infusion into school curriculum. • 4 Sessions of Learner Radio talk-shows held in 3 radio stations (Thobela FM, Mungana Lonene and Phalaphala FM) held on the prevention of HIV, STI and TB spread, dangers of use of alcohol, drug and substance abuse, learner pregnancy, drop out of school and related stigma to reach 1.7 million learners in Limpopo. • 1622 peer educators and mentors reached on Peer Education Guidelines, drugs and substance abuse, including Keeping Girls in schools programmes to reduce learner pregnancies and learner drop out. • 154 Learner Support Agents appointed at identified high burden schools. • 2 671 learners and educators reached in Care and support programmes including First Aid training and Basic Counselling trainings. • 9 200 CAPS Compliant material including material including 2017-22 National Strategy on HIV, STI and TB, Health Awareness Calendar diaries, gazebos and banners distributed to Districts and schools. • 155 schools reached for monitored and supported for
Amount per amended DORA	R 29 124 000
Amount received (R'000)	R 29 124 000+ R 2 579 000(Rollover)= R 31 703 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 23 666 953 (75%)
Reasons for the funds unspent by the entity	<ol style="list-style-type: none"> 1. Salaries for 2 DCES's budgeted for, not debited from the grant. 2. National lockdown in the fourth quarter shattered planned activities.
Reasons for deviations on performance	N/A
Measures taken to improve performance	Meetings and follow ups with SCM for timeous release of purchase orders
Monitoring mechanism by the receiving department	<p>Monthly financial progress reports are issued to Budget section</p> <p>-Bilateral meetings held with Provincial Treasury</p>

Conditional Grant: Learners with Severe Profound Intellectual Disability Grant

Department who transferred the grant	Department of Basic Education
Purpose of the grant	Its purpose is to provide the necessary support, resources and equipment to identified centres and schools for the provision of education to children with severe to profound intellectual disability (LSPID).
Expected outputs of the grant	Human Resource Data Base Training Outreach Service
Actual outputs achieved	<p>The Grant has four (4) key outputs as presented below:</p> <p>1.1.1. Human resources specific to Inclusive Education through the provision of key additional staff on a permanent basis, such as:</p> <ul style="list-style-type: none"> (1) Deputy Chief Education Specialist as Provincial Grant Manager; and (25) Transversal itinerant outreach team members, to provide curriculum delivery and therapeutic support in special care centres and targeted special schools. <p>1.1.2. Database of selected schools and care centres:</p> <ul style="list-style-type: none"> Information of 90 special care centres that support children with severe to profound intellectual disabilities; Disaggregated data on 253 care giving staff in care centres; Disaggregated data of 1226 LSPID enrolled in targeted special care centres out of which 284 are using the Learning Programme for CPID and 1330 in targeted Special Schools. Disaggregated data on 87 CSPID from special care centres who have been placed in schools. <p>1.1.3. Training of Transversal itinerant outreach team members, caregivers, teachers, in-service therapists and officials trained on the Learning Programme for CSPID, and other programmes that supports delivery of the Learning Programme. This will entail training of:</p> <ul style="list-style-type: none"> (25) transversal itinerant outreach team members
Amount per amended DORA	R26,389.000.00

Amount received (R'000)	R26,389,000.00
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R25,669,367.00
Reasons for the funds unspent by the entity	Failure of Suppliers in delivering goods and services Delays in receiving quotations
Reasons for deviations on performance	Underspending in COE created by delayed appointments
Measures taken to improve performance	All appointments of 10 additional outreach team members have been finalised for 2020/21 financial year have assumed
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	Education
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of MST teaching and learning at selected public schools
Expected outputs of the grant	<ul style="list-style-type: none"> • School support • Teacher support • Learner support • Administration
Actual outputs achieved	<ul style="list-style-type: none"> • The department committed R36.1 million on e-learning • 538 teachers were trained on content, methodology and/or ICT • Facilitated learner participation in camps, Olympiads and competitions • The department received two Cuban specialists in February 2020
Amount per amended DORA	R45 802 000

Amount received (R'000)	R45 802 000
Reasons if amount as per DORA was not received	NA
Amount spent by the department (R'000)	R5 569 149
Reasons for the funds unspent by the entity	<p>The department applied for deviation which was approved in September in order to implement e-learning in MST schools. Thereafter decided to apply to participate in an existing contract in KZN DoE. The process was finalized in February 2020. R36.1 million has been committed for the project.</p> <p>The amount budgeted for the Cuban specialists was not utilized because of delays in the transfer from DBE to LDoE.</p>
Monitoring mechanism by the receiving department	Monthly and quarterly reports and quarterly support meeting

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	Limpopo Gambling Board	R191,004.75	2019/20	donation of 600 school shoes	10 special schools were target	The goods delivered to all identified special schools	R191004.75	None	N/A	Attended handing over

	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
2	Adopt-A-School	R1,043,510.00	2019/20	construction of additional three classrooms at Ditsepu High School	construction of additional three classrooms at Ditsepu High School	Three additional classrooms were built	R1,043,510.00	None	N/A	Attended handing over
3	Limpopo Gambling Board	R61,770.00	2019/20	Donation of three (3) Laptops to special learners with disabilities	Donation of three (3) Laptops to special learners with disabilities	Three laptops were handed to three special learner from different schools	R61,770.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
4	Limpopo Connexion	R1,012,152.44	2019/20	donation of assets (laptops, tablets and Wi-Fi routers) to 8 schools	donation of assets (laptops, tablets and Wi-Fi routers) to 8 schools	Assets were received by the identified schools	R1,012,152.44	None	N/A	Donor and Department site progress and Technical Monitoring & Support
5	Standard Bank Square Polokwane	R645,558.53	2019/20	Donation of a drilling and equipping borehole, sports equipment, library makeover	All donation were delivered to various schools	Donation delivered	R645,558.53	None	N/A	Visited the schools to verify the donation

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
6	Old Mutual and Cashbuild	R5,700,000.00	2019/20	Upgrading of classrooms, and Toilet Block to various school	The project is not yet started	The project is not yet started	R5,700,000.00	None	Project to be starts in July 2020	N/A
7	Lion Smelters	R2,500,000.00	2019/20	building of a school hall at Kgoboko Primary school	building of a school hall at Kgoboko Primary school	The project has been completed and handed over for use	R3,600,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
		R800,000.00	2019/20	building of additional ablution facilities (Enviroloo) at Ngwanatheko Primary School	building of additional ablution facilities (Enviroloo) at Ngwanatheko Primary School		R800,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
8	National Lottery Commission	R299,853.60	2019/20	Donation for building of a Combo court at Shamiriri combine school	Donation for building of a Combo court at Shamiriri combine school		R299,853.60	None	N/A	Donor and Department site progress and Technical Monitoring & Support

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
9	National Lottery Commission	R626,004,16	2019/20	Donation for building of Enviro Loo at Thabana tswana Primary School	Donation for building of Enviro Loo at Thabana tswana Primary School		R626,004,16	None	N/A	Donor and Department site progress and Technical Monitoring & Support
10	Tsogang Water Aid and Sanitation	R2,108,553.00	2019/20	Provision of Water, Sanitation and Hygiene (WASH) project in schools, Vhembe District	Provision of Water, Sanitation and Hygiene (WASH) project in schools, Vhembe District		R2,108,553.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
11	Anglo American	R3,835,000.00	2019/20	building of an admin block at Lephenye Secondary School	building of an admin block at Lephenye Secondary School	Admin Block was completed and handed over	R3,835,000.00	None	N/A	Visited the project
12	National Lottery Commission	R49,360.00	2019/20	donation of a cash for purchasing of sport gear at Muthundinne Primary School	donation of a cash for purchasing of sport gear at Muthundinne Primary School		R49,360.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support

	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	Embassy of Japan	R986,337,34	2019/20	Building of Nutrition Centre at Khakhal a Primary School	Building of Nutrition Centre at Khakhala Primary School		R986,337,34	None	N/A	Donor and Department site progress and Technical Monitoring & Support
14	Telkom Foundation	R26,055.00	2019/20	donation of office furniture: chairs and desk at Phuti Primary School	donation of office furniture: chairs and desk at Phuti Primary School	Office furniture, chairs and desk were delivered to the school	R26,055.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
15	Room to Read	R13,319,239.00	2019/20	donation of reading material for libraries in Sekhukhune District	donation of reading material for libraries in Sekhukhune District	Reading materials were delivered	R13,319,239.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support

	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	Imerys Mines	R7,000,000.00	2019/20	Construction of 12 classrooms, Admin Block and Nutrition Centre at Segorong Primary school	Construction of 12 classrooms, Admin Block and Nutrition Centre at Segorong Primary school	The is not yet started	R7,000,000.00	R7,000,000.00	The project is not yet started	Donor and Department site progress and Technical Monitoring & Support
17	Adopt-A-School	R992250.00	2019/20	Construction of ablution block at Madikoti-Putsoa Primary School	Construction of ablution block at Madikoti-Putsoa Primary School	The project has been completed and handed over	R992250.00	None	N/A	Visited the project
18	Funda Wande Reading for Meaning	R53,000,000.00	2019/20	providing training and learning material for literacy and numeracy programme for Grade R-3 in Capricorn District	providing training and learning material for literacy and numeracy programme for Grade R-3 in Capricorn District	The donor started with the piloting of the programme	R53,000,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support

	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	Majeje Traditional authority	R1,000,000.00	2019/20	building of a four classrooms Vaxadzi Primary School at	building of a four classroom at Vaxadzi Primary School	The project is finished waiting for the LDoE to give the EMIS number for operation	R1,000,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
20	Parents of the learners at Bergvlam Primary School	R2,000,000.00	2019/20	building of 10 classrooms and medium admin block at Bergvlam Primary School	building of 10 classrooms and medium admin block at Bergvlam Primary School	The construction has been started	R2,000,000.00			Donor and Department site progress and Technical Monitoring & Support
21	Palabora Copper Pty Ltd	R500,000.00	2019/20	building of ablution facility at Bollanoto Primary School	building of ablution facility at Bollanoto Primary School		R500,000.00	None		Donor and Department site progress and Technical Monitoring & Support

	Name of Donor	Full amount of the funding R	Period of the commitment	Purpose of the funding	Expected Outputs	Actual Outputs achieved	Amount received in current period R	Amount spent by the Department R	Reason for funds unspent	Monitoring mechanism by the donor
22	Palabora Copper Pty Ltd	R1,000,000.00	2019/20	building of ablution facility, kitchen, storeroom and erection of a borehole at St. Patrick Mathibela Primary School	building of ablution facility, kitchen, storeroom and erection of a borehole at St. Patrick Mathibela Primary School		R1,000,000.00	None		Donor and Department site progress and Technical Monitoring & Support
23	Murray and Roberts	R80,000.00	2019/20	upgrading of a playground area for Grade R learners at St. Patrick Mathibela Primary School	upgrading of a playground area for Grade R learners at St. Patrick Mathibela Primary School		R80,000.00	None		Donor and Department site progress and Technical Monitoring & Support
24	Dikunotsa sechaba community development trust	R7,587,772.00	2019/20	building of a school hall and nutrition centre at Ysterberg Primary school	building of a school hall and nutrition centre at Ysterberg Primary school	The project has been completed and handed over for use	R7,587,772.00	None	N/A	Visited the Project and 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
25	Tubatse EDU support group	R247,492.00	2019/20	provision of tutoring , mentoring to schools at Tubatse Area	provision of tutoring , mentoring to schools at Tubatse Area	Learners received tutoring and mentoring	R247,492.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
26	Bela Bela Lodge	R497,175.00	2019/20	accommodation and meals for learners during the learner enrichment programme	accommodation and meals for learners during the learner enrichment programme	Grade 12 learners from various schools attended enrichment classes in Waterberg District	R497,175.00			Donor and Department site progress and Technical Monitoring & Support
27	JoziFM	R120,000.00	2019/20	donation of sanitary towels to various schools in Sekhukhune District	donation of sanitary towels to various schools in Sekhukhune District	Sanitary towels were distributed to various schools	R120,000.00	None	N/A	Attended the handing over ceremony
28	Limpopo Gambling Board	R195,000.00	2019/20	donation of diapers for learners with spina bifida condition	donation of diapers for learners with spina bifida condition	Diapers for learner with spina bifida condition were distributed	R195,000.00	None	N/A	Attended handing over function

	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
29	Limpopo Gambling Board	R400,000.00	2019/20	donation of wheelchairs to various learners with disability in three districts Sekhukhune, Capricorn and Vhembe	donation of wheelchairs to various learners with disability in three districts Sekhukhune, Capricorn and Vhembe	Wheelchairs were handed over to the learners	R400,000.00	None	N/A	Attended handing over function
30	Limpopo Province Education Development Trust	R1,900,000.00	2019/20	donation for the construction of a foundation phase at Shushu Primary; procurement of sanitary towels for farm schools, support towards the announcement of Grade 12 results for 2019	donation for the construction of a foundation phase at Shushu Primary; procurement of sanitary towels for farm schools, support towards the announcement of Grade 12 results for 2019		R1,900,000.00			Donor and Department site progress and Technical Monitoring & Support

	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
31	Avbob Mutual Assurance Society	R20,808,000.00	2019/20	Infrastructure improvement	Infrastructure improvement	The project has started	R20,808,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
32	FUNDI	R15,000.00	Once-off	R5000 cash voucher and R10000 towards starter packs to top achieving learners	R5000 cash voucher and R10000 towards starter packs to top achieving learners	Money has been deposited to the learner's bank accounts	R15,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
33	MTN	R100,000.00	Once-off	donation of 10x mobile; 20x backpacks and 20x luggage bags to top achieving learners	donation of 10x mobile; 20x backpacks and 20x luggage bags to top achieving learners		R100,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support

	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
34	Diphofu Printers	R53,866.00	Once-off	Printing material: 1200xA4 programs, 25xA4 folded to A5 program and 2x (2x2) welcome boards towards announcements of Grade 12 results 2019	Printing material: 1200xA4 programs, 25xA4 folded to A5 program and 2x (2x2) welcome boards towards announcements of Grade 12 results 2019		R53,866.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
35	Tirisan Tech Solution	R50,000.00	Once-off	10x laptops to top achieving learners	10x laptops to top achieving learners		R50,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
	Limpopo Gambling Board	R175,000.00	Once-off	donation of school uniform to 5 schools to underprivileged learners	donation of school uniform to 5 schools to underprivileged learners	School uniform were handed over to the learner at various schools	R175,000.00	None	N/A	Attended handing over function

	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
	Reboni Furniture manufacture	R40,000.00	Once-off	donation in cash towards announcement of Grade 12 results 2019	donation in cash towards announcement of Grade 12 results 2019		R40,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
	Adopt-A-School	R4,506,248.52	2019/20	construction of a fully resourced science laboratory at Tshivhashe Secondary School	construction of a fully resourced science laboratory at Tshivhashe Secondary School	The project has been started	R4,506,248.52	None	N/A	Donor and Department site progress and Technical Monitoring & Support
			2019/20	Construction of a fully resourced media centre and Nutrition Centre at Phagamang Secondary School	Construction of a fully resourced media centre and Nutrition Centre at Phagamang Secondary School	The project has been started				Donor and Department site progress and Technical Monitoring & Support

	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
	National Lottery Commission	R1,409,027,20	2019/20	construction of an ablution facility at Sehlagane Primary school	construction of an ablution facility Sehlagane Primary school at	The project is not yet started	R1,409,027,20	None	N/A	Donor and Department site progress and Technical Monitoring & Support
	SIOC Community Development Trust	R24,216,197,55	2019/20	construction of additional classes, supply of water storage facilities, construction of septic tanks, ablution facilities at Groenvlei Secondary Schools	construction of additional classes, supply of water storage facilities, construction of septic tanks, ablution facilities at Groenvlei Secondary Schools	The project has not yet started	R24,216,197,55			Donor and Department site progress and Technical Monitoring & Support
		R20,254,313,27	2019/20	Construction of school hall at Mabogopedi Secondary School	Construction of school hall at Mabogopedi Secondary School	The project has not yet started	R20,254,313,27			Donor and Department site progress and Technical Monitoring & Support

	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
		R16,911,511.73	2019/20	Construction of new classrooms, ablution blocks and renovation of other buildings at Chrome Mine Primary School	Construction of new classrooms, ablution blocks and renovation of other buildings at Chrome Mine Primary School	The project has not yet started	R16,911,511.73			Donor and Department site progress and Technical Monitoring & Support
	Exxaro	R500,000.00	2019/20	upgrading of infrastructure at Magukubjane Secondary School	upgrading of infrastructure at Magukubjane Secondary School	The project has been started	R500,000.00	None	N/A	Donor and Department site progress and Technical Monitoring & Support
	US Peace Corps	1,145,647.00	2019/20	Curriculum support	Support implementation of CAPS - English 1st additional language.	Peace Corps Volunteers placed teaching English in selected schools	1,145,647.00	613,000.00		Donor and Department site progress and Technical Monitoring & Support

	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
	TOTAL	R199,911,898.09								

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Education Infrastructure Grant allocation for the 2019/20 financial year was R 1,060 billion. In total the expenditure for the grant is R 618 million with a further R150million committed to the purchase of new mobile units and for which a rollover of funding has been requested.

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

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

The Water Supply and Upgrading Programme, mainly implemented by The Mvula Trust has resulted in the improvement of water supply at 05 schools.

The Sanitation Programmed, mainly implemented by The Mule Trust has resulted in the improvement of sanitation facilities at 07 schools.

The Upgrades and Additions Programmed, mainly implemented by the IDT has solely been responsible for 130 additional classrooms been built during the 2019/20 financial year. In addition a total number of 13 Grade R classrooms as well as 16 specialist classroom blocks.

During 2019/20 financial year, 02 the following replacement schools were completed by the IDT:

- Tsakani Primary School
- Craighead Primary School

In addition to the replacement schools, the following new school was completed by the IDT:

- Makgalephasha Secondary School

The Department was further able to provide comprehensive maintenance to 15 schools during the 2019/20 financial year.

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

Department has captured movable assets in the asset register using electronic system (BAUD), including the mobile office or classrooms which are accounted for as immovable assets. The asset register was not fully updated with movements such as disposal through transfers to schools. Some of the additions were not barcoded and updated in the asset register.

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

The asset officials has been provided with informal training by Provincial Treasury on physical asset verification during period under review. One physical asset verification was conducted to verify existence and conditions of the assets in the asset register, however due to Covid-19 pandemic and strikes the verification could not be finalised.

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

The Department could not dispose asset due to appointment of the auctioneer were not yet finalised for the period under review. Some of the additions, movements, adjustments and valuations were not barcoded and updated in the asset register, due to Covid-19 pandemic challenges and strikes.

Infrastructure projects	2018/2019			2019/2020		
	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	69,638,817	137,717,602	-68,078,785	298,245,000	238,805,220	59,439,780
Existing infrastructure assets	906,229,383	798,357,183	107,872,200	761,843,000	379,568,179	382,274,821
- Upgrades and additions	766,405,390	616,809,052	149,596,338	631,117,600	298,727,666	332,389,934
- Rehabilitation, renovations and refurbishments	124,709,993	169,532,955	-44,822,962	82,968,000	69,020,664	13,947,336
- Maintenance and repairs	15,114,000	12,015,176	3,098,824	47,757,400	11,819,849	35,937,551
Infrastructure transfer	0	0	0	0	0	0
- Current	0	0	0	0	0	0
- Capital	0	0	0	0	0	0
Total	975,868,200	936,074,785	39,793,415	1,060,088,000	618,373,399	441,714,601

PART C

GOVERNANCE

1. INTRODUCTION

In promoting good governance and ensuring that the strategic objectives are effectively and efficiently achieved, the Department accounts to the following structures:

- Executive Committee of the Province [EXCO]
- The Executing Authority [MEC]
- The Audit Committee
- The Portfolio Committee on Education
- Standing Committee on Public Accounts
- National Treasury
- Provincial Treasury
- MINMEC of Education
- Office of the Premier
- Office of the Auditor General

2. RISK MANAGEMENT

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

- The department has Risk Management Policy and Strategy.
- The department conducts regular risk assessments to determine the effectiveness of its risk management strategy and to identify new and emerging risks.
- The Risk assessment has been conducted for the year 2019/20 and utilised to manage the identified risks
- The Department has a Risk Management Committee which advises on the overall system of risk management, especially the mitigation of unacceptable levels of risk.
- The Audit Committee advises the Department on risk management and independently monitors the effectiveness of the system of risk management due to the risk management system.
- Some of the risks were managed and controlled and this has transmitted into improvements in the department's performance .Some Risks are included in the 2020/21 Financial Year.

3. FRAUD AND CORRUPTION

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

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

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

- Misappropriation of funds/assets
- Conflict of interest and corruption
- Circumvention of internal control
- Tender and other procurement irregularities
- Misuse of departmental assets
- Misrepresentation of facts
- Collusion with suppliers
- Fraud and Corruption
- Abuse of privileged information/leakage of information.

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

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

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 in order to enhance service delivery.

Safety Audits

The Occupational Health and Safety Act direct employers to conduct safety audits of the workplace environment; buildings and surroundings. In this regards **188** workplaces were audited from the period 01 April 2019 to 31 March 2020. There are overall challenges of dilapidated school buildings; including ablution facilities and offices. This has led department to be charged with non-compliance by Department of Labour for two buildings in Sekhukhune District. The Infrastructure Unit will factor the renovation and/or relocation of employees to better habitable building in the 2019 – 2024 Plans to address this challenge.

Medical screening

This is an activity that the Department continuously offers to its employees on a monthly basis. 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, **2471** employees were screened.

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 2017 for the prescribed three (3) years period and are functional and present reports on a quarterly basis. There was an orientation of a group of Circuit Managers on OHS matters and a total of **125** attended. A total of 251 First Aiders from District Offices were trained in this financial year. The plan is to move to the School level and orientate School Principals in the new financial year 2020/21.

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. **Three hundred and twenty (320)** cases were attended during the period 01 April 2019 to 31 March 2020.

7. PORTFOLIO COMMITTEES

Reporting Structure and date of the meeting	Subject matter	Key resolution taken	Progress
Portfolio Committee meeting(08 August 2019)	Discussion on APP 2019/20 Indicators.	The Committee requested the Department to prove reports on Infrastructure	The Department has submitted infrastructure reports to the committee. The Department reviewed APP 2019/20
SCOPA (23 January 2020)	2017/18 and 2018/19 SCOPA Questions	The committee requested the Department to develop Audit Action Plan	The Department has developed and monitored Audit Action Plan
National Portfolio Committee on Education (05 February 2020)	Overcrowding in schools (Foundation phase)	The Committee requested the Department to provide infrastructure in order to address overcrowding	The Department has conducted condition assessment of all schools.

8. SCOPA RESOLUTIONS

8.1. PROGRESS REPORT ON SCOPA RESOLUTIONS 2016/17

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
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 Department will present the progress on the 26th of March 2020.	The Department will present the progress on the implementation of the house resolutions on the 26th of March 2020.	Not resolved
2. Key audit findings	The Committee recommends that the Executing Authority must develop a comprehensive plan and appoint personnel with requisite skills to deal with Expenditure management,	The report indicates that the Department has developed and approved the Institutional	Department to update Treasury on the filling of vacant posts on a quarterly basis. Letter of request was forwarded to Treasury.	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	material under spending of the budget, Material misstatements in the preparation of the Annual Financial Statements (AFS). The Committee recommends that Provincial Treasury must appoint a forensic investigation regarding the pre-payments made to implementing agents by 31 May 2018.	<p>Governance Framework which includes Budget Committee and the roles, responsibilities and frequency has been outlined. Programme on AFS which details all processes to be followed when preparing the financials was also developed. The process of recruitment is in progress. The Department was advised to compare the recruitment plan with the actual filled posts.</p> <p>The Department engaged LPT regarding the matter. The matter will be closed once the investigation is finalised.</p>	Evidence was provided.	
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	Letter of request was forwarded to Treasury and some of the officials were already trained on movable assets.	The department is awaiting for Treasury to train officials on train officials on immovable assets. Evidence provided (letter of request and attendance registers on movable assets)	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
4. Provisions	The Committee recommends that the Executing Authority must take appropriate action against the responsible officials for misstatements of provisions	The response provided is not adequate (i.e. non-availability of adequate system)	The department must implement the resolution fully.	Not 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 allowances amounting to R2 764 193 000.	The resolution was not responded to, as no action was taken against both the AO and CFO.	The department must do as per resolution instead of explaining the challenges	Not resolved
6. Fruitless and wasteful expenditure	The Committee recommends that the Executing Authority must take action 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. 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.	The resolution is not resolved, pending the investigation.	The department was requested to speed up the process of investigation since the matter is long overdue.	Not resolved
7. Irregular Expenditure	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	The Department appointed officials to serve on Bid Evaluation of the implementing agents projects. The matter is still under investigation	The department was requested to speed up the process of investigation since the matter is long overdue.	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	committed by officials and take action which is commensurate with the offence committed against responsible officials.			
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.	The response provided is not adequate.	The department must rephrase the response and respond as per resolution.	Not 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	None.	Resolved
10. Achievement of planned targets	<p>The Committee recommends the Executive Authority must take action against the Accounting Officer for underspending budget.</p> <p>The Committee further recommends that the Accounting Officer must develop an action plan to ensure that all planned targets are implemented</p>	<p>Action was taken against the responsible officials. Warning letters were provided during our engagement with the department.</p> <p>It was reported that Institutional Governance Framework which is in place also covers the issue of achievement of targets.</p>	None	Resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
11. Procurement, contract & consequences management	The Committee recommends that the Executing Authority must take appropriate action against the Accounting 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 department should take action against the responsible officials instead of explaining the root cause.	The department must do as per resolution.	Not resolved
12. Investigation (section 100 1 (b))	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.	It was reported that the Department has not received the investigation reports from the Section 100(1) (b) Team	The department must follow-up with the relevant authority on this matter.	Not resolved
13. Investigation reports	The Committee resolved that all departments which are conducting investigations must table the reports in the House by 30 June 2018 and all recommendations by 30 September 2018.	Progress to be presented on the 26th of March 2020.	Department will update Treasury at the next meeting.	Not resolved

8.2. PROGRESS REPORT ON SCOPA RESOLUTIONS 2015/16

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
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 assets</p> <p>Steps were taken to correct the anomalies, hence there was a great improvement in 2018/19.</p>	<p>The Department must identify the root causes for all the findings raised and develop a strategy to implement and clear them.</p> <p>Evidence provided.</p>	Not 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,</p>	<p>The reason for not taking action is within the department's control (i.e unqualified employees/ inadequate staffing within the unit). The report indicates</p>	<p>The Department must implement the resolution accordingly.</p>	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	provisions, payables, receivables & contingent liabilities). The Executive Authority must take appropriate action against the AO for failing to take appropriate action against responsible officials.	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.		
3.Fruitless & wasteful expenditure	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.	Investigation is still in progress.	The Department must speed the process of investigation as it is long overdue,	Not resolved
4.Irregular expenditure	The Committee recommends that the Executive Authority investigates all irregular expenditure incurred and if losses were incurred as a result of non-compliance with applicable legislation, the lost part should be recovered and the remaining balance should be regularized. Furthermore, the Committee recommends that the Department develops and maintains a turn-around plan to address this anomaly and prevent it from recurring.	To date Treasury granted condonation to the tune of R2.2b. The outstanding balance still to be investigated. The matter was not responded to. The Department must develop a checklist to address all the anomalies raised.	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. The Department must develop a plan as per resolution.	Not resolved
5.Employee benefits	The committee recommends that the Department develops a comprehensive leave system for all leave types and for all departmental employees as a matter of	The department has developed an electronic records management system which will be finalised by September 2019. Senior Managers could	The implementation of the system is rescheduled to be implemented in April 2020.	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	urgency. The committees further recommends that appropriate action be taken against Senior Managers responsible for leave management for this anomaly since this matter has recurring	not be charged because it was a system issue that was beyond the department's control.		
6.Material underspending of the budget	The committee recommends that the Department develops a comprehensive plan to deal with this matter and; further takes appropriate action against responsible officials since this matter has been recurring.	The Department has developed plan (Institutional Governance Framework) to deal with this matter. The responsible officials were given written warning.	None	Resolved
7.Achievement of planned targets	The committee recommends that the executive authority must take action against the Accounting officer for failing to achieve planned targets as this have a serious implication on service delivery.	No action taken because the HoD only joined the Department in August 2015. The previous HoD does not have the authority over the Administrator	None	Resolved
8.Procurement and contract management	Take action for the following: Awarding persons in service of the Department whose close family members, partners or associates had a private or business interest in contracts and failed to disclose such interest. For allowing officials to procure goods and services with a transaction value below R500 000 without obtaining the required price quotations. Must investigate and take action against officials who procured goods and	Investigation completed. No one was found liable, pending the minutes of the meeting between the Department and AGSA. Same as above. The matter has caused by lack of system which is beyond the department's control	Disciplinary action is underway (Labour relation report will be provided and the progress thereof) Investigation report provided. Will provide the minutes and attendance register of the meeting held between the Department and AGSA.	Not resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	<p>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>			
9.Expenditure and consequences management	<p>The committee recommends that Executive Authority must take action against Accounting Officer for failing to ensure that the money owed by Department is settled within 30 days, as required by section 38(1)(f) of the PFMA and Treasury regulation. 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.</p>	<p>The Action HOD, who was the Leader of section 18 of the PFMA team only joined the Department in August 2015, and had to spend a lot of time conducting diagnostic assessment to be able to come-up with the turn-around strategy.</p> <p>The turnaround strategy which is in place is not working because the Department is still struggling with the payment of invoices within 30 days. Investigation is in progress.</p>	The Department must do as per resolution.	Not resolved
10. Governance	EA must ensure that there is good corporate governance in the	<p>Trainings were conducted.</p> <p>The Department has</p>	None	Resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	Department by capacitating all officials who occupy strategic positions The AO must ensure that the recommendations from the internal and external auditors are implemented.	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.		
11. Investigations	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations.	Investigation is currently underway.	None	Not resolved

8.3. PROGRESS REPORT ON SCOPA RESOLUTIONS 2014/15

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
1.Immovable and movable tangible capital assets	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. Furthermore, appropriate steps be taken against the Accounting Officer for failing to safeguard assets belonging to the Department.	The Department developed the assets register for movable instead of immovable assets. The resolution will therefore not be closed. Movable register (CD) was provided during our engagement with the department. No action taken because the EA does not have the authority over the Administrator	The register for immovable assets is in place. Evidence was provided.	Resolved
2.Receivables, contingent liabilities and accruals	Since the department is failing to keep adequate records, monthly reconciliations, failing to follow the PFMA and other prescripts,	No action taken against the officials because it was beyond the department's control. The	None	Resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	failing to appropriate financial statements, the committee recommends that the MEC should take appropriate action against the responsible officials.	matter did not occur in 2016/17, 2017/18 & 2018/19		
3.Fruitless & wasteful expenditure	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	Detailed report provided The Department could not take action against the officials responsible because the investigation is still in progress.	None The department must speed up their investigation as the matter is long overdue	Not Resolved
4.Irregular expenditure	The Committee recommends that the MEC must take appropriate action against the officials responsible. The Committee further recommends that any irregular expenditure must be cleared with Provincial and National Treasury before it could be brought to SCOPA.	Investigation is still in progress. To date Treasury granted condonation to the tune of R2.2b. The outstanding balance still to be investigated.	The Department will compare the information submitted to LPT for condonation with those that are still under investigation. The department must speed up their investigation as the matter is long overdue. The department was advised to report all the cases of unwanted expenditure per financial year instead of working on them cumulatively.	Not resolved
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.	None	Resolved
6.Usefulness and reliability of reported performance information.	The department should align its indicators	The department has aligned its indicators.	None	Resolved
7.Strategic planning, performance	Develop a proper record keeping system using the available resources etc.	The resolution is fully implemented.	None	Resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
management, AFS and annual reports				
8.Procurement and contract management	<p>Appropriate action be taken against officials responsible for awarding contracts without following the prescribed procedures.</p> <p>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>The investigation is completed, pending the minutes of the meeting held between the Department and AGSA. No one was found liable</p> <p>Comprehensive report provided.</p>	<p>The Department will forward the minutes and attendance register to Treasury by today, 27/02/2020.</p> <p>Investigation report provided.</p>	Not resolved
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 take action against the AO for not recovering debts before writing them off and for not providing evidence that bad debts be written off in accordance with the prescripts.</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>	<p>Proof on reversal of journals was provided.</p>	Resolved
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 that meals are prepared according to the recommended food specifications and approved</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>	<p>None.</p> <p>Evidence was provided through the email.</p>	Resolved

Subject	Detail	Limpopo Provincial Treasury comments	Response by the Department	Resolved (Yes/No)
	menu.			
11. Investigations	The Department must forward a comprehensive report to SCOPA on progress made on all the investigations.	Investigation is currently underway	None	Not resolved

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department obtained qualified audit opinion in the last financial year. The Department continued to receive support from the Financial Specialist from the Provincial Treasury to improve the audit outcomes.

