



Northern Cape
Department of Education

ANNUAL REPORT

2023/24





Northern Cape Department of Education

VOTE 4

2023/24

ANNUAL REPORT

PR254/2024

ISBN: 978-1-77997-265-1

Title of Publication: Annual Performance Report Northern Cape Department of Education
2023/2024.

Contents

PART A: GENERAL INFORMATION	4
1. DEPARTMENT GENERAL INFORMATION	5
2. LIST OF ABBREVIATIONS/ACRONYMS	6
3. FOREWORD BY THE MEC	7
4. REPORT OF THE ACCOUNTING OFFICER	9
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	15
6. STRATEGIC OVERVIEW	16
6.1 Vision	16
6.2 Mission	16
6.3 Values	16
6. LEGISLATIVE AND OTHER MANDATES	16
7. ORGANISATIONAL STRUCTURE	19
8. ENTITIES REPORTING TO THE MINISTER/MEC	19
PART B: PERFORMANCE INFORMATION	20
1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES	21
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE	21
2.1 Service delivery environment	21
2.2 Service Delivery Improvement Plan	23
2.2 Organisational environment	23
2.3 Key policy developments and legislative changes	24
3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES	24
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	30
4.1 Programme 1: ADMINISTRATION	30
4.2 Programme 2: PUBLIC ORDINARY SCHOOLS EDUCATION	33
4.3 Programme 3: INDEPENDENT SCHOOL SUBSIDIES	42
4.4 Programme 4: PUBLIC SPECIAL SCHOOLS EDUCATION	45
4.5 Programme 5: EARLY CHILDHOOD DEVELOPMENT (ECD)	49
4.6 Programme 6: INFRASTRUCTURE DEVELOPMENT	53
4.7 Programme 7: EXAMINATIONS AND EDUCATION RELATED SERVICES	60
5. TRANSFER PAYMENTS	65
5.1. Transfer payments to public entities	65
6. CONDITIONAL GRANTS	65
6.1. Conditional grants and earmarked funds paid	65
7. DONOR FUNDS	75
8. CAPITAL INVESTMENT	76
8.1. Capital investment, maintenance and asset management plan	76
PART C: GOVERNANCE	78
1. INTRODUCTION	79
2. RISK MANAGEMENT	79

3.	FRAUD AND CORRUPTION.....	79
4.	MINIMISING CONFLICT OF INTEREST	80
5.	CODE OF CONDUCT	80
6.	HEALTH SAFETY AND ENVIRONMENTAL ISSUES	80
7.	PORTFOLIO COMMITTEES	81
8.	SCOPA RESOLUTIONS	81
9.	PRIOR MODIFICATIONS TO AUDIT REPORTS	83
10.	INTERNAL CONTROL UNIT	84
11.	INTERNAL AUDIT AND AUDIT COMMITTEES.....	84
12.	B-BBEE COMPLIANCE PERFORMANCE INFORMATION	89
PART D: HUMAN RESOURCE MANAGEMENT		90
1.	INTRODUCTION	91
2.	OVERVIEW OF HUMAN RESOURCES	91
3.	HUMAN RESOURCES OVERSIGHT STATISTICS.....	93
PART E: PFMA COMPLIANCE REPORT		131
1.	IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES	132
1.1.	Irregular expenditure.....	132
1.2.	Fruitless and wasteful expenditure	134
1.3.	Unauthorised expenditure.....	136
1.4.	Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))	137
2.	LATE AND/OR NON-PAYMENT OF SUPPLIERS.....	138
3.	SUPPLY CHAIN MANAGEMENT	139
3.1.	Procurement by other means	139
3.2.	Contract variations and expansions	140
PART F: FINANCIAL INFORMATION.....		142
1.	REPORT OF THE AUDITOR-GENERAL.....	143
2.	ANNUAL FINANCIAL STATEMENTS	156

PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS: IK Nkoane Education House
156 Barkly Road
Kimberley

POSTAL ADDRESS: Private Bag X5029
KIMBERLEY
8300

TELEPHONE NUMBER/S: 053 839 6500

EMAIL ADDRESS: alistairandrews@ncdoe.gov.za

WEBSITE ADDRESS : www.ncdoe.ncpg.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

ABET: Adult Basic Education and Training	NCS: National Curriculum Statement
ACE: Advanced Certificate in Education	NPDE : National Professional Diploma in Education
ANA: Annual National Assessment	NEPA: National Education Policy Act
ASIDI: Accelerated School Infrastructure Development Initiative	NGO: Non-Governmental Organisation
CEM: Council of Education Ministers	NQF: National Qualifications Framework
CEMIS: Central Education Management Information System	NSC: National Senior Certificate
DHET: Department of Higher Education and Training	NSNP: National School Nutrition Programme
DTSL: Department of Transport, Safety and Liaison	OHSA: Occupational Health and Safety Act
DBE: Department of Basic Education	PFMA: Public Finance Management Act
ECD: Early Childhood Development	PILIR: Policy on Incapacity Leave and Ill-Health Retirement
ETDP: Education, Training and Development Practices	PPP: Public-Private Partnership
EE: Employment Equity	RCL: Representative Council of Learners
EIG: Education Infrastructure Grant	SAASTA: South African Agency for Science and Technology Advancement
EMIS: Education Management Information System	SACE: South African Council for Educators
EPP: Education Provisioning Plan	SAFE: Sanitation Appropriate For Education
EPWP: Expanded Public Works Programme	SAQA: South African Qualifications Authority
EWP: Employee Wellness Programme	SASA: South African Schools' Act
FET: Further Education and Training	SA-SAMS: South African School Administration and Management System
GET: General Education and Training	SAPS: South African Police Services
ICT: Information and Communication Technology	SETA: Sector Education and Training Authority
IMGD: Institutional Management and Governance Development	SGB: School Governing Body
IQMS: Integrated Quality Management System	SITA: State Information Technology Agency
LOLT: Language of Learning and Teaching	SMT: School Management Team
LSEN: Learners with Special Education Needs	SNE: SPECIAL NEEDS EDUCATION
LTSM: Learning and Teaching Support Materials	SOI: Standardised Output Indicator
MST: Mathematics, Science and Technology	SPMDS: Staff Performance Management and Development System
MEO: Multiple Examination Opportunity	WSE: Whole-School Evaluation
MTEF: Medium-Term Expenditure Framework	

3. FOREWORD BY THE MEC

As we celebrate the 30th year of our democracy, we reflect on the phenomenal gains we have made to change the landscape of education in the Northern Cape Province. We have a reason to be proud of our inroads in providing access to quality education to all our citizens. Our main objective was to provide quality education to every learner, in every classroom in every school in our Province, focusing on learners in poorer communities. This is evident in our growth of learner enrolment from 303 357 in 2019, to 308 412 in 2023.

The new strategic focus by the Department of Education on “*Building the Elements of, Capacity for and Momentum Towards a Modern, Growing and Successful Education System in the Northern Cape*”, offers the Province a unique set of strategic opportunities to redesign, realign, reposition and project their joint capabilities in new ways. This strategic objective of the Department is a combination of the broader 6th Provincial Administration Vision as adopted by the Executive Council (EXCO) and the management of NCDoE. In preparing learners for the 4th Industrial Revolution, which amongst others, happened under extreme learning conditions exacerbated by the COVID-19 lockdown and remote operations, we have witnessed the introduction of various ICT initiatives being launched in schools. From the introduction of Cyberlabs, the roll-out of tablets to Grade 12 learners as well as the pilot programme for Coding and Robotics. Indeed we are preparing our learners for the future. Our public ordinary schools had to adopt on-line teaching and learning measures that observed COVID-19 regulations and reach all learners without disadvantaging any learner, be it in rural or farm schools.



The National Development Plan sets targets of a higher pass rate in matric with a greater focus on subjects such as mathematics and science; it identifies the problem of too many young people dropping out before completing their matric; and it sets goals for improving the quality of teaching in schools to ensure that our young people obtain the best education possible. We recognise that the National Senior Certificate (NSC) results are an important indicator of the quality of our education system.

A total of 12 842 candidates wrote all subjects in the 2023 NSC examination, 9 740 candidates successfully completed their final examination, bringing the overall pass rate of the Northern Cape to 75.8%. The pass rate for this year has increased with 1.6% from 74.2% to 75.8%. Whilst the Provincial matric pass rate is still below the national average, we take pride in the consistent improvement over the past 4 years, from 66% in 2020 to 75.8% in 2023. It is clear indication that we are on the right track to improve the learner outcomes across all Grades.

The Department has made significant progress in our infrastructure projects, to create a conducive environment for quality learning and teaching. Over the past 5 years, we commenced with the construction of 19 schools, of which 6 new schools are completed and 11 new and replacement schools are still under construction. Infrastructure projects of this nature aims to reduce overcrowding in schools, eradicate inappropriate school structures (asbestos) and contribute towards quality public education. Many local job opportunities were created in the communities these schools serve. This, in return instilled ownership of the school, protecting our institutions of learning against any form of vandalism and theft.

The provisioning of proper hostel facilities remains a priority for the Department. Therefore, it will continue to do repairs and renovations of hostels within the Province. Furthermore, hostel staffing remains a critical aspect and has an adverse effect on the total lifespan of our current infrastructure investment. The eradication of pit-latrines in all public ordinary schools for the safety and health of learners has been realised.

Given the financial constraints that continue to face the entire country, the Northern Cape Department of Education (NCDoE), like all other government departments, had to re-table its 2023/24 Annual Performance Plan (APP) at the end of the second Quarter of the period under review. This was as per the issued Notice of National Treasury (31 August 2023). Accordingly, some targets were revised downwards whilst one was totally discarded. In the main, the downwards reduced targets are in Programme 2 (Public Ordinary Schools) and one in Programme 6 (Infrastructure Development). These revisions will be outlined under the section that deals with Institutional Programme Performance Information in this Annual Report.

All Senior Managers in the Department completed and submitted their financial disclosures on time during the period under review. Additionally, the Life Style Audit documents were also completed and submitted by Senior Managers. The Executive Authority will continue to play an oversight role that will ensure that all senior managers and ordinary staff members of the NCDoE, meet the requisite compliance measures as per the expectations of all law enforcement agencies.

The 10th cycle of General Elections of School Governing Bodies (SGB) took place from the 1st to 31st March 2024. These General Elections of SGBs were conducted under the national theme of *“Advancing teaching and learning through collaboration and good governance”*. A lot of preparatory work was done by the Department to ensure that this important activity in the overall department’s calendar is concluded by all without any material hindrances. The Department successfully conducted and concluded the SGB elections of all Public Ordinary Schools and Public Special Schools within the stipulated timeframe. The Department will continue to capacitate newly elected SGB members during the legislated office term to ensure that they play their crucial role in the governance of schools.

During the 2023/24 financial year, the Executive Council of the Northern Cape Province took a resolution that all public primary schools should have Grade R’s. The Department is therefore phasing in Grade R’s in all schools till this resolution is realised. We need to remember that good teaching and learning must take place from Grade R. The Department of Education recognises the necessity for the development of strong foundational skills. This therefore means that our efforts and investment are equally spread from the foundation throughout all the Grades. Our core business remains to improve the overall quality of schooling outcomes so as to ensure that our learners are better prepared for further studies and work opportunities beyond their schooling years.

In conclusion, the Education System in the Northern Cape is on a firm trajectory. We must recognise and acknowledge the dedication and tireless contribution shown by our officials, teachers and Teacher Unions, Principals’ Associations, School Governing Body Associations, Learner Representative Councils, learner formations, civil society, parents and guardians of learners and the private sector in helping us achieve Government’s apex priority, which is Improved Quality of Basic Education. All of us have a duty to ensure that the right of our learners to quality, effective, inclusive, and efficient basic education is not negotiable. We will continue working towards a stable system that looks at the holistic development of a child – our future leaders.

I thank you.



.....
Mr A Vosloo

**MEMBER OF THE EXECUTIVE COUNCIL
NORTHERN CAPE DEPARTMENT OF EDUCATION**

31 July 2024

4. REPORT OF THE ACCOUNTING OFFICER

The 2023/24 Annual Report seeks to outline the highlights, achievements and challenges of the financial year.

This report of the Accounting officer presents to stakeholders the annual account on the operations and financial results for the year under review. It also serves as a report card of what the Accounting officer and the management of the Department are presenting to stakeholders for the year under review.

For the 2023/24 Financial Year, the Department received an unqualified audit opinion with emphasis of matter. Oversight structures, such as the Audit Committee, Provincial Treasury, Portfolio Committee and the Standing Committee on Public Accounts (SCOPA) receive quarterly reports on the progress on the audit action plan. We are confident that with the plan, the audit findings will be adequately addressed to prevent a regression in 2024/25.

➤ Overview of the operations of the Department:



MODERN, GROWING AND SUCCESSFUL PROVINCE

In our pursuit of a modern, growing, and successful Province, integrating advanced Information Technology (IT) and Education Management Information Systems (EMIS) plays a pivotal role. Our commitment to leveraging cutting-edge technology in education enables us to efficiently manage and analyze data, streamline administrative processes, and enhance the learning experience for our learners. By investing in robust IT infrastructure and sophisticated EMIS solutions, we not only improve the efficiency of our educational institutions but also empower educators with the tools needed to deliver high-quality education. This strategic focus aligns with our broader vision of fostering an innovative and digitally proficient Province, poised for sustainable growth and academic excellence.

In this context, we are pleased to announce that we have signed a Microsoft Agreement for both corporate and educational use. This partnership will provide our schools and corporate offices with state-of-the-art software and services, ensuring our educators and administrative staff have access to the latest tools and technologies to enhance teaching and learning. The power of informed decision-making is exemplified through our Education Management Information Systems (EMIS) and the Data Driven Districts (DDD) programme. The DDD Dashboard is a transformative tool that provides real-time data and insights, enabling educators and administrators to make evidence-based decisions. This data-driven approach ensures that our decisions are grounded in a deep understanding of our educational landscape, leading to improved learner outcomes and a brighter future for our learners.

During the 2023/24 Financial Year, 12,000 tablets were issued to all high schools and all Grade 12 learners offering Mathematics, Physical Sciences, Life Sciences, Geography, Business Studies and Accounting. These educational tablets were pre-loaded with software focusing mainly on the Grade 12 curriculum with provisions for scaffolded content from Grade 10.

To further strengthen problem solving through e-learning, the Department introduced Coding and Robotics. The NCDoe distributed 1,540 tablets to selected schools in Frances Baard and Pixley ka Seme Districts to have an opportunity to prepare learners for a technologically driven future and to remain aligned with global educational trends. The tablets will not only be used for Coding and Robotics but for other subjects as well.

The Department was able to provide support to learners from all performance groups in 2023/24. 9,876 Learners benefitted through the provisioning of supplementary classes which focused on revision, remediation and consolidation of heavily weighted National Senior Certificate (NSC) content. The net result of this was that the Grade 12 pass rate improved by 1.6% from 74.2% in 2022 to 75.8% in 2023. 327 Novice and underperforming teachers were trained on problematic content as well as School-Based Assessment (SBA). Teacher training resulted in an improvement of the quality of SBA and an overall improvement in the NSC result.

An Early Grade Reading Programme has been implemented in the Frances Baard and John Taolo Gaetsewe Districts in schools that offer only Setswana as a language of learning and teaching in the Foundation Phase Grades 1-3 including multi-grade schools. Six hundred and thirty (630) teachers were trained in all three school

terms. The Programme is aimed at improving reading outcomes in the learner's home language; Setswana and English First Additional Language.

Various research findings indicate that about a quarter of the learner cohort that starts their formal education in Grade 1 does not complete their school career (Grade 12). The Basic Education Sector is losing many learners annually. The dropout rate is highest among learners from historically black, poor, and / rural households. The Learner Transport Programme (LTP), together with the National School Nutrition Programme (NSNP), and other initiatives such as the Sanitary Dignity Programme were introduced to ensure access to education to all children, and at retaining those at risk of dropping out of the schooling system.

Annually the NCDoe Issues Educator Staff Establishments to all 554 Schools, comprising of 517 Public Ordinary (Mainstream), 11 Special Needs (LSEN) and 27 Full Service (Focus) Schools. In line with the prescribed date of 30 September each year, the NCDoe has never failed to meet its deadline of issuing said Educator Staff Establishments.

For the 2024 academic year, as a means of alleviating overcrowded classrooms, the Department received requests from Schools via the respective District Offices for a further 119 additional Educator Posts. After conducting the necessary due diligence in collaboration with the relevant District Officials, 86 posts were ultimately allocated, on top of the originally budgeted number of Growth Posts allocated each year.

Infrastructure development serves as the cornerstone of our education system, fundamentally ensuring that every learner has access to safe, conducive, and high-quality learning environments. The Northern Cape Department of Education therefore is deeply committed to supporting quality education by developing resilient, sustainable, and strategically located school facilities that cater to the evolving needs of our communities.

The following infrastructure projects for the 2023/24 Financial Year were realised:

- **New Schools:** We successfully completed the construction of two new schools, Barkley Rooirand Primary School and Kimberley Academy, providing a modern educational environment for our learners.
- **Sanitation:** Upgraded sanitation facilities at 12 schools, ensuring improved hygiene and health standards. There are no schools in Northern Cape with only pit latrines. All, except one pit latrine at Bagalothlare High School, were demolished. This pit latrine will be demolished by end of September 2024.
- **Water Supply:** Enhanced water infrastructure at 4 schools to secure consistent and safe water access.
- **Electricity:** Upgraded electrical infrastructure at 29 schools to meet the demands of modern educational technology and safety standards.
- **Maintenance Projects:** Completed comprehensive maintenance at 28 schools, ensuring that they meet all safety, operational, and educational standards.
- **Additional Classrooms:** Addressed the needs of growing learner populations by providing 85 new ordinary classrooms and 4 Grade R classrooms, significantly alleviating overcrowding.

The Presidential Youth Employment Initiative (Phase IV) started in February 2023 and ended on 30 September 2023 having created 6,494 job opportunities broken down as follows:

- A total of 5 462 Education Assistants
- A total of 1 032 General School Assistants

The School Safety Volunteer Programme came about as a result of the rampant incidents of crime, vandalism, theft and burglary (in some instance multiple repeats at same schools) in schools over the years, as schools are increasingly becoming soft targets of criminality within communities. An immediate direct benefit of this programme has seen a reduction to no break-ins at the identified high risk schools during the 2023 Festive Season (a period during which ordinarily, an increased number of criminality activities are reported at schools). During the period under review (2023/24) a total of 83 schools benefitted from this programme, four hundred and seventeen (417) job opportunities were created from a total budget of R2.6 million.

ACHIEVEMENTS FOR THE 2023/24 FINANCIAL YEAR

- 364 of the 402 schools offering Grade 1, offered Grade R. This translates into 91% of schools offering Grade 1 have Grade R classes.
- The Northern Cape Department of Education was able to equalise Quintiles1 -3 (No fee schools) at a per capita of R1,602 i.e. in accordance with the National Table of Target as issued by the Minister of Basic Education
- 1,547 of Foundation Phase teachers trained in reading methodology

- 267,100 learners from Quintiles 1 - 5 Primary and Secondary Schools benefited of the National School Nutrition Programme (NSNP).

➤ **Overview of the financial results of the department:**

➤ **Departmental receipts**

Departmental receipts	2023/2024			2022/2023		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	6 538	7 002	(464)	6 441	6 681	(240)
Transfers received	-	-	-			
Fines, penalties and forfeits	68	168	(100)	67	77	- 10
Interest, dividends and rent on land	-	302	(302)		346	(346)
Sale of capital assets	-	20	(20)		-	
Financial transactions in assets and liabilities	1 100	1 360	(260)	1 250	2 031	(781)
Total	7 706	8 852	(1 146)	7 758	9 135	(1 377)

The Department of Education is not a revenue generating Department. The main source of Departmental receipts under sale of goods and services other than capital assets are for commission earned on insurance and garnishee deductions, rental from state-owned dwellings and the re-issuing of matric certificates. Other sources of revenue under the same item are examination and re-marking fees, sale of tender documents and parking.

For the 2023/24 financial year, the Department over collected on its estimated receipts by R1.146 million largely due to over collection on sale of goods and services other than capital assets, interest, dividends and rent on land and financial transaction in assets and liabilities.

Fines, penalties and forfeits revenue is deductions from officials' salaries for labour relations issues.

Revenue from interest, dividends and rent on land is surrenders from Independent Development Trust (IDT) for interest earned on Departmental funds.

Revenue reflected under financial transactions in assets and liabilities relates to receipts from prior years.

The only tariff charged to the public is for requests to re-issue matric certificates, which is payable to UMALUSI.

➤ **Programme Expenditure**

Programme	2023/24			2022/23		
	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	864 664	864 664	-	736 912	755 955	(19 043)
Public Ordinary School Education	6 356 351	6 356 271	80	5 738 153	5 740 265	(2 112)
Independant School Subsidy	11 491	11 491	-	11 066	11 066	-
Public Special School Education	195 515	195 515	-	179 001	178 981	20
Early Childhood Development	192 611	192 611	-	206 918	201 916	5 002
Infrastructure Development	636 502	636 502	-	686 935	689 121	(2 186)
Examination And Education Related Services	352 156	352 156	-	372 949	370 634	2 315
Total	8 609 290	8 609 210	80	7 931 934	7 947 938	(16 004)

The Department recorded a minimal under expenditure of R80,000 or spent 100% of its final appropriation of R8.609 billion as at the end of the 2023/24 financial year.

Programme 1: Administration spent 100% of its final appropriation of R864.664 million.

Programme 2: Public Ordinary School Education recorded a minimal under expenditure of R80,000 or spent 100% of the Programme's final appropriation of R6.356 billion.

Programme 3: Independent School Subsidies spent 100% of its final appropriation of R11.491 million.

Programme 4: Public Special School Education spent 100% of its final appropriation of R195.515 million.

Programme 5: Early Childhood Development spent 100% of its final appropriation of R192.616 million.

Programme 6: Infrastructure Development spent 100% of its final appropriation of R636.502 million.

Programme 7: Examination and Education Related Services spent 100% of its final appropriation of R352.156 million.

➤ Virements/roll overs

Virements have been effected in terms of Section 43 of the Public Finance Management Act, 1999 and is reflected in table below:

Programme Name		Adjusted Appropriation R'000	Shifting of Funds R'000	Virements R'000	Final Appropriation R'000
1	Administration				
	Current payments	761 479	64	48 439	809 982
	Transfers and subsidies	5 700	-	496	6 196
	Payments for capital assets	37 540	(64)	11 010	48 486
	Total for Programme	804 719	-	59 945	864 664
2	Public Ordinary School Education				
	Current payments	5 725 549	(13 568)	(4 515)	5 707 466
	Transfers and subsidies	667 426	463	(32 963)	634 926
	Payments for capital assets	330	1 083	524	1 937
	Total for Programme	6 393 305	-	(36 954)	6 356 351
3	Independent School Education				
	Current payments	-	-	-	-
	Transfers and subsidies	11 500		(9)	11 491
	Payments for capital assets	-		-	-
	Total for Programme	11 500	-	(9)	11 491
4	Public Special School Education				
	Current payments	179 064	(241)	(2 242)	176 581
	Transfers and subsidies	18 150	(153)	(88)	17 909
	Payments for capital assets	626	394	5	1 025
	Total for Programme	197 840	-	(2 325)	195 515
5	Early Childhood Development				
	Current payments	127 312	(6 826)	542	121 028
	Transfers and subsidies	80 643	666	(16 522)	64 787
	Payments for capital assets	711	6 160	(75)	6 796
	Total for Programme	208 666	-	(16 055)	192 611
6	Infrastructure Development				
	Current payments	337 498	(141 076)	-	196 422
	Transfers and subsidies	-	262	-	262
	Payments for capital assets	299 004	140 814	-	439 818
	Total for Programme	636 502	-	-	636 502
7	Examination and Education related Services				
	Current payments	326 234	(477)	(4 916)	320 841
	Transfers and subsidies	28 252	779	314	29 345
	Payments for capital assets	2 272	(302)	-	1 970
	Total for Programme	356 758	-	(4 602)	352 156
	TOTAL	8 609 290	-	-	8 609 290

Virements are approved by the Accounting Officer within the 8% threshold on the appropriation. The virements were mainly done to offset the over expenditure incurred on Goods and Services due to accruals from the prior year.

➤ **Unauthorised, Irregular, Fruitless and Wasteful Expenditure**

2023/24 Expenditure	Amount R'000
Unauthorised Expenditure	-
Irregular Expenditure	645 916
Fruitless and Wasteful Expenditure	1 396

No unauthorised expenditure was incurred during the year under review.

Irregular expenditure was largely due to:

- Infrastructure implementing agents not following procurement prescripts for infrastructure capital projects
- Learner transport contracts which was carried over from Department of Transport, Safety and Liaison
- Non-compliance with SCM prescripts

Fruitless and wasteful expenditure was as a result of:

- Interest paid on overdue accounts.
- Pension fund penalties on non-payment of contributions.

➤ **Strategic focus over the short to medium term period**

The priorities of the Basic Education Sector for the 7th Administration includes, among others, the following:

- Acceleration of Mass Registration for all Early Childhood Development (ECD) Programmes leading to compliance with existing policies and legislation as well as improving access and quality of ECD Programmes.
- Acceleration of the Implementation of the Language in Education policy to make education fully accessible to all citizens throughout all grades and use Mother-tongue based Bilingual Education approach towards realizing this constitutional obligation leading to improved learning outcomes.
- Improved school Health Promotion; Social Cohesion; and performance in access and quality as one of the 6 Social justice principles to lay a solid foundation contributing to reducing unemployment rate and lack of skills to stimulate economic growth.
- Providing National leadership of Provincial efforts for Curriculum, Recovery, strengthening, Skills and Competencies for a Changing World contributing to an inclusive economic growth for an inclusive society.
- Urgently address School Safety; for both learners and staff to provide a conducive environment for learning and teaching as well as Infrastructure backlog; capacity and data credibility as well as learner transport to enhance access to the provision of quality basic education.

➤ **Public Private Partnerships**

The Department did not enter into any Public Private Partnerships for the year under review.

➤ **Discontinued activities / activities to be discontinued**

No discontinued activities for the year under review.

➤ **New or proposed activities**

No new activities have been identified.

➤ **Supply chain management**

- No unsolicited bids were received for the year under review.
- SCM processes of the Department are documented which, if fully complied with, would not result in irregular expenditure being incurred.
- Outsourcing of infrastructure projects to infrastructure implementing agents do not always follow SCM

procedures which results in irregular expenditure for the Department. A revised Service Level Agreement was entered into with infrastructure implementing agents which included departmental officials serving on the bid committees of the implementing agents.

➤ **Gifts and Donations received in kind from non-related parties**

MTN donated 15 laptops to the value of R160 500 along with assortment of promotional items for the top performing learners in the 2023 NSC examinations.

➤ **Exemptions and deviations received from the National Treasury**

No exemptions from the PFMA, Treasury Regulations or deviation from financial reporting requirements were received from National Treasury for the year under review.

➤ **Events after the reporting date**

After the 2024 elections, Mr Abraham Vosloo was appointed as the new Member of the Executive Council responsible for Education in the Northern Cape.

➤ **Other**

No other material fact or circumstances that will have an effect on the understanding of the financial state of affairs which is not addressed elsewhere in this report have been identified.

➤ **Approval and sign off**

The Annual Financial Statements for the year ending 31 March 2024 as set out on pages 156 – 229 have been approved by the Accounting Officer.



.....
Dr MI Ishmail
ACCOUNTING OFFICER (ACTING)
NORTHERN CAPE DEPARTMENT OF EDUCATION

31 July 2024

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 F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

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

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

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

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

Yours faithfully



.....
Dr MI Ishmail
ACCOUNTING OFFICER (ACTING)
NORTHERN CAPE DEPARTMENT OF EDUCATION

31 July 2024

6. STRATEGIC OVERVIEW

6.1 Vision

A modernised and thriving education system

6.2 Mission

Building the elements of, capacity for and momentum towards a Modern, Growing and Successful Education System in the Northern Cape

6.3 Values

Values	Brief Explanatory notes
Transparency	Ensure access to information in line with all relevant legislation
Excellence	Striving towards outstanding standards of performance at all levels of delivery
Accountability	Remaining answerable to the public and oversight structures of the Northern Cape
Caring	Showing compassion for all our clients
Honesty	Displaying irreproachable levels of truthfulness
Integrity	Exceptional levels of honour
Needs –driven	Being finely attuned to the needs of our clients
Goal–directed	In pursuance of long-term plans of the country

6 LEGISLATIVE AND OTHER MANDATES

Since 1994, a number of policies have been implemented and legislation promulgated to create a framework for transformation and the provision of quality public education and training. The following are some of the key policies and legislation:

Constitutional Mandate

Education rights are expressed in section 29 of the South African Constitution. In terms of section 29 everyone has the right to a basic education, including adult basic education and up to further education, which the state, through reasonable measures, must make progressively available and accessible.

The National Education Policy Act, 1996 (Act No. 27 of 1996)

The act brought into law the policies, and legislative and monitoring responsibilities of the Minister of Education, as well as the formal relations between national and provincial authorities. It laid the foundation for the establishment of the Council of Education Ministers (CEM), as well as the Heads of Education Departments Committee (HEDCOM), as intergovernmental forums that would collaborate in the development of a new education system. It provided for the formulation of national policy in general, technical and vocational education for curriculum, assessment, language and quality assurance.

The South African Schools Act, 1996 (Act No. 84 of 1996)

This act ensured that all learners have access to quality education without discrimination, and makes schooling compulsory for children aged seven to 15. It provides for two types of schools namely independent and public schools. The provision in the Act for democratic school governance, through school-governing bodies (SGBs), has been implemented in public schools countrywide. The school- funding norms, outlined in SASA of 1996, prioritise redress and target poverty regarding the allocation of funds for the public-schooling system.

The Employment of Educators Act, 1998 (Act No. 76 of 1998)

The act regulates the professional, moral and ethical responsibilities of educators, as well as teachers' competency requirements.

South African Council of Educators Act no.31 of 2000

This act brings to life SACE, which is a professional council that aims to enhance the status of the teaching profession, and to promote development of educators and their professional conduct.

The Public Service Act, 1994 (No. 103 of 1994)

To provide for the organisation and administration of the public service of the Republic, the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service, and matters connected therewith.

The South African Qualifications Authority Act, 1995 (Act No. 58 of 1995)

The act provides for the development and implementation of a National Qualifications Framework and for this purpose to establish the South African Qualifications Authority; which is responsible for establishing and maintaining quality within the higher education and training sector.

Education White Paper 5 on Early Childhood Education (May 2001)

This document provides for the expansion and full participation of five-year-olds in pre-school Grade R education by 2010, and an improvement in the quality of programmes, curricula and teacher development for birth to four-year-olds and six- to nine-year-olds.

Education White Paper 6 on Special Needs Education – Building an Inclusive Education & Training System (July 2001)

Describes the DBE's intention to implement inclusive education at all levels in the system by 2020. The system will facilitate the inclusion of vulnerable learners and reduce the barriers to learning through targeted support structures and mechanisms that will improve the retention of learners in the education system, particularly learners who are prone to dropping out.

National Curriculum Statement

The NCS grades R to 12, implemented between 2012 and 2014, represents a policy statement for learning and teaching in South African schools. It is the curriculum that underpins the various programmes followed in each Grade from grades R to 12. It enables a learner to obtain an NSC after completing the full programme of the NCS grades R to 12.

Curriculum and Assessment Policy Statement

CAPS is a single, comprehensive and concise policy document, which replaces the Subject and Learning Area Statements, Learning Programme Guidelines and Subject Assessment Guidelines for all the subjects listed in the NCS grades R to 12.

The Northern Cape Schools Education Act, 1996 (Act No. 6 of 1996)

The act provides for the provision and control of education in schools in the Northern Cape, and matters connected therewith.

The Education Laws Amendment (Conduct of Matriculation Examinations) Act, (Act No. 4 of 1995)

The amendment set the age of admission to Grade 1 as the year in which the child turns seven. However, the school-going age of Grade 1 was changed to age five, if children turned six on or before 30 June in their Grade 1 year.

The White Paper on Transforming Public Service Delivery (Batho Pele) (General Notice 18340 of 1 October 1997)

The paper sets out eight transformation priorities, amongst which Transforming Service Delivery is the key. Improving service delivery is therefore the ultimate goal of the public service transformation programme.

The Public Finance Management Act, 1999 (Act No. 1 of 1999)

Public Finance Management Act 1 of 1999 (as amended by Act 29 of 1999), deals with funding and spending of the state monies. The Act promotes the objective of good financial management in order to maximize delivery through the efficient and effective use of limited resources.

The Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)

The purpose of the act is to ensure that people can exercise their constitutional right of access to any information that is required for the exercise or protection of any right and is held by the State or another person.

The Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000)

The act gives effect to the right to administrative action that is lawful, reasonable and procedurally fair as well as to the right to written reasons for administrative action as contemplated in the Constitution.

The Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002)

The act aims to provide for the facilitation and regulation of electronic communications and transactions; to provide for the development of a national e-strategy for the Republic; to promote universal access to electronic communications and transactions and the use of electronic transactions by SMMEs; to provide for human resource development in electronic transactions; to prevent abuse of information systems; to encourage the use of e-government services; and to provide for matters connected therewith.

The Draft White Paper on e-Education, August 2003

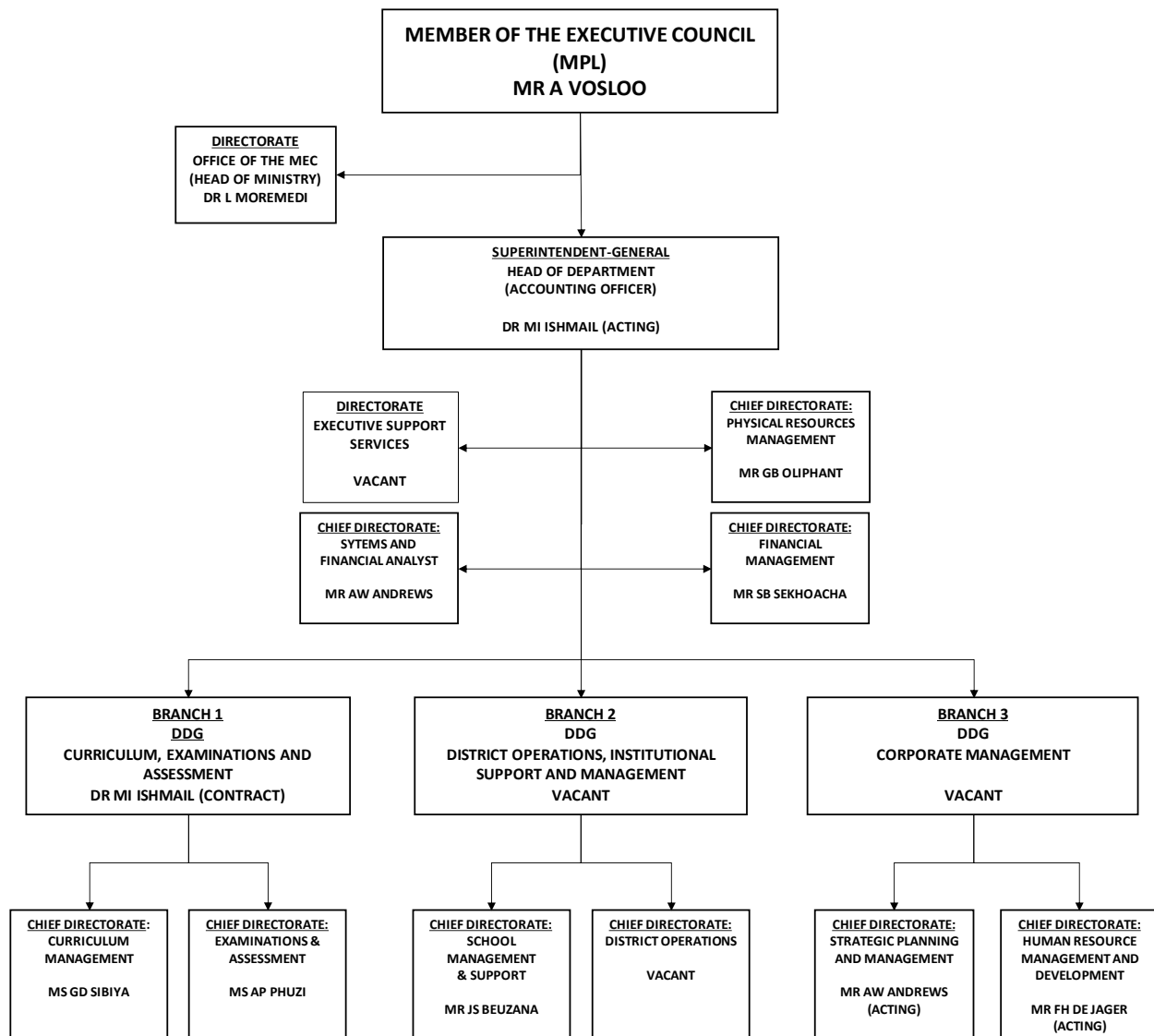
This White Paper sets out Government's response to a new information and communications technology environment in education. To ensure that every school has access to a wide choice of diverse, high- quality communication services. So that all learners and local communities to benefit from this investment.

The Protection of Personal Information Act 4 of 2013

Essentially, the purpose of the Protection of Personal Information Act (POPIA) is to protect people from harm by protecting their personal information. To stop their money being stolen, to stop their identity being stolen, and generally to protect their privacy, which is a fundamental human right.

To achieve this, the Protection of Personal Information Act sets conditions for when it is lawful for someone to process someone else's personal information.

7 ORGANISATIONAL STRUCTURE



8 ENTITIES REPORTING TO THE MINISTER/MEC

No entities that report to the Minister/MEC.

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 143 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

Overview of Departmental Performance

2.1 Service delivery environment

The Northern Cape Department of Education (NCDoE) provided various services in its mission to implement its strategic and annual plans during the 2023/24 financial year. However, the provision of services were impacted upon by a plethora of both internal and external environmental factors. Some of the main factors include *inter alia* the size of the province, the appointment(s) of Accounting Officers within the financial year, the introduction and impact of cost containment measures, the issue of unemployment, as well as societal challenges.

The NCDoE was faced with a situation where the former Head of Department (HoD) was replaced with an acting HOD towards the end of 2023 till early 2024. Thereafter, another acting HOD was appointed since February/March 2024. Besides the foregoing, services were and continue to be provided. Despite some noted challenges, the NCDoE managed to provide services to its clients, and these included services directly related to education provision as well as those related to psycho-social support as well as infrastructure.

The vast and arid Northern Cape Province is the largest province in South Africa geographically, taking up nearly a third of the country's land area. The Northern Cape spans 372 889 km² and covers about 31% of the country's surface area. The implication and impact of the size of the province is that a lot of travelling is required to service all the schools in the province. Therefore, it impacts on transport and related costs.

Due to the financial challenges South Africa experienced regarding its economic and fiscal conditions, the national treasury issued measures that all national departments, public entities and provincial departments were to implement from 15 September 2023. The measures titled **"Cost Containment Measures to Assist National Departments, Public Entities and Provinces to Close Fiscal Gap"**, were released on the 31 August 2023. These measure were aimed at reducing government spending, and were to be effective for the 2023/24 as well as 2024/25 financial years. The foregoing implies that departments were to amongst others, reprioritise their activities and services. Hence, this impacted on the service delivery. The manifestation of the reprioritisation were highlighted through the downscaling (revision) of identified indicators and targets.

The reprioritisation necessitated the retabling of the 2023/24 Annual Performance Plan in October 2023 (end of the second quarter). In this regard, the targets for the Output Indicators as linked to Outcome 2: 10 year-old learners enrolled in publicly funded schools read for meaning were revised by a revision of the target for the training of foundation phase teachers in reading methodology from 1 825 to 800. The target for the number of foundation phase teachers trained in numeracy content and methodology was revised from 1,825 to 800. The target for the number of teachers trained in Mathematics content and methodology was revised from 2,106 to 1,800. The target for the number of teachers trained in language content and methodology was revised from 3,236 to 2,900. The target for the number of schools monitored on the implementation of the Early Grade Reading Assessment (EGRA) tool was revised from 18 to 10 for Quarter 4. The indicator regarding the number of schools provided with Grade 3 African Languages reading material was removed for the 2023/24 financial

year. The target for the number of schools provided with free sanitary towels was revised from 360 to 160 for both Quarter 3 and Quarter 4.

Furthermore, the target for the Output indicator as linked to Outcome 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach was also affected. In this regard, the target for the number of schools where scheduled maintenance projects were completed was revised from 56 to 36.

In cases where targets were not necessarily revised, it sometimes impacted on school monitoring and support. For example, some of the monitoring of no-fee paying schools (4th Quarter), or monitoring of learner transport services were affected, particularly in the 3rd and/or 4th Quarters.

Contrary to the downward revision of the indicators and targets highlighted above, the target for the Output indicator as linked to Outcome 4: Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape experienced an upward revision. The foregoing was noted through the upward revision of the target for the percentage of learners who passed the National Senior Certificate (NSC) examination which was revised from 78% to 80%.

In his 2024 State of the Province Address (SOPA), the Premier of the Northern Cape stated that in 2023 329,000 people in the Northern Cape were employed. In addition, he stated that with reference to unemployment, the Northern Cape Province was the second-lowest in the country (2024 SOPA), at the time of his address. Despite the foregoing, the status of the unemployed, particularly the youth who are not in employment, education or training (NEET) is also noted and acknowledged. In an effort to alleviate the challenge, the NCDoE also enabled the youth to participate in employment creation initiatives. These initiatives include the Presidential Youth Employment Initiative (PYEI), Expanded Public Works Programme (EPWP), through which the National Youth Service-National School Nutrition Programme (NYS-NSNP) (the NYS are part of the EPWP), Educator Assistants (EA), as well as School Safety Volunteers (SSV) were implemented.

As incidents of burglaries, vandalism and theft of school property impacted on the delivery of education as a service to communities, the concept of SSV was introduced to alleviate the challenges experienced by high risk schools and communities. In addition to burglaries, vandalism and theft of school property, school based incidents of gang/ group fights, school-based incidents of crime, violence and learner ill-discipline were also experienced and reported. The foregoing makes it difficult to provide services in an efficient and effective manner.

In an effort to address the challenges raised in the above paragraph, as well as other social issues that impact on the service delivery environment, the NCDoE implemented a range of initiatives. These initiatives include co-curricular activities on provision of peer education camps for learners including learner support agents, career guidance development/support and environmental education participation, and social mobilisation and build up - activities towards the hosting of a provincial teenage pregnancy summit. The Northern Cape also experiences a spike in learner pregnancy, learner drop- out, repeating of grade, gangsterism, alcohol and substance use. The foregoing impacts on the service delivery environment a great deal, and requires a definite response. Career guidance development as well as priority and targeted intervention programs, session by SAPS on crime prevention, collaboration with the Northern Cape Department of Social Development (NCDSD) with regard to teenage pregnancy, Condom and STI Week, Session by Interns from the Department of Transport Safety and Liaison on Awareness of Drugs and Alcohol use and what it does to the human body, Bullying and School Violence sessions, are all initiatives that the NCDoE in collaboration with other stakeholders and departments implements in an effort to improve the environment for the delivery of services (education).

2.2 Service Delivery Improvement Plan

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Improve communication with Primary and Secondary Schools on matters relating to their performance.	School Management Teams (SMTs) Educators and learners.	The principals of each underperforming school received individual letters signed by the Chief Director: Districts Operations with content based on the school's academic performance.	All principals in underperforming secondary schools to receive individual letters signed by the Chief Director: Districts Operations with content based on their school's performance within the 1st month of reopening.	All principals of Underperforming secondary schools received letters concerning the performance of their school.
Provide support and monitoring to underperforming and fluctuating schools.	School management teams, Educators Learners Parents Members of school Governing bodies.	All underperforming schools receive support and monitoring by Circuit Managers and Subject Advisors.	General performance improvement of identified schools.	Number of underperforming schools were reduced by improved performance of the identified schools

2.2 Organisational environment

The high turnover rate in the position of the Accounting Officer remains a serious challenge to the Department. The Department has had several Acting Accounting Officers during the period under review. At the time of writing this annual report, the position of Accounting Officer had been advertised and therefore expected to be filled in the 2024/25 financial year.

The impact of the National austerity measures, particularly on the filling of absolutely critical posts, continues to pose a serious challenge at all levels of the Department, namely, School, District and Head Office, where there are high vacancy rates. There has furthermore been an on-going struggle to finalise the Organisational Structure, which was turned down by DPSA, due to the budgetary constraints. The Department has since been forced to propose a budget structure instead of a service delivery one. This has, no doubt, had an impact on the provincial pass rate, seeing the Province positioned at number 9 in the matric results of 2023. Recruiting and retaining qualified teachers in rural areas can be challenging. Many teachers may prefer to work in urban areas where there are more opportunities, better facilities, and higher salaries. This has resulted in understaffed schools, larger class sizes, and the phenomena of many multi-grade schools. In rural areas with limited internet connectivity and access to technology, learners face challenges in accessing online resources and participating in digital learning initiatives. This has further widened the educational gap between rural and urban schools in terms of technological literacy and access to information. In the main, the impact of the vacancy rate on the NCDoE's capacity to deliver manifest in Curriculum delivery being negatively affected, instability caused by non-filling of SMT posts at school level, inability to retain skilled workforce (especially Infrastructure and IT professionals), non-compliance with DPSA Directives relating to timeframes in filling of vacancies, non-filling of posts creates skills gap when older cohort exit the Department before they transfer knowledge, Non-compliance with Government Priority relating to youth employment (35 years and younger). Addressing these

challenges requires a comprehensive approach that involves investment in infrastructure, teacher training and recruitment, provision of resources, and efforts to bridge the digital divide between rural and urban areas.

There is a serious insufficient qualified Human Resource in the area of system administration and information security. In relation to ITC, the following mitigating are being implemented to offset the adverse impact on service delivery: Quarterly Cyber Security awareness released, plans underway for Cyber Security training for all staff members and in the process of conducting the IS impact Assessment through Vodacom, upgrade of District IT infrastructure, revamp of the Network and Data Centre (Drafted specifications undergoing quality assurance process), improving School Connectivity i.e. provision of connectivity to schools for overall administration, teaching and learning.

The overall Departmental operations have also been adversely impacted by electricity load shedding at school, district and provincial office levels. Prolonged load shedding coupled with the aged IT infrastructure of the Department, has adversely impacted on normal operations of the Department. The fact that the Department does not have a comprehensive backup system e.g. generators, often results in service delivery being compromised over prolonged periods. The prolonged turnover time in the restoration of the IT server network after load shedding periods worsen the situation. This has especially affected the Finance and HR directorates in delaying turnaround time for payments and effecting appoints on Persal System. Given the austerity measures currently being implemented, it is difficult for the Department to implement comprehensive measures to adequately address this load shedding challenge.

2.3 Key policy developments and legislative changes

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

3 ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Early Childhood Development (ECD) function was transferred from Department of Social Development to the Department of Basic Education on 1 April 2022. Early childhood care and education/development for children, birth to 5 years old is provided by non-governmental organizations, private individuals or companies. This programme ensures that children are afforded an opportunity for a smooth transition into primary school. During the period under review, there were a total of 320 Registered ECD with 12,368 children in funded ECD centres.

Key achievements of Pre Grade R

- 12,368 children benefitted from the ECD conditional grant and equitable share budgets
- 320 ECD centres were registered, these included re registered and first-time registered centres.
- Four ECD centres were provided with educational equipment.
- An ECD centre was constructed on the premises of the Vaal-Oranje Primary School in Douglas.

Engagements between the Department and funders have resulted in a number of ECD centres being supported by the business sector through the funding of training of ECD practitioners, building of ECD centres, equipping of centres.

Challenges in improving efficient and effective Pre Grade R

- Insufficient registered spaces in ECD services to ensure universal access to quality ECD.
- Slow pace in providing public ECD services because of budget constraints.
- Poor salaries for ECD workforce. Fees are low and paid irregularly. Subsidy not sufficient to cover minimum wage for ECD workforce. National subsidy rate is capped at R17 per child per day in centre based ECD services and R6 in non-centre based ECD services.

- Curriculum support to ECD practitioners. Thrive By Five Index (2022) found that of the 600 children in ECD centres sampled:
 - 33.5% of children don't achieve the expected score for Social Relations with Peers and Adults
 - 49.7% of children don't achieve the expected score for Emotional Readiness for School
 - 35.8% of children have stunted growth, 5.8% of whom are severely stunted
 - 37.4% of children are *On Track*
 - 25.3% are *Falling Behind*
 - 37.3% are Falling Far Behind the expected standard for Early Learning
- Turnover of trained and skilled staff ECD staff in centres as a result of poor compensation, poor working conditions and following better opportunities.
- Maintenance of ECD centre facilities to meet health and safety standards.
- Buildings are owned by amongst other – municipalities, churches, private individuals, non-profit organisations, with no funds to maintain structures, some have ownership issues, no lease agreements.
- These issues complicate the funding of maintenance or renovation projects by possible funders.

The Northern Cape Department of Education (NCDoE) continues to implement remedial measures to counter encountered challenges. Amongst others, the department is increasingly working towards:

- Centre based services – ECD centres/creches reaching 40% of targeted spaces.
- Non-centre based services – Playgroups, home-based ECD services, parenting programmes, day mothers, mobile ECD services, toy libraries reaching 60% of targeted spaces.
- Increased lobbying of funders for bursaries for training of ECD practitioners
- Intensify curriculum support to ECD practitioners.
- Intensification of registration of ECD services.
- Automation of registration application, processing and approval process to reduce turnaround time of applications.
- Automation of applications, processing and approval of funding. Increase capacity to monitor funded ECD centres
- Build capacity of ECD practitioners to early identify children at risk malnutrition.
- Build capacity of ECD practitioners to identify children with possible disabilities for referral.
- Improve information management in the ECD sector.
- Strengthen ECD coordinating structures in districts and at provincial level.

Grade R expansion

The Department continues to register significant strides towards the universalisation of Grade R in Public Schools. During the period under review, 366 of the 402 schools offering Grade 1, offered Grade R. This translates into 91% of schools offering Grade 1 also having Grade R classes. The 36 schools that do not have Grade R are small and rural schools with less than 10 Grade R learners. These learners are catered for in the community-based sites.

The main focus in the Foundation Phase remains ensuring that a solid foundation is laid in both literacy (reading) and numeracy (mathematics) so as to enhance improved learner academic performance in higher grades. The use of Annual Teaching Plans (ATP) was monitored and supported where need was required. To increase the number of learners who will master the minimum language and numeracy competencies for Grade 3, the following activities were undertaken during the year under review: 1551 Foundation Phase teachers were trained in reading methodology and 970 trained in numeracy content and methodology. The department continues to implement and monitor the implementation of Early Graded Reading Assessment (EGRA). Monitoring of the effective utilisation of the DBE workbooks continue to be conducted in the Foundation Phase.

The NCDoE held a Provincial Reading Indaba from 4th - 5th September 2023 with the theme **“Teaching and promoting reading in early Grades under the Covid-19 and beyond”**. The

Provincial Reading Indaba objectives were: (1) To equip teachers with efficient reading teaching techniques, (2) To enhance the reading abilities of our learners and improve their overall literacy skills and (3) Shared consensus and high level buy-in for the way forward to achieve Reading for meaning skills. The Indaba was attended by a collective of 200 Foundation and Intermediate Phases teachers, representatives from 5 Book Publishers Houses, Teacher Unions and key external people with expertise in the teaching of Literacy and Numeracy. The latter shared their experiences during the session. Lessons learnt from the Indaba will be incorporated to improve the Provincial Literacy and Numeracy Strategy.

Overall, the Department continues to implement in programmes aimed at improving the literacy and numeracy of learners such as, the Reading and Writing Retreat which promotes reading and creative writing among learners during school holidays. It also serve to encourage creative expression, expands vocabulary, and fosters a love of literature. The Doen en Leer (Do and Learn) is aimed at training of teachers on how to teach learners to read for meaning. In the Foundation Phase. Reading Program prepares current Grade 2 learners for PIRLS assessment in 2026. Improve learner's ability to read for meaning. Schools are also encouraged to observe national and international reading awareness days such as World Read Aloud Day and World Book Day. During these days schools are urged to celebrate the power of reading aloud and encourage literacy advocacy. Organize read-aloud sessions in classrooms, libraries, and community spaces Promotes reading, publishing, copyright awareness, host book fairs, author visits, and book-themed events.

The overarching Pro-Poor funding Policy of government within the Basic Education Sector remains the **No-Fee School policy**.