During the 2019/20 Financial Year, the main target of the Financial Specialist was to clear a qualification issue on immovable assets as raised in the audit report, and a qualification on immovable asset was indeed cleared. It is envisaged that with the skills transferred from the Financial Specialist, and with sustained efforts, the Department will be able to sustain an unqualified audit opinion in the next Financial Year.

The progress with regards to qualified matters is as follows:

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
Commitments	2015/16 and prior years	<p>The Department incorrectly disclosed commitments for projects that are complete (overstated)</p> <ul style="list-style-type: none"> On all Mvula Trust projects, the Department performed reconciliations of individual projects and reallocate payments to the correct projects Removed all cancelled projects from the immovable asset register Updated the practical completion certificate data
Irregular Expenditure	2015/16 and prior years	<p>Incomplete disclosure of irregular expenditure due to irregularities identified in Scholar Transport. The Auditor General used a sample, and the Department was supposed to go back to the population of both Scholar Transport and NSNP contracts to check if there is no other irregular expenditure which has not been included.</p> <p>The department performed an exercise to record all irregular</p>

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
		expenditure relating to Scholar transport and NSNP and the qualification will only be removed if the issue of completeness of irregular expenditure on contracts is resolved.

10. INTERNAL CONTROL UNIT

Internal Control Unit has been established within the Finance Branch. During the year under review, the unit was responsible for coordinating both internal and external audit work. The unit also coordinated all Provincial Treasury requests including the compliance checklist and participation in the PFMA forum. Fraud Awareness Campaign was also conducted with the assistance from South African Police Services. The unit provided secretariat function in both the Financial Misconduct Board and the Audit Steering Committee and also provided assurance services on the issues raised by both Internal and External Auditors. An audit action plan on Auditor General Findings and Internal Audit findings was also developed and monitored by Internal Control.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

INTERNAL AUDIT

Key activities of Internal Audit

The Internal Audit function is tasked with the provision of assurance in respect of the following:

- Compliance with departmental policies and procedures, including provincial frameworks standard operating procedures and norms and standards;
- Safeguarding of assets and resources;
- Reliability and integrity of financial information; and
- Ensure the institutions resources been acquired in an economic, efficient and effective manner.

Summary of Internal Audit Projects conducted in 2019/20 financial year

Risk Based Audit

- Annual Financial Statements
- Implementing Agencies
- Curriculum implementation - Head Office
- Curriculum implementation - Capricorn North and South
- Curriculum implementation - Sekhukhune East and South
- School safety H/O (Sanitation Planning)

- School safety - (Sanitation) Waterberg
- Early Child Development Training
- SCM - Head office
- SCM - District - Waterberg
- Interim Financial Statements
- Recruitment Implementation - Head Office
- Recruitment Implementation – District 1
- Recruitment Implementation – District 2
- Training of Educators - Head Office
- Provision of Specialist (inclusion and therapist)
- Infrastructure Implementation
- Reliability of school electronic information
- Provision of multimedia resources
- Attendance of Learners and Educators - Head Office
- Attendance of Learners and Educators - District 1
- Attendance of Learners and Educators - District 2
- Training of Educators - District 1
- Training of Educators - District 2

Performance Audit

- Assurance services on Annual Performance Information
- Follow Up - Grade 12 Learner Performance
- Assurance services on Quarterly Performance Information

Information Systems Audit

- Follow Up Audit - QTR2
- Cyber Security
- Follow Up Audit - QTR4

Fraud Audit

- Norms and Standards – EDU

AUDIT COMMITTEE

KEY ACTIVITIES AND OBJECTIVES OF THE AUDIT COMMITTEE

1. KEY ACTIVITIES

Audit Committee (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. The Impact of COVID-19 (Corona Virus) to Audit Committee

AC as an institution was not spared by the negative impact of the COVID-19. This was seen during the last hour cancellation of the March 2020 (Third Quarterly AC Meetings) AC Meetings to review amongst others Third Quarter Departmental Reports, Approval of the Internal Audit Plans and Auditor General Audit Coverage Strategies etc. However, Secretariat has constantly kept the AC Members abreast with any developments. From 09 – 23 June 2020, all Clusters Audit Committee Meetings took place through virtual platform (Microsoft Teams) to discuss/approve Internal Audit Plans, Auditor General Audit Coverage Strategies and Departmental Projects pertaining to COVID-19. The Central Audit Committee (CAC) took place during 23 June 2020 to review all Clusters reports. Consequently, all the next AC meetings will take place through Microsoft Teams until such time that normality could return.

1.2. Appointment of the new Limpopo Shared AC Members

The Honorable MEC for Finance in consultation with EXCO had approved the appointment of the sixteen (16) Audit Committee members with effect from 01 February 2020 to 31 December 2022. The MEC for Finance must consult the Provincial EXCO in line with paragraph 3.1.3 of the Treasury Regulations which states that "In the case of a shared audit committee, the head of the relevant treasury must appoint audit committee members after consultation with the relevant executive authorities". This is also in line with EXCO Decision 11/2001 that the Provincial Treasury must establish ACs that will be shared by the Institutions of the Limpopo Provincial Administration.

After robust engagement with all the candidates applied for the appointment into the Limpopo AC membership, the following AC members were appointed as per table 1 below:

Table 1: Shared Limpopo Audit Committee Membership

CANDIDATE	GENDER	CAPACITY
Trevor Boltman	Male	Central Audit Committee Chairperson
Stanley Butana Ace Ngobeni	Male	Cluster 02 AC Chairperson
Mashamaite Peterlia Ramutsheli	Female	Cluster 04 AC Chairperson
Sereku Daisy Lebepe	Female	Cluster 01 AC Member
Mogakolodi Knowledge Sebeelo	Male	Cluster 03 AC Member
Khathutshelo Mike Ramukumba	Male	Cluster 02 AC Member
Jane Sedie Masite	Female	Cluster 03 AC Chairperson
Tebogo Collen Modipane	Male	Cluster 03 AC Member
Joseph Nakedi Mpjane	Male	Cluster 04 AC Member
Sizo Prudence (Xolo) Mzizi	Female	Cluster 02 AC Member
Mamare Penelope Moiloa	Female	Cluster 03 AC Member

CANDIDATE	GENDER	CAPACITY
MaLlele PeTje	Male	Cluster 01 AC Chairperson
Aluwani Munyamela	Male	Cluster 01 AC Member
Tebogo Francinah Tukisi	Female	Cluster 04 AC Member
Avheani Princess Cindy Mangoma	Female	Cluster 04 AC Member
Mpaku Goodwill Mathabathe	Male	Cluster 02 AC Member

However, the table above exclude the information pertaining to the appointment of Cluster 01 AC Member (Ms Anna Mirriam Manoko Badimo) which was appointed separately from the above AC members. During 13 April 2019, the Honourable MEC for Finance in consultation with EXCO had approved the appointment of Ms A.M.M Badimo with effect from 01 May 2019 to 31 December 2020. This was after the resignation of Dr. Hlamalani Nelly Manzini with effect from 01 October 2017.

1.3. Audit Committee Annual Strategic Planning Workshop & Orientation Programme

The AC held its AC Annual Strategic Planning Workshop from 18 – 20 February 2020 to review its 2019/2020 performance and plan for the 2020/2021 financial year. In addition to overseeing the work of all the four (4) Clusters, the Central Audit Committee (CAC) structure assumed the responsibility of monitoring the implementation of the resolutions taken during the AC Annual Strategic Planning Workshop. The annual AC strategic planning workshop included an orientation programme for the newly appointed AC members. This involved the process whereby all the Departments presented to their respective Clusters AC members on their mandate while Annual Performance Plans were distributed prior to the start of the session.

All the MECs of the respective Departments including the Honourable Premier were invited during the second day of the session. However, not all the MECs and the Premier were able to attend the session due to prior commitments. Both the Business Executive of the Limpopo Auditor General and the Chief Audit Executive (CAE) of the Limpopo Shared Internal Audit Services presented to the AC based on the AC expectations to the two units above. The session prepares the AC members with their overarching governance responsibilities and also serves as a networking platform for all the AC Stakeholders including Departments; Shared Internal Audit Services (SIAS); AGSA; Transversal Stakeholders and some Professional Bodies such as Institute of Internal Audit South Africa etc.

The AC Charter, Internal Audit Charter and the Accounting Officers' Reporting Framework to the AC were reviewed and adopted during the AC Annual Strategic Planning Workshop. The most pressing and concerning issue by the AC was the delay in the implementation of the Combined Assurance model in the Province. Although the Province had developed a conceptual document with Supply Chain Management (SCM) being the pilot for the implementation, the AC raised concerns about the slow approach in fully implementing and ensuring that all the assurance providers in the Province are not working in silos. The AC has given the responsibility of ensuring that the Combined Assurance model is working in the Province to the SIAS.

1.4. Audit Committee Meetings

During the financial year 2019/2020, the AC has met at least four (4) times to perform its roles and responsibilities as stipulated in the AC Charter. Special meetings (Teleconference) for the Department of Education and the Department of Social Development were held subsequent to their planned meetings to finalise the review of the Annual Financial Statements (AFS) in preparation for the audit by the Auditor General South Africa (AGSA). The AFS of the two Departments were subsequently recommended for audit by AGSA during the teleconference meetings. Moreover, the Departments of Sport, Arts & Culture

(DSAC) and the Department of Public Works, Roads & Infrastructure (DPWIR) had their second quarterly Audit Committee meetings cancelled and rearranged for another dates due to late submission of the AC information to the AC stakeholders by DSAC and non-attendance of the AC meeting by the HOD of the DPWIR. The meetings were subsequently arranged for the following week to enable AC members to prepare adequately for DSAC and to enable the HOD of the DPWIR to attend the AC meeting. The third quarterly AC meetings to review third quarter Departmental reports as well as AGSA audit coverage strategies and approval of Internal Audit Plans could not take place due to the National Lockdown on the prevention of the spread of Corona Virus.

During 10 June 2019, the AC members attended a briefing session by AGSA at Meropa Casino to brief and update the AC members on the new Audit Methodology implemented by AGSA nationwide. In addition, all the Cluster Chairpersons Chairperson were invited to attend and participate in the Audit Debriefing Session held between AGSA and the Departments to discuss issues and concerns emanating from the 2018/2019 audit at the Euphoria Golf Safari & Golf Resort during 20 August 2020.

1.5. Meetings Between MECs of Departments and AC Chairpersons

All the Cluster Chairpersons managed to meet some of the respective MECs responsible for their Cluster departments to share and discuss all the AC matters/concerns for their prompt intervention. However, securing meeting slots between the Cluster AC Chairpersons and the respective MECs responsible for the Departments they serve remains a challenge until to date. This led to some of the Clusters (including Cluster 04 and 03) not able to meet all the MECs responsible for the Departments they serve during the financial year 2019/2020. During the strategic planning session, the AC Chairpersons pleaded with the Head of Departments (HODs) to be in forefront of ensuring that the meetings are taking place since they work closely with their respective MECs. However, it must be noted that the CAC Chairperson managed to meet with the Hon. MEC for Finance to discuss all the CAC reports that were presented at EXCO.

1.6. CAC Chairperson Meetings

The CAC Chairperson managed to attend all the EXCO meetings as invited by the Premier to report on the work of all the four (4) AC Clusters discussed during the CAC meetings. The CAC Chairperson also met with the Honourable MEC for LPT after each CAC meeting to discuss the CAC report before being presented at EXCO. During the execution and reporting of audit outcomes by AGSA, the CAC Chairperson met with AGSA Business Executive to discuss several concerns that emanated from the Cluster AC meetings for prompt and high level intervention. The CAC Chairperson also managed to attend some of the EXCO Lekgotla sessions as well as HOD Forums as invited by the Office of the Premier to represent the AC.

1.7. 360 Degree Audit Committee Evaluation

National Treasury 360 Degree Evaluation model was used to evaluate the work and performance of the AC. The final evaluation score yielded an average of 4.50 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented slight decline from the previous evaluation period which yielded an average score of 4.60. The AC stakeholders participated in the performance evaluation of the AC include Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). AGSA as an AC stakeholder could not participate in the performance review of the AC mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence.

1.8. Table 2: 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 2019	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a. Performance Information, b. Draft Annual Financial Statements, c. Accounting Officer's Report to the AC (Financial & Non-Financial), d. Quarterly Risk Management Report, e. SCOPA Resolutions Implementation Progress, f. Auditor General Audit Findings Implementation Progress, g. Internal Audit Quarterly Progress Report.
2.	May 2019	Special Meeting to Review & Recommend for Audit; Education & Social Development AFS (Teleconference Meeting)	a. Draft Annual Financial Statements. b. Annual Performance Report
3.	July 2019	Review of Draft Audit and Management Reports	a. Draft Management Reports, b. Draft Audit Reports.
4.	September 2019	Review of First Quarter Performance Reports (Financial and Non-Financial)	a. All information under No. 1 except point a & b, and b. Procurement Plans of the departments.
5.	November 2019	Review of Second Quarter Performance Reports (Financial & Non-Financial)	a. All information under No. 1 except point a & b.
6.	18 – 20 February 2020	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.
7.	March 2020	Approval of the Three Year Internal Audit Plan plus Annual Plan and Auditor General Audit Coverage Strategy	Meetings were cancelled on the last hour due to COVID-19 and the National Lockdown announcement by the State President.

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; and
- Compliance with relevant laws and regulations.

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

APRIL 2019 –DECEMBER 2020

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Besky Ngunjiri	1. CIA, 2. CTA 3. CCSA 4. B COM: Honours 5. B COM: Accounting	External	N/A	01 February 2017	31 December 2019	05
Adv. Shami Solomon Kholong	1. MBL 2. BA Law 3. LLB 4. Certificate in Corporate Governance	External	N/A	01 February 2017	31 December 2019	04
Anthony Nala Mhlongo	1. CA (SA) 2. CIMA 3. CGCA 4. B COM: Honours 5. B COM: Accounting 6. Adv Cert. in Taxation	External	N/A	01 February 2017	31 December 2019	04
Mallele Petje	1. M.Phil: Adult Education 2. BA 3. B.ED 4. Diploma in Education 5. Labour Relations & Negotiations Programme 6. Senior Executive Program 7. MYGLOBE 8. Inter-	External	N/A	01 February 2017 (Reappointed Chairperson: 01 February 2020)	Contract Ended: 31 December 2019 (Reappointed: until 31 December 2022)	05

	governmental Fiscal Relations Program					
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JANUARY 2020 – MARCH 2020

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mallele Petje	1. M.Phil: Adult Education 2. BA 3. B.ED 4. Diploma in Education 5. Labour Relations & Negotiations Programme 6. Senior Executive Program 7. MYGLOBE 8. Inter-governmental Fiscal Relations Program	External	N/A	01 February 2017 (Reappointed Chairperson : 01 February 2020)	Contract Ended: 31 December 2019 (Reappointed : until 31 December 2022)	0
Anna Mmanoko Badimo	2. MBA 3. B. Sc. Computer Science 4. B. Sc. Hon: Computer Science 5. Cobol Programming Diploma 6. M. Sc. Applied Science (Elec. Engineering) 7. Project Management Diploma 8. Certified Information Security Manager 9. Certified Information Systems Auditor 10. Certification in the Governance of the Enterprise IT 11. COBIT® 5 Implementation Certification 12. Certificate Auditing the Environment	External	N/A	01 May 2019	To Date	0
Adv Sereku Daisy Lebepe	2. CA (SA) 3. BCom 4. Bcompt Hons 5. B Laws	External	N/A	01 February 2020	To Date	0
Aluwani Munyamela	2. CA(SA) 3. MBA 4. CTA(Hons) Accounting 5. Diploma (Cost and Management Accounting) 6. B Comm Accounting	External	N/A	01 February 2020	To Date	0

12. AUDIT COMMITTEE REPORT



PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON DEPARTMENT OF EDUCATION (EDU)

We are pleased to present our report for the financial year ended 31 March 2020.

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee which is two tiered consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, regulated its affairs in compliance with this charter and discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

Stakeholder Engagement/s

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

- Limpopo Provincial Treasury Senior Management
- Shared Internal Audit Services (SIAS)
- Limpopo Provincial Auditor (AGSA)

The Effectiveness of Internal Control

Shared Internal Audit Services (SIAS) conducted an evaluation on the design and effectiveness of the department's system of internal controls for the financial year ended 31

March 2020. SIAS reports were presented to the Audit Committee on a quarterly basis for deliberation and engagement with the Department's Accounting Officer and senior management. Overall, the system of internal controls has been adequately designed to identify and mitigate risks. However, management has been unable to consistently implement the internal controls to provide reasonable assurance that the objectives of the department are achieved.

The following Shared Internal Audit Services work was completed during the year under review:

Risk Based Audit

- Annual Financial Statements
- Implementing Agencies
- Curriculum implementation - Head Office, Capricorn North and South and Sekhukhune East and South Districts
- School safety – Head and District Offices (Sanitation and Planning)
- Early Child Development Training
- SCM - Head and Waterberg District Offices
- Interim Financial Statements
- Recruitment Implementation - Head and District Offices
- Training of Educators - Head and District 1 and 2 Offices
- Provision of Specialist (inclusion and therapist)
- Infrastructure Implementation
- Reliability of school electronic information
- Provision of multimedia resources
- Attendance of Learners and Educators - Head Office, Districts 1 and 2

Performance Audit

- Assurance services on Annual Performance Information
- Follow up - Grade 12 Learner Performance
- Assurance services on Quarterly Performance Information

Information Systems Audit

- Cyber Security
- Follow up Audits – Qtr. 2 and Qtr. 4

Fraud Audit

- Norms and Standards

The following were areas of concern:

- The vacancy of the Accounting Officer compromises the tone at the top;
- Lack of performance information to support achievements;
- Inadequate capacity in the Internal Control, Risk Management units and Curriculum Support at the District and Circuit level;
- Poor management and implementation of Infrastructure projects;
- Non adherence to prescripts in the Supply Chain Management;
- Poor monitoring of activities (Scholar Transport, National School Nutrition Programme, Learner Teacher Support Materials) at service delivery points;
- Lack of accountability for noncompliance with prescripts; and
- Inadequate human resources and tools of trade at the district level.

Combined assurance

The Audit Committee reviewed the plans and reports of the external and internal auditors and other assurance providers including management and concluded that these were not adequate to address all significant risks facing the department. However, SIAS should finalize the full implementation of Combined Assurance Framework.

In-Year Management and Monthly/Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is not satisfied with the quality, accuracy, usefulness, reliability,

appropriateness and adequacy of the department's in-year reporting systems and would recommend that the department should enhance their internal monitoring of processes.

Evaluation of Financial Statements

The Audit Committee reviewed the annual financial statements prior to submission to AGSA for annual regulatory audit. The Audit Committee is of the view that, in all material respects, the department did not provide reasonable action to consider and implement the Audit Committee recommendations.

Auditor-General's Report

We have reviewed the department's implementation plan for audit issues raised in the previous year and we are satisfied that the matters have been adequately resolved except for the following where there is still much scope for improvement:

- provisions and contingencies relating to capital commitments on infrastructure projects;
- reliability of performance information;
- compliance with supply chain management;
- limitation of scope;
- irregular expenditure;
- consequence management;
- material irregularity with financial interest.

The Audit Committee concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.

Events Post Reporting

The Department reviewed its Business Continuity Plan to incorporate measures to deal with the risks of COVID-19 outbreak. The Audit Committee was satisfied with the action

plan. However, as a result of the budget reduction and reprioritisation particularly the Education Infrastructure Grant due to COVID-19, the Department needs to relook at its Strategic Plan, the Annual Performance Plan and Infrastructure Planning to ensure the efficacy of operations, infrastructure backlog redress and predictability of service delivery.

Conclusion

The Audit Committee acknowledges the positive role played by all assurance providers. In order to achieve better outcomes and sustained improvements, the Department will require competent and management capacity to be sustained, reduce the high vacancy rate and ensure leadership stability.



MaLlele PeTje

Chairperson of the Audit Committee

Department of Education

Date: 13 October 2020

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 and Industry.

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

PART D:

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

The Limpopo Department of Education has a total workforce of 57 442 employees. This workforce is in Administration, Public Ordinary and Special schools. The majority of these employees; 51 670, are school based educators.

The department has a high vacancy rate, particularly in relation to Programme 1, as attrition posts cannot be filled due budgetary constraints. As a result, business units at Head Office, Districts and Circuits operate with minimal staff. The schools are also affected in as far as SMT posts are concerned, as posts of Deputy Principals and Departmental Heads were not filled since 2018.

The department is currently revising its post provisioning for school norms and the organizational structure with a view of remaining with posts it can afford from the allocated compensation of employee budget. The main focus will be to strengthen the lower service delivery points in their order of critical impact; schools, circuits and districts. This will be done without compromising the ability of Head Office to perform its coordinating role.

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

HR Priority	Impact
• Implementation of the Recruitment Plan	Improvement of the Organisational effectiveness and efficiency.
• Implementation of organizational structure	Improvement of the Organisational effectiveness and efficiency
• Achievement of EE targets as per 2015/2020 Employment Equity Plan	Promotion of Equity and Diversity.
• Compliance with regard to PMDS and implementation of WSP.	Improvement of service delivery coupled with the empowerment of the employees.

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

- In order to improve curriculum delivery, we recommend that the vacancy rate of the posts in the core programs should be incrementally reduced (and kept at a minimum of 5%) during this MTEF (April 2017-March 2020) period. The reduction should be implemented on an annual basis and linked to the budget cycle.
- Conduct an investigation on how we can attract and retain the Health Professionals in special schools.
- The minimum 1% of the salary bill should be allocated for skills development as per the Skills Development Act. Training programs must be linked with Individual Development Plans.
- In order to ensure an objective assessment of training offered to employees, we need an independent assessor to measure the training impact.
- Conducting employee satisfaction survey in every three years is critical.
- Strengthening of talent management strategies to ensure sustainable leadership that will adapt to Departmental needs and its turbulent environment.

Employee performance management.

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

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

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

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

Employee wellness programmes.

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

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

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

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.
- Shortage of Maths, Science and Technology educators

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1. Personnel related expenditure

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 2019 and 31 March 2020

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	1 963 696 000	1 544 505 000	0,00	0,00	78.70	480.00
Early Childhood Development	225 843 00	155 021 00	0.00	0.00	68.60	2910.50
Examination & Education Rel Serv	601 496 00	263 392 00	0.00	0.00	43.80	47.00
Independent school subsidies	138 684 00	0.00	0.00	0.00	0.00	0.00
Infrastructure development	636 873 00	12 875 00	0.00	0.00	2.0	477.00
Public ordinary school edu	27 831 431 00	23 775 902 00	0.00	0.00	85.40	453.00
Public special school edu	556 133 00	478 709 00	0.00	0.00	86.10	399.00
Total	31 954 155.00	26 230 403.00	0.00	0.00	82.10	399.00

Table 3.1.2 Personnel costs by salary band for the period 1 April 2019 and 31 March 2020

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)	21 720,00	0,10	134,00	162 090,00
Skilled (level 3-5)	846 121,00	3,20	2 778,00	304 579,00
Highly skilled production (levels 6-8)	16 924 860,00	63,60	40 439,00	418 528,00
Highly skilled supervision (levels 9-12)	8 376 135,00	31,50	13 433,00	623 549,00
Senior and Top management (levels 13-16)	77 512,00	0,30	57,00	1 359 860,00
10 Contract (Levels 1-2)	379,00	0,00	5,00	75 800,00
11 Contract (Levels 3-5)	540,00	0,00	2,00	270 000,00
12 Contract (Levels 6-8)	280,00	0,00	1,00	280 000,00
13 Contract (Levels 9-12)	12 725,00	0,00	23,00	553 261,00
14 Contract (Levels >= 13)	1 251,00	0,00	1,00	1 251 000,00
18 Contract Other	27 810,00	0,10	394,00	70 584,00

19 Periodical Remuneration	42 399,00	0,20	5 385,00	7 874,00
20 Abnormal Appointment	142 280,00	0,50	2 995,00	47 506,00
TOTAL	26 474 013,00	99,50	65 724,00	402 806,00

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2019 and 31 March 2020

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	1280 484 .00	75.90	17052.00	1.00	42 684.00	2.50	72 654.00	4,30
Early childhood development	147 766.00	97.50	0.00	0.00	80.00	0.10	253.00	0,20
Examination & education rel serv	93 151.00	86.00	2142.00	2.00	1520.00	1.40	2229.00	2,10
Infrastructure development	10 464. 00	69.20	16.00	0.10	370.00	2.40	683.00	4,50
PR1 : Administration	15 058.00	97.40	0.00	0.00	0.00	0.00	0.00	0,00
Public ordinary school edu	20 039 605.00	82.90	2259.00	0.00	712 284.00	2.90	952 686.00	3,90
Public special school edu	372 277 .00	79.30	26.00	0.00	19 942.00	4.20	30596.00	6,50
Total	21 958 804.00	82.50	0.10	0.10	776 880.00	2.90	1 059 101.00	4,00

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2019 and 31 March 2020

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)	15 430,00	71,00	48,00	0,20	1 834,00	8,40	2 541,00	11,70
Skilled (level 3-5)	657 320,00	77,20	7 046,00	0,80	46 721,00	5,50	57 580,00	6,80
Highly skilled production (levels 6-8)	14 078 308,00	83,00	9 875,00	0,10	532 196,00	3,10	686 497,00	4,00
Highly skilled supervision (levels 9-12)	6 914 317,00	81,60	4 504,00	0,10	195 378,00	2,30	311 685,00	3,70
Senior management (level 13-16)	66 954,00	81,20	1,00	0,00	706,00	0,90	798,00	1,00
10 Contract (Levels 1-2)	377,00	99,50	0,00	0,00	0,00	0,00	0,00	0,00
11 Contract (Levels 3-5)	540,00	99,40	0,00	0,00	0,00	0,00	0,00	0,00
12 Contract (Levels 6-8)	280,00	100,00	0,00	0,00	0,00	0,00	0,00	0,00
13 Contract (Levels 9-12)	12 612,00	96,60	0,00	0,00	45,00	0,30	0,00	0,00
14 Contract (Levels >= 13)	1 137,00	88,90	0,00	0,00	0,00	0,00	0,00	0,00
18 Contract Other	27 758,00	99,10	21,00	0,10	0,00	0,00	0,00	0,00
19 Periodical Remuneration	42 183,00	98,60	0,00	0,00	0,00	0,00	0,00	0,00
20 Abnormal Appointment	141 588,00	99,40	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	21 958 804,00	82,50	21 496,00	0,10	776 880,00	2,90	1 059 101,00	4,00

3.2. Employment and Vacancies

Table 3.2.1 Employment and vacancies by programme as on 31 March 2020

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	5483	3195.00	41.70	292.00
Early childhood development	28	11.00	60.70	0.00
Examination & Education Rel Serv.	368	252.00	31.50	152.00
Infrastructure development	44	27.00	38.60	2.00
PR1 : Administration	26	26.00	0.00	26.00
Public ordinary school edu	58 644	52 487.00	10.50	3599.00
Public special schooll edu	1958	1346.00	31.30	30.00
Total	66 551.00	57 344.00	13.80	4101.00

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2020

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	605.00	139.00	77.70	0.00
Skilled(3-5)	4468.00	2780.00	37.80	33.00
Highly skilled production (6-8)	45003.00	40440.00	10.10	3366
Highly skilled supervision (9-12)	15923.00	13456.00	15.50	269
Senior management (13-16)	81.00	56.00	28.80	1
Other	471	471	0.00	432
Total	66551.00	57344.00	13.80	4101.00

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2020

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
CIVIL ENGINEERING TECHNICIANS, Permanent+A30:E56+A30:E56	81,00	51,00	37,00	0,00
AGRICULTURE RELATED, Permanent	1,00	1,00	0,00	0,00
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC., Permanent	11,00	0,00	100,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
APPRAISERS-VALUERS AND RELATED PROFESSIONALS, Permanent	1,00	1,00	0,00	0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS, Permanent	7,00	1,00	85,70	0,00
ARTISAN PROJECT AND RELATED SUPERINTENDENTS, Permanent	9,00	0,00	100,00	0,00
BUILDING AND OTHER PROPERTY CARETAKERS, Permanent	2,00	1,00	50,00	0,00
BUS AND HEAVY VEHICLE DRIVERS, Permanent	4,00	1,00	75,00	0,00
CIVIL ENGINEERING TECHNICIANS, Permanent	25,00	19,00	24,00	0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent	1 836,00	982,00	46,50	7,00
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS), Permanent	331,00	272,00	17,80	246,00
COMMUNICATION AND INFORMATION RELATED, Permanent	1,00	1,00	0,00	0,00
COMMUNITY DEVELOPMENT WORKERS, Permanent	1,00	1,00	0,00	0,00
ENGINEERING SCIENCES RELATED, Permanent	35,00	2,00	94,30	0,00
ENGINEERS AND RELATED PROFESSIONALS, Permanent	6,00	5,00	16,70	0,00
FARM HANDS AND LABOURERS, Permanent	11,00	10,00	9,10	0,00
FINANCE AND ECONOMICS RELATED, Permanent	126,00	27,00	78,60	0,00
FINANCIAL AND RELATED PROFESSIONALS, Permanent	189,00	82,00	56,60	2,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent	709,00	480,00	32,30	7,00
FOOD SERVICES AIDS AND WAITERS, Permanent	320,00	197,00	38,40	0,00
FOOD SERVICES WORKERS, Permanent	16,00	13,00	18,80	0,00
FORESTRY LABOURERS, Permanent	2,00	0,00	100,00	0,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
HANDYMEN, Permanent	1,00	1,00	0,00	0,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER, Permanent	4,00	2,00	50,00	0,00
HOUSEHOLD AND LAUNDRY WORKERS, Permanent	185,00	86,00	53,50	0,00
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS, Permanent	4,00	3,00	25,00	0,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent	274,00	129,00	52,90	0,00
HUMAN RESOURCES CLERKS, Permanent	571,00	396,00	30,60	1,00
HUMAN RESOURCES RELATED, Permanent	143,00	94,00	34,30	0,00
INSPECTORS OF APPRENTICES WORKS AND VEHICLES, Permanent	1,00	1,00	0,00	0,00
LIBRARY MAIL AND RELATED CLERKS, Permanent	195,00	136,00	30,30	2,00
LIGHT VEHICLE DRIVERS, Permanent	18,00	9,00	50,00	0,00
LOGISTICAL SUPPORT PERSONNEL, Permanent	275,00	173,00	37,10	0,00
MATERIAL-RECORDING AND TRANSPORT CLERKS, Permanent	434,00	261,00	39,90	2,00
MATHEMATICIANS AND RELATED PROFESSIONALS, Permanent	2,00	2,00	0,00	2,00
MESSENGERS PORTERS AND DELIVERERS, Permanent	152,00	99,00	34,90	0,00
MOTOR VEHICLE DRIVERS, Permanent	50,00	17,00	66,00	0,00
OCCUPATIONAL THERAPY, Permanent	6,00	5,00	16,70	5,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent	1 373,00	992,00	27,70	149,00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent	2,00	2,00	0,00	0,00
OTHER INFORMATION TECHNOLOGY PERSONNEL., Permanent	2,00	1,00	50,00	0,00
OTHER OCCUPATIONS, Permanent	58 588,00	52 509,00	10,40	3 649,00