Allocations provided to no fee schools are determined in terms of the National Table of Targets for Quintile 1, 2 and 3. For the 2021/22 financial year, the National Table of Targets was R1,536.00 per capita but the Department's actual allocation per capita was R1,304.00. However, as a result of the additional funding amounting to R47 million received from Provincial Treasury within the Norms and Standards budget for 2023/24 financial year, the Northern Cape Department of Education was able to equalise Quintiles 1 -3 (No fee schools) at a per capita of R1,602 i.e. in accordance with the National Table of Target as issued by the Minister of Basic Education. This translates into 74.40% of the total number of school in the Province being no fee paying schools. The total investment in the no fee schools was thus R312 867 209 for the 2023/24 financial year. This equalisation will go a long way to ensuring that schools are able to stretch the rand further given the ever increasing costs of commodities schools must procure to deliver effective and quality education.

Another pro-poor policy within the Basic Education Sector is provisioning of learner transport to ensure access to public education of deserving learners. The **Learner Transport** Policy provides for the subsidised transportation of learners who attend school from Grade R to Grade 12 who travel more than 5 kilometres from their place of residence to schools as determined by the South African Schools Act to access basic education. Provision of learner transport ensures that children from farm and rural areas are able to access basic education. During the 2023/24 financial year, the total of 26 783 learners were identified to benefit from the learner transport programme. The actual number of learners transported as at the end of the 2023/24 financial year stood at 27,009. The slight increase in the actual learners benefiting from learner transport is accounted for by the need to create new routes during the year. The learners in the province were transported by 236 service providers over 427 routes during the year under review.

The number of learners with special needs benefitting from learner transport services is 352 (already included in the 26,967 learners transported for 2023/24). Eight public special schools are benefitting directly. The other public special schools with learners who require caregivers are receiving a financial allocation to transport their learners.

The main challenge in regards to provisioning of learner transport remains the vastness of the Province and poor road infrastructures, sourcing suppliers with roadworthy transports and funding. In the John Taolo Gaetsewe (JTG) District, the service providers are complaining that the Departmental tariffs are too low compared to their operational expenses because of the poor road conditions. These

service providers are submitting their own quotations and in many instances there is no other choice but to appoint them at the increased amounts. In the ZF Mgcawu (ZFM) District, potential service providers with large buses prefer to enter into contracts with solar farms where they are being paid more.

The non-conclusion of long term learner transport contracts with service providers remain a major challenge. In the main, as mentioned above, potential learner transport service providers highlight the low tariffs paid by the department in comparison to other provinces and the poor road infrastructure conditions within some parts of the province. The tender was initially advertised in March 2020 to close in April 2020. With the nationwide lockdown in March 2020 the tender was postponed. After the lockdown was extended the tender was cancelled. The tenders were again advertised in March 2021 and closed on 23 April 2021. During the period under review, the tenders had not been awarded yet. The department is implementing some remedial measures to ensure provisioning of learner transport continues so as not to compromise normal school programmes, namely:

Tariffs: In the absence of long term contract, the Department increased the current tariffs by 5%,

Operator Performances: Certain service providers are not transporting the learners with the vehicles as per their contracts. The department has been conducting monitoring inspections with provincial law enforcement officers to rectify this problem.

Finalization of the learner transport tender: The tender must either be finalised or cancelled. The delay is causing uncertainty in the sector as service provider are not sure of their contracts. They can also not buy new vehicles because of the lack of medium to long term contracts. Vehicle financing agreements with banks are usually for 5 to 6 years. In the absence of a fix term contract it is not possible for service providers to enter into such agreements with financial institutions.

Increased Demands for Learner Transport: The process of verifying learner numbers against the number of vehicles utilized per route was completed. The demands for learner transport services are increasing and these are attended to on a needs basis.

The NCDoe has extended the current learner transport contracts until the end of March 2025 whilst working on concluding long term contracts with service providers.

The cost containment measures introduced during the period under review resulted in a massive reduction in the overall monitoring of learner transport services.

One of the Basic Education Sector's priorities of the Sixth Administration is the implementation of the **General Education Certificate (GEC)**. The GEC qualification seeks to improve career employability and reduce dropout rates in the Public-School Sector. When fully implemented, it will also allow learners to be recognised after ten years of schooling (Grade R-9) for curriculum attainment, general capabilities, and talents.

The GEC pilot was conducted during 2023 and it focused on Grade 9 learners across the Province. The total number of schools involved in this project has been increased from 93 in 2023 to 193 in 2024. The GEC comprises of Curriculum Standardised Tests, Integrated Project Assessments, and Inclination Assessments. The Integrated Common Assessment Task is in the form of a project. Indications are that the pilot GEC in 2023 revealed that performance of Grade 9 learners in the pilot schools were relatively low.

In Setswana Home Language the Province obtained an average of 37.1%; in IsiXhosa Home Language 35.2%; in Afrikaans Home Language 33.8%; and in English Home Language 44.1%. In English First Additional Language the average provincial performance was 34.1% and in Afrikaans First Additional Language 40.3%. The average performance in Mathematics was 21.3%; in Natural Sciences 22.5%; and in Economics and Management Sciences 30.8%.

The overall learners' performance in the GEC reveals the magnitude of the challenge facing the province in attaining quality public education. A contributing factor might be the nature of the question papers which comprise of 80% multiple-choice and 20% open-ended questions. The learners are not yet familiar with multiple-choice questions. Some learners choose answers at random as an easy way out without working out the answers.

As is the case with all pilots (and even up scaled programmes) there were some challenges encountered during the pilots' implementation, namely, time frame- from training to completion of the project was too short, learner absenteeism, late submission resulting in late completion, load shedding which impacted on the general starting of the projects, Afrikaans LOLT schools, learners struggled with the English language in the projects, resulting in the schools lagging behind, unavailability of gadgets (smartphones) posed a problem even with completion of the projects because learners could not do research, in the Pixley Ka Seme District, teachers in Strydenburg H/S cited that District officials could not answer some of the questions posed regarding the Life Orientation anchor project, In Pixley Ka Seme District, in Petrusville HS, the teacher trained in GEC resigned which led to challenges in the project completion, the teacher training was conducted very late (28-29 July), well into the third term when the project is supposed to be implemented and Not all teachers are clear on what is expected of them because of the limited time of training (2 days). The Department continues to mitigate all these and other associated challenges encountered as the Piloting phase continues in 2024. Focus in 2024 and beyond is to assist teachers to implement the integrated project. More time will be dedicated to that. These lessons learnt will stand the Department in good stead at the time of full implementation of the GEC in the future. Teacher training was only conducted in the third term (28 – 29 July) which is very late as the project was scheduled to start in the third term. Teachers were also not clear on what was expected of them because of the relative short training (2 days) period. One of the key shortcomings of the GEC Pilot is that integrated projects comprise of different languages, however, teacher resource packs are only available in English.

The Northern Cape Department of Education, however, continues to mitigate the challenges encountered during the pilot programme and will continue to train and support both schools participating in the pilot and those not participating in the pilot) for the GEC in 2024 and beyond. The lessons learned in 2023 will have provided good lessons which will greatly assist with full implementation of the GEC in future.

The **School Safety Volunteer Programme** came as a result of the rampant incidents of crime, vandalism, theft and burglary (in some instance multiple repeats at same schools) in schools over the years as schools are increasingly becoming soft targets of criminality within communities. An immediate direct benefit of this programme has seen a reduction to no break-ins at the identified high risk schools during the 2023 Festive Season (a period during which ordinarily, an increased number of criminality activities are reported at schools). During the period under review (2023/24) a total of 83 schools benefitted from this programme, four hundred and seventeen (417) job opportunities were created from a total budget of R2.6 million.

Additionally, the Department continues to participate in the Department of Basic Education (DBE) led Love Your School Campaign. The Love Your School Campaign gives impetus to the establishment and/or revival of School Safety Committees in accordance with the South African Schools Act and Occupational Health and Safety Act. Schools also have to develop their School Safety Action Plans to address safety challenges including vandalism and gang/group violence.

The **2023 National Senior Certificate Examination** was successfully administered with no serious irregularities reported. The Province is continuously strengthening measures to ensure that the NSC Examination runs without any material mishaps. A total of 12,842 learners wrote the 2023 NSC Examination. It is worth noting that there was a slight decrease (732) in the number of Grade 12 learners between 2022 (13,574) and 2023 (12,842). The provincial 2023 NSC pass rate target was 80%. Though not achieving the target, the Province registered a marginal increase in the overall pass rate, achieving a 75.8% NSC pass rate in 2023 compared to 74.2% in 2022. District specific achievement in the 2023 NSC Examination is: Namakwa District at 81.6%, ZF Mgcawu at 81.4%,

Pixley Ka Seme at 74.2%, Frances Baard at 73.9% and John Taolo Gaetsewe at 73.7%. All five districts performed above 70% with two (Namakwa and ZF Mgcawu Districts) achieving above 80%.

The target for number of Secondary Schools with NSC pass rate of 60% and above was 120. A total of 125 Secondary Schools offering NSC attained 60% and above.

The Province targeted a Bachelors pass rate of 34% and attained 30%. The targeted percentage of learners who attained 60% and above for both Mathematics and Physical Sciences was 18%. Actual attained was 12.7% and 12.5% respectively in the 2023 NSC Examination results.

The Department's monitoring and support to schools has revealed serious gaps in schools' internal control measures required for curriculum delivery, monitoring and support. Of more concerning was the absence of internal school based systems required for quality control of teaching, learning and assessment practices. It is in the light of this that the Department has identified certain schools for a more in-depth support to School Management Teams and teachers in this regard. Amongst others, this support will scrutinize all Grade 12 teachers' SBA files, learners' workbooks' and notebooks and evidence of lesson planning. Comprehensive reflection and feedback sessions will be done. The Department will continue to monitor this and where required, further support will be provided.

This Province anticipates a marginal increase in the number of learners who will write the 2024 NSC Examination. The 2024 unverified Snap Survey (EMIS: February 2024) indicated a total of 13,530 stats at the start of the school year.

In order to foster more interest in Coding and Robotics amongst learners, the NCDoe collaborated with Sol Plaatje University in hosting Coding and Robotic Competition for Grades 1-9 in selected schools in 2023. The competition aimed to urge the establishment of Coding and Robotics Clubs as an important measure to build learner confidence in these new subjects. This initiative also enable learners to work collaboratively in solving problems and develop acceptable attitudes towards scientist enquiry as they design robots. The Department will continues to engage Sol Plaatje University not only to continue with this collaboration but to ultimately expand participation in competitions such as this one.

4 INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: ADMINISTRATION

Programme Objective

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

Description and objectives

Sub-programme 1.1: Office of the MEC

To provide for the functioning of the office of the Member of 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 Systems

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

Sub-programme 1.6: Conditional Grants

To provide for projects under Programme 1 specified by the Department of Basic Education and funded by Conditional Grants.

Administration overview

The Output Indicators in this programme aim to ensure effective and efficient realisation more financial resources are allocated to service delivery as opposed to personnel expenditure, improvement of electronic systems within the Department and especially at district and school levels. Ensuring that the reliability of the SA-SAMS and NCDoe's email address for effective communication between the Department and schools. Overall, the three indicators within this Programme ensures that administration, teaching and learning is supported by the systems of the Department

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements Table

Table 2.4.4.2

Programme 1: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
OUTCOME 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach	Public schools are able to upload datasets directly and access information as well as emails through connectivity	SOI 101 Number of public schools that use the South African Schools Administration System (SA-SAMS) or any alternative electronic solution to provide data.	556	556	554	554	0	N/A
		SOI 102 Number of public schools that can be contacted electronically	556	556	554	554	0	N/A
OUTCOME 5 School physical infrastructure and environment that inspires learners to learn and teachers to teach	Spend 20% of Education expenditure on non-personnel items	SOI 103 Percentage of expenditure going towards non-expenditure	26%	28.2%	23.9%	29%	5.1%	Additional funds for goods and services received from Provincial Treasury during the 2023/24 Financial year

Linking performance with budgets

Programme 1: ADMINISTRATION	2023/24			2022/23		
	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	15 324	15 324	-	14 594	14 594	-
Corporate Services	412 307	412 307	-	396 015	396 017	(2)
Education Management	384 125	384 125	-	281 924	300 965	(19 041)
Human Resource Development	29 017	29 017	-	28 359	28 359	(0)
EMIS	23 891	23 891	-	16 020	16 020	-
Total	864 664	864 664	-	736 912	755 955	(19 043)

Economic Classification	2023/24			2022/23		
	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
Current payments	809 982	809 982	-	685 947	704 490	(18 543)
Compensation of employees	532 805	532 805	-	492 032	502 056	(10 024)
Goods and services	274 778	274 778	-	193 862	202 381	-8 519
Interest and rent on land	2 399	2 399	-	53	53	-
Transfers and subsidies	6 196	6 196	-	8 052	8 552	(500)
Payments for capital assets	48 486	48 486	-	42 913	42 913	-
Payment for financial assets	-	-	-	-	-	-
Total	864 664	864 664	-	736 912	755 955	(19 043)

Programme 1 recorded break even after virement and shifts. The programme achieved and ensured the implementation of all Financial and Human Resource related matters.

4.2 Programme 2: PUBLIC ORDINARY SCHOOLS EDUCATION

Programme Objective

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

Description and objectives

Sub-programme 2.1: Public Primary Level

To provide specific public primary ordinary schools (including inclusive education) with resources required for the Grades 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 and 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. Programme Objective

Public ordinary school overview

This programme houses the core function of the Department, and its aim is the provision of public ordinary schools from Grades 1 to 12, in accordance as legislated through the South African Schools Act (SASA) .

This programme has six sub-programmes, which have the following objectives:

- To provide specific public primary ordinary schools with resources for the Grade 1 to 7 levels.
- To provide specific public secondary ordinary schools with resources for the Grade 8 to 12 levels.
- To provide Departmental services for the professional and other development of educators and noneducators in public ordinary schools.
- Human resource development for educators and non-educators.
- To provide additional and Departmentally managed sporting and cultural activities in public ordinary schools.
- To provide for various national projects funded through conditional grants, namely NSNP grant, MST grant, Social Sector EPWP Incentive Grant for Provinces, and EPWP Integrated Grant for Provinces.

This programme includes the budget for educators, i.e. salaries and professional development needs. The largest portion of the budget under this programme is allocated to the sub-programme: Public Primary and Public Secondary Level, in proportion to the number of institutions in the sub-programme, as well as the number of learners attending these schools. The specific conditional grants are reflected as subprogrammes.

The Department continues to implement its pro-poor policies to ensure access to basic education. Key to these is the No Fee Policy for Quintiles 1-3 schools. During the 2023/24 year, a total of 195 275 learners will benefitted from the No-Fee Policy. the Northern Cape Department of Education was able to equalise Quintiles1 -3 (No fee schools) at a per capita of R1, 602 i.e. in accordance with the National Table of Target as issued by the Minister of Basic Education.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.1: Report against original Annual Performance Plan until date of re-tabling

Programme 2: Public Ordinary Schools Education									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 205: Number of foundation phase teachers trained in reading methodology	0	0	1825	0	-1825	No achievement reported before the re-tabling of the 2023/24 Annual Report.	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year.
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 206: Number of foundation phase teachers trained in numeracy content and methodology	N/A	N/A	1825	0	-1825	No achievement reported before the re-tabling of the 2023/24 Annual Report	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 207: Number of teachers trained in mathematics content and methodology	1 132	2 846	2 106	0	-2 106	No achievement reported before the re-tabling of the 2023/24 Annual Report	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year

Programme 2: Public Ordinary Schools Education

Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 208: Number of teachers trained in language content and methodology	2 203	4 304	3 236	0	-3 236	No achievement reported before the re-tabling of the 2023/24 Annual Report	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	POI 2.1.1: Number of schools monitored on the implementation of EGRA tool.	N/A	N/A	50	32	-18	Quarterly targets achieved. before re-tabling	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	POI 2.1.2 Number of schools provided with Grade 3 African Languages reading material	N/A	N/A	52	0	-52	No achievement reported before the re-tabling of the 2023/24 Annual Report	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year
Improved educational and health outcomes and	Improved learner attendance	POI 2.1.3: Number of schools provided	N/A	N/A	360	130	-230	A shortage of staff to efficiently plan, coordinate,	A shortage of staff to efficiently plan, coordinate, and execute the

Programme 2: Public Ordinary Schools Education									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
skills development for all women, girls, youth and persons with disabilities		with free sanitary towels						and execute the distribution of sanitary towels to multiple schools.	distribution of sanitary towels to multiple schools.

Table 2.4.4.2:

Programme 2: Public Ordinary Schools Education									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	Schools and learner are provided with learning and support material and other resources	SOI 201: Number of schools provided with multi-media resources	19	10	15	13	-2	Insufficient material to deliver to all 15 schools.	
Outcome :3 Youths better prepared for further studies and the world of work beyond Grade 9	Learners in all schools are adequately funded at the minimum level.	SOI 202: Number of learners in no fee publicordinary schools that benefit in line with the National Norms and Standards for School Funding.	194 887	196 215	196 107	195 275	-832	Fewer learners were enrolled in no fees schools than anticipated planned target for the year 2023	

Programme 2: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Allocated teaching posts are all filled.	SOI 203 Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	59% (34/58)	77.3% (34/44)	45	0	-45	Funza Lushaka graduate list not received from DBE.
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Learners in all schools are adequately funded at the minimum level	SOI 204: Percentage of learners in schools that are funded at a minimum level	29.8% (82 608/277 495)	29.9% (83 818/280 033)	29.8% (84 170/282 450)	100% (279 445/279 445)	70.2%	Allocation provided to public schools are determined in terms of the National Table of targets as gazetted by the Minister of Basic Education As a result of the additional funding, amounting to R45 Million received from Provincial Treasury, the NCDoe was able to equalize Quintiles 1 to 3 schools (no Fee Schools) at a per capita of R1 602 for the 2023/24 financial year

Programme 2: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 205: Number of foundation phase teachers trained in reading methodology	N/A	N/A	800	1547	747	More teachers than expected attended training.
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 206: Number of foundation phase teachers trained in numeracy content and methodology	N/A	N/A	800	969	169	More teachers than expected attended training.
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 207: Number of teachers trained in mathematics content and methodology	1 132	2 846	1 800	1 371	-429	Vacancies in Mathematics: JTG (Senior Phase – official resigned, Namakwa (intermediate, Senior Phase and FET – resignations and retirement) impacted on achievement

Programme 2: Public Ordinary Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	All educators are adequately trained in content, methodology and to support learners with barriers to learning	SOI 208: Number of teachers trained in language content and methodology	2 203	4 304	2 900	2 375	-525	Vacancies of Language subject advisers in Namakwa, JTG, Pixley and ZF Mgcawu because of retirement, resignation and death.
Outcome: 2 10-year old learners enrolled in publicly funded schools read for meaning	All educators are adequately trained in content, methodology and to support learners with barriers to learning	POI 2.1.1: Number of schools monitored on the implementation of EGRA tool.	N/A	N/A	42	22	-20	Due to cost containment not all targeted schools could be reached
Improved educational and health outcomes and skills development for all women, girls, youth and persons with disabilities	Improved learner attendance	POI 2.1.3: Number of schools provided with free sanitary towels	N/A	N/A	160	327	167	Exams Unit assisted with direct delivery to school unlike prior when delivery was done to district offices with expectation that district would deliver to schools

Linking Performance with Budgets

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION	2023/24			2022/23		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Public Primary Level	3 695 907	3 695 907	-	3 438 675	3 438 675	-
Public Secondary Level	2 323 449	2 323 369	80	1 985 153	1 985 153	-
Human Resource Development	36 513	36 513	-	30 848	33 058	(2 210)
School Sport, Culture and Media Services	32 915	32 915	-	27 691	27 691	-
National School Nutrition Programme Grant	244 451	244 451	-	225 894	225 894	-
Maths, Science and Technology Grant	23 116	23 116	-	29 892	29 794	98
Total	6 356 351	6 356 271	80	5 738 153	5 740 265	(2 112)

Economic Classification	2023/24			2022/23		
	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
Current payments	5 707 466	5 707 386	80	5 177 109	5 179 221	(2 112)
Compensation of employees	5 163 474	5 163 474	-	4 853 372	4 855 582	(2 210)
Goods and services	542 678	542 598	80	323 070	322 972	98
Interest and rent on land	1 314	1 314	-	667	667	-
Transfers and subsidies	634 926	634 926	-	559 544	559 544	-
Payments for capital assets	1 937	1 937	-	1 500	1 500	-
Payment for financial assets	12 022	12 022	-	-	-	-
Total	6 356 351	6 356 271	80	5 738 153	5 740 265	(2 112)

Programme 2 recorded break even after virement and shifts. The Programme mainly provides for the provisioning of compensation of employees for teachers and public service post at Public Ordinary Schools. Furthermore the expenditure incurred in the programme also contributed to providing Norms and Standards allocations to Public Ordinary Schools, providing nutritious meals to learners in need and the provision of scholar transport to learners.

4.3 Programme 3: INDEPENDENT SCHOOL SUBSIDIES

Programme Objective

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

Description and objectives

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 Grade 8 to 12 levels.

Independent schools overview

There are presently 45 registered Independent Schools in the Province, of which, 5 are subsidised by the NCDOE. The subsidies to independent schools are based on learner numbers as verified at the beginning of each school year and thereafter on a quarterly basis throughout the year. The NCDOE continues to monitor Independent Schools to ensure compliance with SASA and all other legislative frameworks. Accordingly, the t indicator chosen for this programme work together to ensure improved learner outcomes.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.2

Programme 3: Independent School Subsidies								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Provide support to all registered independent schools	SOI 301: Percentage of registered independent schools receiving subsidies	14.63% (6/41)	15.38 (6/39)	12.2% (5/41)	12.2%	N/A	N/A

Linking Performance with Budgets

Programme 3: INDEPENDENT SCHOOL SUBSIDY	2023/24			2022/23		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Independent Primary Level	2 750	2 750	-	2 235	2 235	-
Independent Secondary Level	8 741	8 741	-	8 831	8 831	-
Total	11 491	11 491	-	11 066	11 066	-

Economic Classification	2023/24			2022/23		
	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
Current payments	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies	11 491	11 491	-	11 066	11 066	-
Payments for capital assets	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-
Total	11 491	11 491	-	11 066	11 066	-

The programme's expenditure was in line with the budget. The Programme achieved its targets which is to provide subsidies to independent schools.

4.4 Programme 4: PUBLIC SPECIAL SCHOOLS EDUCATION

Programme Objective

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.

Description and objectives

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 manage 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)

Number of learners with special needs in special schools

Currently in eleven Special Schools there are 1984 of learners. The enrolment has taken into account all four terms and were backed by class registers to ensure that the figure is correct. Furthermore, learners in special schools may be admitted throughout the year as parents move provincially and within the province.

Autistic learners (28) are on the waiting list who still need placement in Special Schools. The total placed is 9 which were transferred from other provinces. In mainstream schools **831 learners** were assessed and are being supported in their current schools whilst awaiting placements.

The **R 16 141 000** was paid in per capita to all special schools May & October of each year. Total budget is **R 174 042 00**.

Percentage of special schools serving as Resource Centres

- Separate basket of post was created for post provisioning for all special schools
- All special schools are receiving a favourable learner teacher ratio of ten to one (10:1)
- All our schools are Section 21 and funding is above the norm of Quintiles.

Number of educators trained in inclusive support programmes

The training target for this indicator was **500** educators on inclusive programmes. An over-achievement of **816** educators trained was recorded. The increase was due to the training of Senior Management Teams that is Heads off Department and Principals of schools. District coordinated training programmes. The needs of the learners were driving these trainings. The purpose of the trainings was to empower educators. SIAS Policy (2014 policy) training for all districts and head office has continued as well to assist with early identification and support.

Number of full service schools serving as learners with learning barriers

We have retained the number of 26 Full Service School financial years. In terms of Circular S4 from DBE promotes the support of current FSS and not increase the number. Schools are from PKS 4, JTG 6, ZFM 4, Namakwa 6 and FB 6. Indeed the Full Service schools were declared by HOD as schools that support learners with moderate needs in the province. We currently have 26 Full Service Schools [14 Converted and 12 Designated/ Inclusive]. No learners are transported from Full Service Schools at the moment. Assistive devices are provided on needs basis, 33 learners have benefited.

Number of Special Care Centre [Learners with Severe to Profound Intellectual Disabilities]

The number of the Special Care Centre for Learners with Profound Severe Intellectual Disabilities (LSPID) is nineteen (19). The program is addressed well in the Learners with Severe to Profound Intellectual Disabilities through a Learning Program separately. It also finds expression in four (4) special schools.

Public Special Schools

Programme 4 caters for learners with special education needs in public special schools. The aim is to ensure that learners with moderate to severe learning disabilities access public education in environments conducive to their special needs. The hugely sparsely distribution of Public Special Schools remains a major stumbling block in ensuring the realisation of objectives of Programme 4. There is a total of 11 Special Schools within the Province. Eight of these are situated in the Frances Baard District, one fully functional special school in the John Taolo Gaetsewe District (Retlameleng Special School), Namakwa District has a Special School (Kleinzee) that is progressively being developed into a fully functional special school, ZF Mgcawu District (Marcus Mbetha Special) with Pixley Ka Seme District not having any special school.

Provision of adequately meaningful education in Special Schools is hampered by amongst others, the following:

- Inadequate appointment of teachers and support personnel, the latter, especially in Special Schools' hostels
- Limited specialised focus training and support provided to teachers (limited to none monitoring and support provided by Subject Advisors/ Coordinators)
- Inadequate professional support staff
- Lack of learning and teaching support material and other material resources;
- Inadequate provisioning of assistive devices.

Through the Conditional Grant for Programme 4 (Learners with Profound to Severe Intellectual Disabilities Grant), the Department has been able to employ additional specialists and procure some of the needs of Special Schools, albeit not sufficiently so.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.2

Programme 4: Public Special Schools Education								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Outcome 4: Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Provide support to all public special schools	SOI 401: Number of learners in public special schools	1984	1984	1970	1970	N/A	N/A
Outcome 4: Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Provide support to all public special schools	SOI 402: Number of therapists/specialist staff in public special schools	12	12	12	15	3	Three specialists employed through the LSPID Conditional Grant had been excluded from the original annual target.

Linking Performance with Budgets

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION	2023/24			2022/23		
	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	179 906	179 906	-	164 927	164 927	-
Human Resource Development	10	10	-	6	6	-
Learners for Profound Disabilities Grant	71	71	-	-	-	-
Total	195 515	195 515	-	179 001	178 981	20

Economic Classification	2023/24			2022/23		
	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
Current payments	176 581	176 581	-	162 787	162 787	-
Compensation of employees	168 431	168 431	-	157 965	157 965	-
Goods and services	8 150	8 150	-	4 822	4 822	-
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies	17 909	17 909	-	15 817	15 817	-
Payments for capital assets	1 025	1 025	-	397	377	20
Payment for financial assets	-	-	-	-	-	-
Total	195 515	195 515	-	179 001	178 981	20

Programme 4 recorded break even after virement and shifts. The programme mainly provides for assistive devices used at Special Schools and Resource Centres and Norms and standards funding, and hostel subsidy to Special Schools.

4.5 Programme 5: EARLY CHILDHOOD DEVELOPMENT (ECD)

Programme Objective

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)

Description and objectives

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 in Early Childhood Development Centres

To support Pre-Grade R, at early childhood development centres.

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.

Early Childhood Development (Grade R)

The Department has 18 908 Grade R learners registered in public schools in 2023 (EMIS: 2023 Snap Survey Report).R. This translates into 91% of public schools offering Grade R. Only 36 schools that could offer Grade R are presently not offering the Grade. The 36 schools that do not have Grade R are small and rural schools with less than 10 Grade R learners. These learners are catered for in the community based sites.

Total number of learners in registered Community Based sites was 948 in 2023. The decline in learner numbers in registered community based sites might be attributed to increased access to public schools offering Grade R.

The professionalisation of Grade R Practitioners remains one of the key cornerstones of provisioning of quality Grade R. To this end, Grade R Practitioners in both public schools and community based sites are currently registered across various qualifications.

ECD Conditional Grant affords the Department to really make material inroads into both the expansion and professionalisation of Early Childhood Development within the Province.

The strides made by the Province in providing access to Grade R and training of Practitioners respond to making the realisation of **OUTCOME 1: Improved school- readiness of children in Early Childhood Development** over the 2024/25 MTEF period.

Early Childhood Development (Pre Grade R)

The ECD Pre Grade R programme executes the functions of the Department of Education as mandated by the Chapters 5 and 6 of the Children Act 38 of 2005 which provides for the provisioning, funding and regulation of partial care and ECD programmes.

The programme registers centre and non-centre based ECD programmes and has 380 registered ECD centres of which 74 are fully registered and 306 are conditionally registered. 14187 children are reported to have attend registered ECD centres of which 12368 children in registered ECD centres, were subsidized through the ECD Conditional Grant and Equitable Share in 2023/24.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.2

Programme 5: Early Childhood Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
OUTCOME 1: Improved school readiness of children	Provide support to all schools that offer Grade R	SOI 501: Number of public schools that offer Grade R	370	373	371	364	-7	Closing of smaller schools, the minimum requirement for opening of a grade R class is 10+ learners
OUTCOME 1: Improved school readiness of children	Provide support to all registered ECD Centres.	POI 501: Number of children accessing registered ECD programmes	12 773	13 600	13 600	14 397	797	The number of children accessing registered ECD programmes was higher than anticipated. Additional mobile classrooms provided to schools to address this challenge.
OUTCOME 1: Improved school readiness of children	Provide support to all registered ECD Centres.	POI 502: Number of fully registered ECD centres	90	90	90	74	-16	ECD centres have challenges meeting norms and standards to full registration. The challenges relate to infrastructure, human resource and lack of qualified practitioners

Linking Performance with Budgets

Programme 5: EARLY CHILDHOOD DEVELOPMENT	2023/24			2022/23		
	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	124 773	124 773	-	118 944	123 881	-4 937
Grade R in Early Childhood Development Centres	3 588	3 588	-	4 023	4 023	-
Pre-Grade R Training	109	109	-	216	216	-
Human Resource Development	-	-	-	19	19	-
Pre-Grade R in Community Sites-Social	39 342	39 342	-	54 711	54 711	-
Early Childhood Development Grant	24 799	24 799	-	29 005	19 066	9 939
Total	192 611	192 611	-	206 918	201 916	5 002

Economic Classification	2023/24			2022/23		
	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
Current payments	121 028	121 028	-	122 202	122 620	(418)
Compensation of employees	115 327	115 327	-	107 640	111 643	-4 003
Goods and services	5 701	5 701	-	14 562	10 977	3 585
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies	64 787	64 787	-	84 309	78 889	5 420
Payments for capital assets	6 796	6 796	-	407	407	-
Payment for financial assets	-	-	-	-	-	-
Total	192 611	192 611	-	206 918	201 916	5 002

The Programme recorded break even after virements and shifts. Expenditure incurred in this programme contributed to the achievement of the following key outputs: Providing stipends to ECD practitioners in public schools, providing and expanding subsidies for grade R in public schools, ECD Centres and Pre –Grade R in Community sites in order to ensure universal enrolment and quality teaching.

4.6 Programme 6: INFRASTRUCTURE DEVELOPMENT

Programme Objective

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

Description and objectives

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

Infrastructure delivery

The purpose of Programme 6 is to provide and maintain infrastructure facilities for both administration and schools. The provision of adequate quality infrastructure supports learning and teaching as the physical environment within which teaching and learning occur would be conducive to for both learners and teachers. In the main, Programme 6 ensures public schools are provided with adequate ablution facilities, sanitation and electricity. The Department will continue to update its School Infrastructure Database, Education Facility Management System (EFMS) to inform both planning and budgeting over the MTEF period. The overall reduction in the School Infrastructure Grant will have an adverse effect on the rollout of new capital projects. Vandalism and break-ins (at times multiple repeats at same schools) also have a major negative impact to the budget as funds often have to be redirected to attend to damages experienced by schools. The introduction of the School Safety Volunteer Programme (started in 2023/24 with a total of 83 schools as beneficiaries) will continue in the 2024/25 financial year at selected high risk schools.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.1: Report against original Annual Performance Plan until date of re-tabling

Programme 6: Infrastructure Development									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24 until date of re-tabling	Deviation from planned target to Actual Achievement t 2023/24	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
OUTCOME 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach	School maintenance projects completed	SOI 605 Number of schools where scheduled maintenance projects were completed	19	28	56	0	-56	No achievement reported before the re-tabling of the 2023/24 Annual Report	Revision of the annual target was necessitated by the budget cuts in the 2023/24 Financial Year

Table 2.4.4.2.

Programme 6: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
OUTCOME 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach	Provision of water infrastructure	SOI 601: Number of public schools provided with water infrastructure	N/A	N/A	N/A	N/A	N/A	N/A
	Provision of electricity infrastructure	SOI 602: Number of public schools	N/A	N/A	N/A	N/A	N/A	N/A

Programme 6: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
		provided with electricity infrastructure						
	Provision of sanitation facilities	SOI 603: Number of public schools supplied with sanitation facilities	N/A	N/A	N/A	N/A	N/A	N/A
	Provision of Boarding facilities	SOI 604: Number of schools provided with new or additional boarding facilities	0	1	0	0	0	N/A
	School maintenance projects completed	SOI 605 Number of schools where scheduled maintenance projects were completed	19	69	36	28	-8	Due to budget cuts the Department was unable to pay contractors, which affected progress onsite and the ultimate completion of projects.

Programme 6: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviation
OUTCOME 5: School physical infrastructure and environment that inspires learners to learn and teachers to teach	Upgrades of water infrastructure	POI 6.2.1 The percentage of public ordinary schools where upgrades or additional supply was provided in terms of water in line with agreed norms and standards	1.1% (6/556)	1.1% (6/543)	0.9% (5/554)	0.74% (4/543)	-0.16%	The underachievement of the target for the water programme can be attributed to the national budget cuts that significantly affected the department's financial resources. These budget constraints hindered the department's ability to execute and complete the planned projects within the stipulated time frame.
	Upgrades of electrical infrastructure	POI 6.2.2 The percentage of public ordinary schools where upgrades or additional supply was provided in terms of electricity and in line with agreed norms and standards	1.1% (6/556)	1.7% (9/543)	1.3% (7/554)	5.34% (29/543)	4.04%	The majority of the electricity projects that were completed during this period involved connecting mobile facilities. These mobile facilities were delivered in the 2022/23 financial year, however, the connections to the electrical grid for these mobile facilities were only finalized in the

Programme 6: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviation
								2023/24 financial year. This led to a higher-than-expected number of completed projects within the current financial year. As a result, the cumulative completion of these connections significantly contributed to surpassing the original target set for the electricity programme.
	Upgrades of sanitation infrastructure	POI 6.2.3 The percentage of public ordinary schools where upgrades or additional supply was provided in terms of sanitation in line with agreed norms and standards	0% (0/556)	2.4% (13/543)	1.8% (10/554)	2.21% (12/543)	0.41%	The overachievement of the target for the sanitation programme can be attributed to maintenance projects which were completed during this period, which included upgrades to sanitation facilities, these upgrades were not initially targeted for completion in the

Programme 6: Infrastructure Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviation
								2023/24 financial year but were nonetheless finalized within this period. This led to a higher-than-expected number of completed projects, thereby resulting in the overachievement of the sanitation programme target.

Linking Performance with Budgets

Programme 6: INFRASTRUCTURE DEVELOPMENT	2023/24			2022/23		
	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	56 786	56 786	-	55 093	55 093	-
Public Ordinary Schools	572 860	572 860	-	630 712	632 898	(2 186)
Special Schools	6 856	6 856	-	1 130	1 130	-
Early Childhood Development	-	-	-	-	-	-
Total	636 502	636 502	-	686 935	689 121	(2 186)

Economic Classification	2023/24			2022/23		
	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
Current payments	196 422	196 422	-	219 446	219 446	-
Compensation of employees	28 174	28 174	-	24 596	24 596	-
Goods and services	168 248	168 248	-	194 850	194 850	-
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies	262	262	-	-	-	-
Payments for capital assets	439 818	439 818	-	467 489	469 675	-2 186
Payment for financial assets	-	-	-	-	-	-
Total	636 502	636 502	-	686 935	689 121	-2 186

The programme's expenditure was in line with the budget.

4.7 Programme 7: EXAMINATIONS AND EDUCATION RELATED SERVICES

Programme Objective

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

Description and objectives

Sub-programme 7.1: Payments to SETA

To provide employee human resource development (HRD) 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 Projects

To provide for projects specified by the Department of Education that is applicable to more than one programme and funded with conditional grants. To provide and maintain infrastructure facilities for schools and non-schools.

Examinations and related services

The Department will seek to increase the percentage of learners passing the National Senior Certificate (NSC) examinations from 75.8% (2023) to 80% in 2024. The Department will continue to strive to improve the Bachelor pass level to 32% (2023) to 34% in 2024/25. Focus will continue on improving results in Mathematics and Sciences. The Department anticipates that 18% (from 12.70% in 2023) of matriculants writing Mathematics will achieve a pass of 60% and above. It is also expected that 18% (from 12.50% in 2023) of learners who are enrolled to write Physical Sciences will obtain a pass of 60% and above in the said subject. The total Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% is to be improved to 130 compared to the 125 schools in 2023.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Table 2.4.4.1: Report against original Annual Performance Plan until date of re-tabling

Programme 7: Examinations and Education Related Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/24	*Actual Achievement 2023/24 until date of re-tabling	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Outcome 4 Youth leaving the schooling system more prepared to contribute towards a prosperous and equitable Northern Cape	Prepare, manage and execute credible external examinations in all secondary schools	SOI 701: Percentage of learners who passed the National Senior Certificate (NSC) examination	71.4%	74.2%	78%	N/A	No achievement reported at the time of re-tabling as this is a Third Quarter target	N/A	

Table 2.4.4.2

Programme 7: Examinations and Education Related Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
Outcome 4 Youth leaving the schooling system more prepared to	Prepare, manage and execute credible	SOI 701: Percentage of learners who passed the National	71.4% (9 089/ 12 726)	75% (10 405/ 13 873)	80% (11 320/ 14 150)	75.8%	-4.2%	Effect of progressed learners, over age learners, scarcity of Maths and Physical Science teachers,	

Programme 7: Examinations and Education Related Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
contribute towards a prosperous and equitable Northern Cape	external examinations in all secondary schools	Senior Certificate (NSC) examination						learners not attending additional support classes
		SOI 702: Percentage of Grade 12 learners passing at the Bachelor Pass level	30.3% (3 856/ 12 726)	32% (4 439/ 13 873)	34% (4 811/ 14 150)	30%	-4%	Effect of progressed learners, over age learners, scarcity of Maths and Physical Science teachers, learners not attending additional support classes
		SOI 703: Percentage of Grade 12 learners achieving 60% and above in Mathematics	14% (376/2689)	16% (459/2871)	18% (531/2950)	12.7%	-6.3%	Effect of progressed learners, over age learners, scarcity of Maths and Physical Science teachers, learners not attending additional support classes
		SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	14% (322/2 086)	16% (354/2 212)	18% (414/2 300)	12.5	-5.5%	Effect of progressed learners, over age learners, scarcity of Maths and Physical Science teachers, learners not

Programme 7: Examinations and Education Related Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Audited Actual Performance 2022/23	Planned Annual Target 2023/24	*Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
								attending additional support classes
		SOI 705 Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	110	115	120	125	5	Target intervention plans implemented resulted in more school achieving in this indicator

Linking Performance with Budgets

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES	2023/24			2022/23		
	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 SETA	8 208	8 208	-	7 849	7 849	-
Professional Services	26 040	26 040	-	23 500	23 500	-
Special Projects	183 043	183 043	-	224 650	215 926	8 724
External Examinations	125 297	125 297	-	103 545	109 973	(6 428)
HIV and AIDS (Life Skills Education) Grant	4 146	4 146	-	6 901	6 901	-
Social Sector EPWP Incentive Grant for Provinces	3 265	3 265	-	4 142	4 141	1
EPWP Incentive Grant for Provinces	2 157	2 157	-	2 362	2 344	18
Total	352 156	352 156	-	372 949	370 634	2 315

Economic Classification	2023/24			2022/23		
	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
Current payments	320 841	320 841	-	345 830	334 742	11 088
Compensation of employees	66 778	66 778	-	63 373	64 329	(956)
Goods and services	254 063	254 063	-	282 457	270 413	12 044
Interest and rent on land	-	-	-	-	-	-
Transfers and subsidies	29 345	29 345	-	26 111	32 428	(6 317)
Payments for capital assets	1 970	1 970	-	1 008	3 464	-2 456
Payment for financial assets	-	-	-	-	-	-
Total	352 156	352 156	-	372 949	370 634	2 315

The Programme recorded break even after virements and shifts. The expenditure incurred in this programme contributed to the achievement of the following key outputs: printing, safe guarding and distribution of examination papers, feeding of quintile 4 and 5 schools as part of the food nutrition programme.

5 TRANSFER PAYMENTS

5.1. Transfer payments to public entities

The Department does not have Public Entities

6 CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

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

Conditional Grant 1: MATHEMATICS, SCIENCE AND TECHNOLOGY (MST)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To provide resources to learners, teachers and schools for the improvement of Mathematics, Science and Technology teaching and learning in selected schools. To improve achievement of learner participation and success rate, teacher demand, supply, utilisation, development and support, resourcing and partnerships, consistent with target set in Action Plan 2015 and the National Development Plan
Expected outputs of the grant	To provide ICT resources and coding and robotics To provide Workshop Equipment, Machinery and tools to 11 selected (focus) technical schools. To provide Laboratories equipment, apparatus and consumables to all MST focus schools. Learner support to all MST subjects. Teacher support to all MST subject teachers.
Actual outputs achieved	Procured tablets for the matric learners in the province Procured and delivered Workshop Equipment, Machinery and tools 5 selected technical schools. Procured and delivered 3200 scientific calculators to all mathematics grade 12 learners in the province Procured and delivered dry and liquid chemicals to MST focus high schools Procured and delivered 85 Mathematics kits for foundation phase to primary schools Procured and delivered Natural Science & Technology (NSTech) kits to all 12 MST focus primary feeder schools Supported 787 teachers and subject advisors for targeted training and orientation in subject content and methodologies for MST subjects. Supported training of 420 teachers in integrating ICT in learning and teaching and coding and robotics Supported the training of 48 teachers and subject advisors on Occupational and vocational skills development Supported 7014 learners for registration in Maths and science Olympiads, Science expos and competitions. Supported 170 learners through SAICA mathematics development Camp
Amount per amended DORA	R 23 116 000
Amount received (R'000)	R 23 116
Reasons if amount as per DORA was not received	All amount received by the province
Amount spent by the department (R'000)	R 23 120
Reasons for the funds unspent by the entity	Not applicable
Reasons for deviations on performance	No deviation

Measures taken to improve performance	N/A
Monitoring mechanism by the receiving department	Signed monthly and quarterly reports submitted to provincial treasury and DBE. Quarterly monitoring of the implementation of the grant by DBE

Conditional Grant 2: EARLY CHILDHOOD DEVELOPMENT

Department who transferred the grant	Department of Education
Purpose of the grant	The purpose of the grant is to increase the number of poor children accessing subsidised ECD services through centre and non-centre-based programmes
Expected outputs of the grant	<ul style="list-style-type: none"> • Number of eligible children subsidised, as agreed in the service level agreements (SLA) Target: 3912 • Number of all children attending ECD services in fully registered centres Target: 11 420 • Number of all children attending ECD services in conditionally registered centres Target: 5907 • Number of children subsidised from the conditional grant in fully registered centres Target: 912 • Number of children subsidised from the conditional grant in conditionally registered centres Target: 3 000 • Number of days subsidised for centre-based programmes 66 as per quarter • Number of children attending fully registered ECD services benefitting from the top up grant. Target:0 • Number of children attending conditionally registered ECD services benefitting from the top up grant. Target:0 • Number of children attending fully registered ECD services benefitting from the equitable share subsidy. Target 1511 • Number of children in conditionally registered ECD services benefitting from equitable share subsidy. Target: 4169 • Number of days subsidized for centre bases programmes: Target 66 days • Number of all children attending registered non-centred based programmes. Target: 3407 • Number of children in registered non-centred based programmes benefitting from conditional grant. Target: 0 • Number of children in registered non-centred based programmes benefitting from equitable share Target :0 • Number of ECD practitioners and other staff employed in registered ECD centres benefitting from the conditional grant Target: 100
Actual outputs achieved	<ul style="list-style-type: none"> • Number of eligible children subsidised, as agreed in the service level agreements (SLA). Achieved: 4071 • Number of all children attending ECD services in fully registered centres. Achieved: 3512 • Number of all children attending ECD services in conditionally registered centres. Achieved :10 609 • Number of children subsidised from the conditional grant in fully registered centres. Achieved: 1601

Actual outputs achieved (continued)	<ul style="list-style-type: none"> • Number of children subsidised from the conditional grant in conditionally registered centres. Achieved: 2470 • Number of days subsidised for centre-based programmes 66 days per quarter. Achieved: • Number of children attending fully registered ECD services benefitting from the top up grant. Achieved: 0 • Number of children attending conditionally registered ECD services benefitting from the top up grant. Achieved: 0 • Number of children attending fully registered ECD services benefitting from the equitable share subsidy. Achieved: 1740 • Number of children in conditionally registered ECD services benefitting from equitable share subsidy. Achieved: 6726 • Number of days subsidized for centre bases programmes: Achieved • Number of all children attending registered non-centred based programmes. Achieved: 5447 • Number of children in registered non-centred based programmes benefitting from conditional grant. Achieved :0 • Number of children in registered non-centred based programmes benefitting from equitable share. Achieved: 0 • Number of ECD practitioners and other staff employed in registered ECD centres benefitting from the conditional grant. Achieved: 718
Amount per amended DORA	24 799 000
Amount received (R'000)	24 799
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	24 799
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	N/A
Measures taken to improve performance	<ul style="list-style-type: none"> • Prompt and correct payment of subsidy • Guidance and support of ECD centres by Social Workers • Appointment of Interns with financial qualifications to do monitoring of funds that were transferred to ECD centres
Monitoring mechanism by the receiving department	<ul style="list-style-type: none"> • Appraisal of Business plans as received from ECD centers • Signed SLA's to ensure compliance by ECD centres. • Monitoring of payments • Addressing of discrepancies • Monitoring of monthly financial reports • Addressing of discrepancies • Annual monitoring of Norms and Standards to ensure compliance of ECD centres with the Children's Act 38/2005

Conditional Grant 3: LEARNERS WITH SEVERE TO PROFOUND INTELLECTUAL DISABILITIES

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To ensure learners with Severe to Profound Intellectual Disabilities (LSPID) access publicly funded education and support. To provide necessary support, resources and equipment to identified Special care centres and selected schools for the provision of education to LSPID.
Expected outputs of the grant	
Actual outputs achieved	<p>Improve access to quality basic education for LSPID in conditions that ensure dignity, promote self-reliance and facilitate active participation in the community.</p> <p>Outputs:</p> <ul style="list-style-type: none"> • Human Resource through recruitment of key staff in permanent posts. • Database of Special care centres and selected schools • Number of caregivers trained on accredited programmes • Outreach services rendered • Learners from care centres placed in schools <p>Human Resource</p> <ul style="list-style-type: none"> • Target: 16, Actual is 8 staff members based at the districts and 1 Grant manager based at the Provincial office recruited. <p>Database of Special care centres and selected schools</p> <ul style="list-style-type: none"> • Target 18 SCC & 4 Schools, Actual is 19 Special care centre and 5 selected schools that supports LSPID captured and managed through using SASAMS. There are 2 learners that are supported at home. • Target for caregivers was 52 and the actual is 62 Caregiving staff captured and managed using SASAMS. <p>Number of caregivers trained on Accredited trainings</p> <ul style="list-style-type: none"> • 35 Caregivers trained on NQF ECD Level 4 in progress • 39 Trained on Basic First Aid • 9 teachers trained on South African Sign Language • 9 Staff members trained on South African Sign Language • 10 Staff members trained on Basic First Aid. <p>Services rendered</p> <ul style="list-style-type: none"> • 24 Psycho educational assessments conducted • 75 Psycho social services conducted • 120 Therapeutics services provided • 16 Assistive devices provided to LSPID <p>Placement of learners from Special care centres to schools</p> <ul style="list-style-type: none"> • 10 Learners placed in schools
Amount per amended DORA	R 15 528 000
Amount received (R'000)	R 15 528
Reasons if amount as per DORA was not received	Total amount received by the province
Amount spent by the department (R'000)	R 15 528
Reasons for the funds unspent by the entity	All the funds were spent, and the province exceeded the budget
Reasons for deviations on performance	Under recruitment of LSPID staff members
Measures taken to improve performance	Head hunting process of staff members in place. Province in the process of outsourcing educational psychologists from other provinces.
Monitoring mechanism by the receiving department	The following are the systems used by DBE to monitor the Grant: Share Point; Tracking SASAMS; Quarterly reports; Annual reports

Conditional Grant 4: NATIONAL SCHOOL NUTRITION PROGRAMME (NSNP)

Department who transferred the grant	Department of Basic Education (vote 16)
Purpose of the grant	To provide a nutritious meal to targeted learners
Expected outputs of the grant	502 schools that prepare nutritious meals for learners
Actual outputs achieved	502 schools that prepared nutritious meals for learners
Amount per amended DORA	R244 521 000
Amount transferred (R'000)	R244 521
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ (R'000)	R244 521
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Regular monitoring, Quarterly reports submitted, Inter district meeting, Annual grant Evaluation by DBE

Conditional Grant 5: EDUCATION INFRASTRUCTURE GRANT (EIG)

Department who transferred the grant	Department of Basic Education
Purpose of the grant	<ul style="list-style-type: none"> To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation To address achievement of the targets set out in the minimum norms and standards for school infrastructure To address damages to infrastructure To enhance capacity to deliver infrastructure in education
Expected outputs of the grant	<ul style="list-style-type: none"> Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided Number of existing schools' infrastructure upgraded and rehabilitated including schools constructed of asbestos material and other inappropriate material Number of new and existing schools maintained Number of work opportunities created Number of new special schools provided, and existing special and full-service schools upgraded and maintained Number of schools where contracts focused on the development and upgrading of potable water supply and safe sanitation have reached practical completion Number of schools where contracts focussed on the COVID-19 emergency potable water supply have reached practical completion Number of schools where contracts focussed on the COVID-19 emergency safe sanitation have reached practical completion Volume of water supplied through trucking (with details of which schools were supplied on what dates) Number of schools provided with sanitisation materials and equipment (with quantities specified)
Actual outputs achieved	2023/24
Amount per amended DORA	R636 502 000

Amount transferred (R'000)	R636 502
Reasons if amount as per DORA not transferred	Entire budget transferred
Amount spent by the department/ (R'000)	R636 502
Reasons for the funds unspent by the entity	No unspent budget
Monitoring mechanism by the transferring department	

Conditional Grant 6: NYS-EPWP SOCIAL SECTOR INCENTIVE GRANT

Department who transferred the grant	Northern Cape Department Of Education
Purpose of the grant	Identification and placement of unemployed youth at public schools and ECD Centres to assist with NSNP administration and the implementation of the National Numeracy and Literacy Strategy. Through this programme, young people were engaged in activities which provided a service to their immediate communities whilst developing their skills towards economic activism.
Expected outputs of the grant	<ol style="list-style-type: none"> 1. Recruitment and placement of 123 unemployed youth in a 12 months short term contract effective from the 01st April 2023 to the 31st March 2024; 2. 10 District based Induction Workshops for all participants; 3. Quarterly onsite data verification, monitoring and support by the joint Provincial and National EPWP Social Sector Steering Committee to ensure compliance to DORA and the EPWP Framework.
Actual outputs achieved	<p>The programme successfully reached its target of 123 job opportunities for the 2023/24 financial year as per the requirement by the National Department Of Public Work and Infrastructure. The programme was implemented through the following projects:</p> <p>1. 113 NYS- NSNP School Based Participants-</p> <ul style="list-style-type: none"> - FB: 40 - JTG: 25 - PKS: 16 - ZFM: 16 - Nam: 16 <p>2. 10 ECD Grade R Class Assistants</p> <ul style="list-style-type: none"> - FB: 03 - JTG: 07 - PKS, ZFM and Nam: 00
Amount per amended DORA	R 3 517 000.00
Amount transferred (R'000)	R 3 265
Reasons if amount as per DORA not transferred	National Department Of Public Works and Infrastructure, through re-prioritised budget, reduced our budget by R 306 000.00
Amount spent by the department/ (R'000)	R 3 517. The NCDoe augmented the reduced budget by R 306k
Reasons for the funds unspent by the entity	All the transferred funds were spent

Monitoring mechanism by the transferring department	<ol style="list-style-type: none"> 1. Quarterly onsite data verification, monitoring and support by the joint Provincial and National EPWP Social Sector Steering Committee to ensure compliance to DORA and the EPWP Framework. During these sessions the committee engage physically with the participants; 2. Submission of monthly IYM to track expenditure as mandated by approved SLA; 3. Submission of Quarterly Non-Financial Reports signed off by the HOD; 4. Submission of Annual Narrative Report signed off by the HOD.
---	--

Conditional Grant 7: LIFE SKILLS, HIV & AIDS EDUCATION

Department who transferred the grant	Northern Cape Department Of Education
Purpose	<ul style="list-style-type: none"> • To support South Africa's HIV prevention strategy by: - providing comprehensive sexuality education and access to sexual and reproductive health services to learners; and supporting the provision of employee health and wellness programme for educators • To mitigate the impact of HIV, TB and COVID-19 by providing a caring supportive and enabling environment for learners and educators • To reduce the vulnerability of children to HIV, TB and STI's, with a particular focus on orphaned children and girls
Outputs	<p><u>Advocacy & Social Mobilisation:</u></p> <ul style="list-style-type: none"> • Educators, Learners & School Community Members were engaged in the respective quarterly reported Advocacy & Social Mobilisation Events as Outcome Indicators, reaching the quarterly targets of 3 966, 59 408, 47 382 & 27 061 Learners, 1 414, 2 230, 2 286 & 925 Educators and 474, 1 734, 2 071 & 996 Community Members, realising the Accumulated Annual Output Achievements of 173 617 (434.04%) Learners, 6 856 (1713.75%) Educators & 5 275 (5275%) Community Members out of the respective set target of 40 000 Learners, 400 Educators & 100 Community Members respectively. <p>KPA-2: TRAINING & DEVELOPMENT:</p> <ul style="list-style-type: none"> • The KPA Outcome Indicators with Educator Outputs, is aimed at Advancing the delivery of teaching by Educators and Access of Learners to Quality Sexual Reproductive Health (SRH) Knowledge and Services, Comprehensive Sexuality Education (CSE) with integration into the curriculum and HIV Prevention Programs, Multi-grade Educators & Subject Advisors, Educator Accredited Training on Lay Counselling & First Aid to support learners in need. • The conducted programs as per the respective recorded Quarterly Reached targets yielded an Annual Target reach of 056 (186.67%) Life Orientation Educators empowered on SRH and CSE with 056 (186.67%) Educators for Integration into the Curriculum, 048 Multi-grade Educators & 010 Subject Advisors, 059 (100%) Educators on Accredited Lay Counselling and 048 (80%) Educators on Accredited First Aid, out of the planned Annual target of 30, 30, 100, 30, 050 & 050 Educators respectively

KPA-3 PEER EDUCATION:

- The conducted program is aimed at Empowering High School Learners on Peer Education, acquiring the appropriate skills and knowledge for demonstrating informed decision making and acceptable conduct and becoming responsible and productive citizens, Career Guidance Development & Support, Comprehensive Sexuality Education and Sexual Reproductive Health, Learner Pregnancy Dialogues for addressing pregnancy prevalence and advancing Learner Retention, Priority and Targeted Intervention for Combatting Alcohol and Drug Use, Gender Based and School Violence, Gangsterism and Femicide.
- In accordance with program Outcome Indicators, the conducted program reached the respective Quarterly Output Targets of 23 860, 12 618, 4 314 & 1 726 High School Learners on Establishment of Peer Education Clubs, 237, 794, 222 & 376 on Career Guidance Development & Support, 042, 1 393, 1 120 & 1 682 Learners on CSE & SRH Information and Dialogue for combatting Learner Pregnancies and Priority Interventions for Combatting Drug & Alcohol Use, Gender Based & School Violence as well as Gangsterism & Femicide.
- The Accumulated Quarterly Output Achievements, yielded an Annual Performance of 42 547 (85436%), 1 665 (1665%) & 9 060 (9060%) Learners respectively against the respective targets of 50, 100 & 100 Learners for the 2023/24 period of reporting.