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PHYSIOTHERAPY, Permanent	5,00	5,00	0,00	5,00
PRINTING AND RELATED MACHINE OPERATORS, Permanent	4,00	1,00	75,00	0,00
PROFESSIONAL NURSE, Permanent	35,00	17,00	51,40	0,00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS, Permanent	1,00	1,00	0,00	1,00
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE, Permanent	1,00	0,00	100,00	0,00
Rank: EDUCATION SPECIALIST SENIOR ADD (OFFICE BASED), Permanent	1,00	0,00	100,00	0,00
RISK MANAGEMENT AND SECURITY SERVICES, Permanent	16,00	9,00	43,80	0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent	166,00	90,00	45,80	14,00
SECURITY GUARDS, Permanent	157,00	73,00	53,50	0,00
SECURITY OFFICERS, Permanent	5,00	0,00	100,00	0,00
SENIOR MANAGERS, Permanent	76,00	53,00	30,30	0,00
SOCIAL WORK AND RELATED PROFESSIONALS, Permanent	17,00	11,00	35,30	4,00
SPEECH THERAPY AND AUDIOLOGY, Permanent	34,00	9,00	73,50	5,00
STAFF NURSES AND PUPIL NURSES, Permanent	19,00	7,00	63,20	0,00
TRADE LABOURERS, Permanent	5,00	3,00	40,00	0,00
TRADE RELATED, Permanent	5,00	0,00	100,00	0,00
TOTAL	66 551,00	57 344,00	13,80	4 101,00

3.3. Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 2020

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/	1	0	0	1	100

Head of Department					
Salary Level 16					
Salary Level 15	4	3	75	1	25
Salary Level 14	18	11	61	7	39
Salary Level 13	57	42	74	15	26
Total	80	56	70	24	30

Table 3.3.2 SMS post information as on 30 September 2019

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	0	0	0
Salary Level 16					
Salary Level 15	4	3	75	1	25
Salary Level 14	18	11	61	7	39
Salary Level 13	57	42	74	15	26
Total	80	56	70	24	30

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2019 and 31 March 2020

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	1	0	1
Salary Level 16			
Salary Level 15	1	0	1
Salary Level 14	2	0	2
Salary Level 13	3	1	2
Total	7	1	06

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 2019 and 31 March 2020

Reasons for vacancies not advertised within six months
Budgetary constraints

Reasons for vacancies not filled within twelve months
Budgetary constraints

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2019 and 31 March 2020

Reasons for vacancies not advertised within six months
Budgetary constraints

Reasons for vacancies not filled within six months
Budgetary constraints

3.4. Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2019 and 31 March 2020

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	605	0.00	0.00	0.00	0.00	0.00	0.00
Skilled (Levels 3-5)	4468	0.00	0.00	1.00	100	0.00	0.00
Highly skilled production (Levels 6-8)	45004	0.00	0.00	1.00	100	1.00	100.00
Highly skilled supervision (Levels 9-12)	15901	0.00	0.00	1.00	100	0.00	0.00
1Senior Management Service Band A	57	0.00	0.00	0.00	0.00	0.00	0.00
Senior Management Service Band B	17	0.00	0.00	0.00	0.00	0.00	0.00
Senior Management Service Band C	4	0.00	0.00	0.00	0.00	0.00	0.00
Senior Management Service Band D	2	0.00	0.00	0.00	0.00	0.00	0.00
Other	471	0.00	0.00	0.00	0.00	0.00	0.00
Contract Band B	1	0.00	0.00	0.00	0.00	0.00	0.00
Total	66 551.00	0.00	0.00	0.00	0.00	1.00	100.00

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2019 and 31 March 2020

Gender	African	Asian	Coloured	White	Total
Female	0.00	0.00	0.00	0.00	0.00
Male	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Employees with a disability	0.00
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Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2019 and 31 March 2020

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
n/a	0.00	0.00	0.00	n/a
n/a	0.00	0.00	0.00	n/a
n/a	0.00	0.00	0.00	n/a
n/a	0.00	0.00	0.00	n/a
Total number of employees whose salaries exceeded the level determined by job evaluation				none
Percentage of total employed				0.00

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2019 and 31 March 2020

Gender	African	Asian	Coloured	White	Total
Female	0.00	0.00	0.00	0.00	0.00
Male	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Employees with a disability	0.00				
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	None
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3.5. Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2019 and 31 March 2020

Salary band	Number of employees at beginning of period-1 April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	133.00	0.00	1.00	0.80
Skilled (Levels3-5)	4230.00	197.00	226.00	5.30
Highly skilled production (Levels 6-8)	39254.00	4699.00	3029.00	7.70
Highly skilled supervision (Levels 9-12)	12 635.00	10.00	968.00	7.70
Senior Management Service Bands A	46.00	0.00	3.00	6.50
Senior Management Service Bands B	12.00	0.00	1.00	8.30
Senior Management Service Bands C	4.00	0.00	1.00	25.00
Senior Management Service Bands D	2.00	1.00	2.00	100.00
Contracts	24	21	10	233.30
Other Permanent	555.00	311	121	21.80
Total	56 895	5239.00	4362.00	7.70

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2019 and 31 March 2020

Critical occupation	Number of employees at beginning of period-April 2019	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED Permanent	53,00	1,00	3,00	5,70
AGRICULTURE RELATED Permanent	1,00	0,00	0,00	0,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS Permanent	1,00	0,00	0,00	0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS Permanent	2,00	0,00	0,00	0,00
ARTISAN PROJECT AND RELATED SUPERINTENDENTS Permanent	1,00	0,00	1,00	100,00
BUS AND HEAVY VEHICLE DRIVERS Permanent	1,00	0,00	0,00	0,00
CASHIERS TELLERS AND RELATED CLERKS Permanent	1,00	0,00	1,00	100,00
CIVIL ENGINEERING TECHNICIANS Permanent	20,00	0,00	0,00	0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. Permanent	1 061,00	2,00	82,00	7,70
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS) Permanent	281,00	203,00	7,00	2,50
COMMUNITY DEVELOPMENT WORKERS Permanent	1,00	0,00	0,00	0,00
ENGINEERING SCIENCES RELATED Permanent	1,00	1,00	0,00	0,00
ENGINEERS AND RELATED PROFESSIONALS Permanent	5,00	0,00	0,00	0,00
FARM HANDS AND LABOURERS Permanent	8,00	0,00	1,00	12,50
FINANCE AND ECONOMICS RELATED Permanent	25,00	1,00	0,00	0,00
FINANCIAL AND RELATED PROFESSIONALS Permanent	82,00	1,00	1,00	1,20
FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent	484,00	0,00	10,00	2,10
FOOD SERVICES AIDS AND WAITERS Permanent	211,00	8,00	21,00	10,00
FOOD SERVICES WORKERS Permanent	13,00	0,00	0,00	0,00

Critical occupation	Number of employees at beginning of period-April 2019	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF Permanent	1,00	0,00	0,00	0,00
HANDYMEN Permanent	1,00	0,00	0,00	0,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER Permanent	3,00	0,00	1,00	33,30
HOUSEHOLD AND LAUNDRY WORKERS Permanent	90,00	0,00	4,00	4,40
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS Permanent	3,00	0,00	0,00	0,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent	135,00	1,00	9,00	6,70
HUMAN RESOURCES CLERKS Permanent	405,00	0,00	10,00	2,50
HUMAN RESOURCES RELATED Permanent	99,00	2,00	7,00	7,10
INSPECTORS OF APPRENTICES WORKS AND VEHICLES Permanent	1,00	0,00	0,00	0,00
LIBRARY MAIL AND RELATED CLERKS Permanent	141,00	1,00	3,00	2,10
LIGHT VEHICLE DRIVERS Permanent	9,00	0,00	0,00	0,00
LOGISTICAL SUPPORT PERSONNEL Permanent	177,00	0,00	7,00	4,00
MATERIAL-RECORDING AND TRANSPORT CLERKS Permanent	264,00	1,00	6,00	2,30
MESSENGERS PORTERS AND DELIVERERS Permanent	108,00	0,00	9,00	8,30
MOTOR VEHICLE DRIVERS Permanent	19,00	0,00	3,00	15,80
OCCUPATIONAL THERAPY Permanent	4,00	3,00	2,00	50,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent	1 027,00	105,00	123,00	12,00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent	2,00	0,00	0,00	0,00
OTHER INFORMATION TECHNOLOGY PERSONNEL. Permanent	1,00	0,00	0,00	0,00
OTHER OCCUPATIONS Permanent	51 862,00	4 899,00	4 031,00	7,80
PHYSIOTHERAPY Permanent	4,00	2,00	1,00	25,00

Critical occupation	Number of employees at beginning of period-April 2019	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
PRINTING AND RELATED MACHINE OPERATORS Permanent	1,00	0,00	0,00	0,00
PROFESSIONAL NURSE Permanent	17,00	0,00	0,00	0,00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS Permanent	1,00	0,00	0,00	0,00
RISK MANAGEMENT AND SECURITY SERVICES Permanent	10,00	0,00	0,00	0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent	94,00	0,00	3,00	3,20
SECURITY GUARDS Permanent	81,00	0,00	8,00	9,90
SENIOR MANAGERS Permanent	57,00	0,00	5,00	8,80
SOCIAL WORK AND RELATED PROFESSIONALS Permanent	10,00	2,00	1,00	10,00
SPEECH THERAPY AND AUDIOLOGY Permanent	6,00	4,00	1,00	16,70
STAFF NURSES AND PUPIL NURSES Permanent	7,00	0,00	0,00	0,00
TRADE LABOURERS Permanent	3,00	0,00	1,00	33,30
TOTAL	56 895,00	5 239,00	4 362,00	7,70

Table 3.5.3 Reasons why staff left the department for the period 1 April 2019 and 31 March 2020

Termination Type	Number	% of Total Resignations
Death	238	5.5
Resignation	384	8.8
Expiry of contract	2258	51.80
Dismissal – operational changes	0	0
Dismissal – misconduct	7	0.20
Dismissal – inefficiency	0	0
Discharged due to ill-health	36	0.80
Retirement	1424	32.60
Transfer to other Public Service Departments	0	0
Other	15	0.30
Total	4362.00	100.00
Total number of employees who left as a % of total employment	(66551/4362) x100	6.5

Table 3.5.4 Promotions by critical occupation for the period 1 April 2019 and 31 March 2020

Occupation	Employees 1 April 2019	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	53,00	1,00	1,90	35,00	66,00
AGRICULTURE RELATED	1,00	0,00	0,00	1,00	100,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS	1,00	0,00	0,00	1,00	100,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS	2,00	0,00	0,00	1,00	50,00
ARTISAN PROJECT AND RELATED SUPERINTENDENTS	1,00	0,00	0,00	0,00	0,00
BUS AND HEAVY VEHICLE DRIVERS	1,00	0,00	0,00	0,00	0,00
CASHIERS TELLERS AND RELATED CLERKS	1,00	0,00	0,00	0,00	0,00
CIVIL ENGINEERING TECHNICIANS	20,00	0,00	0,00	15,00	75,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	1 061,00	0,00	0,00	808,00	76,20
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS)	281,00	0,00	0,00	21,00	7,50
COMMUNITY DEVELOPMENT WORKERS	1,00	0,00	0,00	0,00	0,00
ENGINEERING SCIENCES RELATED	1,00	0,00	0,00	0,00	0,00
ENGINEERS AND RELATED PROFESSIONALS	5,00	0,00	0,00	4,00	80,00
FARM HANDS AND LABOURERS	8,00	0,00	0,00	5,00	62,50
FINANCE AND ECONOMICS RELATED	25,00	0,00	0,00	14,00	56,00
FINANCIAL AND RELATED PROFESSIONALS	82,00	0,00	0,00	43,00	52,40
FINANCIAL CLERKS AND CREDIT CONTROLLERS	484,00	0,00	0,00	360,00	74,40

FOOD SERVICES AIDS AND WAITERS	211,00	0,00	0,00	166,00	78,70
FOOD SERVICES WORKERS	13,00	0,00	0,00	7,00	53,80
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	1,00	0,00	0,00	0,00	0,00
HANDYMEN	1,00	0,00	0,00	0,00	0,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	3,00	0,00	0,00	1,00	33,30
HOUSEHOLD AND LAUNDRY WORKERS	90,00	0,00	0,00	68,00	75,60
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	3,00	0,00	0,00	1,00	33,30
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	135,00	0,00	0,00	76,00	56,30
HUMAN RESOURCES CLERKS	405,00	0,00	0,00	312,00	77,00
HUMAN RESOURCES RELATED	99,00	0,00	0,00	54,00	54,50
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	1,00	0,00	0,00	0,00	0,00
LIBRARY MAIL AND RELATED CLERKS	141,00	0,00	0,00	124,00	87,90
LIGHT VEHICLE DRIVERS	9,00	0,00	0,00	6,00	66,70
LOGISTICAL SUPPORT PERSONNEL	177,00	0,00	0,00	108,00	61,00
MATERIAL-RECORDING AND TRANSPORT CLERKS	264,00	0,00	0,00	226,00	85,60
MESSENGERS PORTERS AND DELIVERERS	108,00	0,00	0,00	87,00	80,60
MOTOR VEHICLE DRIVERS	19,00	0,00	0,00	8,00	42,10
OCCUPATIONAL THERAPY	4,00	0,00	0,00	0,00	0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1 027,00	0,00	0,00	542,00	52,80
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	2,00	0,00	0,00	1,00	50,00
OTHER INFORMATION TECHNOLOGY PERSONNEL.	1,00	0,00	0,00	1,00	100,00

OTHER OCCUPATIONS	51 862,00	153,00	0,30	84 303,00	162,60
PHYSIOTHERAPY	4,00	0,00	0,00	0,00	0,00
PRINTING AND RELATED MACHINE OPERATORS	1,00	0,00	0,00	1,00	100,00
PROFESSIONAL NURSE	17,00	0,00	0,00	4,00	23,50
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	1,00	0,00	0,00	0,00	0,00
RISK MANAGEMENT AND SECURITY SERVICES	10,00	0,00	0,00	5,00	50,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	94,00	0,00	0,00	88,00	93,60
SECURITY GUARDS	81,00	0,00	0,00	66,00	81,50
SENIOR MANAGERS	57,00	0,00	0,00	30,00	52,60
SOCIAL WORK AND RELATED PROFESSIONALS	10,00	0,00	0,00	2,00	20,00
SPEECH THERAPY AND AUDIOLOGY	6,00	0,00	0,00	1,00	16,70
STAFF NURSES AND PUPIL NURSES	7,00	0,00	0,00	2,00	28,60
TRADE LABOURERS	3,00	0,00	0,00	3,00	100,00
TOTAL	56 895,00	154,00	0,30	87 601,00	154,00

Table 3.5.5 Promotions by salary band for the period 1 April 2019 and 31 March 2020

Salary Band	Employees 1 April 20YY	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)	135	0.00	0.00	75.00	56.40
Skilled (Levels3-5)	4233	0.00	0.00	2459.00	58.10
Highly skilled production (Levels 6-8)	39254	8.00	0.00	61482.00	156.60
Highly skilled supervision (Levels 9-12)	12643	146.00	1.20	23553.00	186.40
Senior Management (Level 13-16)	65	0.00	0.00	32.00	50.00
Total	56 895.00	154.00	0.30	87 601.00	154.00

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 2020

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	40,00	0,00	0,00	0,00	15,00	0,00	0,00	1,00	56,00
Professionals	19 878,00	10,00	12,00	228,00	31 820,00	10,00	20,00	799,00	52 777,00
Technicians and associate professionals	124,00	0,00	0,00	0,00	152,00	0,00	0,00	1,00	277,00
Clerks	856,00	0,00	0,00	0,00	1 731,00	0,00	1,00	39,00	2 627,00
Service and sales workers	63,00	0,00	0,00	1,00	40,00	0,00	0,00	1,00	105,00
Craft and related trades workers	0,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	1,00
Plant and machine operators and assemblers	27,00	0,00	0,00	0,00	2,00	0,00	0,00	0,00	29,00
Labours and related workers	614,00	0,00	0,00	3,00	772,00	0,00	0,00	6,00	1 395,00
unknown	33,00	0,00	0,00	2,00	41,00	0,00	0,00	1,00	77,00
Total	21 635,00	10,00	12,00	234,00	34 574,00	10,00	21,00	848,00	57 344,00
Employees with disabilities	80.00	1.00	0.00	1.00	74	0.00	0.00	3.00	159.00

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2,00	0,00	0,00	0,00	2,00	0,00	0,00	0,00	4,00
Senior Management	37,00	0,00	0,00	0,00	15,00	0,00	0,00	1,00	53,00
Professionally qualified and experienced specialists and mid-management	6 775,00	3,00	7,00	116,00	6 315,00	2,00	8,00	207,00	13 433,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	13 578,00	6,00	5,00	111,00	26 096,00	8,00	13,00	622,00	40 439,00
Semi-skilled and discretionary decision making	1 063,00	0,00	0,00	4,00	1 694,00	0,00	0,00	17,00	2 778,00
Unskilled and defined decision making	44,00	0,00	0,00	0,00	90,00	0,00	0,00	0,00	134,00
Not Available, Permanent	128,00	0,00	0,00	2,00	340,00	0,00	0,00	1,00	471,00
Contract (Senior Management), Permanent	1,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00
Contract (Professionally Qualified), Permanent	5,00	1,00	0,00	1,00	16,00	0,00	0,00	0,00	23,00
Contract (Skilled Technical), Permanent	0,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	1,00
Contract (Semi-Skilled),	0,00	0,00	0,00	0,00	2,00	0,00	0,00	0,00	2,00

Permanent									
Contract (Unskilled), Permanent	2,00	0,00	0,00	0,00	3,00	0,00	0,00	0,00	5,00
TOTAL	21 635,00	10,00	12,00	234,00	34 574,00	10,00	21,00	848,00	57 344,00

Table 3.6.3 Recruitment for the period 1 April 2019 and 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
Senior Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professionally qualified and experienced specialists and mid-management	5,00	0,00	0,00	1,00	4,00	0,00	0,00	0,00	10,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1 607,00	0,00	0,00	33,00	2 912,00	1,00	4,00	142,00	4 699,00
Semi-skilled and discretionary decision making	73,00	0,00	0,00	0,00	122,00	0,00	0,00	2,00	197,00
Not Available, Permanent	79,00	0,00	0,00	0,00	232,00	0,00	0,00	0,00	311,00
Contract (Professionally qualified), Permanent	3,00	1,00	0,00	1,00	9,00	0,00	0,00	0,00	14,00
Contract (Unskilled), Permanent	2,00	0,00	0,00	0,00	5,00	0,00	0,00	0,00	7,00
Total	1769	1	0	35	3285	1	4	144	5239
Employees with disabilities	4	0	0	0	2	0	0	0	6

Table 3.6.4 Promotions for the period 1 April 2019 and 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	2,00
Senior Management	23,00	0,00	0,00	0,00	7,00	0,00	0,00	0,00	30,00
Professionally qualified and experienced specialists and mid-management	11 847,00	6,00	13,00	203,00	11 244,00	4,00	14,00	368,00	23 699,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	20 589,00	10,00	10,00	126,00	39 961,00	10,00	16,00	768,00	61 490,00
Semi-skilled and discretionary decision making	877,00	0,00	0,00	3,00	1 565,00	0,00	0,00	14,00	2 459,00
Unskilled and defined decision making	21,00	0,00	0,00	0,00	54,00	0,00	0,00	0,00	75,00
Total	33 358,00	16,00	23,00	332,00	52 832,00	14,00	30,00	1 150,00	87 755,00
Employees with disabilities	105,00	2,00	0,00	107,00	2,00	110,00	0,00	4,00	223,00

Table 3.6.5 Terminations for the period 1 April 2019 and 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	3,00
Senior Management	2,00	0,00	0,00	0,00	2,00	0,00	0,00	0,00	4,00
Professionally qualified and experienced specialists and mid-management	449,00	0,00	2,00	16,00	475,00	0,00	3,00	23,00	968,00
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1 069,00	0,00	0,00	23,00	1 816,00	0,00	3,00	118,00	3 029,00
Semi-skilled and discretionary decision making	81,00	0,00	0,00	1,00	142,00	0,00	0,00	2,00	226,00
Unskilled and defined decision making	0,00	0,00	0,00	0,00	1,00	0,00	0,00	0,00	1,00
Not available, Permanent	31,00	0,00	0,00	0,00	90,00	0,00	0,00	0,00	121,00
Contract (professional qualified) Permanent	2,00	0,00	0,00	0,00	4,00	0,00	0,00	0,00	6,00
Contract (unskilled) Permanent	0,00	0,00	0,00	0,00	4,00	0,00	0,00	0,00	4,00
Total	1 636,00	0,00	2,00	40,00	2 535,00	0,00	6,00	143,00	4 362,00
Employees with Disabilities	6	0	0	0	4	0	0	0	10

Table 3.6.6 Disciplinary action for the period 1 April 2019 and 31 March 2020

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Disciplinary Action	42	Nil	Nil	Nil	18	Nil	Nil	Nil	60

Table 3.6.7 Skills development for the period 1 April 2019 and 31 March 2020

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	129	0	0	0	142	0	0	0	271
Professionals	9305				9754				19059
Technicians and associate professionals	609				485				1094
Clerks	79	0	0	0	114	0	0	0	193
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Interns	156				425				581
Experiential Learners	37				83				120
Total	10315				11 003				21318
Employees with disabilities	4				1				

3.7. Signing of Performance Agreements by SMS Members

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2019

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100%
Salary Level 16	0	0	0	0
Salary Level 15	4	4	4	100%
Salary Level 14	11	11	9	81,8%
Salary Level 13	44	44	43	97,7%
Total	60	60	57	95%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2020

Reasons
The one SMS member's Performance Agreement was done but incorrectly, so it has been returned for him to correct while one went on retirement and the last one had not given reasons for not submitting the Performance Agreement.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2020

Reasons
No disciplinary actions taken, letters asking them to explain why they should not be charged for non-compliance were written to them

3.8. Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2019 and 31 March 2020

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	1452.00	21 555.00	6.70	8679.61	5978
Female	2021.00	34 500.00	5.90	11792.40	5835
Asian	0.00	33.00	0.00	0.00	0.00
Male	0.00	12.00	0.00	0.00	0.00
Female	0.00	21.00	0.00	0.00	0.00
Coloured	1.00	9.00	11.10	5.01	5008
Male	1.00	9.00	11.10	5.01	5008
Female	0.00	0.00	0.00	0.00	0.00
White	46.00		6.40		
Male	3.00	233.00	1.30	26.30	8768
Female	43.00	854.00	5.10	279.11	6491
Employees with a disability	38.00	159.00	23.90	203.50	5355.00
Total	3558.00	57 344.00	6.20	20 985.94	5898.00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2019 and 31 March 2020

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)	78,00	134,00	58,20	212,62	2 726,00	
Skilled (Levels 3-5)	1 870,00	2 778,00	67,30	7 935,50	4 244,00	
Highly Skilled Production (Levels 6-8)	994,00	40 439,00	2,50	7 952,77	8 001,00	
Highly Skilled Supervision (Levels 9-12)	616,00	13 433,00	4,60	4 885,05	7 930,00	

Other	0,00	471,00	0,00	0,00	0,00	
Contract (Levels 1-2)	0,00	5,00	0,00	0,00	0,00	
Contract (Levels 3-5)	0,00	2,00	0,00	0,00	0,00	
Contract (Levels 6-8)	0,00	1,00	0,00	0,00	0,00	
Contract (Levels 9-12)	0,00	23,00	0,00	0,00	0,00	
TOTAL	3 558,00	57 286,00	6,20	20 985,94	5 898,00	

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2019 and 31 March 2020

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	352,00	480,00	73,30	2 235,76	6 352,00
HUMAN RESOURCES CLERKS	346,00	396,00	87,40	2 313,43	6 686,00
HOUSEHOLD AND LAUNDRY WORKERS	49,00	86,00	57,00	181,46	3 703,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	93,00	129,00	72,10	1 036,97	11 150,00
MESSENGERS PORTERS AND DELIVERERS	75,00	99,00	75,80	285,94	3 812,00
RISK MANAGEMENT AND SECURITY SERVICES	8,00	9,00	88,90	73,39	9 174,00
LOGISTICAL SUPPORT PERSONNEL	132,00	173,00	76,30	1 326,06	10 046,00
FINANCE AND ECONOMICS RELATED	17,00	27,00	63,00	201,80	11 870,00
FOOD SERVICES WORKERS	6,00	13,00	46,20	23,36	3 894,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	506,00	992,00	51,00	2 691,49	5 319,00
APPRAISERS-VALUERS AND RELATED PROFESSIONALS	1,00	1,00	100,00	7,65	7 648,00
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	2,00	3,00	66,70	6,74	3 369,00
OTHER OCCUPATIONS	475,00	52 509,00	0,90	2 793,84	5 882,00
FINANCIAL AND RELATED	59,00	82,00	72,00	556,30	9 429,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
PROFESSIONALS					
BUILDING AND OTHER PROPERTY CARETAKERS	0,00	1,00	0,00	0,00	0,00
OCCUPATIONAL THERAPY	0,00	5,00	0,00	0,00	0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1,00	1,00	100,00	17,34	17 339,00
ADMINISTRATIVE RELATED	35,00	51,00	68,60	472,93	13 512,00
COMMUNICATION AND INFORMATION RELATED	0,00	1,00	0,00	0,00	0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	75,00	90,00	83,30	413,41	5 512,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	631,00	982,00	64,30	2 225,43	3 527,00
LIBRARY MAIL AND RELATED CLERKS	116,00	136,00	85,30	597,98	5 155,00
HUMAN RESOURCES RELATED	82,00	94,00	87,20	869,78	10 607,00
PRINTING AND RELATED MACHINE OPERATORS	1,00	1,00	100,00	3,53	3 534,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	0,00	2,00	0,00	0,00	0,00
TRADE LABOURERS	2,00	3,00	66,70	6,63	3 315,00
PHYSIOTHERAPY	0,00	5,00	0,00	0,00	0,00
SOCIAL WORK AND RELATED PROFESSIONALS	3,00	11,00	27,30	20,37	6 791,00
HANDYMEN	1,00	1,00	100,00	3,23	3 232,00
CIVIL ENGINEERING TECHNICIANS	8,00	19,00	42,10	47,30	5 913,00
MATERIAL-RECORDING AND TRANSPORT CLERKS	223,00	261,00	85,40	1 467,81	6 582,00
FARM HANDS AND LABOURERS	5,00	10,00	50,00	18,65	3 729,00
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	0,00	1,00	0,00	0,00	0,00
OTHER ADMINISTRATIVE POLICY	2,00	2,00	100,00	19,34	9 669,00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
AND RELATED OFFICERS					
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	0,00	1,00	0,00	0,00	0,00
PROFESSIONAL NURSE	13,00	17,00	76,50	98,52	7 579,00
BUS AND HEAVY VEHICLE DRIVERS	1,00	1,00	100,00	5,39	5 395,00
SENIOR MANAGERS	2,00	53,00	3,80	32,85	16 424,00
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	21,00	272,00	7,70	139,72	6 653,00
SPEECH THERAPY AND AUDIOLOGY	1,00	9,00	11,10	8,42	8 423,00
ENGINEERS AND RELATED PROFESSIONALS	3,00	5,00	60,00	39,62	13 208,00
OTHER INFORMATION TECHNOLOGY PERSONNEL.	1,00	1,00	100,00	9,31	9 314,00
LIGHT VEHICLE DRIVERS	8,00	9,00	88,90	33,71	4 213,00
ENGINEERING SCIENCES RELATED	0,00	2,00	0,00	0,00	0,00
MATHEMATICIANS AND RELATED PROFESSIONALS	0,00	2,00	0,00	0,00	0,00
MOTOR VEHICLE DRIVERS	9,00	17,00	52,90	38,66	4 295,00
SECURITY GUARDS	60,00	73,00	82,20	203,93	3 399,00
FOOD SERVICES AIDS AND WAITERS	130,00	197,00	66,00	437,57	3 366,00
COMMUNITY DEVELOPMENT WORKERS	0,00	1,00	0,00	0,00	0,00
AGRICULTURE RELATED	1,00	1,00	100,00	9,60	9 595,00
STAFF NURSES AND PUPIL NURSES	2,00	7,00	28,60	10,71	5 357,00
TOTAL	3 558,00	57 344,00	6,20	20 985,94	5 898,00

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2019 and 31 March 2020

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0,00	42,00	0,00	0,00	0,00	0,00
Band B	0,00	12,00	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	1,00	0,00	0,00	0,00	0,00
Total	0,00	58,00	0,00	0,00	0,00	0,00

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2019 and 31 March 2020

Salary band	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	2,00	0,50	0,00	0,00	- 39,00	95,10
Highly skilled production (Lev. 6-8)	421,00	95,90	382,00	96,00	- 2,00	4,90
Highly skilled supervision (Lev. 9-12)	14,00	3,20	12,00	3,00	2,00	- 4,90
Other	2,00	0,50	4,00	1,00	2,00	- 4,90
Total	439,00	100,00	398,00	100,00	- 41,00	100,00

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2019 and 31 March 2020

Major occupation	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
Administrative office workers	0,00	0,00	0,00	0,00	0,00	0,00
Elementary occupations	0,00	0,00	0,00	0,00	0,00	0,00
Other occupations	438,00	99,80	395,00	99,20	- 43,00	104,90

Professionals and managers	1,00	0,20	3,00	0,80	2,00	- 4,90
TOTAL	439,00	100,00	398,00	100,00	- 41,00	100,00

3.10 Leave utilisation

Table 3.10.1 Sick leave for the period 1 January 2019 to 31 December 2019

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)	437,00	85,10	75,00	0,20	6,00	236,00
Skilled (levels 3-5)	13 687,00	84,50	2 272,00	6,80	6,00	12 016,00
Highly skilled production (levels 6-8)	124 307,00	83,20	23 215,00	69,70	5,00	201 748,00
Highly skilled supervision (levels 9 -12)	42 976,00	87,00	7 556,00	22,70	6,00	103 154,00
Top and Senior management (levels 13-16)	154,00	88,30	29,00	0,10	5,00	666,00
Contract (Levels 3-5)	4,00	100,00	1,00	0,00	4,00	3,00
Contract (Levels 9-12)	14,00	92,90	4,00	0,00	4,00	33,00
Contract Other	565,00	55,90	132,00	0,40	4,00	200,00
Total	182 144,00	84,10	33 284,00	100,00	5,00	318 057,00

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2019 to 31 December 2019

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)	0.00	0.00	0.00	0.00	0.00	0.00
Skilled (Levels 3-5)	718,00	100,00	12,00	3,80	60,00	620,00
Highly skilled production (Levels 6-8)	15 975,00	100,00	203,00	64,00	79,00	26 526,00
Highly skilled supervision (Levels 9-12)	7 568,00	100,00	102,00	32,20	74,00	18 829,00
Senior management (Levels 13-16)	0.00	0.00	0.00	0.00	0.00	0.00
Total	24 261,00	100,00	317,00	100,00	77,00	45 975,00

Table 3.10.3 Annual Leave for the period 1 January 2019 to 31 December 2019

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	2 263,00	20,00	112,00
Skilled levels 3-5)	50 676,00	21,00	2 442,00
Highly skilled production (Levels 6-8)	30 689,00	21,00	1 474,00
Highly skilled supervision(Levels 9-12)	26 015,00	17,00	1 493,00
Senior management (Levels 13-16)	1 438,00	23,00	62,00
Contract (levels 13-16)	11,00	11,00	1,00
Contract (levels 3-5)	32,00	11,00	3,00
Contract (levels 6-8)	12,00	12,00	1,00
Contract (levels 9-12)	324,00	15,00	21,00
Contract other	4 786,00	18,00	269,00
Total	116 246,00	20,00	5 878,00

Table 3.10.4 Capped leave for the period 1 January 2019 to 31 December 2019

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 2020
Lower skilled (Levels 1-2)	3	1	3	48
Skilled Levels 3-5)	263	41	6	75
Highly skilled production (Levels 6-8)	924	320	3	57
Highly skilled supervision(Levels 9-12)	1085	324	3	69
Senior management (Levels 13-16)	0.00	0.00	0	78
Total	2248	686	3	63

Table 3.10.5 Leave payouts for the period 1 April 2019 and 31 March 2020

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
ANNUAL - DISCOUNTING WITH RESIGNATION (WORK DAYS)	298,00	8,00	37 250,00
ANNUAL - DISCOUNTING: UNUSED VACATION CREDITS (WORK DAYS)	187,00	1,00	187 000,00
ANNUAL - GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT(WORK	7 082,00	209,00	33 885,00
Total	229119.00		

Leave Payouts (Actual) Allowance Codes - 0060, 0168, 0625, 0422, 0567, 0698, 0699	228 732,00	1 660,00	
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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
N/A	N/A

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.	√		Ms RM Mothatha
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.	√		There is a dedicated unit with seven (7) employees
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 to employees including trauma debriefing and grief counseling
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.	√		Wellness Advisory Committee - Mothata RM chairperson - Kganyago M – Nehawu - Sechocho L – PSA - Makitla T – SADTU - Mosadi E – PEU - Legodi N N – Finance - Montja M M – Corporate services - Mello SM – E R
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.			HIV, STI and TB management policy and strategy She conquers campaigns
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.	√		Appointment and training of peer educators Establishment of peer support groups

			Advocacy campaigns on the elimination of unfair discrimination and promotion of equal opportunities and treatment
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	√		Improved participation of employees in HIV counselling services
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	√		Includes decreased morbidity and disability, increased life expectancy, Quality of life

3.12. Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2019 and 31 March 2020

Subject matter	Date
Collective agreement No 2 of 2014 Quality Management System (QMS) for school based educators	03 September 2019
Collective agreement No 1 of 2019 Vote weights for the trade unions that are parties to the council	10 September 2019

Notes

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

Total number of Collective agreements	One (1)
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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 2019 and 31 March 2020

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	N/A	00%
Verbal warning	N/A	00%
Written warning	N/A	00%
Final written warning	18	13.32%
Suspended without pay	13	9.62%
Fine	12	8.88%
Demotion	N/A	00%
Dismissal	11	8.14%
Not guilty	11	8.14%
Case withdrawn	9	6.6%
Total	74	54.7%

Notes

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

Total number of Disciplinary hearings finalised	60
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Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2019 and 31 March 2020

Type of misconduct	Number	% of total
Assault on learners	13	7.8%
Performing Remunerative work without approval	05	3%
Improper Conduct	03	1.8%
Refusal to take lawful instruction	05	3%
Prejudicing the administration of justice	10	6%
Dishonesty	02	1.2%
Fraud	03	1.8%
Mismanagement of school funds	05	3%
Absenteeism	01	0.6%
Sexual Harassment	01	0.6%
Misuse of State Property	01	0.6%
Falsification of records	01	0.6%
Insolent Behaviour	02	1.2%
Intimidation	01	0.6%
Fruitless Expenditure	06	3.6%
Theft	01	0.6%
Total	60	36%

Table 3.12.4 Grievances logged for the period 1 April 2019 and 31 March 2020

Grievances	Number	% of Total
Number of grievances resolved	25	89.3
Number of grievances not resolved	03	10.7
Total number of grievances lodged	28	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2019 and 31 March 2020

Disputes	Number	% of Total
Number of disputes upheld	14	40
Number of disputes dismissed	21	60
Total number of disputes lodged	35	100

Table 3.12.6 Strike actions for the period 1 April 2019 and 31 March 2020

Total number of persons working days lost	None
Total costs working days lost	None
Amount recovered as a result of no work no pay (R'000)	None

Table 3.12.7 Precautionary suspensions for the period 1 April 2019 and 31 March 2020

Number of people suspended	02
Number of people who's suspension exceeded 30 days	02
Average number of days suspended	39 + 68 = 107
Cost of suspension(R'000)	R147 000.00

3.13. Skills development

Table 3.13.1 Training needs identified for the period 1 April 2019 and 31 March 2020

Occupational category	Gender	Number of employees as at 1 April 2019	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	150	None	15 Skills Programmes, short Courses	8 Job specific conferences	23
	Male	120	None	15 Skills Programmes, short Courses	8 Job specific conferences	23
Professionals	Female	10000	None	65 Job Specific, Content & Methodology training programmes	None	65
	Male	10000	None	65 Job Specific, Content & Methodology training programmes	None	65
Technicians and associate professionals	Female	500	None	10 Skills Programmes and Short Courses	5 Job Specific Conferences	15
	Male	450	None	10 Skills Programmes and Short Courses	5 Job Specific Conferences	15
Clerks	Female	120	None	10 Skills Programmes, Short courses 2 Qualifications	5 Job Specific Conferences	17
	Male	100	None	10 Skills Programmes, Short courses 2 Qualifications	5 Job Specific Conferences	17
Service and sales workers	Female					
	Male					
Skilled agriculture and fishery workers	Female					
	Male					
Craft and related trades workers	Female					
	Male					
Plant and machine operators and assemblers	Female					
	Male					
Elementary occupations	Female					
	Male					
Interns	Female	450	None	5 Job specific Skills Programmes	1 Orientation and Induction into the Public Service	6
	Male	200	None	5 Job specific Skills Programmes	1 Orientation and Induction into the Public Service	6

Experiential Learners	Female	100	1	2 Job Specific Skills Programmes	1 Orientation and Induction into the Public Service	3
	Male	70	1	2 Job Specific Skills Programmes	1 Orientation and Induction into the Public Service	3
Sub Total	Females	11 320	1	109	20	129
	Males	10 940	1	109	20	129
Total		22 260	2	218	40	258

Table 3.13.2 Training provided for the period 1 April 2019 and 31 March 2020

Occupational category	Gender	Number of employees as at 1 April 2019	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	142	None	13 Skills Programmes, short Courses	8 Job specific conferences	21
	Male	129	None	13 Skills Programmes, short Courses	8 Job specific conferences	21
Professionals	Female	9754	None	61 Job Specific, Content & Methodology training programmes	None	61
	Male	9305	None	61 Job Specific, Content & Methodology training programmes	None	61
Technicians and associate professionals	Female	485	None	5 Skills Programmes and Short Courses	3 Job Specific Conferences	8
	Male	609	None	5 Skills Programmes and Short Courses	3 Job Specific Conferences	8
Clerks	Female	114	None	7 Skills Programmes, Short courses 1 Qualification based	5 Job Specific Conferences	13
	Male	79	None	7 Skills Programmes, Short courses 1 Qualification based	5 Job Specific Conferences	13
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

Occupational category	Gender	Number of employees as at 1 April 2019	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Interns	Female	417		5 Job specific Skills Programmes	Orientation and Induction into the Public Service	6
	Male	149		5 Job specific Skills Programmes	Orientation and Induction into the Public Service	6
Experiential Learners	Female	83		2 Job Specific Skills Programmes	Orientation and Induction into the Public Service	3
	Male	37		2 Job Specific Skills Programmes	Orientation and Induction into the Public Service	3
Sub Total	Female	10995		94	18	112
	Male	10308		94	18	112
Total		21303		188	36	224

3.14 Injury on duty

Table 3.14.1 Injury on duty for the period 1 April 2019 and 31 March 2020

Nature of injury on duty	Number	% of total
Required basic medical attention only	30	10.8%
Temporary Total Disablement	239	86.2%
Permanent Disablement	06	2.2%
Fatal	02	0.7%
Total	277	100%

3.15 Utilisation of Consultants

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2019 and 31 March 2020

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2019 and 31 March 2020

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2019 and 31 March 2020

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

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2019 and 31 March 2020

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

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2019 and 31 March 2020

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)	N/A	N/A	N/A	N/A
Skilled Levels 3-5)	N/A	N/A	N/A	N/A
Highly skilled production (Levels 6-8)	N/A	N/A	N/A	N/A
Highly skilled supervision(Levels 9-12)	N/A	N/A	N/A	N/A
Senior management (Levels 13-16)	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A

PART E: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR GENERAL

Report of the auditor-general to the Limpopo Provincial Legislature on vote no. 03: Department of Education

Report on the audit of the financial statements
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Qualified opinion

1. I have audited the financial statements of the department of education set out on pages 170 to 260 which comprise the appropriation statement, the statement of financial position as at 31 March 2020, the statement of financial performance, the statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the possible effects of the matters described in the basis for qualified opinion section of this report, the financial statements present fairly, in all material respects, the financial position of the department of education as at 31 March 2020, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2019 (Act No. 16 of 2019) (DoRA).

Basis for qualified opinion

Capital commitments

3. I was unable to obtain sufficient appropriate audit evidence for infrastructure capital commitments, as the department did not maintain accurate and complete records of the contractual information used to determine commitments. I could not confirm the amounts by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to infrastructure commitments stated at R1 995 606 000 in note 26 to the financial statements.
4. During 2019, the department did not recognise commitments in accordance with chapter 14 of the MCS, Provisions and contingencies. The department incorrectly disclosed commitments to the value of R408 990 694 on completed projects where there was no contractual arrangement that binds the department to incur any future expenditure. The misstatement was not corrected in the current year comparative amounts. My audit opinion on the financial statements for the period ended 2019 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the capital commitments for the current period.

Irregular expenditure

5. The department made payments in contravention of the supply chain management requirements that resulted in irregular expenditure. The department did not have adequate systems in place to identify and report on all irregular expenditure incurred. I was unable to confirm irregular expenditure by alternative means. Consequently, I was unable to determine the full extent of the understatement to current year irregular expenditure disclosed in note 31 as it was impracticable to do so.

Context for the opinion

6. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
7. I am independent of the department in accordance with sections 290 and 291 of the Code of ethics for professional accountants and parts 1 and 3 of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA codes) as well as the 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 codes.
8. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Restatement of corresponding figures

10. As disclosed in note 44 to the financial statements, the corresponding figures for 31 March 2019 have been restated as a result of an error in the financial statements of the department at, and for the year ended, 31 March 2020.

Uncertainty relating to the future outcome of exceptional litigation

11. As disclosed in note 25.1 to the financial statements, the department is the defendant in several claims against the state. The department is opposing these claims as it believes there are reasonable grounds to defend each claim. The ultimate outcome of the matters cannot presently be determined and no provision or liability has been disclosed in the annual financial statements.

Events after the reporting date

12. We draw attention to note 38 to the financial statements, in response to the COVID 19 pandemic, the president announced a National economic stimulus package. As part of the provincial contribution to the national economic stimulus package, the department's allocation for the 2020-21 financial year has been reduced by R316 083 000.

Other matter

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

Unaudited supplementary schedules

14. The supplementary information set out on pages 260 to 274 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

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

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

17. 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.
18. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

19. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

20. My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures also do not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
21. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2020:

Programmes	Pages in the annual performance report
Programme 2 – Public ordinary schools	36 – 44

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

Programme 2 – Public ordinary schools

Various indicators

24. The achievements reported in the annual performance report materially differed from the supporting evidence provided for the indicators listed below:

Indicator number	Indicator description	Reported achievement
PPM 201	Number of full service schools servicing learners with learning barriers	25
PPM 209	Number of educators trained in numeracy/ mathematics content and methodology	2007
PPM 213	Percentage of learners in schools with at least one educator with specialist training on inclusion	60%
PPM 216	Percentage of schools where allocated teaching posts are all filled.	33%
PPM 217	Number of qualified Grade R -12 teachers aged 30 and below, entering the public service as teachers for the first time during the financial year	956

Various indicators

25. I was unable to obtain sufficient appropriate audit evidence to support the reason for the variance between the planned target and the achievement reported in the annual performance report. This was due to limitations placed on the scope of my work as the department did not maintain accurate and complete records. I was unable to confirm the reported reason for the variance by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported reason for the variance.

Indicator number	Indicator description	Planned Target 2019-20	Reported achievement
PPM 205	Learner absenteeism rate	0%	1.21%
PPM 206	Teacher absenteeism rate	0%	2.99%
PPM 207	Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy	1 616 167	1 615 361
PPM 211	Number of teachers who have written Self-Diagnostic Assessments.	380	359
PPM 212	Percentage of teachers meeting required content knowledge levels after support.	40%	33,9%
PPM 215	Percentage of learners who are in classes with not more than 45 learners	60%	58%
PPM 216	Percentage of schools where allocated teaching posts are all filled.	90%	33%
PPM 219	Percentage of learners who complete the whole curriculum each year.	70%	49.1%

Various indicators

26. The achievements below were reported in the annual performance report for the listed indicators. However, supporting evidence provided materially differed from the reported achieved, while in other instances I was unable to obtain sufficient appropriate audit evidence. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievements by alternative means. Consequently, I was unable to determine whether any further adjustments were required to these reported achievements.

Indicator number	Indicator description	Reported achievement
PPM 205	Learner absenteeism rate	1,21%
PPM 206	Teacher absenteeism rate	2.99%
PPM 214	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.	385

Various indicators

27. I was unable to obtain sufficient appropriate audit evidence for the reported achievements in the annual performance report of the indicators listed below. This was due to lack of accurate and complete records. I was unable to confirm the reported achievements by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievements in the annual performance report.

Indicator number	Indicator description	Reported achievement
PPM 218	Percentage of learners provided with required textbooks in all grades and in all subjects per annum	100%
PPM 219	Percentage of learners who complete the whole curriculum each year.	49.1%
PPM 221	Number and Percentage of SGBs in sampled schools that meet minimum criteria in terms of effectiveness every year.	100% (3753)

Other matters

28. I draw attention to the matters below.

Achievement of planned targets

29. Refer to the annual performance report on pages 31 to 60 for information on the achievement of planned targets for the year and explanations provided for the under-/ overachievement of a significant number of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 24 to 27 of this report.

Adjustment of material misstatements

30. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 2: public ordinary schools.

Report on the audit of compliance with legislation

Introduction and scope

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

Financial statements, performance and annual reports

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

Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a qualified opinion.

Procurement and contract management

34. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to suppliers whose tax matters have been declared by the South African Revenue Services to be in order as required by treasury regulations 16A9.1(d).
35. Some of the tenders which achieved the minimum qualifying score for functionality were not evaluated further in accordance with preferential procurement regulation 5(7).
36. Some of the contracts were awarded to bidders based on pre-qualification criteria that differed from those stipulated in the original invitation for bidding in contravention of preferential procurement regulation 4(1) and 4(2) of 2017.
37. Sufficient appropriate audit evidence could not be obtained that construction contracts were awarded to contractors that were registered with the Construction Industry Development Board (CIDB) and qualified for the contract in accordance with section 18(1) of the Construction Industry Development Board Act, 2000 (Act No. 38 of 2000) and CIDB regulations 17 and/or 25(7A). This limitation was identified in the procurement processes for the construction of water and sanitation infrastructure and construction of water and sanitation infrastructure

Consequence management

38. Investigations were not conducted into some allegations of financial misconduct committed by some of the officials, as required by treasury regulation 4.1.1.
39. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.
40. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into fruitless and wasteful expenditure.
41. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into unauthorised expenditure.

Expenditure management

42. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.
43. Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value as disclosed in note 31 of the financial statements does not reflect the full extent of the irregular expenditure incurred as the full extent of the irregular expenditure could not be quantified. The majority of the irregular expenditure was caused by SBD4 forms requirement not properly complied with and failure to declare interest on the directorship on another company bidding for the same service.
44. Effective and appropriate steps were not taken to prevent unauthorised expenditure amounting to R927 000, as disclosed in note 11 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The unauthorised expenditure was caused by over expenditure in programme 2 due to lack of monitoring of the budget.
45. Effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 997 000, as disclosed in note 32 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was due to interest charged on late payments.

Other information

46. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report which includes the audit committee's report and the accounting officer's report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
47. 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 thereon.
48. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
49. 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

50. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
51. The accounting officer did not adequately review the financial statements and the annual performance report. This resulted in the annual financial statements and the annual performance report containing material misstatements.
52. The department developed an action plan to address internal and external audit findings, however the action plan did not ensure that root causes that resulted in material findings are addressed. The accounting officer did not ensure that the implementation of the action plan is sufficiently monitored.
53. The department did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.
54. The accounting officer did not review and monitor compliance with legislation. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.
55. Internal control systems could not prevent the recurring qualification on commitments and irregular expenditure.

Material irregularities

56. In accordance with the PAA and the Material Irregularities Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of the material irregularities reported in the previous year's auditor's report.

Status of previously reported material irregularities

Information technology service provider not paid within 30 days

57. The department entered into a contract with a 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. In December 2011, the department was placed under administration in terms of section 100(1)(b) of the constitution. The contract was cancelled during the administration period. The required goods and services were received from the service provider but the department failed to pay the invoices within 30 days in contravention of treasury regulation 8.2.3.

58. Litigation ensued wherein the service provider demanded outstanding payment of the capital amount plus interest. The litigation process was taken to the high court and subsequently an out of court settlement was reached and made an order of the court.
59. On 26 January 2019, the department paid the capital amount R85 500 000 and interest R85 176 633 calculated from the date on which the invoices became due. The interest paid resulted in a material financial loss. This was included in the amount disclosed in note 32 to the annual financial statements, on fruitless and wasteful expenditure.
60. The accounting officer was notified of the material irregularity on 8 July 2019. The following actions have been taken to resolve the material irregularity:
- The accounting officer performed a preliminary investigation by reviewing the facts around the material irregularity. This investigation identified different public sector institutions to have played a role in the material irregularity. The accounting officer wrote to the Office of the Premier of Limpopo on 26 June 2019 requesting that the matter be dealt with as an intergovernmental relations dispute in terms of the Intergovernmental Regulations Framework Act, 2005 (Act No. 13 of 2005). The office of the Premier of Limpopo in response advised the accounting officer on 5 July 2019 to refer the matter to an Intergovernmental Relations forum in terms of the Intergovernmental Relations Act, 2005.
 - The accounting officer wrote a letter to the Department of Corporate Governance and Traditional Affairs (CoGTA) dated 18 December 2019. The purpose of the letter was to request CoGTA to facilitate the mediation process in order to identify the party that caused the failure to pay within the 30 days.
 - The accounting officer subsequently resigned in January 2020. The acting accounting officer followed up on the progress made by writing to CoGTA on 08 September 2020. The director general of CoGTA responded on 09 September 2020 indicating that the department will facilitate the mediation process.
61. I will follow up on the implementation of the planned action during my next audit.

Auditor General

Auditor-General

Polokwane

7 October 2020



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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

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

2. ANNUAL FINANCIAL STATEMENTS

Appropriation Statement for the year ended 31 March 2020

Appropriation per programme										
		2019/20							2018/19	
Voted funds and Direct charges	Programme	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
1	Administration	1,941,491	-	27,863	1,969,354	1,961,751	7,603	99.6%	2,028,670	2,013,787
2	Public ordinary school education	27,821,311	-	8,804	27,830,115	27,831,042	(927)	100.0%	26,415,631	26,371,710
3	Independent school subsidies	138,607	-	78	138,685	138,684	1	100.0%	128,401	128,399
4	Public Special School Education	559,747	-	(2,202)	557,545	556,066	1,479	99.7%	538,145	535,385
5	Early Childhood Development	221,289	-	6,340	227,629	225,865	1,764	99.2%	195,807	174,540
6	Infrastructure Development	949,975	-	-	949,975	636,882	313,093	67.0%	1,013,405	954,225
7	Examination and Education Related Services	672,516	-	(40,883)	631,633	601,497	30,136	95.2%	512,469	499,040
	Programme sub total	32,304,936	-	-	32,304,936	31,951,787	353,149	98.9%	30,832,528	30,677,086
	Statutory Appropriation	1,978	-	-	1,978	1,973	5	99.7%	1,978	1,978
	Members' Remuneration	1,978	-	-	1,978	1,973	5	99.7%	1,978	1,978
	TOTAL	32,306,914	-	-	32,306,914	31,953,760	353,154	98.9%	30,834,506	30,679,064
Reconciliation with Statement of Financial Performance										
Departmental receipts					3,895				4,582	
Actual amounts per Statement of Financial Performance (Total Revenue)					32,310,809				30,839,088	
Add: Prior year unauthorised expenditure approved without funding										38747
Actual amounts per Statement of Financial Performance Expenditure						31,953,760				30,717,811

Appropriation per economic classification										
		2019/20							2018/19	
		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	28,925,211	(11,490)	(12,247)	28,901,474	28,873,453	28,021	99.9%	27,305,236	27,197,501
	Compensation of employees	26,059,419	101,558	27,610	26,188,587	26,230,008	(41,421)	100.2%	24,759,047	24,725,638
	Salaries and wages	22,670,108	4,291	28,219	22,702,618	22,747,755	(45,137)	100.2%	21,492,555	21,463,796
	Social contributions	3,389,311	97,267	(609)	3,485,969	3,482,253	3,716	99.9%	3,266,492	3,261,842
	Goods and services	2,865,792	(113,048)	(39,857)	2,712,887	2,643,445	69,442	97.4%	2,546,189	2,471,863
	Administrative fees	639	-	-	639	108	531	16.9%	1,470	1,270
	Advertising	3,095	(651)	-	2,444	2,262	182	92.6%	2,133	1,063
	Minor assets	5,495	(2,455)	(24)	3,016	2,825	191	93.7%	14,584	13,880
	Audit costs: External	16,832	(9)	-	16,823	16,822	1	100.0%	15,761	15,761
	Bursaries: Employees	35,771	(171)	(347)	35,253	35,253	-	100.0%	30,160	24,779
	Catering: Departmental activities	62,173	(8,654)	(763)	52,756	52,359	397	99.2%	49,854	45,881
	Communication (G&S)	44,071	(3,535)	(234)	40,302	40,231	71	99.8%	38,675	38,516
	Computer services	119,548	(51,757)	-	67,791	67,791	-	100.0%	61,111	61,111
	Consultants: Business and advisory services	12,014	(10,240)	(70)	1,704	1,264	440	74.2%	5,018	5,018
	Legal services	-	-	-	-	-	-	-	134	134
	Contractors	41,789	(4,815)	(2,297)	34,677	34,069	608	98.2%	48,954	38,619
	Agency and support / outsourced services	936,136	(1,915)	(800)	933,421	930,327	3,094	99.7%	911,666	892,159
	Fleet services (including government motor	13,112	(143)	-	12,969	12,969	-	100.0%	14,049	14,049

transport)										
Inventory: Learner and teacher support material	579,552	(2,544)	1,450	578,458	577,683	775	99.9%	561,566	559,219	
Inventory: Other supplies	93,194	(6,875)	(39,307)	47,012	9,818	37,194	20.9%	40,960	40,960	
Consumable supplies	39,111	(5,216)	(679)	33,216	11,826	21,390	35.6%	10,970	8,376	
Consumable: Stationery, printing and office supplies	128,987	(4,608)	(1,643)	122,736	122,536	200	99.8%	97,573	95,759	
Operating leases	36,683	174	-	36,857	36,857	-	100.0%	32,605	32,605	
Property payments	179,387	(11,218)	(6,195)	161,974	163,975	(2,001)	101.2%	132,297	116,851	
Transport provided: Departmental activity	312,106	(9,665)	-	302,441	301,958	483	99.8%	289,726	289,187	
Travel and subsistence	156,736	6,523	30,413	193,672	189,700	3,972	97.9%	157,242	150,672	
Training and development	5,559	(522)	-	5,037	5,036	1	100.0%	2,801	2,547	
Operating payments	12,621	12,022	(18,421)	6,222	5,307	915	85.3%	11,387	10,148	
Venues and facilities	29,086	(6,449)	(901)	21,736	20,610	1,126	94.8%	14,433	12,451	
Rental and hiring	2,095	(325)	(39)	1,731	1,859	(128)	107.4%	1,060	848	
Transfers and subsidies	2,467,574	11,490	12,247	2,491,311	2,479,244	12,067	99.5%	2,545,353	2,523,417	
Provinces and municipalities	404	(80)	-	324	293	31	90.4%	322	274	
Municipalities	404	(80)	-	324	293	31	90.4%	322	274	
Municipal bank accounts	-	-	-	-	-	-	-	322	274	
Municipal agencies and funds	404	(80)	-	324	293	31	90.4%	-	-	
Departmental agencies and accounts	81,424	90	-	81,514	81,502	12	100.0%	77,263	77,012	
Social security funds	3,272	95	-	3,367	3,355	12	99.6%	3,272	3,026	

Departmental agencies	78,152	(5)	-	78,147	78,147	-	100.0%	73,991	73,986
Non-profit institutions	2,138,097	89	(3,666)	2,134,520	2,117,806	16,714	99.2%	2,029,723	2,018,906
Households	247,649	11,391	15,913	274,953	279,643	(4,690)	101.7%	438,045	427,225
Social benefits	223,534	2,670	(741)	225,463	229,937	(4,474)	102.0%	237,993	236,831
Other transfers to households	24,115	8,721	16,654	49,490	49,706	(216)	100.4%	200,052	190,394
Payments for capital assets	914,129	-	-	914,129	601,063	313,066	65.8%	983,917	958,146
Buildings and other fixed structures	881,703	-	-	881,703	579,534	302,169	65.7%	949,129	928,604
Buildings	881,703	-	-	881,703	579,534	302,169	65.7%	949,129	928,604
Machinery equipment	32,426	-	-	32,426	21,529	10,897	66.4%	34,788	29,542
Transport equipment	1,278	-	-	1,278	-	1,278	-	7,706	7,704
Other machinery and equipment	31,148	-	-	31,148	21,529	9,619	69.1%	27,082	21,838
	32,306,914	-	-	32,306,914	31,953,760	353,154	98.9%	30,834,506	30,679,064

Programme 1: ADMINISTRATION

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Office of the MEC	11,793	(1,669)	(676)	9,448	9,453	(5)	100.1%	8,097	7,398
2. Corporate Services	423,213	41	15,840	439,094	432,542	6,552	98.5%	570,030	556,293
3. Education Management	1,415,718	6,434	15,502	1,437,654	1,436,598	1,056	99.9%	1,356,489	1,356,161
4. Human Resource Development	44,669	(3,498)	(2,803)	38,368	38,368	-	100.0%	56,505	56,391
5. Education Management Information Systems	46,098	(1,308)	-	44,790	44,790	-	100.0%	37,549	37,544
	1,941,491	-	27,863	1,969,354	1,961,751	7,603	99.6%	2,028,670	2,013,787

Economic Classification									
Current payments	1,872,824	(8,698)	11,168	1,875,294	1,875,271	23	100.0%	1,769,393	1,768,588
Compensation of employees	1,554,850	-	(12,265)	1,542,585	1,542,589	(4)	100.0%	1,466,533	1,466,483
Salaries and wages	1,338,555	(102)	(8,697)	1,329,756	1,329,768	(12)	100.0%	1,268,695	1,268,648
Social contributions	216,295	102	(3,568)	212,829	212,821	8	100.0%	197,838	197,835
Goods and services	317,974	(8,698)	23,433	332,709	332,682	27	100.0%	302,860	302,105
Administrative fees	23	-	-	23	23	-	100.0%	-	-
Advertising	839	(486)	-	353	353	-	100.0%	404	305
Minor assets	5,111	(2,409)	(102)	2,600	2,585	15	99.4%	11,810	11,810
Audit costs: External	16,832	(9)	-	16,823	16,822	1	100.0%	15,761	15,761
Bursaries: Employees	10,621	(67)	-	10,554	10,554	-	100.0%	8,950	8,948
Catering: Departmental activities	3,141	(613)	(702)	1,826	1,826	-	100.0%	1,719	1,628
Communication (G&S)	32,970	(166)	(138)	32,666	32,662	4	100.0%	29,230	29,183
Computer services	67,020	(2,876)	-	64,144	64,144	-	100.0%	56,896	56,896
Consultants: Business and advisory services	213	(143)	(70)	-	-	-	-	169	169
Legal services	-	-	-	-	-	-	-	134	134
Contractors	1,273	(242)	(396)	635	630	5	99.2%	1,584	1,550
Fleet services (including government motor transport)	13,112	(143)	-	12,969	12,969	-	100.0%	14,049	14,049
Inventory: Other supplies	4,495	(1,151)	-	3,344	3,344	-	100.0%	-	-
Consumable supplies	4,425	(944)	(689)	2,792	2,789	3	99.9%	2,237	2,206
Consumable: Stationery, printing and office supplies	13,653	(385)	(1,312)	11,956	11,954	2	100.0%	7,509	7,499
Operating leases	30,039	182	-	30,221	30,221	-	100.0%	28,461	28,461
Property payments	25,481	(19)	(3,082)	22,380	22,380	-	100.0%	19,961	19,961
Transport provided: Departmental activity	15	-	-	15	15	-	100.0%	-	-
Travel and subsistence	77,373	3,660	32,162	113,195	113,199	(4)	100.0%	90,887	90,707
Training and	2,922	(522)	-	2,400	2,400	-	100.0%	2,103	2,087

development									
Operating payments	5,407	(1,440)	(1,907)	2,060	2,061	(1)	100.0%	8,874	8,863
Venues and facilities	2,461	(853)	(292)	1,316	1,315	1	99.9%	1,846	1,625
Rental and hiring	548	(72)	(39)	437	436	1	99.8%	276	263
Transfers and subsidies	41,806	8,698	16,695	67,199	67,168	31	100.0%	236,012	226,054
Provinces and municipalities	404	(80)	-	324	293	31	90.4%	322	274
Municipalities	404	(80)	-	324	293	31	90.4%	322	274
Municipal bank accounts	-	-	-	-	-	-	-	322	274
Municipal agencies and funds	404	(80)	-	324	293	31	90.4%	-	-
Departmental agencies and accounts	5	(5)	-	-	-	-	-	5	-
Departmental agencies	5	(5)	-	-	-	-	-	5	-
Households	41,397	8,783	16,695	66,875	66,875	-	100.0%	235,685	225,780
Social benefits	27,978	(20)	(452)	27,506	27,506	-	100.0%	35,755	35,733
Other transfers to households	13,419	8,803	17,147	39,369	39,369	-	100.0%	199,930	190,047
Payments for capital assets	26,861	-	-	26,861	19,312	7,549	71.9%	23,265	19,145
Machinery and equipment	26,861	-	-	26,861	19,312	7,549	71.9%	23,265	19,145
Transport equipment	1,278	-	-	1,278	-	1,278	-	6,002	6,002
Other machinery and equipment	25,583	-	-	25,583	19,312	6,271	75.5%	17,263	13,143
	1,941,491	-	27,863	1,969,354	1,961,751	7,603	99.6%	2,028,670	2,013,787