KPA- 4: CARE & SUPPORT:

- The KPA with Outcome Indicators is aimed at empowering SBST's on CSTL Framework, Parents on Importance of ISHP for Learners and Complying with Endorsed Consent Forms, Educators supported through EPH&W, Identified Learners as OVC's support provision, Psychosocial Support to grade 12 Learners, SMT's & SGB's for Policy Development & Implementation, Employment and Stipend Payment of Learner Support Agents, as well as Capacity Development.
- In accordance with the program Outcome Indicators, the conducted program reached the respective Quarterly Output Targets of 002, 010, 009 & 046 SBST's, 059, 006, 001 & 004 Parents, 670, 1 516, 721 & 981 Learners as OVC's, 041, 00, 00, & 024 SMT's and 045, 045, 045 & 043 LSA's with 003, 003, 003 & 003 Monthly Stipend Payments as well as 006, 042, 00 & 002 LSA's Capacitated.
- The Accumulated Quarterly Output Achievements, yielded an Annual Performance of 067 (134%) SBST's, 070 (70%) Parents, 3 579 (2386%) OVC Learners, 1455 (145.50%), 065 (130%) SMT's 043 (95.55%) LSA's with 012 (100%) Monthly Stipend Payments and 040 (100%) LSA's Capacitated, against the Annual Target of 50, 100, 150, 50, 45, 12 & 45 for the 2023/24 period of reporting.

KPA- 5: LEARNING & TEACHING SUPPORT MATERIAL:

- The KPA Output Indicator aimed at the provision of Age Appropriate HIV & SRH Learning & Teaching Support Material is reporting an Annual Achievement of 041 (82%) High Schools & 029 (58%) Primary School provided with the DBE Approved Prevention & Management of Learner Pregnancy Policy, 040 (40%) High Schools & 042 (42%) Primary Schools provided with Printed Comprehensive Policy Packs, with a total of 1384 (42.25) LTSM Sets distributed, against the Annual Target of 050, 050, 100, 100 & 3200, for the 2023/24 period of reporting.

	<p><u>KPA-6: MONITORING & SUPPORT:</u></p> <ul style="list-style-type: none"> • The KPA Outcome Indicator of Regular Monitoring & Support to evaluate the effectiveness of the curricular intervention & support program, is reporting the Respective Quarterly Output Achievements of 008, 006, 008 & 00 Monitoring & Support Visits Conducted to Schools by District Coordinators, with 001, 00, 00, & 00 Provincial & 001, 00, 00, & 00 National (DBE) Annual CG Evaluations Conducted. • The Accumulated Quarterly Output Achievements, yielded an Annual Performance of 022, (55%) School Monitoring & Support Visits, 001 (100%) & 001 (100%) respective Provincial & National CG Evaluations, against an Annual Target of <u>40</u>, <u>001</u> & <u>001</u> for the 2023/24 period of reporting. <p><u>KPA-7 & 8: MANAGEMENT & ADMINISTRATION:</u></p> <ul style="list-style-type: none"> • The KPA Outcome Indicators for ensuring PFMA, DoRA & CG Framework as well as SCM Regulatory Compliance for the Approved Business Plan Activity Implementation and procurement of Goods & Services, reached the Output Indicators of 02 (100%) National Meetings, 01 Provincial Meeting (50%) & 01 (50%) Provincial LSA Meeting as well as attendance of 01 (100%) SA Aids Conference with the development and compliance with 12 (100%) CG Monthly, 04 (100%) CG Quarterly and 01 (100%) ultimate Draft CG Annual Report, for the 2023/24 period of reporting.
	<p>Current Annual Budget R 7 234 000</p>
	<p>Period Of Grant 01 April 2023 to 31 March 2024</p>

Conditional Grant 8: EPWP INCENTIVE GRANT

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: <ul style="list-style-type: none"> • Maintenance of buildings; and • Other economic and social infrastructure.
Expected outputs of the grant	<ul style="list-style-type: none"> ▪ Number of people employed and receiving income through the EPWP ▪ Number of days worked per work opportunity created ▪ Number of full-time equivalents (FTEs) to be created through the grant
Actual outputs achieved	2023/24
Amount per amended DORA	R 2 157 000
Amount transferred (R'000)	2 157
Reasons if amount as per DORA not transferred	Entire budget transferred
Amount spent by the department/ municipality (R'000)	3 098
Reasons for the funds unspent by the entity	Overspent due to contract extensions
Reasons for deviations on performance	No deviation
Measures taken to improve performance	
Monitoring mechanism by the transferring department	

7 DONOR FUNDS

Donor Fund: Globeleq Development Fund – Windfall – Reading Assistants

Name of donor	Windfall t/a Sishen Solar Energy Facility
Full amount of the funding	R459 000
Period of the commitment	January 2023 – September 2023
Purpose of the funding	Stipends of Reading Assistants
Expected outputs	For the department to pay a monthly stipend of R3,000 to 17 Reading Assistants who are placed at schools to help assist with the Literacy programme, and enhance reading to learners who are unable to read.
Actual outputs achieved	Reading Assistants received their monthly stipends
Amount received (R'000)	459
Amount spent by the department (R'000)	312
Reasons for the funds unspent	N/A
Monitoring mechanism by the donor	A full report is given to the funder on how the assistants are monitored and about the progress of learner performance where the assistants are placed.

8 CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Northern Cape Department of Education has achieved all targets for providing basic services, including water, sanitation, and power supply (electricity) in terms of actual service access as articulated in the Regulations Relating to Minimum Uniform Norms and Standards for Public School Infrastructure. The Department does not form part of the SAFE Initiative as there are currently no schools in the Northern Cape with only Pit Latrines; all schools have been provided with either VIP toilets, Enviro Loo or Flush Toilets.

The Department, however, focuses on upgrading these basic services and increasing the reliability as a Second-Line Priority. An audit of sanitation facilities revealed that the NCDoE requires an additional 2,321 regular toilets and 1,303 Grade R toilet to comply with the prescribed learner-to-toilet ratio. The ramping up of Grades R and RR is likely to substantially increase this number as the NCDoE takes over the administration of ECD from the Department of Social Development.

The Northern Cape currently have 43 schools classified as entirely Inappropriate Structures; this includes schools located in the Asbestos Belt, where these schools will have to be relocated and an additional 46 schools classified as partially Inappropriate Structures, where these structures and roofs also have to be replaced. An estimated budget of R3.85 billion will be needed to complete these 89 schools, and the Department will attempt to prioritise two replacements for inappropriate structures each financial year.

The need for additional ordinary classrooms and Grade R Classrooms is evident in schools experiencing overcrowding and where schools utilise mobile classrooms that were provided as a short- and medium-term solution. The provisioning of new ordinary classrooms and Grade R Classrooms and the replacement of mobile classrooms currently in the system significantly impact the prioritisation and budgeting processes. In line with this, several new schools are also planned in areas where high learner enrollment is evident; this includes but is not limited to towns such as Kimberley, Kuruman and Upington.

Infrastructure within the Province is in a fair to poor condition; various schools consist of old, outdated and under-maintained infrastructure, resulting in high maintenance costs. The Department prioritised the maintenance of school facilities as a whole instead of maintaining them as emergency or just portions of a school, thus resulting in a maintenance plan that can be implemented every seven years. Schools are encouraged and recommended to utilise their school maintenance allocation.

Other examples of priorities competing for the infrastructure budget are introducing special schools to districts with none, specialised rooms such as Science Laboratories, Media Centres, Computer Classrooms and Libraries, Nutrition Centres and the need for security infrastructure (e.g. fencing) due to high vandalism rates.

Infrastructure projects	2023/24			2022/23		
	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
Existing infrastructure assets	422 263	419 116	3 147	376 583	421 040	(44 457)
Maintenance and repairs	290 948	116 436	174 512	250 447	130 577	119 870
Upgrades and additions	131 315	302 680	(171 365)	119 570	290 463	(170 893)
Rehabilitation, renovations and refurbishments	-	-	-	6 566	-	6 566
New Infrastructure assets: Capital	147 793	104 145	43 648	169 130	112 226	56 904
Infrastructure: Leases	6 500	9 386	(2 886)	9 016	8 810	206
Non Infrastructure	59 946	103 855	(43 909)	132 206	147 045	(14 839)
Capital infrastructure	279 108	406 825	(127 717)	295 266	402 689	(107 423)
Current infrastructure	290 948	116 436	174 512	250 447	130 577	119 870
Total	636 502	636 502	-	686 935	689 121	(2 186)

Table: Infrastructure Budget vs Expenditure per Nature of Investment

PART C: GOVERNANCE

1. INTRODUCTION

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

2. RISK MANAGEMENT

The Department has a Risk Management Policy and Risk Management Strategy which were reviewed in the 2020/21 Financial Year. The Policy and Strategy is reviewed every three years or as the need arises. The Policy and Strategy outlines the Department's commitment to implementing and maintaining an effective, efficient and transparent system of risk management.

A risk assessment was conducted for the year under review and strategic and operational risk registers, which includes ICT and Fraud risks, and an Ethics and Corruption risk register were developed for the Department with mitigating controls for all identified risks. A template developed by National Treasury has been implemented for risk owners to identify new and emerging risks which may occur.

The 2023/24 Risk Management Implementation Plan which details the risk management activities for the year was approved by the Accounting Officer with the endorsement by the Risk Management Committee. Progress on the annual Risk Management Implementation Plan is reported on quarterly to the Risk Management Committee and the Audit Committee.

The 2023/24 Combined Assurance Plan of the Department, which identifies and specifies the sources of assurance over the strategic risks identified during the 2023/24 strategic risk assessment, was developed and endorsed by the Risk Management Committee for approval by the Accounting Officer and Audit Committee Chairperson.

The Risk Management Committee, which advises the Accounting Officer and management on overall risk management in the Department, is functional and quarterly meetings are convened and reports are forwarded to the Audit Committee.

Reporting on risk management is a standing item on the Quarterly Audit Committee meeting agenda. The Audit Committee monitors and provides feedback on the effectiveness of risk management in the Department. The Risk Management function was audited by Internal Audit during the year under review.

Risk management in the Department has become entrenched in the Department and progress is visible in the management of risks at both Head Office and District levels. This has to a certain extent transmitted into improvements in the Department's performance.

3. FRAUD AND CORRUPTION

The Fraud Prevention Policy and Fraud Prevention Strategy was reviewed in the 2020/21 Financial Year and is valid for a period of three years. The reviewed Policy and Strategy was endorsed by the Risk Management Committee and signed off by the Accounting Officer. These documents outline the process to prevent, detect and investigate reported cases of fraud in the Department. The policy and strategy is in the process of being reviewed

In addition to the above-mentioned documents the Whistle-Blowing Policy was also reviewed in 2021/22 and is valid for three years. The Whistle-Blowing Policy of the Department complies with the Protected Disclosure Act of 2000 and officials who disclose information of unlawful or corrupt conduct by their employer or fellow officials are protected from occupational detriment, provided the disclosure is made in good faith. The process for disclosure and investigation is outlined in the Policy.

Should the investigation reveal that a possible misconduct has occurred, this will be dealt with in terms of the disciplinary procedure as outlined in the Employment of Educators Act (Act 76 of 1998) and/or the Disciplinary Code and Procedures for the Public Service as contained in PSCBC Resolution 1 of 2003. Where there is prima facie evidence of criminal conduct the matter will be reported to the South African Police Service.

4. MINIMISING CONFLICT OF INTEREST

Conflict of interest is minimised in the Department through the following processes:

- Annual declaration of financial interests by senior managers through the e-Disclosure system with 100% submission rate for 2022/23 financial disclosures by SMS members.
- Financial disclosures for other designated categories of employees at salary levels 11 and 12.
- Declaration by senior managers of close family members, partners or associates who have interests in businesses or entities which may transact with the Department.
- Declaration of interest by bid specification, bid evaluation and bid adjudication committee members on any bid which is being considered.
- Declaration of interest by recruitment and selection panel members in any of the candidates shortlisted or interviewed for a post.
- Newly appointed officials are required to sign the Public Service Code of Conduct which is placed on their personnel files.
- Supply Chain Management practitioners are required to annually sign a code of conduct where they declare any business, commercial or financial interest which, due to the position they hold, may raise possible conflict of interest.
- All service providers / suppliers who submit bids / quotes must complete the Standard Bidding Document (NCP4 - Declaration of interest) to indicate if they know any government official involved in the awarding / evaluation processes of the specific quotation / bid that may constitute a possible conflict of interest.

5. CODE OF CONDUCT

The Department of Education uses the general code of conduct prescribed in the Public Service. All employees are issued with a copy of the Public Service Code of Conduct on appointment and are required to adhere to the code at all times in the execution of their official responsibilities. The Code of Conduct is also uploaded on the Department's Human Resource Management System (HRMS). Any breach of the code of conduct is addressed through the Departmental disciplinary procedures.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Head of Department has established the Health and Safety committees for the department at Head office and districts and appointed its members for a three-year term and the duties are amongst others;

Assist with regular Inspections:

- Inspect the workplace (site) to identify potential hazards and ensure compliance with safety regulations

Promote Safety Awareness:

- Educate employees on safety practices and promote awareness of health and safety protocols.

Liaise with Management:

- Communicate safety concerns and recommendations to management related to workplace safety.

Monitor Compliance:

- Ensure adherence to occupational health and safety regulations and organizational policies.

Support Incident Investigations:

- Assist in investigating workplace incidents to determine causes and prevent future occurrences.

First Aiders, Fire marshals and Health and Safety representatives have been appointed at Head Office and at District offices on a 3 year term.

During the year under review, the Department has actively implemented its Health and Safety Policy and an approved Employee Health and Wellness (EHW) operational plan.

Key activities undertaken include:

- Monthly inspections were carried out to identify health hazard risks, and quarterly reports summarizing findings were compiled and submitted.
- Quarterly meetings were held at both Head Office and District offices to discuss health and safety matters, ensuring regular communication and coordination across all levels.
- Health and Safety Awareness Sessions were conducted at Head Office and District offices, covering various topics such as dangers of tobacco, hygiene, dangers of reptiles in the workplace and ergonomics. These sessions aimed to educate employees on safe practices and promote a culture of health and safety throughout the organization.

7. PORTFOLIO COMMITTEES

Table below reflects the Portfolio Committee meetings that took place in 2023/24 Financial year

Date	Purpose
03 May 2023	2023/24 Annual Performance Plan and Budget Presentation to Select Committee on Education, Technology, Sport, Arts and Culture
25 May 2023	2023/24 Annual Performance Plan and Budget Presentation to Portfolio Committee on Education, Sport, Arts and Culture
22 September 2023	2023/24 First Quarter Report to Portfolio Committee on Education, Sport, Arts and Culture
22 November 2023	2022/23 Annual Report presentation to joint Portfolio Committee on Education, Sport, Arts and Culture and SCOPA meeting

Matters that were raised by the Standing Committee on Public Accounts (SCOPA) in the 2022/23 Annual Report Presentation to Joint Portfolio Committee and SCOPA meeting are addressed below under SCOPA Resolutions

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
1	Review of Annual Financial Statements	Adequately review schedules in support of prescribed amounts and disclosed in financial statements and related notes to the financial statements by subjecting the financial statements to the three levels of review prior to submission for auditing with accurate, complete information supporting the performance evidence.	The preparation for ensuring that the Modified Cash Standard is effectively implemented rests within the quarterly preparation of Interim Financial Statements together with supporting schedules. The Interim Financial Statements will be reviewed with the emphasis of ensuring the accuracy and completeness of financial schedules supporting the AFS. This will help strengthen the reporting process at financial year end. The department will also implement multiple reviews by various officials and Internal Audit in May each year to ensure the best integrity of AFS.	Yes
2	Internal Controls	Strengthen internal controls in place to ensure that applicable laws and regulations are reviewed, especially in the competitive	The Department will participate in the OTP process for the investigation of unauthorised, irregular	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		bidding process, and compliance must be monitored by management. The Internal Audit Unit must on a quarterly basis submit a consequence management progress report to the committee that monitors implementation of consequence management against officials who made or permitted unauthorised, irregular, and/or fruitless and wasteful expenditure.	and fruitless and wasteful expenditure in line with regulations. The outcome of this work shall determine the course of action including consequence management	
3	Internal Controls	Internal controls must be strengthened to ensure that all payments are made within 30 days. A payment tracking report system must be submitted monthly to ensure that it is paid within 30 days.	Re-look at processes to ensure the best turnaround times on receipt and processing of invoices Engage on monthly cash flow projections with Provincial Treasury	Yes
4	Internal Controls	Effective internal control measures must be put in place to adequately review procurement and contract management processes to ensure compliance with legislative requirements and submitting verifiable supporting documentation.	Annual review of SCM Policy and departmental delegations in order to ensure alignment with SCM prescripts Training Workshop to ensure that Infrastructure Implementing Agents are compliant	Yes
5	Audit Action Plan	Ensure that the Internal Audit Unit review and monitor Audit Action Plan addressing the audit findings. Quarterly progress must be forwarded to the Committee.	Quarterly review by Internal Audit of the AGSA audit action plan to ensure that all previous audit findings are being addressed	Yes
6	Vacancies	Together with Provincial Treasury and the Office of the Premier, ensure that the ICT directorate and key senior positions are filled at the Department in the next 12 months.	The department is experiencing serious capacity challenges regarding the filling of critical vacancies in the department at key Units and ICT posts have also been identified as absolutely critical that are aimed at achieving the core objectives of the department. The Sifting, Shortlisting and Interviews process of these posts has been concluded but the appointments could not be effected due to cost containment measures.	No
7	Internal Controls	Improve internal controls to ensure that the bank overdraft is reduced and not increased. Quarterly	Implement effective budget management mechanisms	Yes

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		progress must be forwarded to the Committee.	Manage all procurement on a quarterly basis to ensure that the department is not over-committed Implementation of cost containment to effectively manage expenditure All of the above will ensure that any possible over-expenditure is prevented	

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department received an unqualified audit opinion on the 2022/23 Annual Financial Statements. The discussion below relates to matters of non-compliance

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
Effective and appropriate steps were not taken to prevent unauthorised and irregular expenditure, as disclosed in note 22 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.	2013/14	<ol style="list-style-type: none"> 1. Limitation of SCM deviations 2. Engagement with PSP's and/or review of contracts 3. Finalisation of learner transport contracts 4. Finalise the investigations of irregular expenditure that needs to be condoned by relevant authority. 5. Review and monitor proper implementation of the departmental SCM policy and processes to ensure compliance thereof, by both departmental officials and implementing agents. 6. Consequence management where applicable will be implemented.
Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.	2008/09	<ol style="list-style-type: none"> 1. Invoice register to be maintained to document the date the invoices are received. 2. Invoice register to be periodically (preferably weekly) reviewed to ensure that all invoices are paid on time 3. Financial accounting to ensure that suppliers are paid on time with the aim of reducing the number of creditors days 3. Budget office to ensure that there is a budget for all orders that are issued especially towards year end to avoid unauthorised expenditure 4. Budget office to ensure that no commitments are made where the budget has been depleted
I was unable to obtain sufficient appropriate audit evidence that contracts participated into were secured by the other organ of state through a competitive bidding process, participation was approved by the other organ of state, participation was approved by the relevant contractor, the terms and conditions are the same in accordance with	2022/23	The Department will continue to follow relevant SCM prescripts.

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
Treasury Regulation 16A6.6. This limitation was identified in the procurement processes for the two contracts relating to mobile classrooms.		
Contracts were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of PPPFA and Preferential Procurement Regulation 2017. This non-compliance was identified in the procurement processes for the construction and upgrades for the new Bankhara Podulong Primary School; new Kalahari Secondary school; new Magojaneng Primary School; Carlton van Heerden Secondary School; Franciscus Intermediate School; Oranje Oewer intermediate school and Rietrivier Primary School.	2022/23	Selection of bidders will be done in terms of criteria stipulated in the bid document.
Invitation to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 Procurement Regulation 8(2). Similar non-compliance was also reported in the prior year.	2017/18	Department is implementing the prescripts relating to procurement of commodities for local content. For designated sectors, invitation to quote will be sent with specific condition that locally produced or manufactured goods meet stipulated minimum threshold for local production and content.
Some of the commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content in accordance with paragraph 3.4 of National Treasury Instruction Note 4 of 2015/2016. This non-compliance was identified in the procurement processes for the upgrades and additions to the Carlton van Heerden Secondary School.	2022/23	No further action to be taken as the regulations have been repealed.
Some of the persons in service of the department who had a private or business interest in contracts awarded by the department failed to disclose such interest, as required by Treasury Regulation 16A8.4 and the Public Service Regulations 18(1).	2022/23	1. A communique was circulated to all departmental staff as a reminder about the regulations on doing business with the state and the declaration requirements. 2. Consequence management will be sought on employees who are found guilty in the future.

10. INTERNAL CONTROL UNIT

Internal control located in Financial Management reviews payment batches to ensure that there is compliance with the relevant prescripts.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of Internal Audit

The Northern Cape Provincial Treasury established the shared Internal Audit function. The function was established in terms of section 38 (1)(a)(i) and section 76 (4)(e) of the Public Finance Management Act (PFMA) as a shared service for the Northern Cape Provincial Administration, in terms of paragraph 3.2.3. of the Treasury Regulations. The function fulfils an independent assurance and consulting function.

The Internal Audit function follows a risk-based audit approach in providing management and the Audit Committee with assurance on the adequacy and effectiveness of governance, risk management, and internal control processes. Internal audit is guided by an Internal Audit Charter, approved by the Audit Committee, and performs its functions as provided for in the PFMA and the Internal Audit Charter.

The Internal Audit function compiles a rolling three-year strategic, risk-based Internal Audit plan and prepares an annual Internal Audit plan after taking into consideration the risks faced by the Department, strategic objectives, the Department's mandate, audit issues and inputs by management. The Audit Committee considers and approves the Internal Audit plan for implementation.

Summary of audit work done

The Internal Audit work performed for the financial year under review was completed in line with the approved annual Internal Audit plan and included the following audits:

- Annual financial statements
- Annual performance report review
- Follow-up infrastructure projects
- Follow up AGSA report (March 2023)
- Information technology
- Recruitment and selection (temporary teachers)
- Follow-up (AGSA completeness and adequacy) (November 2023)
- Infrastructure grant
- Security management
- Interim financial statements
- Performance information
- Human resource management (leave management)
- Follow-up AGSA report (February 2024)

Internal Audit findings were communicated timely to management and measures to mitigate the risks were implemented. Significant matters identified during the year were reported to the Audit Committee.

Audit Committee members and attendance

Throughout the year under review, the Audit Committee operated in terms of an approved Audit Committee Charter, which was the Committee's approved terms of reference. The Audit Committee comprised of five (5) members, three (3) external members and two (2) internal members, all of whom are not employed by the Department. The Audit Committee three-year term membership started on 1 December 2020 and ended on 30 November 2023. A new Audit Committee was appointed in December 2023 to serve in the next three-year term.

Mr Docrat served as the Audit Committee Chairperson from May to November 2023.

The Audit Committee has, as part of its oversight responsibility on a quarterly basis, followed up on audit findings to ensure that issues raised were addressed timely.

Further information relating to the Audit Committee, as required by the PFMA and the Treasury Regulations is included in the Audit Committee's report, which is incorporated in the annual report of the Department.

The Audit Committee comprises of five members in total. Five meetings were convened during the financial year under review.

The following Audit Committee members attended the 4 meetings as their term ended 30 November 2023.

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mr F Docrat	<ul style="list-style-type: none"> Master of Business Administration Chartered Director (SA) Certified Information Security Manager Certified Information Systems Auditor Certified in the Governance of Enterprise Information Technology Certified Risk Management Practitioner Management Advancement Program Total Quality Management Computer Operations Proficiency Examination 	External	n/a	01 December 2020	n/a	05
Ms J Gunther	<ul style="list-style-type: none"> Certified Internal Auditor CRMA Associate General Accountant Masters in Cost Accounting BCompt Various accounting and auditing certificates 	External	n/a	01 December 2020	n/a	05
Ms A Mafuleka	<ul style="list-style-type: none"> CA (SA) B Com – Honours 	External	n/a	01 December 2020	n/a	05
Ms S Vallabh	<ul style="list-style-type: none"> Bachelor of Arts Post Graduate Diploma in Library and Information Science Certificate Programme in Public Service Management 	Internal	Chief Director: Performance, Monitoring and Evaluations (OTP)	01 December 2020	n/a	04
Mr M Mdunge	<ul style="list-style-type: none"> BA Degree Post graduate diploma governance and political transformation Masters in governance and political transformation 	Internal	Director: Frances Baard Head COGHSTA	01 December 2020	n/a	00

The following Audit Committee members attended 1 meeting in February 2024 as their term started 1 December 2023.

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Ms J Gunther	<ul style="list-style-type: none"> Certified Internal Auditor CRMA 	External	n/a	01 December 2023	n/a	01 out of 01

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
	<ul style="list-style-type: none"> - Associate General Accountant - Masters in Cost Accounting - BCompt - Various accounting and auditing certificates 					
Mr Mongezi Mngqibisa	<ul style="list-style-type: none"> - B. Com (Business Economics & Economics) - B. Com Honours - MBL 	External	n/a	01 December 2023	n/a	01 out of 01
Dr Casper Olivier	<ul style="list-style-type: none"> - B Iuris - MPA - PhD (Public Management) 	External	n/a	01 December 2023	n/a	01 out of 01
Ms Pamela Nogwili	<ul style="list-style-type: none"> - Master of Management (Monitoring and Evaluation) - Post Graduate Diploma in HIV/AIDS Management - B.Sc (Physiotherapy) 	Internal	Director: Performance, Monitoring and Evaluations (OTP)	01 December 2023	n/a	01 out of 01
Ms J Gunther	<ul style="list-style-type: none"> - Certified Internal Auditor - CRMA - Associate General Accountant - Masters in Cost Accounting - BCompt - Various accounting and auditing certificates 	External	n/a	01 December 2023	n/a	01 out of 01

AUDIT COMMITTEE REPORT

We are pleased to present the Audit Committee report of the Northern Cape Department of Education for the financial year ended 31 March 2024.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from section 38 (1)(a)(ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

Our review of the findings of the internal audit work, which was based on the risk assessments conducted in the Department revealed certain areas for improvement, which were then raised with the Department. The following Internal Audit work was completed during the year under review:

- Annual financial statements
- Annual performance report review
- Follow-up infrastructure projects
- Follow-up AGSA report (March 2023)
- Information technology
- Recruitment and selection (temporary teachers)
- Follow up (AGSA completeness and adequacy) (November 2023)
- Infrastructure grant
- Security management
- Interim financial statements
- Performance information
- Human resource management (leave management)
- Follow-up AGSA report (February 2024)

Management developed an audit action plan to address the audit findings raised by both the AGSA and internal audit. The Audit Committee monitored the implementation of the audit action plan during the year under review and the implementation of the Audit Committee's recommendations by management still requires improvement.

In-year management monitoring and reporting

The Department reported monthly and quarterly to the Provincial Treasury as is required by the PFMA.

Evaluation of financial statements and annual performance report

We have reviewed the annual financial statements and annual performance report prepared by the department.

AGSA'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.

The Audit Committee concurs and accepts the conclusions of the AGSA on the annual financial statements and annual performance report and is of the opinion that both conclusions be accepted and read together with the report of the AGSA.

Report to Executive Authority and Accounting Officer

On a quarterly basis the Audit Committee wrote a report to the Executive Authority and Head of Department which highlighted issues that needed attention or improvement within the Department's performance. The Audit Committee met with the Accounting Officer in the Audit Committee meetings.



Ms J Gunther
Chairperson of the Audit Committee
Northern Cape Department of Education
07 August 2024

12. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	
Developing and implementing a preferential procurement policy?	Yes	The Supply Chain Management Policy has been reviewed to include the updated PPPFE Regulations for 2023.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	
Developing criteria for entering into partnerships with the private sector?	N/A	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	

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 and in line with the under-mentioned policy mandates:

Public Service Regulations (Chapter 1, Part III J.3 and J.4).
Basic Conditions of Employment Act, 1997 (Act 75 of 1997),
Labour Relations Act, 1995 (Act 66 of 1995),
Employment Equity Act, 1998 (Act 55 of 1998),
Occupational Health and Safety Act, 1993 (Act 85 of 1993),
Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993),
Government Employees Pension Law, 1996 (Proclamation 21 of 1996),
Employment of Educators Act, 1998 (Act 76 of 1998),
Public Service Act, 1994 (Proclamation 103 of 1994), and
Constitution of the Republic of South Africa, 1996,
Skills Development Act, 1998 (Act 97 of 1998)
Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act 4 of 2000),
Promotion of Access to Information Act, 2000 (Act 2 of 2000),
Promotion of Administrative Justice Act, 2000 (Act 3 of 2000).

2. OVERVIEW OF HUMAN RESOURCES

The Chief Directorate Human Resource Management and Development comprises of five Directorates namely: Human Resource Practices and Administration, Employee Relations and People Management, Human Resource Planning, Provisioning and Persal Management, Human Resource Utilisation and Capacity Development and Service Delivery and Transformation. The work of the chief directorate was centred on the capacitation of internal HR systems and processes to enhance the quality of support provided to clients, as well as ensuring the capacitation and strengthening of the five district offices.

The primary functions of HR Management could be listed as follows:

- Recruitment and Selection involves attracting, sourcing, and hiring qualified individuals to fill vacant positions within the department, ensuring that recruitment processes are fair, transparent, and comply with relevant regulations.
- HRM&D is responsible for designing, implementing, and evaluating training programs to enhance the skills, knowledge, and capabilities of employees. This includes orientation for new appointees, ongoing professional development, and specialized training as needed.
- Performance Management, which is underpinned by an effective performance appraisal system, designed not only to assess employee performance, but to ensure development and provide constructive feedback on sector-specific targets and objectives.
- Employee Relations involves managing relationships between employees and the organization, handling grievances, conflicts, and disciplinary matters, and promoting a positive work environment, by facilitating communication between management and staff and fostering transparency and trust.
- Policy Development and Compliance deals with developing and updating HR policies and procedures so as to ensure compliance with labour laws, regulations, and organizational objectives.
- The overall, integration of an effective health and wellness unit into education is essential for promoting the holistic well-being of both employees and learners.

As contained in the Human Resource Plan of the Department continued to focus on the following sector priorities:

- **Early Childhood Development:** Effective ECD initiatives often require collaboration across multiple sectors and disciplines, including education, health, social services, and community

development. The NCDoe continues to prioritize ECD, which involves fostering partnerships and collaboration among stakeholders to leverage resources, expertise, and best practices from diverse fields.

- **Inclusive Education:** Prioritizing inclusive education involves investing in teacher training and professional development programs that build educators' capacity to implement inclusive practices, differentiate instruction, address individual learning needs, and foster positive relationships with learners and families. Furthermore, Inclusive education requires a well-trained and supported teaching workforce equipped with the knowledge, skills, and attitudes to effectively support diverse learners in inclusive classrooms, underpinned by an effective HR recruitment and retention strategy
- **The Integrated Farm and Small School Strategy:** An effective IFSS strategy integrates agricultural education into the school curriculum across various subjects, including science, math, social studies, and environmental studies. This interdisciplinary approach enables students to explore agricultural topics from multiple perspectives and make connections between different subject areas. It also helps teachers incorporate agricultural themes and examples into their lessons, making learning more relevant and engaging for learners.

Achievements in 2023

In the year under review the Chief Directorate performed fairly well considering the inherent service delivery challenges in the sector. The Department successfully issued all public ordinary and special schools with their 2024 staff establishments by September 2023. The Department continues to use its on-line Human Resource Management System, which is an electronic web-based system designed to assist in the overall management and interpretation of HR-related data, so as to make informed management decisions. It serves to bridge the gap, in allowing for quick and efficient communication between Head Office, Districts and Schools. Persal and HR Information Management, along with effective Establishment Control, allows for consistent and accurate employee data that is made available to all relevant end-users and published on the accessible HRMS. In terms of collective bargaining the unit managed to achieve 100% compliance with regards to the performance of the Northern Cape Provincial Chamber of the Education Labour Relations Council and therefore promoting labour peace in the sector.

Related Challenges

The impact of the National austerity measures, particularly on the filling of absolutely critical posts, continues to pose a serious challenge in areas at School, District and Head Office, where there are high vacancy rates. There has furthermore been an on-going struggle to finalise the Organisational Structure, which was turned down by DPSA, due to the budgetary constraints. The Department has since been forced to propose a budget structure instead of a service delivery one. This has, no doubt, had an impact on the provincial pass rate, seeing the Province positioned at number 9 w.r.t the matric results of 2023. Recruiting and retaining qualified teachers in rural areas can be challenging. Many teachers may prefer to work in urban areas where there are more opportunities, better facilities, and higher salaries. This has resulted in understaffed schools, larger class sizes, and the phenomena of many multi-grade schools. In rural areas with limited internet connectivity and access to technology, learners face challenges in accessing online resources and participating in digital learning initiatives. This has further widened the educational gap between rural and urban schools in terms of technological literacy and access to information. Addressing these challenges requires a comprehensive approach that involves investment in infrastructure, teacher training and recruitment, provision of resources, and efforts to bridge the digital divide between rural and urban areas.

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.

Programme	Programme Designation
Programme 1	Administration
Programme 2	Public ordinary school education
Programme 4	Public special school education
Programme 5	Early childhood development
Programme 6	Infrastructure development
Programme 7	Examination & education related services

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

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

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

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee) (R'000)	Number of employees
Programme 1	864 664	532 805	3 815		61,6%	590,0	903
Programme 2	6 356 271	5 163 474	-		81,2%	461,1	11 197
Programme 3	11 491	-	-		-		
Programme 4	195 515	168 431	448		86,1%	442,1	381
Programme 5	192 611	115 327	2 111		59,9%	152,8	755
Programme 6	636 502	28 174	35		4,4%	552,4	51
Programme 7	352 156	66 778	999		19,0%	517,7	129
Total	8 609 210	6 074 989	7 408		70,6%	452,8	13 416

* Training includes training and development and bursaries

*Average personnel cost is based on average personnel numbers per month and is inclusive of 780 abnormal appointments

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

Salary band	Personnel expenditure (R'000)	% of total personnel cost	Average personnel cost per employee (R'000)	No. of employees
Lower skilled (Levels 1-2)	111 427	1.77%	174.1	640
Skilled (level 3-5)	488 486	7.75%	239.0	2 044
Highly skilled production (levels 6-8)	3 684 989	58.48%	414.0	8 901
Highly skilled supervision (levels 9-12)	1 717 539	27.26%	697.3	2 463
Senior and Top management (levels 13-16)	51 246	0.81%	1 423.5	36
Abnormal	247 093	3.92%	32.4	7 634
Total	6 300 781	100.00%	290.1	21 718

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

Programme	Salaries		Overtime		Homeowners		Medical Aid	
	Amount (R'000)	Salaries as % of personnel cost	Amount (R'000)	Overtime as % of personnel cost	Amount (R'000)	HOA as % of personnel cost	Amount (R'000)	Medical as % of personnel cost
Programme 1	457 977	7,54	3 019	0,05	13 428	0,22	27 653	0,46
Programme 2	4 432 633	72,97	1 405	0,02	137 753	2,27	252 503	4,16
Programme 3	-	-	-	-	-	-	-	-
Programme 4	142 369	2,34	556	0,01	5 378	0,09	10 899	0,18
Programme 5	110 707	1,82	-	-	652	0,01	1 463	0,02
Programme 6	25 107	0,41	-	-	478	0,01	1 065	0,02
Programme 7	55 101	0,91	1 613	0,03	1 814	0,03	4 503	0,07
Total	5 223 894	85,99	6 593	0,11	159 503	2,63	298 086	4,91

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

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
Lower skilled (Levels 1-2)	87 408	1.39%	556	0.01%	8 766	0.14%	8 063	0.13%
Skilled (Levels 3-5)	384 960	6.11%	3 151	0.05%	26 368	0.42%	35 702	0.57%
Highly skilled production (Levels 6-8)	3 128 526	49.65%	1 813	0.03%	99 208	1.57%	180 729	2.87%
Highly skilled supervision (Levels 9-12)	1 430 639	22.71%	1 053	0.02%	40 104	0.64%	73 825	1.17%
Senior Management (Level 13-16)	37 181	0.59%	0	0.00%	230	0.00%	428	0.01%
Abnormal	1 391	0.02%	0	0.00%	0	0.00%	0	0.00%
Total	5 070 104	80.47%	6 573	0.10%	174 676	2.77%	298 748	4.74%

3.2 Employment and Vacancies

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

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

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

Personnel Group	Programme	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ALL PERSONNEL	Programme 1	1 051	900	16,78%	-
	Programme 2	10 825	11 021	2,46%	-
	Programme 4	397	372	6,72%	-
	Programme 5	37	34	8,82%	-
	Programme 6	49	51	-3,92%	-
	Programme 7	168	116	44,83%	-
	Totals	12 527	12 494	4,00%	-
EDUCATORS	Programme 1	361	279	29,39%	-
	Programme 2	9 531	9 523	0,08%	-
	Programme 4	233	229	1,75%	-
	Programme 5	35	18	94,44%	-
	Programme 6	4	4	0,00%	-
	Programme 7	85	44	93,18%	-
	Totals	10 249	10 097	1,51%	-
PUBLIC SERVICE	Programme 1	690	621	11,11%	-
	Programme 2	1 761	1 498	17,56%	-
	Programme 4	164	143	14,69%	-
	Programme 5	2	16	-87,50%	-
	Programme 6	45	47	-4,26%	-
	Programme 7	83	72	15,28%	-
	Totals	2 745	2 397	14,52%	-

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

Personnel Group	Salary band	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ALL PERSONNEL	Lower skilled (Levels 1-2)	867	626	38,50%	-
	Skilled (Levels 3-5)	1 736	1640	5,85%	-
	Highly skilled production (Levels 6-8)	7 943	7998	-0,69%	-
	Highly skilled supervision (Levels 9-12)	2 405	2195	9,57%	-
	Senior Management (Level 13-16)	43	35	22,86%	-
	Totals	12 994	12 494	4,00%	-
EDUCATORS	Lower skilled (Levels 1-2)	-	-	-	-
	Skilled (Levels 3-5)	388	319	21,63%	-

Personnel Group	Salary band	Number of funded posts	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
	Highly skilled production (Levels 6-8)	7 584	7 704	-1,56%	-
	Highly skilled supervision (Levels 9-12)	2 277	2 074	9,79%	-
	Senior Management (Level 13-16)	-	-	-	-
	Totals	10 249	10 097	1,51%	-
PUBLIC SERVICE	Lower skilled (Levels 1-2)	867	626	38,50%	-
	Skilled (Levels 3-5)	1 348	1 321	2,04%	-
	Highly skilled production (Levels 6-8)	359	294	22,11%	-
	Highly skilled supervision (Levels 9-12)	128	121	5,79%	-
	Senior Management (Level 13-16)	43	35	22,86%	-
	Totals	2 745	2 397	14,52%	-

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
School based Teachers	9537	7804	18,17%	-
Front-line support staff	2 307	1 601	30,60%	-
Total	11 844	9 405	20,59%	-

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100.00%	0	0.00%
Salary Level 16	-	-		-	-
Salary Level 15	3	1	33.33%	2	66.67%
Salary Level 14	9	7	77.78%	2	22.22%
Salary Level 13	35	26	74.29%	9	25.71%
Total	48	35	72.92%	13	27.08%

Table 3.3.2 SMS post information as on 30 September 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100%	0	0.00%
Salary Level 16	-	-		-	-
Salary Level 15	3	1	33.33%	2	66.67%
Salary Level 14	9	9	100.00%	0	0.00%
Salary Level 13	35	24	68.57%	11	31.43%
Total	48	35	72.92%	13	27.08%

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

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

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

Reasons for vacancies not advertised within six months
Insufficient personnel funds in Equitable Share budget due to overspending and also due to Moratorium on the filling of vacant posts. The implementation of cost containment and freezing of posts.

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

Reasons for vacancies not advertised within six months
N/A

3.4 Job Evaluation

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	755	-	-	-	-	-	-
Skilled (Levels 3-5)	1 028	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	297	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	121	-	-	-	-	-	-
Senior Management Service Band A	35	-	-	-	-	-	-
Senior Management Service Band B	9	-	-	-	-	-	-
Senior Management Service Band C	1	-	-	-	-	-	-
Senior Management Service Band D	1	-	-	-	-	-	-
Total	2 247	-	-	-	-	-	-

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

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

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

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

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

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

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

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

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

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

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

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

3.5 Employment Changes

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

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

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2023	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turn-over rate %
ALL PERSONNEL	Lower skilled (Levels 1-2)	626	145	-	27	-	4,31%
	Skilled (Levels 3-5)	1 610	607	1	509	-	31,61%
	Highly skilled production (Levels 6-8)	7 895	2 458	4	2337	13	29,77%
	Highly skilled supervision (Levels 9-12)	2 176	32	1	218	3	10,16%
	Senior Management Service Bands A (Level 13)	26	1	-	-	1	3,85%
	Senior Management Service Bands B (Level 14)	7	1	-	2	-	28,57%
	Senior Management Service Bands C (level 15)	1	2	-	2	-	200,00%
	Senior Management Service Bands D (Level 16)	1	-	-	1	-	100,00%
	Total	12 342	3 246	6	3 096	17	25,22%
EDUCATORS	Lower skilled (Levels 1-2)	-	-	-	-	-	-
	Skilled (Levels 3-5)	297	501	-	397	-	140,32%
	Highly skilled production (Levels 6-8)	7 603	2 446	3	2307	12	29,74%
	Highly skilled supervision (Levels 9-12)	2 055	29	1	212	3	11,01%
	Senior Management Service Bands A (Level 13)	-	-	-	-	-	-
	Senior Management Service Bands B (Level 14)	-	-	-	-	-	-
	Senior Management Service Bands C (level 15)	-	-	-	-	-	-

PERSONNEL GROUP	Salary band	Number of employees per band as on 1 April 2023	Appointments	Transfers into the department	Terminations	Transfers out of the department	Turn-over rate %
	Senior Management Service Bands D (Level 16)	-	-	-	-	-	-
	Total	9 955	2 976	4	2 916	15	24.43%
PUBLIC SERVICE	Lower skilled (Levels 1-2)	626	145	-	27	-	4,77%
	Skilled (Levels 3-5)	1 313	106	1	112	-	8,46%
	Highly skilled production (Levels 6-8)	292	12	1	30	1	9,43%
	Highly skilled supervision (Levels 9-12)	121	3	-	6	-	4,96%
	Senior Management Service Bands A (Level 13)	26	1	-	-	1	8,00%
	Senior Management Service Bands B (Level 14)	7	1	-	2	-	14,29%
	Senior Management Service Bands C (level 15)	1	2	-	2	-	100,00%
	Senior Management Service Bands D (Level 16)	1	-	-	1	-	-
	Total	2 387	270	2	180	2	6.61%

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

Critical occupation	Number of employees at beginning of period- April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
-	-	-	-	-
TOTAL	-	-	-	-

The table below identifies the major reasons why staff left the department.

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

Personnel Group	Termination Type	Number	% of Total Exits
ALL PERSONNEL	Death	58	1,90%
	Resignation	341	11,18%
	Expiry of contract	2 322	76,16%
	Dismissal – operational changes	-	-
	Dismissal – misconduct	5	0,16%
	Dismissal – inefficiency	-	-
	Discharged due to ill-health	25	0,82%
	Retirement	279	9,15%
	Transfer to other Public Service Departments	19	0,62%
	Other	-	-
	Total	3 049	100,00%
EDUCATORS	Death	43	1,47%
	Resignation	347	11,84%
	Expiry of contract	2 305	78,64%
	Dismissal – operational changes	0	0,00%
	Dismissal – misconduct	12	0,41%
	Dismissal – inefficiency	0	0,00%
	Discharged due to ill-health	7	0,24%
	Retirement	202	6,89%
	Transfer to other Public Service Departments	15	0,51%
	Other	0	0,00%
	Total	2 931	100,00%
PUBLIC SERVICE	Death	20	10,99%
	Resignation	34	18,68%
	Expiry of contract	55	30,22%
	Dismissal – operational changes	0	0,00%
	Dismissal – misconduct	4	2,20%
	Dismissal – inefficiency	0	0,00%
	Discharged due to ill-health	2	1,10%
	Retirement	65	35,71%
	Transfer to other Public Service Departments	2	1,10%
	Other	0	0,00%
	Total	182	100,00%

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

Occupation	Employees 1 April 2022	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
-	-	-	-	-	-
TOTAL	-	-	-	-	-

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

PERSONNEL GROUP	Salary Band	Employees 31 March 2023	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
ALL PERSONNEL	Lower skilled (Levels 1-2)	626	114	18,21%	376	60,06%
	Skilled (Levels 3-5)	1 640	10	0,61%	724	44,15%
	Highly skilled production (Levels 6-8)	7 998	213	2,66%	5 434	67,94%
	Highly skilled supervision (Levels 9-12)	2 195	81	3,69%	1 815	82,69%
	Senior Management (Level 13-16)	35	1	2,86%	22	62,86%
	Total	12 494	419	3,35%	8 371	67,00%
EDUCATORS	Lower skilled (Levels 1-2)	-	-	-	-	-
	Skilled (Levels 3-5)	319	-	-	61	19,12%
	Highly skilled production (Levels 6-8)	7 704	200	2,60%	5 290	68,67%
	Highly skilled supervision (Levels 9-12)	2 074	71	3,42%	1 741	83,94%
	Senior Management (Level 13-16)	-	-	-	-	-
	Total	10 097	271	2,19%	7 092	70,24%
PUBLIC SERVICE	Lower skilled (Levels 1-2)	626	114	18,21%	376	60,06%
	Skilled (Levels 3-5)	1 321	10	0,76%	663	50,19%
	Highly skilled production (Levels 6-8)	294	13	4,42%	144	48,98%
	Highly skilled supervision (Levels 9-12)	121	10	8,26%	74	61,16%
	Senior Management (Level 13-16)	35	1	2,86%	22	62,86%
	Total	2 397	148	2,19%	1 279	53,36%

3.6 Employment Equity

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

Occupational category	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Senior Management Service Bands D (Level 16)	-	-	-	-	-	-	-	-	-	-	-
Senior Management Service Bands C (level 15)	-	-	-	-	-	1	-	-	-	-	1
Senior Management Service Bands B (Level 14)	4	2	-	-	1	1	-	-	-	-	8
Senior Management Service Bands A (Level 13)	10	7	-	-	4	2	-	2	-	-	25
Highly skilled supervision (Levels 9-12)	433	509	1	88	559	514	-	148	4	1	2 257
Highly skilled production (Levels 6-8)	953	848	4	115	2655	2519	7	725	187	83	8 096
Skilled (Levels 3-5)	283	248	2	7	602	556	1	50	2	1	1 752
Lower skilled (Levels 1-2)	102	164	-	-	161	176	1	2	-	-	606
Total	1 785	1 778	7	210	3 982	3 769	9	927	193	85	12 745

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

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Top Management (Level 14 -16)	4	2	-	-	1	2	-	-	-	-	9
Senior Management (Levels 13)	10	7	-	-	4	2	-	2	-	-	25
Professionally qualified and experienced (Level 11 – 12)	111	108	1	22	52	50	-	9	-	-	353
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	561	633	1	101	1 392	1 026	2	316	11	5	4 048
Semi-skilled (Level 4 – 7)	900	754	4	81	2 174	2 366	6	586	180	79	7 130
Unskilled (Level 1 -3)	199	274	1	6	359	323	1	14	2	1	1 180
Total	1 785	1 778	7	210	3 982	3 769	9	927	193	85	12 745

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

Occupational band	Male				Female				Foreigner		Total
	A	C	I	W	A	C	I	W	M	F	
Top Management (Level 14-16)	-	-	-	-	1	1	-	-	-	-	2
Senior Management (Levels 13)	1	-	-	-	-	-	-	-	-	-	1
Professionally qualified and experienced (Level 11-12)	2	1	-	-	1	-	-	-	-	-	4
Skilled technical and academically qualified workers and skilled production (Level 8-10)	10	16	-	-	14	23	-	4	1	-	68
Semi-skilled (Level 4-7)	309	269	-	25	654	707	2	172	275	112	2 525
Unskilled (Level 1-3)	62	112	-	5	221	217	-	18	4	6	645
Total	384	398	-	30	891	948	2	194	280	118	3 245

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

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14 -16)	-	-	-	-	-	-	-	-	-
Senior Management (Levels 13)	1	-	-	-	-	-	-	-	1
Professionally qualified and experienced (Level 11 – 12)	1	4	-	-	1	-	-	-	6
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	22	28	-	4	37	36	-	9	136
Semi-skilled (Level 4 – 7)	20	23	-	5	34	39	-	8	129
Unskilled (Level 1 -3)	2	2	-	-	-	4	-	-	8
Total	46	57	-	9	72	79	-	17	280