Sub-programme: 1.1: OFFICE OF THE MEC

	2019/20							2018/19	
	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	10,981	(1,669)	(655)	8,657	8,662	(5)	100.1%	8,078	7,398
Compensation of employees	5,782	(149)	(676)	4,957	4,962	(5)	100.1%	4,774	4,730
Salaries and wages	5,212	(149)	(616)	4,447	4,459	(12)	100.3%	4,313	4,268
Social contributions	570		(60)	510	503	7	98.6%	461	462
Goods and	5,199	(1,520)	21	3,700	3,700	-	100.0%	3,304	2,668

services									
Advertising	-			-		-	-	170	71
Minor assets	20	(20)		-		-	-	-	
Catering: Departmental activities	883	(308)		575	575	-	100.0%	906	818
Communication (G&S)	-			-		-	-	208	161
Contractors	150	(128)		22	22	-	100.0%	130	96
Consumable supplies	511	(269)		242	242	-	100.0%	267	236
Consumable: Stationery, printing and office supplies	10	(10)		-		-	-	10	-
Property payments	20	(2)		18	18	-	100.0%	-	
Travel and subsistence	2,347	(453)		1,894	1,894	-	100.0%	815	696
Operating payments	-			-		-	-	10	-
Venues and facilities	968	(258)		710	710	-	100.0%	688	503
Rental and hiring	290	(72)	21	239	239	-	100.0%	100	87
Transfers and subsidies	812	-	(21)	791	791	-	100.0%	19	-
Households	812	-	(21)	791	791	-	100.0%	19	-
Social benefits	812		(21)	791	791	-	100.0%	19	-
Total	11,793	(1,669)	(676)	9,448	9,453	(5)	100.1%	8,097	7,398

Sub-programme: 1.2: CORPORATE SERVICES

	2019/20							2018/19	
	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	382,805	(8,732)	(840)	373,233	373,232	1	100.0%	359,279	359,276
Compensation of employees	187,398	-	(845)	186,553	186,552	1	100.0%	174,690	174,688
Salaries and wages	160,085		2,640	162,725	162,723	2	100.0%	151,770	151,769
Social contributions	27,313		(3,485)	23,828	23,829	(1)	100.0%	22,920	22,919
Goods and services	195,407	(8,732)	5	186,680	186,680	-	100.0%	184,589	184,588
Administrative fees	23			23	23	-	100.0%	-	
Advertising	439	(252)		187	187	-	100.0%	194	194
Minor assets	2,691	(2,389)		302	301	1	99.7%	10,102	10,102

Audit costs: External	16,832	(9)		16,823	16,822	1	100.0%	15,761	15,761
Catering: Departmental activities	538	(263)		275	275	-	100.0%	311	311
Communication (G&S)	32,797	(166)		32,631	32,631	-	100.0%	28,985	28,985
Computer services	67,020	(2,876)		64,144	64,144	-	100.0%	56,896	56,896
Consultants: Business and advisory services	143	(143)		-	-	-	-	169	169
Legal services	-			-	-	-	-	134	134
Contractors	641	(114)		527	527	-	100.0%	1,273	1,273
Fleet services (including government motor transport)	13,112	(143)		12,969	12,969	-	100.0%	14,049	14,049
Consumable supplies	1,276	(675)		601	600	1	99.8%	265	265
Consumable: Stationery, printing and office supplies	3,042	(375)		2,667	2,668	(1)	100.0%	1,123	1,123
Operating leases	30,039	182		30,221	30,221	-	100.0%	28,461	28,461
Property payments	15,500	(17)		15,483	15,483	-	100.0%	14,206	14,206
Travel and subsistence	9,200	29	20	9,249	9,252	(3)	100.0%	6,528	6,527
Operating payments	1,915	(1,403)		512	512	-	100.0%	5,971	5,971
Venues and facilities	199	(118)	(15)	66	65	1	98.5%	161	161
Transfers and subsidies	18,545	8,773	16,680	43,998	43,998	-	100.0%	196,716	186,831
Provinces and municipalities	115	(25)	-	90	90	-	100.0%	67	67
Municipalities	115	(25)	-	90	90	-	100.0%	67	67
Municipal bank accounts				-	-	-	-	67	67
Municipal agencies and funds	115	(25)		90	90	-	100.0%	-	-
Departmental agencies and accounts	5	(5)	-	-	-	-	-	-	-
Departmental agencies (non- business entities)	5	(5)		-	-	-	-	-	-
Households	18,425	8,803	16,680	43,908	43,908	-	100.0%	196,649	186,764
Social benefits	5,006		(467)	4,539	4,539	-	100.0%	12,106	12,104
Other transfers to households	13,419	8,803	17,147	39,369	39,369	-	100.0%	184,543	174,660
Payments for capital assets	21,863	-	-	21,863	15,312	6,551	70.0%	14,035	10,186
Machinery and equipment	21,863	-	-	21,863	15,312	6,551	70.0%	14,035	10,186

Transport equipment	1,278			1,278	-	1,278	-	6,002	6,002
Other machinery and equipment	20,585			20,585	15,312	5,273	74.4%	8,033	4,184
Total	423,213	41	15,840	439,094	432,542	6,552	98.5%	570,030	556,293

Sub-programme: 1.3: EDUCATION MANAGEMENT									
	2019/20							2018/19	
	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	1,388,291	6,489	15,466	1,410,246	1,410,219	27	100.0%	1,330,612	1,330,609
Compensation of employees	1,298,117	-	(7,941)	1,290,176	1,290,176	-	100.0%	1,230,948	1,230,946
Salaries and wages	1,116,664		(8,084)	1,108,580	1,108,582	(2)	100.0%	1,061,684	1,061,684
Social contributions	181,453		143	181,596	181,594	2	100.0%	169,264	169,262
Goods and services	90,174	6,489	23,407	120,070	120,043	27	100.0%	99,664	99,663
Minor assets	2,400		(102)	2,298	2,284	14	99.4%	1,648	1,648
Catering: Departmental activities	1,558		(702)	856	856	-	100.0%	399	399
Communication (G&S)	173		(138)	35	31	4	88.6%	37	37
Consultants: Business and advisory services	70		(70)	-	-	-	-	-	-
Contractors	482		(396)	86	81	5	94.2%	181	181
Consumable supplies	2,638		(689)	1,949	1,947	2	99.9%	1,705	1,705
Consumable: Stationery, printing and office supplies	10,382		(1,312)	9,070	9,069	1	100.0%	6,376	6,376
Operating leases	-			-	-	-	-	-	-
Property payments	9,961		(3,082)	6,879	6,879	-	100.0%	5,755	5,755
Transport provided: Departmental activity	15			15	15	-	100.0%	-	-
Travel and subsistence	58,341	6,489	32,142	96,972	96,972	-	100.0%	80,213	80,213
Training and development	-			-	-	-	-	-	-
Operating payments	3,388		(1,907)	1,481	1,481	-	100.0%	2,809	2,808

Venues and facilities	508		(277)	231	231	-	100.0%	365	365
Rental and hiring	258		(60)	198	197	1	99.5%	176	176
Transfers and subsidies	22,429	(55)	36	22,410	22,379	31	99.9%	23,025	22,971
Provinces and municipalities	289	(55)	-	234	203	31	86.8%	255	207
Municipalities	289	(55)	-	234	203	31	86.8%	255	207
Municipal bank accounts				-		-	-	255	207
Municipal agencies and funds	289	(55)		234	203	31	86.8%	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	5	-
Departmental agencies (non-business entities)				-		-	-	5	-
Households	22,140	-	36	22,176	22,176	-	100.0%	22,765	22,764
Social benefits	22,140		36	22,176	22,176	-	100.0%	22,765	22,764
Payments for capital assets	4,998	-	-	4,998	4,000	998	80.0%	2,852	2,581
Machinery and equipment	4,998	-	-	4,998	4,000	998	80.0%	2,852	2,581
Other machinery and equipment	4,998			4,998	4,000	998	80.0%	2,852	2,581
Total	1,415,718	6,434	15,502	1,437,654	1,436,598	1,056	99.9%	1,356,489	1,356,161

Sub-Programme:1.4.Human Resource Development									
	2019/20							2018/19	
	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	44,669	(3,498)	(2,803)	38,368	38,368	-	100.0%	40,253	40,139
Compensation of employees	28,807	-	(2,803)	26,004	26,004	-	100.0%	26,940	26,939
Salaries and wages	27,414		(2,637)	24,777	24,777	-	100.0%	25,722	25,722
Social contributions	1,393		(166)	1,227	1,227	-	100.0%	1,218	1,217
Goods and services	15,862	(3,498)	-	12,364	12,364	-	100.0%	13,313	13,200
Advertising	400	(234)		166	166	-	100.0%	40	40
Bursaries: Employees	8,184	(22)		8,162	8,162	-	100.0%	7,562	7,561
Catering: Departmental activities	140	(42)		98	98	-	100.0%	31	29

Travel and subsistence	3,569	(2,177)		1,392	1,392	-	100.0%	2,905	2,847
Training and development	2,922	(522)		2,400	2,400	-	100.0%	2,103	2,087
Operating payments	50	(25)		25	25	-	100.0%	40	40
Venues and facilities	597	(476)		121	121	-	100.0%	632	596
Transfers and subsidies	-	-	-	-	-	-	-	16,252	16,252
Households	-	-	-	-	-	-	-	16,252	16,252
Social benefits				-	-	-	-	865	865
Other transfers to households				-	-	-	-	15,387	15,387
Total	44,669	(3,498)	(2,803)	38,368	38,368	-	100.0%	56,505	56,391

Sub-programme: 1.5: Education Management Information Systems

	2019/20							2018/19	
	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	46,078	(1,288)	-	44,790	44,790	-	100.0%	31,171	31,166
Compensation of employees	34,746	149	-	34,895	34,895	-	100.0%	29,181	29,180
Salaries and wages	29,180	47		29,227	29,227	-	100.0%	25,206	25,205
Social contributions	5,566	102		5,668	5,668	-	100.0%	3,975	3,975
Goods and services	11,332	(1,437)	-	9,895	9,895	-	100.0%	1,990	1,986
Minor assets	-			-		-	-	60	60
Bursaries: Employees	2,437	(45)		2,392	2,392	-	100.0%	1,388	1,387
Catering: Departmental activities	22			22	22	-	100.0%	72	71
Inventory: Other supplies	4,495	(1,151)		3,344	3,344	-	100.0%	-	
Consumable: Stationery, printing and office supplies	219			219	217	2	99.1%	-	
Travel and subsistence	3,916	(228)		3,688	3,689	(1)	100.0%	426	424
Operating payments	54	(12)		42	43	(1)	102.4%	44	44
Venues and facilities	189	(1)		188	188	-	100.0%	-	

Transfers and subsidies	20	(20)	-	-	-	-	-	-	-
Households	20	(20)	-	-	-	-	-	-	-
Social benefits	20	(20)	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	6,378	6,378
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	6,378	6,378
Other machinery and equipment	-	-	-	-	-	-	-	6,378	6,378
Total	46,098	(1,308)	-	44,790	44,790	-	100.0%	37,549	37,544

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1.Public Primary Level	13,936,034	145,527	50,499	14,132,060	14,197,785	(65,725)	100.5%	13,108,016	13,108,004
2.Public Secondary Level	12,498,885	(141,275)	(41,695)	12,315,915	12,310,339	5,576	100.0%	11,977,633	11,975,489
3.Human Resource Development	14,971	(17)	-	14,954	14,954	-	100.0%	10,612	10,612
4.National School Nutrition Grant	1,306,917	-	-	1,306,917	1,287,931	18,986	98.5%	1,255,019	1,218,159
5.School Sport, Culture and Media Services	18,702	(4,235)	-	14,467	14,464	3	100.0%	14,809	12,561
6.Maths, Science and Technology Grant	45,802	-	-	45,802	5,569	40,233	12.2%	49,542	46,885
	27,821,311	-	8,804	27,830,115	27,831,042	(927)	100.0%	26,415,631	26,371,710

Current payments	25,711,692	(937)	8,804	25,719,559	25,732,284	(12,725)	100.0%	24,377,044	24,343,884
Compensation of employees	23,577,837	92,188	50,499	23,720,524	23,775,518	(54,994)	100.2%	22,391,553	22,390,411

Salaries and wages	20,488,641	(4,316)	50,499	20,534,824	20,589,797	(54,973)	100.3%	19,406,238	19,406,153
Social contributions	3,089,196	96,504	-	3,185,700	3,185,721	(21)	100.0%	2,985,315	2,984,258
Goods and services	2,133,855	(93,125)	(41,695)	1,999,035	1,956,766	42,269	97.9%	1,985,491	1,953,473
Administrative fees	531	-	-	531	-	531	-	1,470	1,270
Advertising	1,574	(100)	-	1,474	1,393	81	94.5%	1,704	739
Minor assets	237	(97)	(19)	121	93	28	76.9%	2,520	2,063
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	14,971	(17)	-	14,954	14,954	-	100.0%	10,612	10,612
Catering: Departmental activities	5,821	(1,416)	-	4,405	4,336	69	98.4%	6,350	4,850
Communication (G&S)	9,927	(3,384)	-	6,543	6,494	49	99.3%	8,535	8,447
Computer services	48,736	(48,736)	-	-	-	-	-	-	-
Consultants: Business and advisory services	11,801	(10,097)	-	1,704	1,264	440	74.2%	1,231	1,231
Contractors	27,338	(4,277)	(1,588)	21,473	21,474	(1)	100.0%	29,122	29,119
Agency and support / outsourced services	936,136	(1,915)	(800)	933,421	930,327	3,094	99.7%	911,666	892,159
Inventory: Learner and teacher support material	539,960	898	-	540,858	540,857	1	100.0%	552,305	550,459
Inventory: Other supplies	78,968	(2,326)	(39,307)	37,335	141	37,194	0.4%	40,960	40,960
Consumable supplies	6,187	(374)	19	5,832	5,497	335	94.3%	6,540	4,429
Consumable: Stationery, printing and office supplies	2,822	(1,338)	-	1,484	1,378	106	92.9%	16,293	14,809
Operating leases	6,644	(8)	-	6,636	6,636	-	100.0%	2,558	2,558
Property payments	82,660	(10,433)	-	72,227	72,227	-	100.0%	61,069	61,069
Transport provided: Departmental activity	310,400	(9,311)	-	301,089	300,991	98	100.0%	288,002	287,915
Travel and subsistence	38,855	4,970	-	43,825	43,651	174	99.6%	39,645	36,645
Training and development	-	-	-	-	-	-	-	698	460
Operating payments	3,643	(2,372)	-	1,271	1,272	(1)	100.1%	820	653
Venues and facilities	5,663	(2,288)	-	3,375	3,316	59	98.3%	3,067	2,718
Rental and	981	-	-	477	465	12	97.5%	324	308

hiring		(504)							
Transfers and subsidies	2,109,051	937	-	2,109,988	2,098,524	11,464	99.5%	2,030,509	2,020,030
Departmental agencies and accounts	3,131	-	-	3,131	3,119	12	99.6%	3,031	3,026
Social security funds	3,131	-	-	3,131	3,119	12	99.6%	3,031	3,026
Non-profit institutions	1,913,779	184	-	1,913,963	1,897,821	16,142	99.2%	1,830,649	1,820,486
Households	192,141	753	-	192,894	197,584	(4,690)	102.4%	196,829	196,518
Social benefits	190,641	835	-	191,476	196,166	(4,690)	102.4%	196,829	196,292
Other transfers to households	1,500	(82)	-	1,418	1,418	-	100.0%	-	226
Payments for capital assets	568	-	-	568	234	334	41.2%	8,078	7,796
Machinery and equipment	568	-	-	568	234	334	41.2%	8,078	7,796
Other machinery and equipment	568	-	-	568	234	334	41.2%	8,078	7,796
	27,821,311	-	8,804	27,830,115	27,831,042	(927)	100.0%	26,415,631	26,371,710

Programme 2.1: PUBLIC PRIMARY LEVEL

	2019/20							2018/19	
	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	13,348,397	141,858	50,499	13,540,754	13,601,649	(60,895)	100.4%	12,575,945	12,575,938
Compensation of employees	13,170,494	143,377	50,499	13,364,370	13,425,265	(60,895)	100.5%	12,395,469	12,395,464
Salaries and wages	11,452,738	51,263	50,499	11,554,500	11,615,367	(60,867)	100.5%	10,730,365	10,730,348
Social contributions	1,717,756	92,114		1,809,870	1,809,898	(28)	100.0%	1,665,104	1,665,116
Goods and services	177,903	(1,519)	-	176,384	176,384	-	100.0%	180,476	180,474
Inventory: Learner and teacher support material	175,436	(1)		175,435	175,435	-	100.0%	164,852	164,852
Inventory: Other supplies	2,467	(2,326)		141	141	-	100.0%	15,084	15,084
Travel and subsistence	-	701		701	701	-	100.0%	461	460

Operating payments	-	107		107	107	-	100.0%	79	78
Transfers and subsidies	587,637	3,669	-	591,306	596,136	(4,830)	100.8%	532,071	532,066
Non-profit institutions	473,019	184		473,203	473,203	-	100.0%	402,232	402,231
Households	114,618	3,485	-	118,103	122,933	(4,830)	104.1%	129,839	129,835
Social benefits	113,118	3,567		116,685	121,515	(4,830)	104.1%	129,839	129,609
Other transfers to households	1,500	(82)		1,418	1,418	-	100.0%	-	226
Total	13,936,034	145,527	50,499	14,132,060	14,197,785	(65,725)	100.5%	13,108,016	13,108,004

Programme 2.2: PUBLIC SECONDARY LEVEL

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11,298,032	(138,543)	(41,695)	11,117,794	11,117,342	452	100.0%	10,804,501	10,802,573
Compensation of employees	10,367,850	(51,189)	-	10,316,661	10,316,277	384	100.0%	9,963,813	9,963,736
Salaries and wages	9,001,420	(55,244)		8,946,176	8,945,797	379	100.0%	8,649,514	8,649,447
Social contributions	1,366,430	4,055		1,370,485	1,370,480	5	100.0%	1,314,299	1,314,289
Goods and services	930,182	(87,354)	(41,695)	801,133	801,065	68	100.0%	840,688	838,837
Advertising	100	(100)		-		-	-	-	
Minor assets	147	(97)	(19)	31	33	(2)	106.5%	5	4
Catering: Departmental activities	2,062	(1,060)		1,002	1,002	-	100.0%	2,076	2,076
Communication (G&S)	9,725	(3,384)		6,341	6,341	-	100.0%	8,447	8,447
Computer services	48,736	(48,736)		-		-	-	-	
Consultants: Business and advisory services	9,510	(9,510)		-		-	-	149	149
Contractors	27,139	(4,112)	(1,588)	21,439	21,439	-	100.0%	29,063	29,060
Agency and support / outsourced services	954	(94)	(800)	60	60	-	100.0%	21	21
Inventory: Learner and	364,524	899		365,423	365,422	1	100.0%	387,450	385,607

teacher support material									
Inventory: Other supplies	39,307		(39,307)	-	-	-	-	25,876	25,876
Consumable supplies	574	(262)	19	331	329	2	99.4%	645	644
Consumable: Stationery, printing and office supplies	1,693	(1,338)		355	354	1	99.7%	14,152	14,152
Operating leases	6,644	(8)		6,636	6,636	-	100.0%	2,558	2,558
Property payments	82,660	(10,433)		72,227	72,227	-	100.0%	61,069	61,069
Transport provided: Departmental activity	306,343	(8,495)		297,848	297,779	69	100.0%	284,487	284,487
Travel and subsistence	21,762	4,367		26,129	26,130	(1)	100.0%	22,606	22,604
Training and development	-			-	-	-	-	-	-
Operating payments	3,643	(2,560)		1,083	1,084	(1)	100.1%	262	262
Venues and facilities	4,233	(2,157)		2,076	2,076	-	100.0%	1,655	1,654
Rental and hiring	426	(274)		152	153	(1)	100.7%	167	167
Transfers and subsidies	1,200,366	(2,732)	-	1,197,634	1,192,793	4,841	99.6%	1,173,132	1,172,916
Non-profit institutions	1,122,983			1,122,983	1,118,142	4,841	99.6%	1,106,242	1,106,241
Households	77,383	(2,732)	-	74,651	74,651	-	100.0%	66,890	66,675
Social benefits	77,383	(2,732)		74,651	74,651	-	100.0%	66,890	66,675
Payments for capital assets	487	-	-	487	204	283	41.9%	-	-
Machinery and equipment	487	-	-	487	204	283	41.9%	-	-
Other machinery and equipment	487			487	204	283	41.9%	-	
Total	12,498,885	(141,275)	(41,695)	12,315,915	12,310,339	5,576	100.0%	11,977,633	11,975,489

Programme 2.3: HUMAN RESOURCE DEVELOPMENT

	2019/20							2018/19	
	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	14,971	(17)	-	14,954	14,954	-	100.0%	10,612	10,612
Goods and services	14,971	(17)	-	14,954	14,954	-	100.0%	10,612	10,612
Bursaries: Employees	14,971	(17)		14,954	14,954	-	100.0%	10,612	10,612
Total	14,971	(17)	-	14,954	14,954	-	100.0%	10,612	10,612

Programme 2.4: NATIONAL SCHOOL NUTRITION PROGRAMME GRANT

	2019/20							2018/19	
	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	986,475	-	-	986,475	978,993	7,482	99.2%	962,712	936,291
Compensation of employees	37,697	-	-	37,697	33,976	3,721	90.1%	32,268	31,208
Salaries and wages	32,687	(335)		32,352	28,633	3,719	88.5%	26,356	26,355
Social contributions	5,010	335		5,345	5,343	2	100.0%	5,912	4,853
Goods and services	948,778	-	-	948,778	945,017	3,761	99.6%	930,444	905,083
Advertising	1,474			1,474	1,393	81	94.5%	1,610	645
Minor assets	90			90	60	30	66.7%	2,515	2,059
Catering: Departmental activities	1,754			1,754	1,701	53	97.0%	2,665	1,165
Communication (G&S)	202			202	153	49	75.7%	88	-
Agency and support / outsourced services	935,182	(1,821)		933,361	930,267	3,094	99.7%	911,645	892,138
Consumable supplies	2,873			2,873	2,540	333	88.4%	4,691	2,581
Consumable: Stationery, printing and office supplies	1,129			1,129	1,024	105	90.7%	1,078	657
Travel and subsistence	5,634	1,740		7,374	7,374	-	100.0%	5,131	5,130
Operating payments	-	81		81	81	-	100.0%	449	296

Venues and facilities	358			358	355	3	99.2%	485	344
Rental and hiring	82			82	69	13	84.1%	72	56
Transfers and subsidies	320,361	-	-	320,361	308,908	11,453	96.4%	290,615	280,291
Departmental agencies and accounts	3,131	-	-	3,131	3,119	12	99.6%	3,031	3,026
Social security funds	3,131			3,131	3,119	12	99.6%	3,031	3,026
Non-profit institutions	317,090			317,090	305,789	11,301	96.4%	287,484	277,257
Households	140	-	-	140	-	140	-	100	8
Social benefits	140			140		140	-	100	8
Payments for capital assets	81	-	-	81	30	51	37.0%	1,692	1,577
Machinery and equipment	81	-	-	81	30	51	37.0%	1,692	1,577
Other machinery and equipment	81			81	30	51	37.0%	1,692	1,577
Total	1,306,917	-	-	1,306,917	1,287,931	18,986	98.5%	1,255,019	1,218,159

Programme 2.5: SCHOOL SPORT,CULTURE AND MEDIA SERVICES

	2019/20							2018/19	
	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	18,702	(4,235)	-	14,467	14,464	3	100.0%	14,809	12,561
Compensation of employees	-	-	-	-	-	-	-	3	3
Salaries and wages				-		-	-	3	3
Goods and services	18,702	(4,235)	-	14,467	14,464	3	100.0%	14,806	12,558
Advertising	-			-		-	-	94	94
Catering: Departmental activities	1,915	(356)		1,559	1,559	-	100.0%	1,596	1,596
Consultants: Business and advisory services	1,854	(587)		1,267	1,264	3	99.8%	1,082	1,082
Contractors	199	(165)		34	35	(1)	102.9%	47	47
Consumable supplies	2,740	(112)		2,628	2,628	-	100.0%	1,204	1,204
Transport provided: Departmental activity	3,694	(816)		2,878	2,878	-	100.0%	3,161	3,161
Travel and				5,357			100.0%	7,135	4,888

subsistence	7,195	(1,838)			5,356	1			
Venues and facilities	632	(131)		501	501	-	100.0%	402	401
Rental and hiring	473	(230)		243	243	-	100.0%	85	85
Total	18,702	(4,235)	-	14,467	14,464	3	100.0%	14,809	12,561

Programme 2.6: MATHS,SCIENCE AND TECHNOLOGY GRANT

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	45,115	-	-	45,115	4,882	40,233	10.8%	8,465	5,909
Compensation of employees	1,796	-	-	1,796	-	1,796	-	-	-
Salaries and wages	1,796			1,796		1,796	-	-	
Goods and services	43,319	-	-	43,319	4,882	38,437	11.3%	8,465	5,909
Administrative fees	531			531	-	531	-	1,470	1,270
Catering: Departmental activities	90			90	74	16	82.2%	13	13
Consultants: Business and advisory services	437			437		437	-	-	
Inventory: Other supplies	37,194			37,194		37,194	-	-	
Consumable: Stationery, printing and office supplies	-			-		-	-	1,063	-
Transport provided: Departmental activity	363			363	334	29	92.0%	354	267
Travel and subsistence	4,264			4,264	4,090	174	95.9%	4,312	3,563
Training and development	-			-	-	-	-	698	460
Operating payments	-			-		-	-	30	17
Venues and facilities	440			440	384	56	87.3%	525	319
Transfers and subsidies	687	-	-	687	687	-	100.0%	34,691	34,757
Non-profit institutions	687			687	687	-	100.0%	34,691	34,757
Payments for capital assets	-	-	-	-	-	-	-	6,386	6,219
Machinery and	-					-	-	6,386	6,219

equipment		-	-	-	-				
Other machinery and equipment				-		-	-	6,386	6,219
Total	45,802	-	-	45,802	5,569	40,233	12.2%	49,542	46,885

Programme 3: INDEPENDENT SCHOOL SUBSIDIES

		2019/20							2018/19	
		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	83,494	-	78	83,572	83,571	1	100.0%	79,544	79,542
2.	Secondary Phase	55,113	-	-	55,113	55,113	-	100.0%	48,857	48,857
		138,607	-	78	138,685	138,684	1	100.0%	128,401	128,399
Economic classification										
Transfers and subsidies		138,607	-	78	138,685	138,684	1	100.0%	128,401	128,399
Non-profit institutions		138,607	-	78	138,685	138,684	1	100.0%	128,401	128,399
		138,607	-	78	138,685	138,684	1	100.0%	128,401	128,399

Sub-programme: 3.1: PRIMARY PHASE

		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										
Transfers and subsidies		83,494	-	78	83,572	83,571	1	100.0%	79,544	79,542
Non-profit institutions		83,494		78	83,572	83,571	1	100.0%	79,544	79,542
Total		83,494	-	78	83,572	83,571	1	100.0%	79,544	79,542

Sub-programme: 3.2: SECONDARY PHASE

	2019/20							2018/19	
	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	55,113	-	-	55,113	55,113	-	100.0%	48,857	48,857
Non-profit institutions	55,113			55,113	55,113	-	100.0%	48,857	48,857
Total	55,113	-	-	55,113	55,113	-	100.0%	48,857	48,857

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

		2019/20							2018/19	
		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	530,576	96	(1,292)	529,380	529,314	66	100.0%	512,756	512,751
2	School sport, culture and media services	1,403	(96)	(563)	744	744	-	100.0%	1,106	1,105
3	Human resource development	686	-	(347)	339	339	-	100.0%	595	594
4	Learners with profound intellectual disabilities grant	27,082	-	-	27,082	25,669	1,413	94.8%	23,688	20,935
		559,747	-	(2,202)	557,545	556,066	1,479	99.7%	538,145	535,385
Economic classification										
	Current payments	493,355	50	(2,202)	491,203	490,030	1,173	99.8%	473,128	470,876
	Compensation of employees	479,979	22	(1,292)	478,709	478,642	67	100.0%	461,417	460,806
	Salaries and wages	410,291	22	(4,755)	405,558	405,492	66	100.0%	392,047	391,538
	Social contributions	69,688	-	3,463	73,151	73,150	1	100.0%	69,370	69,268
	Goods and services	13,376	28	(910)	12,494	11,388	1,106	91.1%	11,711	10,070
	Minor assets	147	-	-	147	-	147	-	147	-
	Bursaries: Employees	686	-	(347)	339	339	-	100.0%	595	594
	Catering: Departmental	141	(6)	-	135	130	5	96.3%	16	9

activities									
Communication (G&S)	160	14	-	174	173	1	99.4%	79	72
Inventory: Learner and teacher support material	5,314	-	-	5,314	4,930	384	92.8%	4,310	4,310
Inventory: Other supplies	457	-	-	457	457	-	100.0%	-	-
Consumable supplies	241	(130)	-	111	111	-	100.0%	250	-
Consumable: Stationery, printing and office supplies	80	(36)	-	44	4	40	9.1%	395	393
Transport provided: Departmental activity	292	(292)	-	-	-	-	-	350	350
Travel and subsistence	5,268	375	(563)	5,080	4,584	496	90.2%	4,536	3,601
Operating payments	60	103	-	163	162	1	99.4%	273	23
Venues and facilities	530	-	-	530	498	32	94.0%	760	718
Transfers and subsidies	65,648	(50)	-	65,598	65,599	(1)	100.0%	62,489	62,489
Non-profit institutions	62,002	-	-	62,002	62,002	-	100.0%	58,714	58,714
Households	3,646	(50)	-	3,596	3,597	(1)	100.0%	3,775	3,775
Social benefits	3,646	(50)	-	3,596	3,597	(1)	100.0%	3,775	3,775
Payments for capital assets	744	-	-	744	437	307	58.7%	2,528	2,020
Machinery and equipment	744	-	-	744	437	307	58.7%	2,528	2,020
Transport equipment	-	-	-	-	-	-	-	1,704	1,702
Other machinery and equipment	744	-	-	744	437	307	58.7%	824	318
	559,747	-	(2,202)	557,545	556,066	1,479	99.7%	538,145	535,385

Sub-programme: 4.1: SCHOOLS

	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	464,928	146	(1,292)	463,782	463,715	67	100.0%	450,267	450,262
Compensation of employees	464,928	-	(1,292)	463,636	463,569	67	100.0%	450,183	450,179
Salaries and wages	395,243		(4,755)	390,488	390,421	67	100.0%	380,913	380,912

Social contributions	69,685		3,463	73,148	73,148	-	100.0%	69,270	69,267
Goods and services	-	146	-	146	146	-	100.0%	84	83
Travel and subsistence		43		43	43	-	100.0%	84	83
Operating payments		103		103	103	-	100.0%	-	
Transfers and subsidies	65,648	(50)	-	65,598	65,599	(1)	100.0%	62,489	62,489
Non-profit institutions	62,002			62,002	62,002	-	100.0%	58,714	58,714
Households	3,646	(50)	-	3,596	3,597	(1)	100.0%	3,775	3,775
Social benefits	3,646	(50)		3,596	3,597	(1)	100.0%	3,775	3,775
Total	530,576	96	(1,292)	529,380	529,314	66	100.0%	512,756	512,751

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

	2019/20							2018/19	
	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	1,403	(96)	(563)	744	744	-	100.0%	1,106	1,105
Goods and services	1,403	(96)	(563)	744	744	-	100.0%	1,106	1,105
Catering: Departmental activities	101	(6)		95	94	1	98.9%	-	
Consumable supplies	241	(130)		111	111	-	100.0%	-	
Transport provided: Departmental activity	292	(292)		-		-	-	350	350
Travel and subsistence	769	332	(563)	538	539	(1)	100.2%	756	755
Total	1,403	(96)	(563)	744	744	-	100.0%	1,106	1,105

Sub-programme: 4.3: HUMAN RESOURCE DEVELOPMENT

	2019/20							2018/19	
	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	686	-	(347)	339	339	-	100.0%	595	594

Goods and services	686	-	(347)	339	339	-	100.0%	595	594
Bursaries: Employees	686		(347)	339	339	-	100.0%	595	594
Total	686	-	(347)	339	339	-	100.0%	595	594

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

	2019/20							2018/19	
	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	26,338	-	-	26,338	25,232	1,106	95.8%	21,160	18,915
Compensation of employees	15,051	22	-	15,073	15,073	-	100.0%	11,234	10,627
Salaries and wages	15,048	22		15,070	15,071	(1)	100.0%	11,134	10,626
Social contributions	3			3	2	1	66.7%	100	1
Goods and services	11,287	(22)	-	11,265	10,159	1,106	90.2%	9,926	8,288
Minor assets	147			147	-	147	-	147	-
Catering: Departmental activities	40			40	36	4	90.0%	16	9
Communication (G&S)	160	14		174	173	1	99.4%	79	72
Inventory: Learner and teacher support material	5,314			5,314	4,930	384	92.8%	4,310	4,310
Inventory: Other supplies	457			457	457	-	100.0%	-	
Consumable supplies	-			-		-	-	250	-
Consumable: Stationery, printing and office supplies	80	(36)		44	4	40	9.1%	395	393
Travel and subsistence	4,499			4,499	4,002	497	89.0%	3,696	2,763
Operating payments	60			60	59	1	98.3%	273	23
Venues and facilities	530			530	498	32	94.0%	760	718
Payments for capital assets	744	-	-	744	437	307	58.7%	2,528	2,020
Machinery and equipment	744	-	-	744	437	307	58.7%	2,528	2,020
Transport equipment				-		-	-	1,704	1,702
Other machinery and equipment	744			744	437	307	58.7%	824	318

Total	27,082	-	-	27,082	25,669	1,413	94.8%	23,688	20,935
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Programme 5: EARLY CHILDHOOD DEVELOPMENT

		2019/20							2018/19	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1	Grade R in Public Schools	124,537	(29,889)	950	95,598	94,649	949	99.0%	89,287	75,540
2	Grade R in early childhood development centres	29,883	19,927	100	49,910	49,810	100	99.8%	32,511	32,321
3	Pre Grade R Training	38,376	11,520	5,290	55,186	55,186	-	100.0%	46,418	46,417
4	Human Resource Development	11,723	(1,558)	-	10,165	10,165	-	100.0%	11,102	5,721
5	EPWP Incentive Grant	2,466	-	-	2,466	2,403	63	97.4%	2,134	1,759
6	EPWP Social Sector Grant	14,304	-	-	14,304	13,652	652	95.4%	14,355	12,782
		221,289	-	6,340	227,629	225,865	1,764	99.2%	195,807	174,540
Economic classification										
	Current payments	207,175	(1,118)	6,340	212,397	212,253	144	99.9%	183,305	162,931
	Compensation of employees	139,387	9,348	6,340	155,075	155,020	55	100.0%	155,489	141,203
	Salaries and wages	138,598	8,475	6,340	153,413	153,357	56	100.0%	153,774	139,508
	Social contributions	789	873	-	1,662	1,663	(1)	100.1%	1,715	1,695
	Goods and services	67,788	(10,466)	-	57,322	57,233	89	99.8%	27,816	21,728
	Minor assets	-	51	-	51	50	1	98.0%	-	-
	Bursaries: Employees	9,493	(87)	-	9,406	9,406	-	100.0%	10,003	4,625
	Catering: Departmental activities	3,090	(596)	-	2,494	2,465	29	98.8%	1,608	1,501
	Consultants: Business and advisory services	-	-	-	-	-	-	-	3,618	3,618
	Contractors	2,185	-	-	2,185	2,174	11	99.5%	1,944	1,760
	Inventory: Learner and	27,327	(1,958)	-	25,369	25,369	-	100.0%	4,451	4,450

	teacher support material									
	Inventory: Other supplies	9,274	(3,398)	-	5,876	5,876	-	100.0%	-	-
	Consumable supplies	910	(249)	-	661	609	52	92.1%	376	185
	Consumable: Stationery, printing and office supplies	731	(206)	-	525	525	-	100.0%	143	97
	Transport provided: Departmental activity	-	-	-	-	-	-	-	2	1
	Travel and subsistence	9,132	(3,043)	-	6,089	6,094	(5)	100.1%	3,987	3,842
	Training and development	2,637	-	-	2,637	2,636	1	100.0%	-	-
	Operating payments	719	(269)	-	450	450	-	100.0%	421	415
	Venues and facilities	2,290	(711)	-	1,579	1,579	-	100.0%	1,263	1,234
	Transfers and subsidies	12,034	1,118	-	13,152	12,581	571	95.7%	12,456	11,563
	Departmental agencies and accounts	141	95	-	236	236	-	100.0%	241	-
	Social security funds	141	95	-	236	236	-	100.0%	241	-
	Non-profit institutions	11,809	(95)	-	11,714	11,143	571	95.1%	11,959	11,307
	Households	84	1,118	-	1,202	1,202	-	100.0%	256	256
	Social benefits	84	1,118	-	1,202	1,202	-	100.0%	256	256
	Payments for capital assets	2,080	-	-	2,080	1,031	1,049	49.6%	46	46
	Machinery and equipment	2,080	-	-	2,080	1,031	1,049	49.6%	46	46
	Other machinery and equipment	2,080	-	-	2,080	1,031	1,049	49.6%	46	46
		221,289	-	6,340	227,629	225,865	1,764	99.2%	195,807	174,540

Sub-programme: 5.1: GRADE R IN PUBLIC SCHOOLS

	2019/20							2018/19	
	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	122,473	(29,805)	950	93,618	93,618	-	100.0%	89,287	75,540
Compensation of employees	102,705	(24,197)	950	79,458	79,458	-	100.0%	88,324	74,578
Salaries and	102,255			78,852		-	100.0%	87,758	74,014

wages		(24,353)	950		78,852				
Social contributions	450	156		606	606	-	100.0%	566	564
Goods and services	19,768	(5,608)	-	14,160	14,160	-	100.0%	963	962
Minor assets	-	51		51	50	1	98.0%	-	
Catering: Departmental activities	1,567	(270)		1,297	1,297	-	100.0%	-	
Inventory: Learner and teacher support material	7,218	(1,474)		5,744	5,744	-	100.0%	-	-
Consumable supplies	629	(211)		418	418	-	100.0%	-	
Consumable: Stationery, printing and office supplies	731	(206)		525	525	-	100.0%	20	19
Travel and subsistence	7,314	(2,683)		4,631	4,632	(1)	100.0%	689	689
Operating payments	319	(252)		67	67	-	100.0%	-	
Venues and facilities	1,990	(563)		1,427	1,427	-	100.0%	254	254
Transfers and subsidies	84	(84)	-	-	-	-	-	-	-
Households	84	(84)	-	-	-	-	-	-	-
Social benefits	84	(84)		-	-	-	-	-	
Payments for capital assets	1,980	-	-	1,980	1,031	949	52.1%	-	-
Machinery and equipment	1,980	-	-	1,980	1,031	949	52.1%	-	-
Other machinery and equipment	1,980			1,980	1,031	949	52.1%	-	
Total	124,537	(29,889)	950	95,598	94,649	949	99.0%	89,287	75,540

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

	2019/20							2018/19	
	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	29,783	19,927	100	49,810	49,810	-	100.0%	32,465	32,275
Compensation of employees	-	23,832	100	23,932	23,932	-	100.0%	23,391	23,390
Salaries and wages		23,832	100	23,932	23,932	-	100.0%	23,391	23,390

Goods and services	29,783	(3,905)	-	25,878	25,878	-	100.0%	9,074	8,885
Catering: Departmental activities	-			-		-	-	1,365	1,293
Inventory: Learner and teacher support material	20,109	(484)		19,625	19,625	-	100.0%	4,451	4,450
Inventory: Other supplies	9,274	(3,398)		5,876	5,876	-	100.0%	-	
Consumable supplies	-			-		-	-	186	185
Consumable: Stationery, printing and office supplies	-			-		-	-	123	78
Transport provided: Departmental activity	-			-		-	-	2	1
Travel and subsistence	-			-		-	-	1,682	1,647
Operating payments	400	(23)		377	377	-	100.0%	400	394
Venues and facilities	-			-		-	-	865	837
Payments for capital assets	100	-	-	100	-	100	-	46	46
Machinery and equipment	100	-	-	100	-	100	-	46	46
Other machinery and equipment	100			100		100	-	46	46
Machinery and equipment									
Total	29,883	19,927	100	49,910	49,810	100	99.8%	32,511	32,321

Sub-programme: 5.3: PRE GRADE R TRAINING

	2019/20						2018/19		
	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	38,376	10,318	5,290	53,984	53,984	-	100.0%	46,162	46,161
Compensation of employees	34,466	9,675	5,290	49,431	49,431	-	100.0%	41,762	41,761
Salaries and wages	34,127	8,969	5,290	48,386	48,385	1	100.0%	40,633	40,632
Social contributions	339	706		1,045	1,046	(1)	100.1%	1,129	1,129
Goods and services	3,910	643	-	4,553	4,553	-	100.0%	4,400	4,400

Catering: Departmental activities	1,114			1,114	1,114	-	100.0%	-	
Consultants: Business and advisory services	-			-		-	-	3,618	3,618
Travel and subsistence	159	637		796	797	(1)	100.1%	761	761
Training and development	2,637			2,637	2,636	1	100.0%	-	-
Operating payments	-	6		6	6	-	100.0%	21	21
Transfers and subsidies	-	1,202	-	1,202	1,202	-	100.0%	256	256
Households	-	1,202	-	1,202	1,202	-	100.0%	256	256
Social benefits		1,202		1,202	1,202	-	100.0%	256	256
Total	38,376	11,520	5,290	55,186	55,186	-	100.0%	46,418	46,417

Sub-programme: 5.4: HUMAN RESOURCE DEVELOPMENT

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11,723	(1,558)	-	10,165	10,165	-	100.0%	11,102	5,721
Goods and services	11,723	(1,558)	-	10,165	10,165	-	100.0%	11,102	5,721
Bursaries: Employees	9,493	(87)		9,406	9,406	-	100.0%	10,003	4,625
Catering: Departmental activities	380	(326)		54	54	-	100.0%	209	208
Travel and subsistence	1,550	(997)		553	553	-	100.0%	746	745
Venues and facilities	300	(148)		152	152	-	100.0%	144	143
Total	11,723	(1,558)	-	10,165	10,165	-	100.0%	11,102	5,721

Sub-programme: 5.5: EPWP INCENTIVE GRANT

	2019/20							2018/19	
	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	2,466	-	-	2,466	2,403	63	97.4%	2,134	1,759
Compensation of employees	-	38	-	38	38	-	100.0%	-	(1)
Salaries and wages		38		38	38	-	100.0%	-	(1)
Goods and services	2,466	(38)	-	2,428	2,365	63	97.4%	2,134	1,760
Contractors	2,185			2,185	2,174	11	99.5%	1,944	1,760
Consumable supplies	281	(38)		243	191	52	78.6%	190	
Total	2,466	-	-	2,466	2,403	63	97.4%	2,134	1,759

Sub-programme: 5.6: EPWP SOCIAL SECTOR GRANT

	2019/20							2018/19	
	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	2,354	-	-	2,354	2,273	81	96.6%	2,155	1,475
Compensation of employees	2,216	-	-	2,216	2,161	55	97.5%	2,012	1,475
Salaries and wages	2,216	(11)		2,205	2,150	55	97.5%	1,992	1,473
Social contributions	-	11		11	11	-	100.0%	20	2
Goods and services	138	-	-	138	112	26	81.2%	143	-
Catering: Departmental activities	29			29	-	29	-	34	
Travel and subsistence	109			109	112	(3)	102.8%	109	
Transfers and subsidies	11,950	-	-	11,950	11,379	571	95.2%	12,200	11,307
Departmental agencies and accounts	141	95	-	236	236	-	100.0%	241	-
Social security funds	141	95		236	236	-	100.0%	241	
Non-profit institutions	11,809	(95)		11,714	11,143	571	95.1%	11,959	11,307
Total	14,304	-	-	14,304	13,652	652	95.4%	14,355	12,782

Programme 6: INFRASTRUCTURE DEVELOPMENT

Sub programme		2019/20							2018/19	
		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	49,568	(203)	-	49,365	21,426	27,939	43.4%	51,816	34,054
2	Public Ordinary Schools	853,209	203	-	853,412	615,455	237,957	72.1%	951,781	910,369
3	Special Schools	47,198	-	-	47,198	1	47,197	0.0%	9,808	9,802
		949,975	-	-	949,975	636,882	313,093	67.0%	1,013,405	954,225
Economic classification		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	Current payments	67,722	-	-	67,722	57,348	10,374	84.7%	63,726	25,144
	Compensation of employees	23,605	-	-	23,605	12,875	10,730	54.5%	28,767	13,916
	Salaries and wages	18,247	-	-	18,247	11,012	7,235	60.3%	23,679	12,102
	Social contributions	5,358	-	-	5,358	1,863	3,495	34.8%	5,088	1,814
	Goods and services	44,117	-	-	44,117	44,473	(356)	100.8%	34,959	11,228
	Minor assets	-	-	-	-	-	-	-	100	-
	Catering: Departmental activities	20	-	-	20	5	15	25.0%	-	-
	Contractors	546	-	-	546	-	546	-	10,000	-
	Operating leases	-	-	-	-	-	-	-	1,586	1,586
	Property payments	38,881	-	-	38,881	40,882	(2,001)	105.1%	21,106	7,894
	Travel and subsistence	3,577	-	-	3,577	2,477	1,100	69.2%	1,947	1,666
	Operating payments	1,093	(251)	-	842	524	318	62.2%	200	78
	Rental and hiring	-	251	-	251	585	(334)	233.1%	-	-
	Payments for capital assets	882,253	-	-	882,253	579,534	302,719	65.7%	949,679	929,081
	Buildings and other fixed structures	881,703	-	-	881,703	579,534	302,169	65.7%	949,129	928,604
	Buildings	881,703	-	-	881,703	579,534	302,169	65.7%	949,129	928,604
	Machinery and equipment	550	-	-	550	-	550	-	550	477
	Other machinery and equipment	550	-	-	550	-	550	-	550	477
	Total	949,975	-	-	949,975	636,882	313,093	67.0%	1,013,405	954,225

Sub-programme: 6.1: ADMINISTRATION

	2019/20							2018/19	
	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	36,304	(203)	-	36,101	18,808	17,293	52.1%	33,652	17,692
Compensation of employees	23,605	(203)	-	23,402	12,673	10,729	54.2%	28,767	13,826
Salaries and wages	18,247	(203)	-	18,044	10,810	7,234	59.9%	23,679	12,012
Social contributions	5,358	-	-	5,358	1,863	3,495	34.8%	5,088	1,814
Goods and services	12,699	-	-	12,699	6,135	6,564	48.3%	4,885	3,866
Minor assets	-	-	-	-	-	-	-	100	-
Catering: Departmental activities	20	-	-	20	5	15	25.0%	-	-
Operating leases	-	-	-	-	-	-	-	1,586	1,586
Property payments	9,009	-	-	9,009	3,625	5,384	40.2%	1,032	532
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3,577	-	-	3,577	2,477	1,100	69.2%	1,947	1,666
Operating payments	93	-	-	93	28	65	30.1%	200	78
Venues and facilities	-	-	-	-	-	-	-	20	4
Payments for capital assets	13,264	-	-	13,264	2,618	10,646	19.7%	18,164	16,362
Buildings and other fixed structures	12,714	-	-	12,714	2,618	10,096	20.6%	17,614	15,885
Buildings	12,714	-	-	12,714	2,618	10,096	20.6%	17,614	15,885
Machinery and equipment	550	-	-	550	-	550	-	550	477
Other machinery and equipment	550	-	-	550	-	550	-	550	477
Total	49,568	(203)	-	49,365	21,426	27,939	43.4%	51,816	34,054

Sub-programme: 6.2: PUBLIC ORDINARY SCHOOLS

	2019/20							2018/19	
	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	31,418	203	-	31,621	38,540	(6,919)	121.9%	30,074	7,452
Compensation of employees	-	203	-	203	202	1	99.5%	-	90
Salaries and wages		203		203	202	1	99.5%	-	90
Goods and services	31,418	-	-	31,418	38,338	(6,920)	122.0%	30,074	7,362
Contractors	546			546	-	546	-	10,000	-
Property payments	29,872			29,872	37,257	(7,385)	124.7%	20,074	7,362
Operating payments	1,000	(251)		749	496	253	66.2%	-	
Rental and hiring	-	251		251	585	(334)	233.1%	-	
Payments for capital assets	821,791	-	-	821,791	576,915	244,876	70.2%	921,707	902,917
Buildings and other fixed structures	821,791	-	-	821,791	576,915	244,876	70.2%	921,707	902,917
Buildings	821,791			821,791	576,915	244,876	70.2%	921,707	902,917
Total	853,209	203	-	853,412	615,455	237,957	72.1%	951,781	910,369

Sub-programme: 6.3: SPECIAL SCHOOLS

	2019/20							2018/19	
	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	47,198	-	-	47,198	1	47,197	0.0%	9,808	9,802
Buildings and other fixed structures	47,198	-	-	47,198	1	47,197	0.0%	9,808	9,802
Buildings	47,198			47,198	1	47,197	0.0%	9,808	9,802
Total	47,198	-	-	47,198	1	47,197	0.0%	9,808	9,802

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES

		2019/20							2018/19	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme										
1.	Payment to seta	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986
2.	Professional services	62,650	-	(8,908)	53,742	32,742	21,000	60.9%	364,804	362,733
3.	External examination	447,748	-	(22,895)	424,853	424,248	605	99.9%	44,715	42,479
4.	Special projects	52,268	-	(9,080)	43,188	42,693	495	98.9%	-	-
5.	Conditional grants	31,703	-	-	31,703	23,667	8,036	74.7%	28,964	19,842
		672,516	-	(40,883)	631,633	601,497	30,136	95.2%	512,469	499,040
	Current payments	570,465	(787)	(36,357)	533,321	504,294	29,027	94.6%	436,662	424,100
	Compensation of employees	281,783	-	(15,672)	266,111	263,391	2,720	99.0%	253,310	250,841
	Salaries and wages	274,064	212	(15,168)	259,108	256,629	2,479	99.0%	246,464	244,178
	Social contributions	7,719	(212)	(504)	7,003	6,762	241	96.6%	6,846	6,663
	Goods and services	288,682	(787)	(20,685)	267,210	240,903	26,307	90.2%	183,352	173,259
	Administrative fees	85	-	-	85	85	-	100.0%	-	-
	Advertising	682	(65)	-	617	516	101	83.6%	25	19
	Minor assets	-	-	97	97	97	-	100.0%	7	7
	Catering: Departmental activities	49,960	(6,023)	(61)	43,876	43,597	279	99.4%	40,161	37,893
	Communication (G&S)	1,014	1	(96)	919	902	17	98.2%	831	814
	Computer services	3,792	(145)	-	3,647	3,647	-	100.0%	4,215	4,215
	Contractors	10,447	(296)	(313)	9,838	9,791	47	99.5%	6,304	6,190
	Inventory: Learner and teacher support material	6,951	(1,484)	1,450	6,917	6,527	390	94.4%	500	-
	Consumable supplies	27,348	(3,519)	(9)	23,820	2,820	21,000	11.8%	1,567	1,556
	Consumable:	111,701	(2,643)	(331)	108,727	108,675	52	100.0%	73,233	72,961

	Stationery, printing and office supplies									
	Operating leases	-	-	-	-	-	-	-	-	-
	Property payments	32,365	(766)	(3,113)	28,486	28,486	-	100.0%	30,161	27,927
	Transport provided: Departmental activity	1,399	(62)	-	1,337	952	385	71.2%	1,372	921
	Travel and subsistence	22,531	561	(1,186)	21,906	19,695	2,211	89.9%	16,240	14,211
	Operating payments	1,699	16,251	(16,514)	1,436	838	598	58.4%	799	116
	Venues and facilities	18,142	(2,597)	(609)	14,936	13,902	1,034	93.1%	7,477	6,152
	Rental and hiring	566	-	-	566	373	193	65.9%	460	277
	Transfers and subsidies	100,428	787	(4,526)	96,689	96,688	1	100.0%	75,486	74,882
	Departmental agencies and accounts	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986
	Departmental agencies	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986
	Non-profit institutions	11,900	-	(3,744)	8,156	8,156	-	100.0%	-	-
	Households	10,381	787	(782)	10,386	10,385	1	100.0%	1,500	896
	Social benefits	1,185	787	(289)	1,683	1,466	217	87.1%	1,378	775
	Other transfers to households	9,196	-	(493)	8,703	8,919	(216)	102.5%	122	121
	Payments for capital assets	1,623	-	-	1,623	515	1,108	31.7%	321	58
	Machinery and equipment	1,623	-	-	1,623	515	1,108	31.7%	321	58
	Other machinery and equipment	1,623	-	-	1,623	515	1,108	31.7%	321	58
		672,516	-	(40,883)	631,633	601,497	30,136	95.2%	512,469	499,040

Sub-programme: 7.1: PAYMENT TO SETA

	2019/20							2018/19	
	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	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986
Departmental agencies and accounts	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986
Departmental agencies (non-business entities)	78,147			78,147	78,147	-	100.0%	73,986	73,986
Total	78,147	-	-	78,147	78,147	-	100.0%	73,986	73,986

Sub-programme: 7.2: EXTERNAL EXAMINATION

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	41,285	-	(4,599)	36,686	15,686	21,000	42.8%	364,622	362,554
Compensation of employees	123	-	(70)	53	53	-	100.0%	218,359	218,359
Salaries and wages	122		(72)	50	50	-	100.0%	214,543	214,543
Social contributions	1		2	3	3	-	100.0%	3,816	3,816
Goods and services	41,162	-	(4,529)	36,633	15,633	21,000	42.7%	146,263	144,195
Advertising	400	(65)		335	335	-	100.0%	-	
Minor assets	-			-		-	-	7	7
Catering: Departmental activities	1,770	(279)		1,491	1,491	-	100.0%	38,078	36,011
Computer services	-			-		-	-	4,215	4,215
Contractors	3,853	(188)	(313)	3,352	3,352	-	100.0%	6,048	6,048
Inventory: Learner and teacher support material	6,561	(1,484)	1,450	6,527	6,527	-	100.0%	-	
Consumable supplies	21,283	(341)	74	21,016	16	21,000	0.1%	1,517	1,516

Consumable: Stationery, printing and office supplies	6	(4)		2	2	-	100.0%	71,899	71,899
Property payments	-			-		-	-	11,132	11,132
Transport provided: Departmental activity	117	(62)		55	55	-	100.0%	-	
Travel and subsistence	5,322	(1,452)	(1,047)	2,823	2,823	-	100.0%	8,845	8,845
Operating payments	319	3,907	(4,189)	37	37	-	100.0%	39	39
Venues and facilities	1,531	(32)	(504)	995	995	-	100.0%	4,483	4,483
Transfers and subsidies	21,365	-	(4,309)	17,056	17,056	-	100.0%	123	121
Non-profit institutions	11,900		(3,744)	8,156	8,156	-	100.0%	-	
Households	9,465	-	(565)	8,900	8,900	-	100.0%	123	121
Social benefits	269		(72)	197	197	-	100.0%	1	-
Other transfers to households	9,196		(493)	8,703	8,703	-	100.0%	122	121
Payments for capital assets	-	-	-	-	-	-	-	59	58
Machinery and equipment	-	-	-	-	-	-	-	59	58
Other machinery and equipment				-		-	-	59	58
Total	62,650	-	(8,908)	53,742	32,742	21,000	60.9%	364,804	362,733

Sub-programme: 7.3: SPECIAL PROJECTS

	2019/20							2018/19	
	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	446,401	-	(22,678)	423,723	423,723	-	100.0%	43,938	41,704
Compensation of employees	239,758	-	(10,361)	229,397	229,397	-	100.0%	21,882	21,881
Salaries and wages	235,277	212	(10,361)	225,128	225,128	-	100.0%	19,205	19,205
Social contributions	4,481	(212)		4,269	4,269	-	100.0%	2,677	2,676
Goods and services	206,643	-	(12,317)	194,326	194,326	-	100.0%	22,056	19,823
Catering: Departmental activities	45,895	(5,744)		40,151	40,151	-	100.0%	1,137	1,136
Communication (G&S)	-	1		1	1	-	100.0%	178	178
Computer services	3,792	(145)		3,647			100.0%	-	

					3,647	-			
Contractors	6,304	(108)		6,196	6,196	-	100.0%	12	11
Consumable supplies	5,768	(3,178)		2,590	2,590	-	100.0%	40	40
Consumable: Stationery, printing and office supplies	111,194	(2,639)		108,555	108,555	-	100.0%	232	232
Property payments	11,739	21		11,760	11,760	-	100.0%	19,029	16,795
Travel and subsistence	8,761	2,013		10,774	10,774	-	100.0%	1,330	1,335
Operating payments	17	12,344	(12,317)	44	44	-	100.0%	62	61
Venues and facilities	13,173	(2,565)		10,608	10,608	-	100.0%	36	35
Transfers and subsidies	742	-	(217)	525	525	-	100.0%	777	775
Households	742	-	(217)	525	525	-	100.0%	777	775
Social benefits	742		(217)	525	309	216	58.9%	777	775
Other transfers to households				-	216	(216)	-	-	
Payments for capital assets	605	-	-	605	-	605	-	-	-
Machinery and equipment	605	-	-	605	-	605	-	-	-
Other machinery and equipment	605			605		605	-	-	
Total	447,748	-	(22,895)	424,853	424,248	605	99.9%	44,715	42,479

Sub-programme: 7.4: SPECIAL PROJECTS

	2019/20							2018/19	
	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	51,288	(787)	(9,080)	41,421	41,421	-	100.0%	-	-
Compensation of employees	26,786	-	(5,241)	21,545	21,545	-	100.0%	-	-
Salaries and wages	23,910		(4,735)	19,175	19,175	-	100.0%		
Social contributions	2,876		(506)	2,370	2,370	-	100.0%		
Goods and services	24,502	(787)	(3,839)	19,876	19,876	-	100.0%	-	-
Minor assets	-		97	97	97	-	100.0%		
Catering: Departmental activities	1,360		(61)	1,299	1,299	-	100.0%		
Communication (G&S)	269		(96)	173	173	-	100.0%		
Consumable supplies	297		(83)	214	214	-	100.0%		

Consumable: Stationery, printing and office supplies	349		(331)	18	18	-	100.0%		
Property payments	20,626	(787)	(3,113)	16,726	16,726	-	100.0%		
Travel and subsistence	1,411		(139)	1,272	1,272	-	100.0%		
Operating payments	50		(8)	42	42	-	100.0%		
Venues and facilities	140		(105)	35	35	-	100.0%		
Transfers and subsidies	72	787	-	859	859	-	100.0%	-	-
Households	72	787	-	859	859	-	100.0%	-	-
Social benefits	72	787		859	859	-	100.0%		
Payments for capital assets	908	-	-	908	413	495	45.5%	-	-
Machinery and equipment	908	-	-	908	413	495	45.5%	-	-
Other machinery and equipment	908			908	413	495	45.5%		
Total	52,268	-	(9,080)	43,188	42,693	495	98.9%	-	-

Sub-programme: 7.5: CONDITIONAL GRANTS

	2019/20							2018/19	
	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	31,491	-	-	31,491	23,464	8,027	74.5%	28,102	19,842
Compensation of employees	15,116	-	-	15,116	12,396	2,720	82.0%	13,069	10,601
Salaries and wages	14,755			14,755	12,276	2,479	83.2%	12,716	10,430
Social contributions	361			361	120	241	33.2%	353	171
Goods and services	16,375	-	-	16,375	11,068	5,307	67.6%	15,033	9,241
Administrative fees	85			85	85	-	100.0%	-	
Advertising	282			282	181	101	64.2%	25	19
Catering: Departmental activities	935			935	656	279	70.2%	946	746
Communication (G&S)	745			745	728	17	97.7%	653	636
Contractors	290			290	243	47	83.8%	244	131
Inventory: Learner and teacher support material	390			390	-	390	-	500	-
Consumable supplies				-			-	10	-

	-					-			
Consumable: Stationery, printing and office supplies	152			152	100	52	65.8%	1,102	830
Transport provided: Departmental activity	1,282			1,282	897	385	70.0%	1,372	921
Travel and subsistence	7,037			7,037	4,826	2,211	68.6%	6,065	4,031
Operating payments	1,313			1,313	715	598	54.5%	698	16
Venues and facilities	3,298			3,298	2,264	1,034	68.6%	2,958	1,634
Rental and hiring	566			566	373	193	65.9%	460	277
Transfers and subsidies	102	-	-	102	101	1	99.0%	600	-
Households	102	-	-	102	101	1	99.0%	600	-
Social benefits	102			102	101	1	99.0%	600	-
Payments for capital assets	110	-	-	110	102	8	92.7%	262	-
Machinery and equipment	110	-	-	110	102	8	92.7%	262	-
Other machinery and equipment	110			110	102	8	92.7%	262	-
Total	31,703	-	-	31,703	23,667	8,036	74.7%	28,964	19,842

Direct charges

		2019/20							2018/19	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
1	Members' Remuneration	1,978	-	-	1,978	1,973	5	1	1,978	1,978
		1,978	-	-	1,978	1,973	5	99.7%	1,978	1,978

Direct charges: MEMBERS REMUNERATION

		2019/20							2018/19	
		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									
	Current payments	1,978	-	-	1,978	1,973	5	99.7%	1,978	1,978
	Compensation of employees	1,978	-	-	1,978	1,973	5	99.7%	1,978	1,978
	Salaries and wages	1,712			1,712	1,700	12	99.3%	1,658	1,669
	Social contributions	266			266	273	(7)	102.6%	320	309
	Total	1,978	-	-	1,978	1,973	5	99.7%	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):

	Final Appropriat ion	Actual Expenditure	Variance	Variance as a % of Final Approp.
	R'000	R'000	R'000	%
4.1 Per programme:				
Programme name				
ADMINISTRATION				
1 PUBLIC ORDINARY SCHOOL	1,971,332	1,963,724	7,608	0%
2 EDUCATION	27,830,115	27,831,042	(927)	0%
INDEPENDENT SCHOOL SUBSIDIES				
3 PUBLIC SPECIAL SCHOOL EDUCATION	138,685	138,684	1	0%
4 EARLY CHILDHOOD DEVELOPMENT	557,545	556,066	1,479	0%
5 INFRASTRUCTURE DEVELOPMENT	227,629	225,865	1,764	1%
6 EXAMINATION AND EDUCATION	949,975	636,882	313,093	33%
7 RELATED SERVICES	631,633	601,497	30,136	5%
	32,306,914	31,953,760	353,154	39%

Programme 6 had an underspending of R313 093 million due to delays in supply and delivery of mobile classrooms, high vacancy rate and resignation of some key employees. Contractors for new projects were not yet adjudicated as at year end. Delay by contractors in the submission and approval of final accounts on completed projects.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

Final Appropriat ion	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

Administration	1,971,332	1,963,724	7,608	0%
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Procured motor vehicle for the MEC delivered after year-end and procurement processes for other equipment could not be concluded.