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

Occupational band	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14-16)	-	-	-	-	2	3	-	-	5
Senior Management (Levels 13)	-	-	-	-	-	-	-	-	-
Professionally qualified and experienced (Level 11-12)	6	17	-	5	1	2	-	2	33
Skilled technical and academically qualified workers and skilled production (Level 8-10)	38	62	-	9	92	77	1	43	322
Semi-skilled (Level 4-7)	577	276	-	17	666	604	2	162	2 304
Unskilled (Level 1-3)	40	69	-	1	140	173	-	9	432
Total	661	424	-	32	901	859	3	216	3 096

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Final written warning	5	1	-	-	7	2	-	-	15
Suspension without salary	5	1	-	-	3	2	-	-	11
Final written warning and counseling	1		-	-	1	1	-	-	3
Dismissal	2		-	-	1	1	-	-	4
Final written warning and fine	2		-	-	1	1	-	-	4
Total	15	2	-	-	13	7	-	-	37

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

Occupational category	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management (Level 14 -16)	-	-	-	-	-	-	-	-	-
Senior Management (Levels 13)	9	2	-	-	4	2	-	-	17
Professionally qualified and experienced (Level 11 – 12)	20	13	-	-	45	21	-	2	101
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	9	7	-	-	19	35	-	2	72
Semi-skilled (Level 4 – 7)	19	26	-	-	31	48	-	12	136
Unskilled (Level 1 -3)	6	2	-	-	8	3	-	2	21
Total	63	50	-	-	107	109	-	18	347
Employees with disabilities	-	-	-	-	-	-	-	-	-

3.7 Signing of Performance Agreements by SMS Members

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

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100.00%
Salary Level 16	-	-	-	-
Salary Level 15	3	1	1	100.00%
Salary Level 14	9	8	8	100.00%
Salary Level 13	35	25	25	100.00%
Total	48	35	35	100.00%

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

Reasons
N/A

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

Reasons
N/A

3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	110	1 170	9,40%	1 236	1 057
Male	40	443	9,03%	444	1 003
Female	70	727	9,63%	792	1 089
Asian	2	6	33,33%	38	6 305
Male	1	3	33,33%	23	7 554
Female	1	3	33,33%	15	5 056
Coloured	169	1 138	14,85%	1 748	1 536
Male	67	407	16,46%	654	1 607
Female	102	731	13,95%	1 093	1 496
White	19	69	27,54%	232	3 362
Male	1	5	20,00%	19	3 732
Female	18	64	28,13%	213	3 333
Total	300	2 383	12,59%	3 254	1 365

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower skilled (Levels 1-2)	41	626	6,55%	228	365	0,00%
Skilled (Levels 3-5)	161	1 313	12,26%	1 367	1 041	0,02%
Highly skilled production (Levels 6-8)	62	292	21,23%	946	3 239	0,02%
Highly skilled supervision (Levels 9-12)	29	121	23,97%	544	4 497	0,01%
Total	293	2 352	12,46%	3 086	1 312	0,05%

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

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
	-	-	-	-	-
Total	-	-	-	-	-

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	6	26	23,08%	141	5 421	0,00%
Band B	1	7	14,29%	27	3 851	0,00%
Band C	0	1	0,00%	0	0	0,00%
Band D	0	1	0,00%	0	0	0,00%
Total	7	35	20,00%	168	4 797	0,00%

3.9 Foreign Workers

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

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

Personnel Group	Salary band	01 April 2023		31 March 2024		Change	
		Number	% of total	Number	% of total	Number	% Change
ALL PERSONNEL	Lower skilled (Levels 1-2)	0	0,00%	0	0,00%	0	0,00%
	Skilled (Levels 3-5)	5	1,44%	3	1,08%	-2	2,86%
	Highly skilled production (Levels 6-8)	339	97,41%	270	97,12%	-69	98,57%
	Highly skilled supervision (Levels 9-12)	4	1,15%	5	1,80%	1	-1,43%
	Senior Management (Level 13-16)	0	0,00%	0	0,00%	0	0,00%
	Total	348	100,00%	278	100,00%	-70	100,00%
EDUCATORS	Lower skilled (Levels 1-2)	0	0,00%	0	0,00%	0	0,00%
	Skilled (Levels 3-5)	5	1,44%	3	1,08%	-2	2,86%
	Highly skilled production (Levels 6-8)	339	97,41%	270	97,12%	-69	98,57%
	Highly skilled supervision (Levels 9-12)	4	1,15%	5	1,80%	1	-1,43%
	Senior Management (Level 13-16)	0	0,00%	0	0,00%	0	0,00%
	Total	348	100,00%	278	100,00%	-70	100,00%
PUBLIC SERVICE	Lower skilled (Levels 1-2)	-	-	-	-	-	-
	Skilled (Levels 3-5)	-	-	-	-	-	-
	Highly skilled production (Levels 6-8)	-	-	-	-	-	-
	Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
	Senior Management (Level 13-16)	-	-	-	-	-	-
	Total	-	-	-	-	-	-

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

Major occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	% of total	Number
Educators	348	100,00%	278	100,00%	-70	100,00%
Total	348	100,00%	278	100,00%	-70	100,00%

3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 2023

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
ALL PERSONNEL	Lower skilled (Levels 1-2)	1 776	480	27,03%	273	3,77%	7	3	1 238
	Skilled (Levels 3-5)	6 131	1 718	28,02%	931	12,86%	7	3	6 354
	Highly skilled production (Levels 6-8)	28 537	7 130	24,99%	4 698	64,92%	6	4	51 628
	Highly skilled supervision (Levels 9-12)	9 509	2 149	22,60%	1 320	18,24%	7	4	26 088
	Senior Management (Level 13-16)	95	18	18,95%	15	0,21%	6	3	511
Total		46 048	11 495	24,96%	7 237	100,00%	6	4	85 819
EDUCATORS	Lower skilled (Levels 1-2)	-	-	-	-	-	-	-	-
	Skilled (Levels 3-5)	320	85	26,56%	67	1,16%	5	1	263
	Highly skilled production (Levels 6-8)	26 892	6 734	25,04%	4480	77,39%	6	3	48 633
	Highly skilled supervision (Levels 9-12)	9 022	2 012	22,30%	1242	21,45%	7	4	24 597
	Senior Management (Level 13-16)	-	-	-	-	-	-	-	-
Total		36 234	8 831	24,37%	5 789	100,00%	6	4	73 493
PUBLIC SERVICE	Lower skilled (Levels 1-2)	1 776	480	27,03%	273	18,85%	7	3	1 238
	Skilled (Levels 3-5)	5 811	1 633	28,10%	864	59,67%	7	4	6 091
	Highly skilled production (Levels 6-8)	1 645	396	24,07%	218	15,06%	8	6	2 996
	Highly skilled supervision (Levels 9-12)	487	137	28,13%	78	5,39%	6	4	1 491
	Senior Management (Level 13-16)	95	18	18,95%	15	1,04%	6	3	511
Total		9 814	2 664	27,14%	1 448	100,00%	7	4	12 326

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2023

Personnel Group	Salary band	Total days	Days with medical certification	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000)
ALL PERSONNEL	Lower skilled (Levels 1-2)	982	982	100,00%	16	2,47%	61	2	584
	Skilled (Levels 3-5)	3 038	3 038	100,00%	75	11,59%	41	2	2 853
	Highly skilled production (Levels 6-8)	24 482	24 482	100,00%	387	59,81%	63	3	42 767
	Highly skilled supervision (Levels 9-12)	11 208	11 208	100,00%	168	25,97%	67	5	29 739
	Senior Management (Level 13-16)	9	9	100,00%	1	0,15%	9	0	52
Total		39 719	39 719	100,00%	647	100,00%	61	3	75 995
EDUCATORS	Lower skilled (Levels 1-2)	-	-	-	-	-	-	-	-
	Skilled (Levels 3-5)	64	64	100,00%	1	0,19%	64	0	53
	Highly skilled production (Levels 6-8)	23247	23247	100,00%	369	68,97%	63	3	40 996
	Highly skilled supervision (Levels 9-12)	11011	11011	100,00%	165	30,84%	67	5	29 046
	Senior Management (Level 13-16)	-	-	-	-	-	-	-	-
Total		34 322	34 322	100,00%	535	100,00%	64	3	70 095
PUBLIC SERVICE	Lower skilled (Levels 1-2)	982	982	100,00%	16	14,29%	61	2	584
	Skilled (Levels 3-5)	2974	2974	100,00%	74	66,07%	40	2	2 800
	Highly skilled production (Levels 6-8)	1235	1235	100,00%	18	16,07%	69	4	1 771
	Highly skilled supervision (Levels 9-12)	197	197	100,00%	3	2,68%	66	2	692
	Senior Management (Level 13-16)	9	9	100,00%	1	0,89%	9	0	52
Total		5 397	5 397	100,00%	112	100,00%	48	2	5 900

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

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

Group	Salary band	Total days taken	Average number of days taken per employee	Number of employees with annual leave
All Personnel	Lower skilled (Levels 1-2)	8 181	16	509
	Skilled (Levels 3-5)	18 470	18	1 010
	Highly skilled production (Levels 6-8)	6 611	24	276
	Highly skilled supervision (Levels 9-12)	11 994	24	499
	Senior Management (Level 13-16)	735	23	32
	Total	45 991	20	2 326
Educators	Lower skilled (Levels 1-2)	-	-	-
	Skilled (Levels 3-5)	12	12	1
	Highly skilled production (Levels 6-8)	330	14	24
	Highly skilled supervision (Levels 9-12)	9 368	24	394
	Senior Management (Level 13-16)	-	-	-
	Total	9 710	23	419
Public Service	Lower skilled (Levels 1-2)	8 181	16	509
	Skilled (Levels 3-5)	18 458	18	1 009
	Highly skilled production (Levels 6-8)	6 281	25	252
	Highly skilled supervision (Levels 9-12)	2 626	25	105
	Senior Management (Level 13-16)	735	23	32
	Total	36 281	107	1 907
Note:				
The annual leave entitlement and measures in respect of office-based educators make provision for office-based educators to qualify for annual leave of between 22 and 30 days per annum. based on the number of years of service. All institution-based educators are regarded as being on annual leave during institution closure periods.				

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

Group	Salary band	Total capped leave available as at 22 Dec 2022	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Number of employees with capped leave as at 13 Dec 2023	Total capped leave available as at 23 Dec 2023
All Personnel	Lower skilled (Levels 1-2)	74	-	-	0	1	74
	Skilled (Levels 3-5)	8 318	1 044	37	28	178	7 274
	Highly skilled production (Levels 6-8)	37 732	3 513	90	39	749	34 219
	Highly skilled supervision (Levels 9-12)	71 240	5 163	123	42	1260	66 077
	Senior Management (Level 13-16)	933	-	-	0	17	933
	Total	118 299	9 720	250	39	2 205	108 577
Educators	Lower skilled (Levels 1-2)	-	-	-	-	-	-
	Skilled (Levels 3-5)	-	-	-	-	-	-
	Highly skilled production (Levels 6-8)	31 748	3 228	73	44	636	28 520
	Highly skilled supervision (Levels 9-12)	69 556	4 993	121	41	1221	64 563
	Senior Management (Level 13-16)	-	-	-	-	-	-
	Total	101 304	8 221	194	42	1 857	93 083
Public Service	Lower skilled (Levels 1-2)	74	-	-	0	1	74
	Skilled (Levels 3-5)	8 318	1 044	37	28	178	7 274
	Highly skilled production (Levels 6-8)	5 984	286	17	17	113	5 698
	Highly skilled supervision (Levels 9-12)	1 684	169	2	85	39	1 515
	Senior Management (Level 13-16)	933	-	-	0	17	933
	Total	16 994	1 499	56	27	348	15 494

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

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

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2022/23 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave payouts on termination of service for 2023/24	22 114	169	131
Current leave payout on termination of service for 2023/24	286	27	11
Total	22 401	196	114

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	

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.	√		Mr. Mzwandile Mothelesi Director
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.	√		8 employees 1 for PKS District 1 for Frances Baard District 6 for head office Our budget is for 4 Units and all inclusive. There's no dedicated budget that focuses on Wellness issues only.
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.	√		We have done away with EAP thus DPSA introduced Employee Health & Wellness with four specific pillars. 1. HIV & AIDS, STI, TB Management 2. Health & Productivity Management 3. Safety , Health, Environment, Risk & Quality Management 4. Wellness Management
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.	√		<ul style="list-style-type: none"> K Cwaile, J Maruping, D Mapatsi, A Van Wyk, S Dehuis, C Cjiekella, O Louw, P Wolfe, M Maselesele, Z Toffar-Hopley, P Malinga, M Pelser, M Selani, N Carey, B Madikane, S Tau, S Johnson, L Agosi, K Nosi, S Arends, I Sithole, N Sesenyamotse, D Rolse, W Kock, J Bailey, M Jacobs, B Majodina, L Boks, N Tyutyu, M James, L Mali, Z Nero, A Isaacs, W Moliwe, J Bouman, N Isaacs, R Britz, S Arendse, C Richards, H Maans, C Van Sitters, H De Wee, R Newman, B Cloete, N Van Sitters, K Ntuane, S Merementsi, T Januarie, K Tihage, M Serapelwane, J Tlou, S Makoko, B Tamose, J Makappie, K Kameel
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.			Our focus is not only HIV, the following policies are under review awaiting approval: 1. Bereavement Policy 2. Wellness Policy Upon approval of the above we will continue with others immediately.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to	√		<ul style="list-style-type: none"> Due to confidentiality we are not aware of who is positive or negative. However the policy on

be HIV-positive from discrimination? If so, list the key elements of these measures.			<p>pillar 1 does cover all those elements of discrimination.</p> <ul style="list-style-type: none"> We also distribute information through HRMS & Outlook and pamphlets by hand (door to door). The commemoration of World AIDS day is one platform where we share information to employees. Our awareness on STI & TB also covers a number of issues including victimisation and discrimination.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	√		<ul style="list-style-type: none"> Our VCT takes place once a quarter. Due to confidentiality we only receive the number of those who tested and the outcome. According to our records we never receive more than 5 positive employees. Once they tested positive the health care personnel give a debriefing and a referral for further treatment.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	√		<ul style="list-style-type: none"> Health Screening Number of employees referred for further treatment either to the GP's or accessing the public health service. Comparison of the number of diagnosis per quarter.

3.12 Labour Relations

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

Subject matter	Date
-	-

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

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

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

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	1	2,38%
Verbal warning	1	2,38%
Written warning	3	7,14%
Final written warning	14	33,33%
Suspended without pay	9	21,43%
Fine	4	9,52%
Demotion	1	2,38%
Dismissal	6	14,29%
Not guilty	3	7,14%
Case withdrawn	0	0,00%

Total	42	100,00%
--------------	-----------	----------------

Total number of Disciplinary hearings finalised	42
--	-----------

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

Type of misconduct	Number	% of total
Insubordination	3	6,67%
Assault of a fellow employee	0	0,00%
Assault on a learner	8	17,78%
Absenteeism	11	24,44%
Dereliction of duties	2	4,44%
Unprofessional behavior	4	8,89%
Theft	0	0,00%
Sexual harassment of a learner	5	11,11%
Sexual harassment on employee	2	4,44%
Mismanagement of funds	1	2,22%
Falsification of documents	0	0,00%
Damage of school property	0	0,00%
Statutory rape	0	0,00%
Abscondment	0	0,00%
Examination Irregularity	9	20,00%
Sexual relationship with a learner	0	0,00%
Total	45	100,00%

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

Grievances	Number	% of Total
Number of grievances resolved	18	90,00%
Number of grievances not resolved	2	10,00%
Total number of grievances lodged	20	100,00%

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

Disputes	Number	% of Total
Number of disputes upheld	18	100,00%
Number of disputes dismissed	0	0,00%
Total number of disputes lodged	18	100,00%

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

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024

Number of people suspended	24
Number of people who's suspension exceeded 30 days	21
Average number of days suspended	3
Cost of suspension(R'000)	3 472

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	5	-	-	4	4
	Male	4	-	-	4	4
Senior Management (Levels 13)	Female	8	-	-	8	8
	Male	18	-	-	15	15
Professionally qualified and experienced (Level 11 – 12)	Female	90	-	-	45	45
	Male	230	-	-	20	20
Skilled technical and academically qualified workers and skilled production (Level 8 -10)	Female	2683		600		600
	Male	1331	-	200	-	200
Semi-skilled (Level 4 – 7)	Female	4983	-	800	150	950
	Male	1903	-	500	50	550
Unskilled (Level 1 -3)	Female	644	13	-	-	13
	Male	443	15	-	-	15
Total		12 342	28	2100	296	2 424

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

Occupational category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management (Level 14 -16)	Female	5	-	-	-	0
	Male	4	-	-	-	0
Senior Management (Levels 13)	Female	8	-	-	5	5
	Male	18	-	-	10	10
Professionally qualified and experienced (Level 11 – 12)	Female	90	-	25	-	25
	Male	230	-	13	-	13
Skilled technical and academically qualified workers and skilled production (Level 8 - 10)	Female	2683	-	67	-	67
	Male	1331	-	32	-	32
Semi-skilled (Level 4 – 7)	Female	4983	-	180	65	245
	Male	1903	-	71	37	108
Unskilled (Level 1 -3)	Female	644	17	-	-	17
	Male	443	9	-	-	9
Total		12 342	26	388	117	531

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of total
Required basic medical attention only	15	100%
Temporary Total Disablement	-	-
Permanent Disablement	-	-
Fatal	-	-
Total	15	100%

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations “consultant” means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice;

- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

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

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
HR INFORMATION MANAGEMENT AND SUPPORT (PERSAL) AND HR SYSTEM DEVELOPMENT AND SUPPORT (HRMS)	6	240	5 711 378
FINANCIAL MANAGEMENT AND AUDIT ASSISTANCE	4	240	25 922 984
ANDERSON PRIMÈRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	528	R 19 245 830,15
BANKHARE BODULONG OFF-SHOOT PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	1	616	R 124 217 658,57
BARKLEY ROOIRAND OFF-SHOOT PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 3 PRIMARY SCHOOL	1	792	R 94 123 375,00
CARLTON VAN HEERDEN SEKONDÊRE SKOOL LEVEL 8 SECONDARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	528	R 149 750 340,00
CILLIE (NGK) PRIMÈRE SKOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 2 PRIMARY SCHOOL	1	748	R 41 360 260,00
DOUGLAS PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	1	528	R 110 870 263,00
EUREKA INTERMEDIÊRE SKOOL LEVEL 4 PRIMARY SCHOOL	1	528	R 125 643 695,10

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
- REPLACEMENT (100% ASBESTOS)			
FRANCISCUS INTERMEDIATE SCHOOL LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	528	R 150 426 422,81
GROENPUNT PRIMÊRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	792	R 78 470 647,56
HOËRSKOOL HARTSWATER CONSTRUCTION OF A 4 CLASSROOM BLOCK, WALKWAYS, ABLUTION BLOCK & A GENERATOR ROOM [PHASE 1]	1	396	R 24 332 922,01
HOËRSKOOL STEYNVILLE COMPLETION OF HALL	1	220	R 9 890 000,00
HOËRSKOOL WRENCHVILLE CONSTRUCTION OF 10 CLASSROOMS, SCHOOL HALL, LARGE ABLUTION, HIGH SECURITY FENCE, MULTI-PURPOSE COURT	1	352	R 19 877 633,00
JJ BOOYSEN PRIMÊRE SKOOL CONSTRUCTION OF 8 CLASSROOMS, SCIENCE LAB, COMPUTER ROOM, LIBRARY, HALL, ABLUTION BLOCK, NUTRITION	1	396	R 40 552 366,73
JTG DITHAKONG NEW SCHOOL AND HOSTEL PHASE 3- CONSTRUCTION OF SCHOOL HOSTEL AND EDUCATOR ACCOMMODATION - COMBINED LEVEL 3	1	396	R 83 883 421,00
JTG DITHAKONG NEW SCHOOL AND HOSTEL PHASE 2 - NEW LEVEL 3 COMBINED SCHOOL	1	660	R 88 843 745,83
KHIBA SECONDARY SCHOOL LEVEL 5 SECONDARY SCHOOL - RELOCATION (ASBESTOS BELT)	1	792	R 67 449 875,55

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
KIMBERLEY BOYS HIGH SCHOOL CONSTRUCTION OF A 5 CLASSROOM BLOCK, SCIENCE LABORATORY, ABLUTION BLOCK, ASSOCIATED ANCILLARY WORKS	2	352	R 52 515 145,31
KIMBERLEY GIRLS HIGH SCHOOL CONSTRUCTION OF A 8 CLASSROOM BLOCK AND LARGE ABLUTION BLOCK UPGRADE OF SEWR SYSTEM, RELOCATION AND REFURBISHMENT OF NETBALL/TENNIS COURTS TO HOSTEL, DEMOLISH OF ASBESTOS STRUCTURE	1	264	R 34 672 698,50
KURUMAN NEW ENGLISH MEDIUM SECONDARY SCHOOL (WRENCHVILLE/KALAHARI) PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL [TECHNICAL AND COMMERSIAL]	1	528	R 120 883 887,10
LAERSKOOL KLEINZEE CONVERSION OF GARAGES INTO TECHNICAL SKILLS ROOMS, REPLACEMENT OF ASBESTOS ROOF AND MAJOR REPAIRS TO SCHOOL INCLUDING FENCING	1	264	R 20 511 793,39
MAGOJANENG NEW PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL	1	528	R 129 621 385,78
NEW SCHOOL - STATE OF THE ART SCHOOL REDIRILE NEW LEVEL 4 PRIMARY SCHOOL AND MAJOR REPAIRS AND RENOVATIONS TO EXISTING STRUCTURES	1	792	R 187 663 822,90
OLYMPIC PRIMARY SCHOOL CONSTRUCTION OF A 5	1	132	R 11 327 718,45

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
CLASSROOM BLOCK AND MAJOR REPAIRS AND RENOVATIONS AT SCHOOL			
ORANJE-OEWER INTERMEDIÛRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	528	R 131 614 918,46
PETRUSVILLE PRIMÛRE SKOOL LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	1	528	R 84 872 888,00
PHAKANE SECONDARY SCHOOL CONSTRUCTION OF 10 CLASSROOMS; LARGE ABLUTION; NUTRITION; MAJOR REPAIRS AND RENOVATIONS [ALTERNATIVE TECHNOLOGY]	1	308	R 27 854 568,07
RIETRIVIER PRIMARY SCHOOL LEVEL 5 PRIMARY SCHOOL - REPLACEMENT (75% FIBRE CEMENT)	1	528	R 147 885 459,69
WEST END PRIMARY SCHOOL CONSTRUCTION OF 16 CLASSROOMS, A DOUBLE GRADE R CLASSROOM, 2 LARGE ABLUTION BLOCKS, A SCHOOL HALL, WATER AND MAJOR REPAIRS AND RENOVATIONS	1	396	R 53 708 601,74

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

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
ANDERSON PRIMÛRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
BANKHARE BODULONG OFF-SHOOT PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	100%	100%	1
BARKLEY ROOIRAND OFF-SHOOT PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 3 PRIMARY SCHOOL	100%	100%	1
CARLTON VAN HEERDEN SEKONDÊRE SKOOL LEVEL 8 SECONDARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1
CILLIE (NGK) PRIMÊRE SKOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 2 PRIMARY SCHOOL	100%	100%	1
DOUGLAS PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 4 PRIMARY SCHOOL - OFF SHOOT	100%	100%	1
EUREKA INTERMEDIÊRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1
FRANCISCUS INTERMEDIATE SCHOOL LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1
GROENPUNT PRIMÊRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
HOËRSKOOL HARTSWATER CONSTRUCTION OF A 4 CLASSROOM BLOCK , WALKWAYS, ABLUTION BLOCK & A GENERATOR ROOM [PHASE 1]	100%	100%	1
HOËRSKOOL STEYNVILLE COMPLETION OF HALL	100%	100%	1
HOËRSKOOL WRENCHVILLE CONSTRUCTION OF 10 CLASSROOMS, SCHOOL HALL, LARGE ABLUTION, HIGH SECURITY FENCE, MULTI-PURPOSE COURT	100%	100%	1
JJ BOOYSEN PRIMÊRE SKOOL CONSTRUCTION OF 8 CLASSROOMS, SCIENCE LAB, COMPUTER ROOM, LIBRARY, HALL, ABLUTION BLOCK, NUTRITION	100%	100%	1
JTG DITHAKONG NEW SCHOOL AND HOSTEL PHASE 3- CONSTRUCTION OF SCHOOL HOSTEL AND EDUCATOR ACCOMMODATION - COMBINED LEVEL 3	100%	100%	1
JTG DITHAKONG NEW SCHOOL AND HOSTEL PHASE 2 - NEW LEVEL 3 COMBINED SCHOOL	100%	100%	1
KHIBA SECONDARY SCHOOL LEVEL 5 SECONDARY SCHOOL - RELOCATION (ASBESTOS BELT)	100%	100%	1
KIMBERLEY BOYS HIGH SCHOOL CONSTRUCTION OF A 5 CLASSROOM BLOCK, SCIENCE LABORATORY, ABLUTION BLOCK, ASSOCIATED ANCILLARY WORKS	100%	100%	2

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
KIMBERLEY GIRLS HIGH SCHOOL CONSTRUCTION OF A 8 CLASSROOM BLOCK AND LARGE ABLUTION BLOCK UPGRADE OF SEWR SYSTEM, RELOCATION AND REFURBISHMENT OF NETBALL/TENNIS COURTS TO HOSTEL, DEMOLISH OF ASBESTOS STRUCTURE	100%	100%	1
KURUMAN NEW ENGLISH MEDIUM SECONDARY SCHOOL (WRENCHVILLE/KALAHARI) PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL [TECHNICAL AND COMMERSIAL]	100%	100%	1
LAERSKOOL KLEINZEE CONVERSION OF GARAGES INTO TECHNICAL SKILLS ROOMS, REPLACEMENT OF ASBESTOS ROOF AND MAJOR REPAIRS TO SCHOOL INCLUDING FENCING	100%	100%	1
MAGOJANENG NEW PRIMARY SCHOOL PLANNING AND CONSTRUCTION OF A NEW LEVEL 5 SECONDARY SCHOOL	100%	100%	1
NEW SCHOOL - STATE OF THE ART SCHOOL REDIRILE NEW LEVEL 4 PRIMARY SCHOOL AND MAJOR REPAIRS AND RENOVATIONS TO EXISTING STRUCTURES	100%	100%	1
OLYMPIC PRIMARY SCHOOL CONSTRUCTION OF A 5 CLASSROOM BLOCK AND MAJOR REPAIRS AND RENOVATIONS AT SCHOOL	100%	100%	1
ORANJE-OEWER INTERMEDIËRE SKOOL LEVEL 4 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1
PETRUSVILLE PRIMÊRE SKOOL LEVEL 3 PRIMARY SCHOOL - REPLACEMENT (100% ASBESTOS)	100%	100%	1

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
PHAKANE SECONDARY SCHOOL CONSTRUCTION OF 10 CLASSROOMS; LARGE ABLUTION; NUTRITION; MAJOR REPAIRS AND RENOVATIONS [ALTERNATIVE TECHNOLOGY]	100%	100%	1
RIETRIVIER PRIMARY SCHOOL LEVEL 5 PRIMARY SCHOOL - REPLACEMENT (75% FIBRE CEMENT)	100%	100%	1
WEST END PRIMARY SCHOOL CONSTRUCTION OF 16 CLASSROOMS, A DOUBLE GRADE R CLASSROOM, 2 LARGE ABLUTION BLOCKS, A SCHOOL HALL, WATER AND MAJOR REPAIRS AND RENOVATIONS	100%	100%	1

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

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

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

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
HR Information Management and Support (Persal) and HR System Development and Support (HRMS)	6	240	
Financial Management and Audit Assistance	4	240	

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

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

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

3.16 Severance Packages

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

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

PART E: PFMA COMPLIANCE REPORT

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	2 999 173	3 780 691
▲ Add: Irregular expenditure confirmed	645 916	469 520
Less: Irregular expenditure condoned	-	(1 251 038)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable ¹	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	3 645 089	2 999 173

Current and prior year closing balance includes irregular expenditure under assessment

Reconciling notes

Description	2023/2024	2022/2023 ²
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	645 916	469 520
Total	645 916	469 520

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

Description ³	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	645 916	514 758
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	645 916	514 758

¹ Transfer to receivables

² Record amounts in the year in which it was incurred

³ Group similar items

c) Details of irregular expenditure condoned

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	-	(1 251 038)
Total	-	(1 251 038)

No irregular expenditure was condoned during the year under review

d) Details of irregular expenditure removed - (not condoned)

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

e) Details of irregular expenditure recoverable

Description	2023/2024	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

f) Details of irregular expenditure written off (irrecoverable)

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

No irregular expenditure written off

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
N/A
Total

h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)⁴

Description	2023/2024 ⁵	2022/2023
	R'000	R'000
N/A	-	-
	-	-
Total	-	-

i) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
N/A

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	4 986	4 251
Add: Fruitless and wasteful expenditure confirmed	1 396	735
Less: Fruitless and wasteful expenditure recoverable ⁶	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	6 382	4 986

⁴ Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

⁵ Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements.