Public Ordinary Schools Education	27,830,115	27,831,042	(927)	0%
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The overspending is on Compensation of Employees as a result of the Improvement in Condition of Service which was agreed above inflation.

Public Special Schools Education	557,545	556,066	1,479	0%
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Purchase orders for equipment for Learners with Severe Profound Intellectual Disability Grant issued late and goods could not be delivered in time.

Early Childhood Development	227,629	225,865	1,764	1%
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Procurement processes for equipment could not be concluded.

Infrastructure Development	949,975	636,882	313,093	33%
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The programme had an underspending of R313.093 million due to delays in supply and delivery of mobile classrooms, high vacancy rate and resignation of some key employees. Contractors for new projects were not yet adjudicated as at year end. Delay by contractors in the submission and approval of final accounts on completed projects.

Examination and Education Related Services	631,633	601,497	30,136	5%
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The underspending is due to procured goods and services delivered late for HIV & AIDS Life Skills and recorded as accruals of which roll-over of funds was applied. The advertised bid for Sanitary Dignity project was cancelled in January 2020 due to dissatisfaction expressed by Department of Women, Youth and People with Disability. Bid re-advertised and closed on 21 February 2020.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

4.2 Per economic classification:

Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

Current expenditure

Compensation of employees	26,188,587	26,230,008	(41,421)	0%
Goods and services	2,712,887	2,643,445	69,442	3%

Transfers and subsidies

Provinces and municipalities	324	293	31	10%
Departmental agencies and accounts	81,514	81,502	12	0%
Non-profit institutions	2,134,520	2,117,806	16,714	1%
Households	274,953	279,643	(4,690)	-2%

Payments for capital assets

Buildings and other fixed structures	881,703	579,534	302,169	34%
Machinery and equipment	32,426	21,529	10,897	34%

Compensation of Employees: Overspending as a result of the Improvement in Condition of Service which was agreed above inflation.

Goods and Services: The service provider for e-learning equipment under Maths, Science and Technology Grant could not deliver in time.

Transfers and Subsidies: Late submission of honoraria and fuel claims by schools under National School Nutrition Programme.

Payment for Capital Assets (Buildings and other fixed structures): Underspending due to delays in supply and delivery of mobile classrooms, Contractors for new projects were not yet adjudicated as at year end. Delay by contractors in the submission and approval of final accounts on completed projects.

Payment for Capital Assets (Machinery and Equipment): Procured motor vehicle for the MEC delivered in March 2020 and procurement processes for other equipment could not be concluded.

LIMPOPO: EDUCATION

Notes to the Appropriation Statement

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
	R'000	R'000	R'000	%
Infrastructure Grant	948,149	635,936	312,213	33%
HIV and AIDS	31,703	23,667	8,036	25%
EPWP Integrated grant for province	2,466	2,365	101	4%
Soc Sec EPWP incentive grant for province	14,304	13,690	614	4%
National School Nutrition Program	1,306,917	1,287,931	18,986	1%
Disability Grant	27,082	25,669	1,413	5%
Maths Science and technology	45,802	5,569	40,233	88%

Infrastructure Grant: Underspending due to delays in supply and delivery of mobile classrooms, high vacancy rate and resignation of some key employees. Contractors for new projects were not yet adjudicated as at year end. Delay by contractors in the submission and approval of final accounts on completed projects.

HIV and AIDS: Vacant posts not yet filled, approval to fill 5 vacant posts granted in March 2020. Procured goods and services delivered late and recorded as accruals of which roll-over of funds was applied.

EPWP Integrated Grant for Provinces: Under expenditure due to casual labourers' appointments in May 2019.

SOC SEC EPWP Incentive Grant for Provinces: Payment of School Based Monitors is dependent on claims submitted.

National School Nutrition Program: Underspending due to late submission of invoices for feeding by some service providers, honoraria and fuel claims by schools recorded as accruals of which roll-over of funds was applied.

Learners with Profound Intellectual Disabilities Grant: Procured goods and services, DVD's, laptops and data projectors delivered late and recorded as accruals of which roll-over of funds was applied.

Maths, Science and Technology Grant: The service provider for e-learning equipment could not deliver in time.

LIMPOPO: EDUCATION

Statement of Financial Performance

	Note	2019/20 R'000	2018/19 R'000
REVENUE			
Annual appropriation	1	32,304,936	30,832,528
Statutory appropriation	2	1,978	1,978
Departmental revenue	3	3,895	4,582
TOTAL REVENUE		32,310,809	30,839,088
EXPENDITURE			
Current expenditure			
Compensation of employees	4	26,230,007	24,725,636
Goods and services	5	2,643,448	2,500,705
Total current expenditure		28,873,455	27,226,341
Transfers and subsidies			
Transfers and subsidies	6	2,479,245	2,523,419
Total transfers and subsidies		2,479,245	2,523,419
Expenditure for capital assets			
Tangible assets	7	601,060	929,304
Total expenditure for capital assets		601,060	929,304
Unauthorised expenditure approved without funding	8	-	38,747
TOTAL EXPENDITURE		31,953,760	30,717,811
SURPLUS/(DEFICIT) FOR THE YEAR		357,049	121,277
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		353,154	116,695
Annual appropriation		(28,441)	5,128
Conditional grants		381,595	111,567
Departmental revenue and NRF Receipts	13	3,895	4,582
SURPLUS/(DEFICIT) FOR THE YEAR		357,049	121,277

LIMPOPO: EDUCATION

Statement of Financial Position

	Note	2019/20 R'000	2018/19 R'000
ASSETS			
Current Assets		512,300	308,775
Unauthorised expenditure	8	59,219	58,292
Cash and cash equivalents	9	331,990	151,969
Prepayments and advances	10	-	7
Receivables	11	121,091	98,507
Non-Current Assets		22,942	19,335
Receivables	11	22,942	19,335
TOTAL ASSETS		535,242	328,110
LIABILITIES			
Current Liabilities		484,595	281,595
Voted funds to be surrendered to the Revenue Fund	12	482,323	268,956
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	-	11,393
Payables	14	2,272	1,246
TOTAL LIABILITIES		484,595	281,595
NET ASSETS		50,647	46,515
Represented by:			
Recoverable revenue		50,647	46,515
TOTAL		50,647	46,515

LIMPOPO: EDUCATION

Statement of Changes in Net Assets

NET ASSETS	Note	2019/20 R'000	2018/19 R'000
Recoverable revenue			
Opening balance		46,515	43,122
Transfers		4,132	3,393
Debts recovered (included in departmental receipts)		(72,984)	(9,985)
Debts raised		77,116	13,378
Closing balance		50,647	46,515
 TOTAL		 50,647	 46,515

LIMPOPO: EDUCATION

Cash Flow Statement

	Note	2019/20 R'000	2018/19 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		32,385,802	31,028,607
Annual appropriated funds received	1.1	32,304,936	30,982,528
Statutory appropriated funds received	2	1,978	1,978
Departmental revenue received	3	78,888	44,101
Net (increase)/ decrease in working capital		(22,478)	12,817
Surrendered to Revenue Fund		(230,995)	(306,641)
Current payments		(28,872,528)	(27,265,088)
Transfers and subsidies paid		(2,479,245)	(2,523,419)
Net cash flow available from operating activities	15	780,556	946,276
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	7	(601,060)	(929,304)
Proceeds from sale of capital assets	3.4	-	1,462
(Increase)/decrease in non-current receivables		(3,607)	-
Net cash flows from investing activities		(604,667)	(927,842)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		4,132	3,393
Net cash flows from financing activities		4,132	3,393
Net increase/ (decrease) in cash and cash equivalents		180,021	21,827
Cash and cash equivalents at beginning of period		151,969	130,142
Cash and cash equivalents at end of period	16	331,990	151,969

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 comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
8.2	<p>Other expenditure</p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p>
8.3	<p>Accruals and payables not recognised</p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost at</p>

	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	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already</p>

	settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
12.2	<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	Capital Assets
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.</p> <p>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.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>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</p>

	<p>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.</p> <p>Intangible assets are subsequently carried at cost and are not 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.</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 recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
17	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
18	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
19	<p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
20	<p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>

21	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for the implementation of infrastructure projects and delivery of text books to schools. In terms of the arrangement the department is the principal and is responsible for making payments for services provided to the department. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
22	<p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year 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>

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

1

1.1 Annual Appropriation	2019/20			2018/19		
	Final	Actual Funds	Funds not requested/ not received	Final	Appropriation	Funds not requested/ not received
Programmes	R'000	R'000	R'000	R'000	R'000	R'000
Administration	1,969,354	1,969,354	-	2,028,670	2,028,670	-
Public Ordinary School Education	27,830,115	27,830,115	-	26,415,631	26,415,631	-
Independent Schools subsidies	138,685	138,685	-	128,401	128,401	-
Public Special School Education	557,545	557,545	-	538,145	538,145	-
Early Childhood Development	227,629	227,629	-	195,807	195,807	-
Infrastructure Development	949,975	949,975	-	1,013,405	1,163,405	(150,000)
Examination and Related Services	631,633	631,633	-	512,469	512,469	-
Total	32,304,936	32,304,936	-	30,832,528	30,982,528	(150,000)

All funds for the 2019/20 financial year were received from Provincial Treasury.

	Note	2019/20 R'000	2018/19 R'000
1.2 Conditional grants**			
Total grants received	37	2,376,423	2,385,382
		2019/20 R'000	2018/19 R'000
2 Statutory Appropriation			
Member's remuneration		1,978	1,978
		1,978	1,978
Actual Statutory Appropriation received		1,978	1,978

The statutory appropriation relates to budgeted compensation for the Member of Executive Council (MEC).

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2019/20 R'000	2018/19 R'000
3 Departmental Revenue			
Sales of goods and services other than capital assets	3.1	33,904	31,777
Sales of capital assets	3.2	-	1,462
Transactions in financial assets and liabilities	3.3	44,984	12,324
Total revenue collected		78,888	45,563
Less: Own revenue included in appropriation	13	74,993	40,981
Departmental revenue collected		3,895	4,582

The increase in collection from R45 563 mln in 2018/19 to R78 888 mln in 2019/20 was due to once of recovery from DBSA amounting to R23 mln and once-off recovery from the national department of higher education amounting to R10mln

3.1 Sales of goods and services other than capital assets

[3](#)

Sales of goods and services produced by the department

33,899 31,777

Sales by market establishment

421 391

Other sales

33,478 31,386

Sales of scrap, waste and other used current goods

5 -

Total

33,904 31,777

"other sales" amounting to R33 478 000(2019: R31 386 000) includes sales of tender documents, commission on insurance and sales of exam certificates

3.2 Sales of capital assets
Tangible assets

[3](#)

- 1,462

Machinery and equipment

- 1,462

Total

- 1,462

3.3 Transactions in financial assets and liabilities

[3](#)

Receivables

44,984 12,324

Total

44,984 12,324

The increase in amount collected was due to once-off recoveries from DBSA and National department of higher education

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2019/20 R'000	2018/19 R'000
4 Compensation of Employees			
4.1 Salaries and wages			
Basic salary		19,337,264	18,285,416
Performance award		40,064	37,470
Service Based		1,597,625	1,516,391
Compensative/circumstantial		684,020	591,213
Periodic payments		6,321	4,282
Other non-pensionable allowances		1,082,462	1,029,023
Total		22,747,756	21,463,795
4.2 Social Contributions			
Employer contributions			
Pension		2,417,593	2,286,669
Medical		1,057,835	968,661
UIF		618	538
Bargaining council		1,348	1,252
Official unions and associations		4,738	4,721
Insurance		119	-
Total		3,482,251	3,261,841
Total compensation of employees		26,230,007	24,725,636
 Average number of employees		 62,178	 63,132

The split between educators and non-educators is as follows:

Educators: 51 540 (2019: 51 641)

Non-educators: 10 639 (2019: 11 491)

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2019/20	2018/19
	Note	R'000	R'000
5 Goods and services			
Administrative fees		107	1,270
Advertising		2,261	1,063
Minor assets	5.1	2,824	13,879
Bursaries (employees)		35,253	24,780
Catering		52,360	45,881
Communication		40,231	38,516
Computer services	5.2	67,792	61,110
Consultants: Business and advisory services		-	284
Contractors		34,071	38,619
Agency and support / outsourced services		930,328	892,159
Audit cost – external	5.3	16,822	15,761
Fleet services		12,969	14,049
Inventory	5.4	587,504	600,174
Consumables	5.5	134,559	104,105
Operating leases		36,857	32,605
Property payments	5.6	164,028	145,691
Rental and hiring		1,607	847
Transport provided as part of the departmental activities		301,960	289,188
Travel and subsistence	5.7	189,699	150,708
Venues and facilities		20,609	12,453
Training and development		5,037	2,548
Other operating expenditure	5.8	6,570	15,015
Total		2,643,448	2,500,705
5.1 Minor assets	5		
Tangible assets		2,824	13,879
Machinery and equipment		2,824	13,879
Total		2,824	13,879
5.2 Computer services	5		
SITA computer services		57,986	39,682
External computer service providers		9,806	21,428
Total		67,792	61,110
5.3 Audit cost – external	5		
Regularity audits		16,822	15,761
Total		16,822	15,761
5.4 Inventory	5		
Learning and teaching support material		587,504	600,174
Total		587,504	600,174

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2019/20	2018/19
	Note	R'000	R'000
5.5 Consumables	5		
Consumable supplies		12,022	8,381
Uniform and clothing		4,756	3,635
Household supplies		4,019	2,778
Building material and supplies		61	-
Communication accessories		-	-
IT consumables		154	87
Other consumables		3,032	1,881
Stationery, printing and office supplies		122,537	95,724
Total		134,559	104,105
5.6 Property payments	5		
Municipal services		-	13,283
Property management fees		30,338	28,848
Property maintenance and repairs		11,086	8,043
Other		122,604	95,517
Total		164,028	145,691
<i>The "other" amount of R122 604 000 (2019:R95 517 000) relates to payments for security services</i>			
5.7 Travel and subsistence	5		
Local		188,753	150,639
Foreign		946	69
Total		189,699	150,708
5.8 Other operating expenditure	5		
Professional bodies, membership and subscription fees		38	12
Resettlement costs		738	1,190
Other		5,794	13,813
Total		6,570	15,015

Included in the amount for "other" R5 794 000 (2019:R13 813 000) is expenditure for insurance for departmental vehicles, expenditures incurred for printing of APP's including budget speeches and payments paid to voluntary officials according to the provisions of Personnel Administration Measures (PAM).

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2019/20 R'000	2018/19 R'000
6 Transfers and Subsidies			
Provinces and municipalities	38	293	274
Departmental agencies and accounts	ANNEXURE 1	81,502	77,011
Non-profit institutions	ANNEXURE 2	2,117,806	2,018,908
Households	ANNEXURE 3	279,644	427,226
Total		2,479,245	2,523,419

7 Expenditure for capital assets			
Tangible assets		601,060	929,304
Buildings and other fixed structures	32	579,533	899,763
Machinery and equipment	30	21,527	29,541
Total		601,060	929,304

7.1 Analysis of funds utilised to acquire capital assets - 2019/20

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	601,060	-	601,060
Buildings and other fixed structures	579,533		579,533
Machinery and equipment	21,527		21,527
Total	601,060	-	601,060

7.2 Analysis of funds utilised to acquire capital assets - 2018/19

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	929,304	-	929,304
Buildings and other fixed structures	899,763	-	899,763
Machinery and equipment	29,541	-	29,541
Total	929,304	-	929,304

	2019/20 R'000	2018/19 R'000
7.3 Finance lease expenditure included in Expenditure for capital assets		
Tangible assets		
Machinery and equipment	244	1,373
Total	244	1,373

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

	Note	2019/20 R'000	2018/19 R'000
8 Unauthorised Expenditure			
8.1 Reconciliation of unauthorised expenditure			
Opening balance		58,292	289,943
Prior period error	8.4		(192,904)
As restated		58,292	97,039
Unauthorised expenditure - discovered in the current year (as restated)		927	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	(38,747)
Current			(38,747)
Closing balance		59,219	58,292
Analysis of closing balance		R'000	R'000
Unauthorised expenditure awaiting authorisation		5,526	4,599
Unauthorised expenditure approved without funding and not derecognised		53,693	53,693
Total		59,219	58,292

The R192 904 000 prior period error adjustment relates to the correction of an error in accounting for a prepayment in 2016/17 financial year. Instead of expensing the prepayment, the department capitalised the prepayment with the implications that in recognising the expenditure in the 2017/18 financial year, an over-expenditure was triggered despite no cash outflows relating to the prepayment in 2017/18. The root cause of the over-expenditure was the incorrect accounting treatment in 2016/17.

8.1 Analysis of unauthorised expenditure awaiting authorisation per economic classification	R'000	R'000
Current	5,280	4,353
Transfers and subsidies	246	246
Total	5,526	4,599

8.2 Analysis of unauthorised expenditure awaiting authorisation per type	R'000	R'000
Unauthorised expenditure relating to overspending of the vote or a main division within the vote	5,526	4,599
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division		-
Total	5,526	4,599

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

8.3 Details of unauthorised expenditure - current year 2019/20

Incident	Disciplinary steps taken/criminal proceedings	R'000
Over-spending on programme 2	Unauthorised expenditure still to be investigated	927
Total		927

8.4 Prior period error Note 2018/19 R'000

Nature of prior period error

Relating to 2016/17 (affecting the opening balance)

Error relating to incorrect accounting treatment for prepayment to DBSA 2016/17

192,904

192,904

Total

192,904

Note

R'000

R'000

9 Cash and Cash Equivalents

Consolidated Paymaster General Account

331,990

151,969

Total

331,990

151,969

Note 2019/20 R'000 2018/19 R'000

10 Prepayments and Advances

Staff advances

-

7

Total

-

7

	Note	Balance as at 1 April 2018	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2019
Prepayments (Not expensed)	10	R'000	R'000	R'000	R'000	R'000
Listed by economic classification						
Capital assets		311	-	(311)	-	-
Total		311	-	(311)	-	-

LIMPOPO: EDUCATION
Notes to the Annual Financial Statements

		2019/20			2018/19		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
11 Receivables							
Claims recoverable	11.1	4,626		4,626	4,842	-	4,842
Staff debt	11.2	114,131	22,790	136,922	92,530	19,335	111,865
Other receivables	11.3	2,334	152	2,485	1,135	-	1,135
Total		121,091	22,942	144,033	98,507	19,335	117,842

The R22 790 million amount includes debtors which have shown no movement for the past two years. Most of this amount has been included in the impairment of receivables in note 15.7

	Note	2019/20 R'000	2018/19 R'000
11.1 Claims recoverable	11		
Provincial departments		4,626	4,826
Local governments			16
Total		4,626	4,842

Claims recoverable relates to inter-departmental debts for officials who have transferred to other government departments

11.2 Staff debt	11		
Sal: Tax debt		5,329	4,632
Debt account		118,095	100,901
Sal: Reversal control account		12,208	5,304
Sal: Deduction disallowance account		1,071	954
Sal: Disallowance account		219	74
Total		136,922	111,865
11.3 Other receivables	11		
Debt account		1,326	959
Sal: Medical aid		4	12
Sal: Pension fund		22	54
Sal: Income tax		151	110
Pension Recoverable		13	-
Reversal control account		969	-
Total		2,485	1,135

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	Note	2019/20 R'000	2018/19 R'000
11.4 Impairment of receivables			
Estimate of impairment of receivables		42,806	25,605
Total		42,806	25,605

The impairment amount is made up debts against people who are deceased, whose contract expired and those who have retired. These debts will be written-off when the department realise savings in the future financial years and normal process to write-off debts will be followed. Included in the amount of R42 806 is an amount of R3.1 million which was identified as incorrect termination of temporary teachers on PERSAL. The overstatement was identified after the BAS system was closed for 2019/20 financial year. Attempts to correct this incorrect debts were unsuccessful as such this will be corrected in the 2020/21 financial year on BAS.

	Note	2019/20 R'000	2018/19 R'000
12 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		268,956	464,798
Prior period error	12.1		(192,904)
As restated		268,956	271,894
Transfer from statement of financial performance (as restated)		353,154	116,695
Add: Unauthorised expenditure for current year	8	927	-
Voted funds not requested/not received	1.1	-	150,000
Paid during the year		(140,714)	(269,633)
Closing balance		482,323	268,956

The R192 904 000 prior period error adjustment relates to the correction of an error in accounting for a prepayment in 2016/17 financial year. Instead of expensing the prepayment, the department capitalised the prepayment with the implications that in recognising the expenditure in the 2017/18 financial year, an over-expenditure was triggered despite no cash outflows relating to the prepayment in 2017/18. The root cause of the over-expenditure was the incorrect accounting treatment in 2016/17.

12.1 Prior period error	Note	2018/19 R'000
Nature of prior period error	12	
Relating to 2016/17 (affecting the opening balance)		192,904
Error relating to incorrect accounting treatment for prepayment to DBSA 2016/17		192,904
Total		192,904

The R192 904 000 prior period error adjustment relates to the correction of an error in accounting for a prepayment in 2016/17 financial year. Instead of expensing the prepayment, the department capitalised the prepayment with the implications that in recognising the expenditure in the 2017/18 financial year, an over expenditure was triggered despite no cash outflows relating to the prepayment in 2017/18. The root cause of the over-expenditure was the incorrect accounting treatment in 2016/17.

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		2019/20	2018/19
	Note	R'000	R'000
13	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund		
Opening balance		11,393	2,838
As restated	13.1	11,393	2,838
Transfer from Statement of Financial Performance (as restated)		3,895	4,582
Own revenue included in appropriation		74,993	40,981
Paid during the year		(90,281)	(37,008)
Closing balance		0	11,393
14	Payables - current		
Clearing accounts	14.1	174	95
Other payables	14.2	2,098	1,151
Total		2,272	1,246
14.1	Clearing accounts		
(Identify major categories, but list material amounts)	14		
Sal: GEHS refund		174	95
Total		174	95
14.2	Other payables		
(Identify major categories, but list material amounts)	14		
Sal: Acb Recall		2,098	1,151
Total		2,098	1,151
15	Net cash flow available from operating activities		
Net surplus/(deficit) as per Statement of Financial Performance		357,049	121,277
Add back non cash/cash movements not deemed operating activities		423,507	824,999
(Increase)/decrease in receivables		(22,584)	(13,457)
(Increase)/decrease in prepayments and advances		7	304
(Increase)/decrease in other current assets		-	38,747
Increase/(decrease) in payables – current		1,026	(12,777)
Proceeds from sale of capital assets			(1,462)
Proceeds from sale of investments			-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		601,060	929,304
Surrenders to Revenue Fund		(230,995)	(306,641)
Surrenders to RDP Fund/Donor			-
Voted funds not requested/not received			150,000
Own revenue included in appropriation		74,993	40,981
Other non-cash items			-
Net cash flow generated by operating activities		780,556	946,276

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			2019/20	2018/19
		Note	R'000	R'000
16	Reconciliation of cash and cash equivalents for cash flow purposes			
	Consolidated Paymaster General account		331,990	151,969
	Total		331,990	151,969

			2019/20	2018/19
		Note	R'000	R'000
17	Contingent liabilities and contingent assets			
	17.1 Contingent liabilities			
	Liable to	Nature		
	Housing loan guarantees	Employees	169	557
	Claims against the department		95,373	340,699
	Intergovernmental payables (unconfirmed balances)		1,546	1,294
	Total		97,087	342,550

The amount and timing of the cash outflow is uncertain

			2019/20	2018/19
		Note	R'000	R'000
	Contingent assets			
	Nature of contingent asset			
	Salary payment after termination of service		555	555
	Transport claim recalculations		673	673
	Total		1,228	1,228

			2019/20	2018/19
		Note	R'000	R'000
18	Capital commitments			
	Infrastructure commitments		1,995,606	1,888,972
	Logis capital commitments		165,641	27,568
	Total		2,161,247	1,916,540
			2019/20	2018/19
			R'000	R'000

19	Accruals and payables not recognised			
	19.1 Accruals			
	Listed by economic classification			
		30 days	30+ days	Total
				Total

Goods and services	27,771	-	27,771	41,388
Transfers and subsidies			-	896
Capital assets	8,399		8,399	21,499
Total	36,170	-	36,170	63,783

Listed by programme level	Note	2019/20 R'000	2018/19 R'000
Programme 1		17,189	19,827
Programme 2		10,516	4,513
Programme 5		-	3,000
Programme 6		8,399	21,500
Programme 7		66	14,943
Total		36,170	63,783

Accruals relate to all invoices relating to 2019/20 financial year but received after year end

19.2 Payables not recognised

Listed by economic classification

	30 days	30+ days	Total	Total
Goods and services	17,630	5,063	22,693	29,712
Transfers and subsidies	2,642		2,642	13
Capital assets			-	2,572
Other			-	21,820
Total	20,272	5,063	25,335	54,117

Listed by programme level	Note	2019/20 R'000	2018/19 R'000
Programme 1		7,330	43,370
Programme 2		17,797	8,172
Programme 4		208	-
Programme 6		-	2,572
Programme 7			3
Total		25,335	54,117

The amount of "payables not recognised" relates to all invoices received before year end but were paid after year end

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	<i>Note</i>	2019/20 R'000	2018/19 R'000
20 Employee benefits			
Leave entitlement		145,967	142,241
Service bonus		830,159	775,917
Performance awards		41,357	42,474
Capped leave		2,352,842	2,430,140
Other		57,395	48,026
Total		3,427,721	3,438,798

Capped leave commitments: Included in the amount of R2 352 842 000(2019:R2 430 140 000) is an amount of R1 032 073.69 (2018:R973 557) for negative leave as at 31 March 2020 and capped leave amounts of R12 033 265.72 (2019: R8 763 115.67) captured after the financial year end. Leave entitlement: Included in the amount of R145 967 000 (2019:R142 241 000) is an amount of R709 789.58(2019:R1 010 802.29) for negative leave under investigation and R1 329 535.01 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 R42 474 000 (2018: R 48 293 000) is the estimate to be paid during 2019/20 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
21.2 Operating leases

2019/20	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year			38,021		38,021
Later than 1 year and not later than 5 years			1,712		1,712
Later than five years					-
Total lease commitments	-	-	39,733	-	39,733

2018/19	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	36,294	-	36,294
Later than 1 year and not later than 5 years	-	-	3,601	-	3,601
Later than five years	-	-	-	-	-
Total lease commitments	-	-	39,895	-	39,895

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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, 58 Agantha street in Tzaneen and 24 Rivers and Baltimore farm and 25 Boekenhoutskloof. The escalation rates are as follows: 10% on 24 Rivers ;9% on 58 Agantha street in Tzaneen, 175 Skuinskloof farm at 10%, Baltimore farm at 10% and 9% and 9% and for 25 Boekenhoutskool . Repairs and expenses for the Properties are the responsibilities of the landlords. Included in the amount of R36 996 million is an estimated amount of R32 274 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.

21.2 Finance leases **

2019/20	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year				2,103	2,103
Later than 1 year and not later than 5 years				922	922
Later than five years					-
Total lease commitments	-	-	-	3,025	3,025

2018/19	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	2,103	2,103
Later than 1 year and not later than 5 years	-	-	-	3,026	3,026
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	5,129	5,129

The department entered to contracts with three companies which are Ricoh, Nashua and Xerox. The contract with Nashua is expiring in July 2021, Ricoh in July 2021 and Xerox in September 2021.

The department does not currently sublease any assets to another third party.

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	Note	2019/20 R'000	2018/19 R'000
22 Accrued departmental revenue			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		-	-

	Note	R'000	R'000
22.1 Analysis of accrued departmental revenue			
Opening balance			514
Less: Amounts received			514
Less: Services received in lieu of cash			-

	Note	R'000	R'000
23 Irregular expenditure			
23.1 Reconciliation of irregular expenditure			
Opening balance		4,440,237	4,435,753
Prior period error			(716,946)
As restated		4,440,237	3,718,807
Add: Irregular expenditure - relating to prior year	23.1	95,084	72,427
Add: Irregular expenditure - relating to current year	23.1	233,465	649,003
Less: Prior year amounts condoned	23.2	(11,186)	-
Closing balance		4,757,600	4,440,237
Analysis of closing balance			
Current year		233,465	649,003
Prior years		4,524,135	3,791,234
Total		4,757,600	4,440,237

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2019/20

Details of current and prior year irregular expenditure – added current year (under determination and investigation)		R'000
23.1 Incident	Disciplinary steps taken/criminal proceedings	
Additional office space was acquired without following SCM policies	Investigation was conducted and the department received a correspondence from the legal representative from one of the officials charged with misconduct. Legal services is dealing with the matter.	1,952
Failure to declare interest on the directorship on another company bidding for the same service	Submitted for investigation.	124,579
Goods and services with a transaction value of more than 500 000 were not procured through a competitive bidding process	Internal investigations finalised, awaiting final submission for consideration.	9,948
Refurb.&Rehabilitation(Bids not advertised for a minimum of 21 days)	Investigation conducted, awaiting additional supporting documentation to submit for consideration.	54,430
SBD4 forms requirement not properly complied with.	Preliminary investigations conducted and confirmed forms were not signed. Awaiting submission for consideration as no losses were incurred.	135,962
Member of Bid Specification Committee did not complete declaration		174
Proof of CSD registration for winning bidder not attached		297
Specification not meeting requirements		85
No proof that joint venture meet grading requirements		991
Local content not considered in bid		131
Total		328,549
		2019/20
23.2 Details of irregular expenditure condoned	R'000	
Incident	Condoned by (relevant authority)	
Nonadherence to signing delegations	Condoned by the Accounting Officer	11,186
Total		11,186

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23.3	Prior period error	Note	2018/19
			R'000
	Nature of prior period error		
	Relating to previous years (affecting the opening balance)		(716,946)
	Condoned in 2017 by Provincial Treasury		(626,511)
	Relating to 2010 to 218 expenditures		(30,323)
	Relating to 2017/18		(60,112)
	Total		(716,946)

24	Fruitless and wasteful expenditure	R'000	R'000
24.1	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	422,609	393,641
	Prior period error		-
	As restated	422,609	393,641
	Fruitless and wasteful expenditure – relating to current year	1,997	87,954
	Less: Amounts resolved		(58,986)
	Closing balance	424,606	422,609

24.1	Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)	2019/20
	Incident	Disciplinary steps taken/criminal proceedings
		R'000
	Interest charged	Referred to labour directorate for action
	Less attendance to workshops/meetings / no show	Referred to labour directorate for action
	Unfair labour practices	Referred to labour directorate for action
	VAT paid to non-vendor	Referred to labour directorate for action
	Overpayment to suppliers	Referred to labour directorate for action
	Total	1,997

Included in the R5million payment to SARS is an amount for penalties and interests which still need to be determined and investigated

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	Note	2019/20 R'000	2018/19 R'000
25 Related party transactions			
Payments made			
Goods and services			80
Total		-	80

	Note	2019/20 R'000	2018/19 R'000
In kind goods and services provided/received			
<i>List in kind goods and services between department and related party</i>			
Audit committee fees		569	580
Internal audit fees		6,560	6,246
			-
Total		7,129	6,826

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; Limpopo department of Roads and Transport; Limpopo Department of Health; Limpopo Department of Safety, Security and Liaison, Limpopo Department of Social Development, Limpopo Department of Sport, Arts and Culture, Limpopo Department of Agriculture; Limpopo Department of Cooperative Governance, Human Settlements and Traditional Affairs and Office of the Premier.

	No. of Individuals	R'000	R'000
26 Key management personnel			
Political office bearers (provide detail below)	2	1,973	1,978
Officials:			-
Level 15 & 16	5	8,018	8,060
Level 14	13	16,842	16,718
Family members of key management personnel	16	6,480	7,184
Total		33,314	33,940

	Note	R'000	R'000
27 Provisions			
Claim against the department		61,219	35,369
Retention		153,109	190,704
			-
Total		214,328	226,073

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"The provision amount of R214 328 000 is made up of claims against the department (R61 219 000) which are deemed to likely to be paid but the timing and amount are uncertain as well as the Retention on infrastructure projects (R153 109 000) 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 at 10% of amount paid up to practical completion stage, after which it becomes 2.5% of total amount paid per project"

	2019/20 R'000	2018/19 R'000
28 Provisions		
Claim against the department	61,219	35,369
Retention	153,109	190,704
Total	214,328	226,073

"The provision amount of R214 328 000 is made up of claims against the department (R61 219 000) which are deemed likely to be paid but the timing and amount are uncertain as well as the Retention on infrastructure projects (R153 109 000) 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 at 10% of amount paid up to practical completion state, after which it becomes 2.5% of total amount paid per project"

28.1 Reconciliation of movement in provisions - 2019/20

	Claim against the department R'000	Retention R'000	Total provisions R'000
Opening balance	35,369	190,704	226,073
Increase in provision	26,000	39,527	65,527
Settlement of provision	(150)	(77,122)	(77,272)
Closing balance	61,219	153,109-	214,328

Reconciliation of movement in provisions - 2018/19

	Claim against the department R'000	Retention R'000	Total provisions R'000
Opening balance	23,808	119,219	143,027
Increase in provision	12,607	81,098	93,705
Settlement of provision	(1,046)	(9,613)	(10,659)
Closing balance	35,369	190,704	226,073

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29 Non-adjusting events after reporting date 2019/20

The department's allocation has been reduced by R316.083 million from R33.894 billion to R33.578 billion. An amount of R713.714 million of which (R417.875 million equitable share and R295.839 million conditional grant) was identified within cost items between programmes and suspended to fund COVID-19 social and economic support stimulus package. R397.631 million was reallocated to fund COVID-19 response to schools. The Conditional Grants amount of R295.839 million reductions is as follows:

- R6.798 million from HIV and AIDS Life Skills Grant;
- R280.321 million from Education Infrastructure Grant;
- R8.720 million from Maths, Science and Technology Grant.

An amount of R15.037 million was reprioritized within Programme 7 to fund Covid -19 response out of equitable share allocation.

Teaching and Learning was affected by the budget cuts and the lockdown.

The Department will incur more costs due to the need for substitution of Educators with comorbidities as temporary Educators have to be appointed.

Conditional grants have been cut to cater for COVID-19 response.

The following additional cost are to be incurred for additional:

- classrooms to comply with social distancing,
- Water and sanitation.

Schools started looking for online learning pathways.

Learners are getting into a mode of self-study using available teaching aids such as radio and TV broadcast lessons.

30 Movable Tangible Capital Assets
MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Value adjustments R'000	Addition s R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	132,814	1,322	21,301	2,266	153,171
Transport assets	63,120	584	-	-	63,704
Computer equipment	47,909	525	17,701	2,128	64,007
Furniture and office equipment	15,924	127	2,393	138	18,306
Other machinery and equipment	5,861	86	1,207	-	7,154
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	132,814	1,322	21,301	2,266	153,171

Value adjustment is due to fair valuation and reversal of asset incorrectly disposed

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Movable Tangible Capital Assets under investigation

	Number	Value
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		R'000
Machinery and equipment	1,140	26,741

The assets investigation is due to unverified assets and assets that were not yet barcoded at year end

Additions

30.1 ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash	Non-cash	(Capital work-in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	21,527	388	(244)	(370)	21,301
Transport assets	-				-
Computer equipment	17,432	269			17,701
Furniture and office equipment	2,351	72		(30)	2,393
Other machinery and equipment	1,744	47	(244)	(340)	1,207
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	21,527	388	(244)	(370)	21,301

Cash: included in "cash" includes amounts under investigation

Non-cash: Due to donation from Limpopo Connection and fair valuation processes which will be completed the 30th September 2020.

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Disposals
DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE
30.2 YEAR ENDED 31 MARCH 2020

	Sold for cash	Non-cash disposal	Total disposal s	Cash received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets			-	
MACHINERY AND EQUIPMENT	-	2,266	2,266	-
Transport assets		-	-	
Computer equipment		2,128	2,128	
Furniture and office equipment		138	138	
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	2,266	2,266	-

The non-cash disposal is due to transfers to schools.

30.3 Movement for 2018/19
MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE
YEAR ENDED 31 MARCH 2019

	Opening balance R'000	Prior period error R'000	Addition s R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	133,556	3	23,696	24,441	132,814
Transport assets	61,783		7,704	6,367	63,120
Computer equipment	49,239	248	13,959	15,537	47,909
Furniture and office equipment	16,601	6	1,072	1,755	15,924
Other machinery and equipment	5,933	-251	961	782	5,861
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	133,556	3	23,696	24,441	132,814

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Notes to the Annual Financial Statements

30.3.1	Prior period error	Note	2018/19 R'000
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)		3
	Movement between asset categories		3
	Total		3

30.4

Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machine ry and equipme nt R'000	Biologica l assets R'000	Total R'000
Opening balance	-	-	-	36,096	-	36,096
Value adjustments				971		971
Additions				2,850		2,850
Disposals				2,430		2,430
TOTAL MINOR ASSETS	-	-	-	37,487	-	37,487

	Specialised military assets	Intangible assets	Heritage assets	Machine ry and equipme nt	Biologica l assets	Total
Number of R1 minor assets				22,162		22,162
Number of minor assets at cost				30,418		30,418
TOTAL NUMBER OF MINOR ASSETS	-	-	-	52,580	-	52,580

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Notes to the Annual Financial Statements

Minor Capital Assets under investigation

	Number	Value
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		R'000
Machinery and equipment	8,710	4,457

Under investigation minor assets: The reason for under investigation is due to assets not verified during the period under review and the fair value process that will be finalized by 30 September 2020.

Minor assets additions: Included in the minor assets additions is non-cash items due to fair valuation and donation from South African Social Security Agency (SASSA)

Value adjustments: Included in the balance is the reversal of asset incorrectly disposed and fair valuation processes which will be included by the 30th of September 2020

Disposals: This is due to transfers to schools.

Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Specialis ed military assets R'000	Intangible assets R'000	Heritage assets R'000	Machine ry and equipme nt R'000	Biologica l assets R'000	Total R'000
Opening balance	-	-	-	30,640	-	30,640
Prior period error	-	-	-	-	-	-
Additions	-	-	-	13,705	-	13,705
Disposals	-	-	-	8,249	-	8,249
TOTAL MINOR ASSETS	-	-	-	36,096	-	36,096

	Specialis ed military assets	Intangible assets	Heritage assets	Machine ry and equipme nt	Biologica l assets	Total
Number of R1 minor assets	-	-	-	22,065	-	22,065
Number of minor assets at cost	-	-	-	29,579	-	29,579
TOTAL NUMBER OF MINOR ASSETS	-	-	-	51,644	-	51,644

30.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2019

	Specialis- ed military assets R'000	Intangible assets R'000	Heritage assets R'000	Machine ry and equipme nt R'000	Biologica l assets R'000	Total R'000
Assets written off	-	-	-	17,316	-	17,316
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	17,316	-	17,316

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31 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Value adjustments	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

31.1 Movement for 2018/19
MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	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

32 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2,075,829	13,007	988,413	-	3,077,249
Non-residential buildings	1,755,183		841,000	-	2,596,183
Other fixed structures	320,646	13,007	147,413	-	481,066
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	2,075,829	13,007	988,413	-	3,077,249

The value adjustment of R13 million is due to reversal of assets written off and assets that were incorrectly recorded

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32.1 Additions
ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR
THE YEAR ENDED 31 MARCH 2020

	Cash	Non-cash	(Capital work-in- progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year	Total
	R'000	R'000	R'000	R'000	
BUILDINGS AND OTHER FIXED STRUCTURES	579,534	635,170	(216,828)	(9,463)	988 413
Non-residential buildings	423,362	634,466	(216,828)		841,000
Other fixed structures	156,172	704	-	(9,463)	147,413
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	579,534	635,170	(216,828)	(9,463)	988,413

32.2 Movement for 2018/19
MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR
THE YEAR ENDED 31 MARCH 2019

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	30,439,188	(1,659.00)	1,714,651	30,076,351	2,075,829
Non-residential buildings	30,065,031	(1,659.00)	1,637,368	29,945,557	1,755,183
Other fixed structures	374,157		77,283	130,794	320,646
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	30,439,188	(1,659.00)	1,714,651	30,076,351	2,075,829

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32.2.1	Prior period error	Note	2018/19 R'000
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)	-	(1,659)
	Removal of duplicated asset		(1,659)
	Relating to 2018/19		(5,589)
	Reclassification of management fees from capital expenditure on completed projects		(5,589)
	Total		(7,248)

32.3 Capital Work-in-progress
CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Note	Opening Balance 1 April 2019	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2020
	Annexure 11	R'000	R'000	R'000	R'000
Buildings and other fixed structures		978,229	216,828	634,466	560,591
TOTAL		978,229	216,828	634,466	560,591

Age analysis on ongoing projects	Number of projects Planned, construction not started	Number of projects Planned, construction started	2019/20 Total R'000
0 to 1 year	278	3	102,298
1 to 3 year(s)		24	128,701
3 to 5 years		331	260,813
Longer than 5 years		11	68,779
Total	278	369	560,591

Projects above 5 years are as a result ceded projects where the original contractor was replaced or where there were social unrest.

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	2019/20	2018/19
	R'000	R'000
Payables not recognised relating to Capital WIP		
<i>[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]</i>		
	-	24,072
Total	-	24,072

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2019

	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 2019 R'000
Buildings and other fixed structures	Annexure 11	2,019,863	-210,092	480,177	1,311,719	978,229
TOTAL		2,019,863	-210,092	480,177	1,311,719	978,229

The prior period error is due to reclassification of management fees, reclassification of projects to the Immovable Asset register and removal of non-project expenditure.

Age analysis on ongoing projects		Number of projects		2018/19
		Planned, construction not started	Planned, construction started	Total R'000
0 to 1 year		123	3	41,927
1 to 3 year(s)			24	833,060
3 to 5 years			331	16,468
Longer than 5 years			11	86,774
Total		123	369	978,229

Include discussion on projects longer than 5 years in capital work in progress

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Immovable assets written off

32.4 IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2020

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	-	-	-	-
	-	-	-	-

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2019

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	130,794	-	-	130,794
TOTAL IMMOVABLE ASSETS WRITTEN OFF	130,794	-	-	130,794

32.5	S42 Immovable assets		
	Assets to be transferred in terms of S42 of the PFMA - 2019/20	No of Assets	Value of Assets R'000
	BUILDINGS AND OTHER FIXED STRUCTURES	31	329,131
	Non-residential buildings	31	329,131
	TOTAL	31	329,131

Non-residential buildings ready for transfer are those with the final invoice processed, only awaiting the completion of the audit to be transferred.

	Assets to be transferred in terms of S42 of the PFMA - 2018/19	No of Assets	Value of Assets R'000
	BUILDINGS AND OTHER FIXED STRUCTURES	31	329,131
	Non-residential buildings	31	329,131
	TOTAL	31	329,131

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33 Principal-agent arrangements

	2019/20	2018/19
33.1 Department acting as the principal	R'000	R'000
CSIR	2,451	-
The Mvula trust	8,840	5,014
Independent development trust (IDT)	15,829	18,966
Development bank of South Africa(DBSA)	3,218	4,869
Total	30,338	28,848

The Mvula Trust: Acts as an implementing agent for the allocated infrastructure projects

IDT and DBSA : Act as agents for implementing infrastructure projects on behalf of the department

If the principal-Agent arrangement is terminated, the resource and cost implications for the Limpopo department of Education as the principal would be severely negative. This is because Limpopo department of Public Works and Infrastructure does not currently have the capacity to take on all the projects being implemented the other implementing agents and neither does Limpopo Department of Education. No assets or liabilities are under the custodian of the Agent.

34 Prior period errors

		2018/19	
	Not e	Amount before error correction	Prior period error
		R'000	R'000
34.1 Correction of prior period errors			
Unauthorised Expenditure	8	251,196	(192,904)
Voted funds to be surrendered	12	(461,860)	192,904
Net effect		(210,664)	-

The R192 904 000 prior period error adjustment relates to the correction of an error in accounting for a prepayment in 2016/17 financial year. Instead of expensing the prepayment, the department capitalised the prepayment with the implications that in recognising the expenditure in the 2017/18 financial year, an over expenditure was triggered despite no cash outflows relating to the prepayment in 2017/18. The root cause of the over-expenditure was the incorrect accounting treatment in 2016/17.

Immovable assets	32	1,762,430	(7,248)	1,755,182
Works in progress	32	1,188,321	(210,092)	978,229
Net effect		2,950,751	(217,340)	2,733,411

The prior period error is due to reclassification of management fees, reclassification of projects to the Immovable Asset register and removal of non-project expenditure.

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Commitments	19	3,392,650	(1,476,110)	1,916,540
				-
Net effect		3,392,650	(1,476,110)	1,916,540

The prior period was due to the change in the MCS requirements to disclose only capital commitments and not current assets

Agent principal fees paid	33	49,602	(20,754)	28,848
Net effect		49,602	(20,754)	28,848

The reason for the adjustment is that in the prior year the fees were estimated and for the 2019/20 the amounts disclosed are the actual expenditure incurred

INVENTORIES

35 (Effective from date determined in a Treasury instruction)

45.1

Inventories for the year ended 31 March 2020

	LTSM	Total
	2019/20	2018/19
	R'000	R'000
	Note	
	<u>Annexure 10</u>	
Opening balance	130,000	130,000
Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases - Cash	587,501	587,501
Add: Additions - Non-cash	-	-
(Less): Disposals	-	-
(Less): Issues	(563,204)	(563,204)
Add/(Less): Received current, not paid (Paid current year, received prior year)	-	-
Add/(Less): Adjustments	-	-
Closing balance	154,297	154,297

Inventories for the year ended 31 March 2019

	LTSM	Total
	2018/19	2017/18
	R'000	R'000
	Note	
	<u>Annexure 10</u>	
Opening balance	193,642	193,642
Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases - Cash	600,174	600,174
Add: Additions - Non-cash	-	-
(Less): Disposals	(11,951)	(11,951)
(Less): Issues	(639,677)	(639,677)
Add/(Less): Received current, not paid (Paid current year, received prior year)	(12,188)	(12,188)
Add/(Less): Adjustments	-	-
Closing balance	130,000	130,000

36. STATEMENT OF CONDITIONAL GRANT RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2018/19	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overs pending)	% of available funds spent by dept.	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Infrastructure Grant	1,050,160	29,259		(131,270 00)	948,149	948,149	635,936	312,213	67%	1,011,680	953,326
HIV and AIDS	29,124	2,579			31,703	31,703	23,667	8,036	75%	28,964	19,938
EPWP Integrated grant for province	2,385	81			2,466	2,466	2,365	101	96%	2,134	1,759
Soc Sec EPWP incentive grant for province	14,196	108			14,304	14,304	13,690	614	96%	14,355	12,782
National School Nutrition Program	1,292,011	14,906			1,306,917	1,306,917	1,287,931	18,986	99%	1,255,019	1,218,191
Disability Grant	26,839	243			27,082	27,082	25,669	1,413	95%	23,688	20,934
Maths Science and technology	45,802	-			45,802	45,802	5,569	40,233	12%	49,542	46,885
	2,460,517	47,176	-	(131,270)	2,376,423	2,376,423	1,994,828	381,595		2,385,382	2,273,815

We, as the Limpopo Department of Education do confirm that we have received the grants as detailed above

37. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

	2019/20				2018/19				
	GRANT ALLOCATION				TRANSFER				
NAME OF MUNICIPALITY	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
GREATER GIYANI TLC/ MUNICIPALIT				-	48				34
LEPELLE NKUMPI MUNICIPALITY				-	76				59
LEPELLE-NKUMPI LOCAL MUNICIPALIT				-	-				18
LIM368 LOCAL MUNICIPALITY				-					15
MODIMOLLE-MOOKGOPHONG LOCAL MUNI				-	28				11
POLOKWANE LOCAL MUNICIPALITY				-	97				98
THULAMELA MUNICIPALITY				-	45				39
	-	-	-	-	294	-	-	-	274

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ANNEXURE 1

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2018/19
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
ETDP SETA	78,147			78,147	78,147	100%	73,987
UNEMPLOYMENT INSURANCE FUND	3,367			3,367	3,355	100%	3,024
Total	81,514	-	-	81,514	81,502		77,011

ANNEXURE 2

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Limpopo Education development trust	-			-	-		-
Public primary and secondary schools	1,913,963			1,913,963	1,897,821	99%	1,820,488
Independent Schools Subsidies	138,685			138,685	138,684	100%	128,399
Public Special Schools	62,002			62,002	62,002	100%	58,714
Early childhood	11,714			11,714	11,143	95%	11,307
EXAMINATION & EDUCATION REL SERV	8,156			8,156	8,156	100%	-
Total	2,134,520	-	-	2,134,520	2,117,806		2,018,908

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ANNEXURE 3

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	Adjusted appropriati on Act	Roll Over s	Adjust ments	Total Availabl e	Actual Transfer	% of Available funds transferr ed	Final Appropriati on
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H EMPL						92%	
S/BEN:INJURY ON DUTY	227			227	208		319
H/H EMPL S/BEN:LEAVE						102%	
GRATUITY	224,445			224,445	228,939		226,629
BURSARIES(NON-EMPLOYEE)	8,703			8,703	8,703	100%	15,388
CLAIMS AGAINST STATE(CASH)	40,787			40,787	41,003	101%	184,890
DONATIONS&GIFTS(CASH)	-			-	-		-
H/H EMPL S/BEN:PST						100%	
RETIRMT BENEF	791			791	791		-
Total	274,953	-	-	274,953	279,644		427,226

ANNEXURE 4

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in cash			
National Lottery Commission	donation in cash	49	
Reboni Furniture manufacture	donation in cash	40	
Subtotal		89	-

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NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in kind			
	Donation of 300 pairs of shoes and school uniform towards six primary school and one secondary		27
Elim Watervaal Foundation			
Ramadimetja Security CC	2017 Grade 12 Results Announcement		4
	Donation of Laboratory equipment and borehole		167
Standard Bank Square Polokwane	Library makeover		108
Standard Bank Square Polokwane	Library makeover		141
Standard Bank Square Polokwane	Computer and printers		91
Standard Bank Square Polokwane	Mobile Laboratory		115
Standard Bank Square Polokwane	Mobile Laboratory		128
Standard Bank Square Polokwane	Mobile Laboratory		103
Meropa Casino & Entertainment World	donation of 200 packs of sanitary pads		32
National Lotteries Commission	Construction of sport combo court		300
National Lotteries Commission	Construction of sport combo court		300
	Donation in cash for the purchasing of school uniform and school shoes for the disadvantage learners		20
Limpopo Gambling Board			
	Donation in cash for the purchasing of school uniform and school shoes for the disadvantage learners		20
Limpopo Gambling Board			
National Lotteries Commission	Construction of sport combo court		300
National Lotteries Commission	Construction of sport combo court		300
	donation of 2200L jojo tanks and sanitary towels		6
Japh Maph Business Enterprise			
	supply and erection of a heavy duty concrete palisade fence with extended post for razor wire including barbed wire, brackets, straining wire and binding wire.		795
Core Energy property limited			
	provision of replicate of the offline content project		428
Limpopo Connexion			
Limpopo Gambling Board	donation of sanitary pads		34
	Donation of Laptops, Data Projector, Wifi Router and Trolleys		1,655
Limpopo Connexion			
Limpopo Connexion	Donation of Tables		153
	Construction of sport combo court		300
National Lotteries Commission			

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NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in kind			
National Lotteries Commission			230
Foskor (PTY) Ltd	Construction of a new school: 4 block of 4 classrooms, Admin Block and Ablution facilities		5,321
Absa	donation towards the announcement of grade 12 results		300
East Plats Rhodium Reefs	Construction of Ablution Facilities (Enviro Loo)		433
East Plats Rhodium Reefs	Construction of Ablution Facilities (Enviro Loo)		433
Limpopo Gambling Board	donation of braille embosser and translator		317
National Lotteries Commission	Construction of combo court		298
Atlas Tower	construction of a Tower		5
Core Energy property limited	construction of kitchen, drilling and equipping of a borehole and building of an Enviro Lo		1,156
DDD (Data Driven District)	donation in cash towards the announcement of matric results 2018		8
Kgosi Monene General Services	donation in cash towards the announcement of matric results 2018		10
Munyaliwa Trading Enterprise	donation in cash towards the announcement of matric results 2018		20
Maela Distributors and Projects	donation in cash towards the announcement of matric results 2018		20
Bathokoa Transport	donation in cash towards the announcement of matric results 2018		2
OLD Mutual	15 x 2-in-1 tablets		76
Asivhanga Transport Services cc	donation in cash towards the announcement of matric results 2018		10
Diphofu Printers	printing materials		36
LebJoe Business Enterprise	donation in cash towards the announcement of matric results 2018		10
Mathote Modular Building Systems (Pty) Ltd	donation in cash towards the announcement of matric results 2018		36
VODACOM	20 Vodacom smart tab N8 and Bluetooth keyboard to the value of R2 059.00 each x 20		41

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NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in kind			
DOMBA TRUST	donation in cash towards the announcement of matric results 2018		120
ETDP-SETA	donation in cash towards the announcement of matric results 2018		760
FUNDI	donation in cash towards the announcement of matric results 2018		15
Tshegane Business Enterprise	donation in cash towards the announcement of matric results 2019		10
Mahahlwa Technologies	12 x mecer laptops		32
National Lotteries Commission	Construction of combo court		180
National Lotteries Commission	Construction of combo court		242
National Lotteries Commission	Construction of combo court		292
National Lotteries Commission	Purchasing of sporting gear and equipment		49
Molanco Trading Enterprise	Sponsorship towards sports awards of money prize, medals, trophies and certificates		10
Erika Energy	construction a block of three classrooms, kitchennet and drilling and equipping a borehole		1,951
Adopt-A-School	3 Laptops donation for special learners depending on their disabilities	191	
Limpopo Gambling Board	donation of assets (laptops, tablets and wifi routers) to 8 schools	1,044	
Limpopo Connexion	Sports equipment	62	
Standard Bank Square Polokwane	Borehole and equipment	1,012	
Standard Bank Square Polokwane	School shoes for learners	27	
Standard Bank Square Polokwane	Printing machine	81	
Standard Bank Square Polokwane	Library makeover and 1000 books	35	
Standard Bank Square Polokwane	Funds to assist in the structure	68	
Standard Bank Square Polokwane	Library makeover and 1000 books	138	
Standard Bank Square Polokwane	Library makeover and 1000 books	80	
Standard Bank Square Polokwane	Building of a Combo court	108	
National Lottery Commission	Building of Enviro Loo	109	
National Lottery Commission	building of an admin block	300	
Anglo American	Building of a Combo court	626	

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Annexures to the Annual Financial Statements

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in kind			
National Lottery Commission	Building of a Combo court	3,250	
	donation of a cash for purchasing of sport		
National Lottery Commission	gear	300	
National Lottery Commission	Building of a Combo court	300	
	donation of office furniture: chairs and		
Telkom Foundation	desk	26	
Adopt-A-School	Construction of ablution block	992	
Majeje Traditional authority	building of a four classrooms	1,000	
Parents of the learners at Bergvlam	building of 10 classrooms and medium		
Primary School	admin block	1,600	
Palabora Copper Pty Ltd	building of ablution facility	500	
	building of ablution facility, kitchen,		
Palabora Copper Pty Ltd	storeroom and erection of a borehole	1,000	
	upgrading of a play ground area for		
Murray and Roberts	Grade R learners	80	
Dikuno tsa sechaba community	building of a school hall and nutrition		
development trust	centre	7,588	
	provision of tutoring , mentoring to		
Tubatse EDU suppor group	schools at Tubatse Area	247	
	accommodation and meals for learners		
	during the learner enrichment		
Bela Bela Lodge	programme	497	
JoziFM	donation of sanitary towels	120	
	donation of diapers for learners with		
Limpopo Gambling Board	spina bifida condition	195	
Limpopo Gambling Board	donation of wheelchairs	400	
	donation for the construction of a		
	foundation phase at Shushu Primary;		
	procurement of sanitrary towels for farm		
	schools, support towards the		
Limpopo Province Education	announcement of Grade 12 results for		
Development Trust	2019	785	
Avbob Mutual Assurance Society	Infrastructure improvement	-	
	R5000 cash vourcher and R10000		
FUNDI	towards starter packs	15	
	donation of 10x mobile; 20x back packs		
MTN	and 20x luggage bags	100	
	Printing material: 1200xA4 programmes,		
	25xA4 folded to A5 programm and 2x		
Diphofu Printers	(2x2) welcome boards	54	
Tirisan Tech Solution	10x laptops	50	

Limpopo Gambling Board	donation of school uniform to 5 schools	175	
TOTAL		23,244	17,950

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Annexures to the Annual Financial Statements

ANNEXURE 5

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	
	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Infrastructure Grant	28,397	45,656	44,732	52,912	36,123	47,118	101,072	72,708	85,978	19,874	22,815	78,552	635,936
HIV and AIDS	2,383	2,448	1,378	1,155	2,070	1,793	3,044	1,596	1,791	1,091	2,010	2,908	23,667
EPWP Integrated grant for province	-	205	338	252	246	244	353	215	267	230	12	4	2,365
Soc Sec EPWP incentive grant for province	603	3,036	2,234	234	271	195	725	2,062	2,767	312	459	792	13,690
National School Nutrition Program	3,363	153,559	204,418	28,117	87,134	134,249	78,094	172,225	142,731	9,953	81,752	192,336	1,287,931
Disability Grant	1,367	1,077	1,325	1,962	4,994	2,237	2,328	1,804	1,808	946	2,323	3,499	25,669
Maths Science and technology	-	157	295	1,336	871	917	751	462	378	-	221	180	5,569
Total	36,113	206,138	254,721	85,968	131,709	186,754	186,368	251,073	235,719	32,405	109,590	278,270	1,994,828

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

**ANNEXURE 6
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH
2020 - LOCAL**

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2019	Guarantees drawn during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2020	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2020
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Housing									
STANDARD BANK			40		40		-		
NEDBANK LIMITED			77		59		18		
FIRSTRAND BANK:			245		245		-		
FNB - FORMER SA			26		-		26		
NP DEVELOP. COR			169		44		125		
Total		-	557	-	388	-	169	-	-

**ANNEXURE 7
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2020**

NATURE OF LIABILITY	Opening balance 1 April 2019	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Breach of contract	48,733	450			49,183
Compensation for land	500				500
Damaged property: Plaintiff's movable assets were executed against for school fees payment dispute.	300				300
Damages : Disciplinary hearing	500				500
Defamation of character	1,750		300		1,450
Destruction of graves & forced removal of maize field	7				7

Detention : learner locked in classroom	8		8
Learner expulsion		50	50

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

NATURE OF LIABILITY	Opening balance 1 April 2019	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Loss of benefits due to termination of employment	583				583
Motor vehicle collision	32				32
Non-payment of salary	1,302				1,302
Non-payment of invoices	16,055				16,055
Services rendered : textbooks outsourcing	268,880		268,880		-
Unfair dismissal: employment contract dispute	93				93
Injury of a learner	500				500
Claim for termination of employment	844				844
Damages : unsafe learner accommodation leading to rape	300				300
Claim : unauthorised use of learner information in charges of misconduct	150				150
Services rendered	163				163
SARS amount outstanding disputed		23,354			23,354
TOTAL	340,699	23,854	269,180	-	95,373

ANNEXURE 8 CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000

DEPARTMENTS

Gauteng Department of Education	208	415	208	415
Limpopo : Department of Health	46	46	46	46
Limpopo: Department of Transport	16	16	16	16
Eastern cape dept of education	-	148	-	148
North West department of education	838	518	838	518
Free State Department of Education	55	44	55	44

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000
Department of Correctional services: Limpopo region			23	23	23	23
Limpopo department of Agriculture			27	27	27	27
Mpumalanga department of education'			30	252	30	252
National department of higher education			-	3,336	-	3,336
Limpopo public works			3,363	-	3,363	-
North west public works			21	-	21	-
	-	-	4,627	4,826	4,627	4,826
OTHER GOVERNMENT ENTITIES						
CAPRICORN DISTRICT MUNICIPALITY				16	-	16
	-	-	-	16	-	16
Total	-	-	4,627	4,842	4,627	4,842

ANNEXURE 9

INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000

DEPARTMENTS

Current

Department of Education: Gauteng	47	122	47	122
Department of Education: Mpumalanga	1,252	788	1,252	788
Department of Education: Northern Cape	28		28	-
National Department of Labour		27	-	27
North West department of Education	150		150	-
Free State department of Education		262	-	262
Department of higher education and training		29	-	29
Limpopo office of the premier	2	2	2	2
Department of home affairs	31	31	31	31
Limpopo department of social development		20	-	20
Limpopo Department of		5	-	5

Public,works,road and Infrastru					
SAPS			37	9	37
TOTAL					9
INTERGOVERNMENTAL					
PAYABLES	-	-	1,546	1,294	1,546
					1,294

ANNEXURE 10 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2020

Note

	LTSM R'000	TOTAL R'000
Opening balance	130,000	130,000
Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases - Cash	587,501	587,501
Add: Additions - Non-cash	-	-
(Less): Disposals	-	-
(Less): Issues	(563,204)	(563,204)
Add/(Less): Received current, not paid (Paid current year, received prior year)	-	-
Add/(Less): Adjustments	-	-
Closing balance	154,297	154,297

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2019

Note

	LTSM R'000	TOTAL R'000
Opening balance	193,642	193,642
Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases - Cash	600,174	600,174
Add: Additions - Non-cash	-	-
(Less): Disposals	(11,951)	(11,951)
(Less): Issues	(639,678)	(639,678)
Add/(Less): Received current, not paid (Paid current year, received prior year)	(12,188)	(12,188)
Add/(Less): Adjustments	-	-
Closing balance	130,000	130,000

LIMPOPO: EDUCATION

Annexures to the Annual Financial Statements

ANNEXURE 11

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2020

	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	978,933	216,828	(635,170)	560,591
Non-residential buildings	978,229	216,828	(634,466)	560,591
Other fixed structures	704		(704)	-
TOTAL	<u>978,933</u>	<u>216,828</u>	<u>(635,170)</u>	<u>560,591</u>

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2019

	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	2,019,863	(210,092)	480,177	(1,311,719)	978,229
Non-residential buildings	2,019,863	(210,092)	479,473	(1,311,719)	977,525
Other fixed structures			704		704
TOTAL	<u>2,019,863</u>	<u>(210,092)</u>	<u>480,177</u>	<u>(1,311,719)</u>	<u>978,229</u>