⁶ Transfer to receivables

Reconciling notes

Description	2023/2024	2022/2023 ⁷
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	1 396	735
Total	1 396	735

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

Description ⁸	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	1 396	735
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	1 396	735

--

c) Details of fruitless and wasteful expenditure recoverable

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

<i>No fruitless and wasteful expenditure recoverable during the year under review</i>

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

<i>No fruitless and wasteful expenditure written off during the year under review</i>

⁷ Record amounts in the year in which it was incurred

⁸ Group similar items

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

Disciplinary steps taken
N/A
Total

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	263 710	235 334
▲ Add: unauthorised expenditure confirmed	-	28 376
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable ⁹	-	-
Less: unauthorised not recoverable and written off ¹⁰	-	-
Closing balance	263 710	263 710

No unauthorised expenditure during the year under review

Reconciling notes

Description	2023/2024	2022/2023 ¹¹
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	-	28 376

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

Description ¹²	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	28 376
Total	-	28 376

No unauthorised expenditure during the year under review

⁹ Transfer to receivables

¹⁰ This amount may only be written off against available savings

¹¹ Record amounts in the year in which it occurred

¹² Group similar items

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)¹³

a) Details of material losses through criminal conduct

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

No material losses through criminal conduct

b) Details of other material losses

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
	-	-
Total	-	-

No material losses during the year under review

c) Other material losses recoverable

Nature of losses	2023/2024	2022/2023
	R'000	R'000
N/A	-	-
Total	-	-

d) Other material losses not recoverable and written off

Nature of losses	2023/2024	2022/2023
	R'000	R'000
N/A	-	-
Total	-	-

¹³ Information related to material losses must be disclosed in the annual financial statements.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	12 048	2 160 989
Invoices paid within 30 days or agreed period	10 997	2 006 710
Invoices paid after 30 days or agreed period	1 051	154 279
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

The reasons for payments being effected later than the thirty day requirements are: IT system issues (BAS, Logis Safetyweb etc) as a result of loadshedding, inadequate budget/cash flow management, timely approval of payments not done and the delay in the submission of invoices for processing.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Software licences for learner tablets	Edukite Learning SA	Sole provider	N/A	163 530
Implementation of programme to address teenage pregnancy	Tshela Health Care	Intervention programme on urgent basis	N/A	5 819
Financial Management Services	Dean Zimu Consulting	Urgent Procurement	N/A	25 923
Accommodation, Venue and Facilities for camps	10 Anti-Aircraft Regiment	Intervention programme on urgent basis	N/A	5 817
Accommodation, Venue and Facilities for camps	Northern Cape Arts and Culture Council	Intervention programme on urgent basis	N/A	2 353
Accommodation, Venue and Facilities for camps	Kaleb and Joshua	Intervention programme on urgent basis	N/A	10 505
Total				213 947

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
NEW SCHOOL - STATE OF THE ART SCHOOL REDIRILE	CTM CONSTRUCTION CC	EXTENSION	V3009/2017	187 664	-	-
WEST END PRIMARY SCHOOL	PC BUILDERS	VARIATION	OR-025880	53 709	2 192	2 192
BARKLEY ROOIRAND OFF-SHOOT PRIMARY SCHOOL	STIMOS MAINTENANCE AND PROJECTS	VARIATION	DOE03NCAR002	94 123	2 180	2 180
CILLIE (NGK) PRIMÈRE SKOOL	MCVIGAR CONSTRUCTION JOINT VENTURE CEDE TO 7 SRS	VARIATION	DRPW019/2018	41 360	12 284	12 284
HOMEVALE PRIMARY SCHOOL	ELLCIDOR 178	VARIATION	ISJX006/2017/DOE03NCAR065	28 011	5 453	5 453
IKHAYA PRIMARY SCHOOL	LEKOMA THEODA JV CONSTRUCTION	EXTENSION	DOE03NCAR042	28 093	1 341	1 341
KHIBA SECONDARY SCHOOL	CTM CONSTRUCTION CC	VARIATION	DOE03NCAR001	67 450	9 610	9 610
VENUS PRIMÈRE SKOOL	RADM CONSTRUCTION CC	VARIATION	ISJX007/2017/DOE03NCAR064	28 164	8 428	8 428
DIBOTSWA SECONDARY SCHOOL	DTMH PROPERTIES CC	EXTENSION	ST052/2022-23	3 606	-	-
HEAD OFFICE - IK NKOANE EDUCATION HOUSE	ELSKANEX (PTY) LTD	VARIATION	OR-034579	271	52	52
IKEMELENG PRIMARY SCHOOL	DTMH PROPERTIES CC	EXTENSION	ST078/2022-23	3 457	-	-
PIXLEY KA SEME DISTRICT OFFICE - DE AAR	BOITUMELO NALEDI ROAD CONSTRUCTION	VARIATION	OR-034397	963	152	152

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
	MAINTENANCE					
SC KEARNS SECONDARY SCHOOL	ZOPICA PROJECTS (PTY) LTD	EXTENSION	ST058/2022-23	6 278	-	-
TEACHERS CENTRE	BLACKBIRD TRADING 206	VARIATION	OR-034130	950	175	175
VAALHARTS GEKOMBINEERDE SKOOL	BEST ENOUGH TRADING AND PROJECTS	VARIATION	ST-001/2023-24	7 445	92	92
GATA-LWATLOU INTERMEDIATE SCHOOL	BOITSHWARE LO BOGONE PTY LTD	VARIATION	ST238/2020	824	147	147
HEAD OFFICE - IK NKOANE EDUCATION HOUSE	JLH ELECTRICAL CONSTRUCTION	EXTENSION	20221123	520	-	-
HEAD OFFICE - IK NKOANE EDUCATION HOUSE	J.L.H ELECTRICAL AND CONSTRUCTION	VARIATION	OR-033092	464	73	73
HOËR LANDBOUSKOOL NOORD-KAAPLAND	ZAKMOR SUPPLIERS AND GENERAL TRADING	EXTENSION	ST100/2022/23	8 001	-	-
HOËRSKOOL WRECHVILLE	NARE TRADING 503	VARIATION	DRPW022/2018	19 878	2 230	2 230
LAERSKOOL WARRENTON	MP RAMORWA INVESTMENTS	VARIATION	ST088/2022-23	2 933	96	96
SAUL DAMON SEKONDÊRE SKOOL	BEST ENOUGH TRADING & PROJECTS 535	VARIATION	ST359/2021-22	6 747	1 302	1 302
Total				590 911	45 807	45 807

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

Report of the auditor-general to Northern Cape Provincial Legislature on vote no. 4: Northern Cape Department of Education

Report on the audit of the financial statements
--

Opinion

1. I have audited the financial statements of the Northern Cape Department of Education set out on pages 156 to 229, which comprise the appropriation statement, statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Northern Cape Department of Education as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for opinion

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

Other matters

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 216 to 229 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by National Treasury 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.

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

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

10. 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.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 153-155, forms part of our auditor's report.

Report on the audit of the annual performance report

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

Programme	Page numbers	Purpose
Programme 2: Public Ordinary School Education	33	To provide public ordinary education from Grade 1 to 12, in accordance with the South African Schools Act and White Paper 6 on inclusive education. (E-learning is also included)
Programme 5: Early Childhood Development	49	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)
Programme 6: Infrastructure development	53	To provide and maintain infrastructure facilities for schools and non-schools

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

15. I performed procedures to test whether:

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

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

17. The material findings on the reported performance information for the selected programme are as follows:

Programme 2: Public Ordinary School Education

Number of schools provided with multi-media resources

18. An achievement of 13 schools was reported against a target of 15 schools. I could not determine whether the reported achievement was correct, as the indicator was not well defined and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

Missing indicators

19. The department is responsible for the outcomes for ensuring 10-year-old learners enrolled in publicly funded schools read for meaning, youth are better prepared for further studies and the world of work beyond grade 9, youths leaving the schooling system are more prepared to contribute towards a prosperous and equitable South Africa and expanding quality of and access to education and skills development in terms of the Medium-Term Strategic Framework. However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievement of these objectives was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators – MTSF	Reasons provided by department for non-inclusion
10-year-old learners enrolled in publicly funded schools read for meaning	Lesson plans for home language literacy in Grades 1-3 have been developed in all languages	Lesson plans are implemented and the unit has submitted hard copies of lesson plans
	Availability of reading material for Grade 3 learners in indigenous languages	Anglo American SA and National Education Collaborative Trust provided schools with big books and lesson plans. National Education Collaborative Trust also provided Early Reading Grade Program schools with graded readers for reading aloud and for reading corners
Youths better prepared for further studies and the world of work beyond Grade 9	Number of districts in which teacher development has been conducted as per district improvement plan	Not implemented
	New Systemic Evaluation is operational	Systemic evaluation is being implemented
	Percentage of learners with access to required maths and EFAL textbooks in Grades 6 and 9	Implemented
Youths leaving the schooling system more prepared to contribute towards a prosperous and equitable South Africa	Skills subjects introduced that are relevant to 4IR (robotics, coding and digital learning)	Coding and Robotics is still being piloted and curriculum is not yet approved
	Programmes implemented to enhance performance in second chance NSC pass	This is a National programme and PED's have minimal contact with the programme
	% of Schools of Skills implementing technical-occupational curriculum	2 schools in the Northern Cape are implementing technical-occupational curriculum, NJ Heyns and Kleinzee
	Number of ordinary schools implementing technical-occupational curriculum	11 ordinary schools implementing technical-occupational curriculum
	Number of unemployed youths trained in an accredited course in general maintenance of school buildings	Unemployed youths were trained as handymen in the Presidential Youth Employment Phase (IV) and were reported to DBE in the prescribed format. The indicator was not included in the Annual Performance Plan and Annual Performance Report as the PYEI was a separate programme with its own reporting requirements
	Number of Focus Schools for high-tech, maritime, aviation, arts and science	Implemented 11 Technical Focus schools, 5 Agricultural, 1 Marine Science Focus School, 2 School of skills

Missing indicator

20. In terms of the South African Schools Act 84 of 1996, the department is responsible for the subsidised transportation of learners who attend school from Grade R to Grade 12 who travel more than 5 kilometres from their place of residence to schools. However, an indicator to measure performance on this responsibility was omitted from the approved planning documents. The department indicated that the reason for the omission was that this indicator does not form part of standardised indicators. Consequently, the achievement of this legislative mandate was not

planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on mandate.

Programme 5: Early Childhood Development

Missing indicators

21. The department's responsibility is to enhance the school readiness of Grade R and pre-Grade R learners to improve access to early childhood development in the province in terms of the Medium-Term Strategic Framework. However, indicators to measure performance on this objective were omitted from the approved planning documents. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators – MTSF	Reasons provided by department for non-inclusion
Improved school-readiness of children	Operationalise an ECD Education Management Information System	ECD EMIS has not yet been implemented. Grade R in Public schools is already in EMIS while Pre Grade R is tracked using Vangasali
Increased access to quality ECD services and support	Develop new funding models for ECD delivery. Operationalise an ECD Education Management Information System (EMIS)	Grade RR and Grade R in Public schools are captured on EMIS while Pre Grade R at community sites are using Vangasali for registrations

Programme 6: Infrastructure Development

Missing indicators

22. The department is responsible for providing school physical infrastructure and environment inspires learners to learn and teachers to teach in terms of the Medium-Term Strategic Framework. However, indicators to measure performance on this objective were omitted from the approved planning documents. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability on the progress towards achievement of the Medium-Term Strategic Framework.

Outcomes – MTSF	Output indicators – MTSF	Reasons provided by department for non-inclusion
School physical infrastructure and environment that inspires learners to learn and teachers to teach	Schools with access to ICT devices	Implemented

Missing indicators

23. In terms of the South African Schools Act 84 of 1996, the department is responsible for providing public schools for the education of learners out of funds appropriated for this purpose. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being delivered and resulted in delays in completion

of the construction of schools and undermines transparency and accountability for delivery on the mandated responsibilities.

Mandated responsibility	Reasons provided by department for non-inclusion
New or additional Grade R Classrooms Built	The indicator has not been standardised for the education sector.
New Schools completed and ready for occupation	The indicator has not been standardised for the education sector.
New schools under construction (includes replacement schools)	The indicator has not been standardised for the education sector.

Other matters

24. I draw attention to the matters below.

Achievement of planned targets

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

26. The tables that follows provide information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 30 to 64.

Programme 2: Public Ordinary School Education

Targets achieved: 50% Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
Number of schools provided with multi- media resources	15	13
Number of learners in no fee public ordinary schools that benefit in line with the National Norms and Standards for School Funding	196 107	195 275
Number of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	45	0
Number of teachers trained in mathematics content and methodology	1800	1371
Number of teachers trained in language content and methodology	2 900	2375

Programme 5: Early Childhood Development

Targets achieved: 33% Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
SOI 501: Number of public schools that offer Grade R	371	364
POI 502: Number of fully registered ECD centres	90	74

Programme 6: Infrastructure Development

Targets achieved: 50% Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
SOI 605 Number of schools where scheduled maintenance projects were completed	36	28
POI 6.2.1: The percentage of public ordinary schools where upgrades or additional supply was provided in terms of water in line with agreed norms and standards	0.9% (5/554)	0.74% (4/543)

Material misstatements

27. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Public Ordinary School Education, Early Childhood Development and Infrastructure Development. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

28. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

29. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

30. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

31. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Consequence management

32. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular and fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into unauthorised, irregular and fruitless and wasteful expenditure were not performed.

Expenditure management

33. Effective and appropriate steps were not taken to prevent irregular and fruitless and wasteful expenditure, as disclosed in note 23 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.

34. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.

Procurement and contract management

35. I was unable to obtain sufficient appropriate audit evidence that invitations for competitive bidding were advertised in the government tender bulletin and institutional media platform or any other media platform as required by Treasury Regulation 16A6.3(c) and NTI 01 of 2021/22 par 4.1.
36. Invitations for competitive bidding were not advertised for a required minimum period, as required by Treasury Regulation 16A6.3(c).
37. Competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with the policies of the department, as required by Treasury Regulation 16A6.2 (a) and (b).
38. Contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, which is prescribed in order to comply with Treasury Regulation 16A8.3.
39. I was unable to obtain sufficient appropriate audit evidence 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 Regulation 16A9.1(d).
40. I was unable to obtain sufficient appropriate audit evidence that contracts were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding as required by Treasury Regulation 16A6.3(a) and (b).
41. I was unable to obtain sufficient appropriate audit evidence that contracts participated into were secured by the other organ of state through a competitive bidding process, the terms and conditions are the same in accordance with Treasury Regulation 16A6.6. Similar limitations were also reported in the prior year.

Strategic planning and performance management

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

Transfer of funds

43. I was unable to obtain sufficient appropriate audit evidence that appropriate measures were maintained to ensure that transfers and subsidies to entities were applied for their intended purposes, as required by section 38(1)(j) of the PFMA and treasury regulation 8.4.1.

Other information in the annual report

44. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
45. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

46. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
47. The other information I obtained prior to the date of this auditor's report is the disclosure of the irregular and fruitless and wasteful expenditure, and the remaining information is expected to be made available to us after 31 July 2024.
48. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have not identified any material findings.
49. When I do receive and read the remaining other 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, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
51. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
52. Management did not review and monitor compliance with applicable laws and regulations. Recommendations from prior year audits were not fully implemented to ensure that the non-compliance does not re-occur as noted on the department's action plan.
53. The leadership of the department did not exercise oversight responsibility to ensure that proper internal control procedures were developed and implemented that will enable the department to produce an accurate and complete report on predetermined objectives, material corrections was made to the annual report.
54. Consequence management processes were not implemented to ensure that all officials perform duties that have been delegated to them to prevent non-compliance with applicable laws and regulations.
55. Leadership did not establish an effective system for consequence management, aimed at investigating instances of unauthorized, irregular, and fruitless and wasteful expenditure. Consequently, the accounting officer could not ascertain individual accountability for possible losses incurred.
56. Management did not effectively review and monitor compliance with applicable laws and regulations relating to procurement. This is due to lack of effective implementation of internal controls during the supply chain process to ensure proper reviews as the process unfolds so that all legislation requirements are met before an appointment of suppliers is approved.

Material irregularities

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

Status of previously issued reported material irregularities

Site identification requirements not followed in terms of regulation 7(1) and 7(2) of the South African school act.

58. The New Wrenchville Kalahari Secondary School project initially commenced on an old site but was later relocated to a more feasible location due to various reasons. This non-compliance with site identification requirements, as stipulated in Regulation 7(1) and 7(2) of the South African Schools Act, led to a probable likely financial loss. The department incurred expenses without receiving any benefit from the old site due to inadequate planning and coordination.

59. I notified the accounting officer of the material irregularity on 27 October 2022 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter.

60. On 30 March 2023 the accounting officer submitted a written response stating that no financial loss was incurred. I requested substantiating documentation which was provided 9 May 2023. Further follow-ups and engagements with the accounting officer took place to request additional information and responses. By the date of this auditor's report, I had not yet completed the process of evaluating the response from the accounting officer and a conclusion on the appropriateness of responses were not yet made.

Auditor General

Kimberley

31 July 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); Section 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a); Section 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); Section 43(1); 43(4); 44(1); 44(2); 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b); Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; Regulation 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A 6.3(e); 16A6.4; Regulation 16A6.5; 16A6.6; 16A7.1; 16A7.3; Regulation 16A7.6; 16A7.7; 16A8.2(1); 16A8.2(2); Regulation 16A8.3; ; 16A8.4; 16A9.1(b)(ii); Regulation ; 16A 9.1(d); 16A 9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 5 of 2023	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Section 16(3)(a)(ii)(bb)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Health Act 61 of 2003	Section 13
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;

Legislation	Sections or regulations
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2;
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

DEPARTMENT OF EDUCATION
VOTE 4
ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024

2. ANNUAL FINANCIAL STATEMENTS

Table of Contents

Appropriation Statement	157
Notes to the Appropriation Statement	173
Statement of Financial Performance	175
Statement of Financial Position	176
Statement of Changes in Net Assets	177
Cash Flow Statement	178
Notes to the Annual Financial Statements (including Accounting Policies)	179
Annexures	216

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Appropriation per programme									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1 ADMINISTRATION	804 719	-	59 945	864 664	864 664	-	100.0%	736 912	755 955
2 PUBLIC ORDINARY SCHOOL EDUCATION	6 393 305	-	(36 954)	6 356 351	6 356 271	80	100.0%	5 738 153	5 740 265
3 INDEPENDENT SCHOOL SUBSIDY	11 500	-	(9)	11 491	11 491	-	100.0%	11 066	11 066
4 PUBLIC SPECIAL SCHOOL EDUCATION	197 840	-	(2 325)	195 515	195 515	-	100.0%	179 001	178 981
5 EARLY CHILDHOOD DEVELOPMENT	208 666	-	(16 055)	192 611	192 611	-	100.0%	206 918	201 916
6 INFRASTRUCTURE DEVELOPMENT	636 502	-	-	636 502	636 502	-	100.0%	686 935	689 121
7 EXAMINATION AND EDUCATION RELATED SERVICES	356 758	-	(4 602)	352 156	352 156	-	100.0%	372 949	370 634
Programme sub total	8 609 290	-	-	8 609 290	8 609 210	80	100.0%	7 931 934	7 947 938

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

	2023/24			2022/23	
	Final Budget	Actual Expenditure		Final Budget	Actual Expenditure
	R'000	R'000		R'000	R'000
TOTAL (brought forward)	8 609 290	8 609 210		7 931 934	7 947 938
Reconciliation with Statement of Financial Performance					
Add:					
Departmental receipts	1 146			1 377	-
NRF Receipts				-	-
Actual amounts per Statement of Financial Performance (Total Revenue)	8 610 436			7 933 311	
Add:				-	-
Aid assistance				-	-
Prior year unauthorised expenditure approved without funding					
Actual amounts per Statement of Financial Performance Expenditure		8 609 210			7 947 938

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Appropriation per economic classification									
	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	7 457 136	(162 124)	37 308	7 332 320	7 332 240	80	100.0%	6 713 321	6 723 306
Compensation of employees	6 077 937	(2 784)	(164)	6 074 989	6 074 989	-	100.0%	5 698 978	5 716 171
Goods and services	1 379 199	(160 654)	35 073	1 253 618	1 253 538	80	100.0%	1 013 623	1 006 415
Interest and rent on land	-	1 314	2 399	3 713	3 713	-	100.0%	720	720
Transfers and subsidies	811 671	2 017	(48 772)	764 916	764 916	-	100.0%	704 899	706 296
Provinces and municipalities	-	521	-	521	521	-	100.0%	601	601
Departmental agencies and accounts	8 208	-	-	8 208	8 208	-	100.0%	7 849	7 849
Non-profit institutions	715 570	747	(26 106)	690 211	690 211	-	100.0%	621 517	622 068
Households	87 893	749	(22 666)	65 976	65 976	-	100.0%	74 932	75 778
Payments for capital assets	340 483	148 085	11 464	500 032	500 032	-	100.0%	513 714	518 336
Buildings and other fixed structures	277 210	136 306	-	413 516	413 516	-	100.0%	400 504	402 690
Machinery and equipment	50 736	11 626	1 122	63 484	63 484	-	100.0%	101 150	103 586
Software and other intangible assets	12 537	153	10 342	23 032	23 032	-	100.0%	12 060	12 060
Payments for financial assets	-	12 022	-	12 022	12 022	-	100.0%	-	-
Total	8 609 290	-	-	8 609 290	8 609 210	80	100.0%	7 931 934	7 947 938

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 1: ADMINISTRATION									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. OFFICE OF THE MEC	17 354	(2 030)	-	15 324	15 324	-	100.0%	14 594	14 594
2. CORPORATE SERVICES	411 197	(3 977)	5 087	412 307	412 307	-	100.0%	396 015	396 017
3. EDUCATION MANAGEMENT	336 343	3 910	43 872	384 125	384 125	-	100.0%	281 924	300 965
4. HUMAN RESOURCE DEVELOPMENT	35 009	(6 470)	478	29 017	29 017	-	100.0%	28 359	28 359
5. EMIS	4 816	8 567	10 508	23 891	23 891	-	100.0%	16 020	16 020
Total for sub programmes	804 719	-	59 945	864 664	864 664	-	100.0%	736 912	755 955
Economic classification									
Current payments	761 479	64	48 439	809 982	809 982	-	100.0%	685 947	704 490
Compensation of employees	531 277	(917)	2 445	532 805	532 805	-	100.0%	492 032	502 056
Goods and services	230 202	981	43 595	274 778	274 778	-	100.0%	193 862	202 381
Interest and rent on land	-	-	2 399	2 399	2 399	-	100.0%	53	53
Transfers and subsidies	5 700	-	496	6 196	6 196	-	100.0%	8 052	8 552
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5 700	-	496	6 196	6 196	-	100.0%	8 052	8 552
Payments for capital assets	37 540	(64)	11 010	48 486	48 486	-	100.0%	42 913	42 913
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 1: ADMINISTRATION									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Machinery and equipment	25 003	(64)	668	25 607	25 607	-	100.0%	30 853	30 853
Software and other intangible assets	12 537	-	10 342	22 879	22 879	-	100.0%	12 060	12 060
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	804 719	-	59 945	864 664	864 664	-	100.0%	736 912	755 955

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PUBLIC PRIMARY LEVEL	3 656 842	55 574	(16 509)	3 695 907	3 695 907	-	100.0%	3 438 675	3 438 675
2. PUBLIC SECONDARY LEVEL	2 409 039	(64 621)	(20 969)	2 323 449	2 323 369	80	100.0%	1 985 153	1 985 153
3. HUMAN RESOURCE DEVELOPMENT	33 959	2 319	235	36 513	36 513	-	100.0%	30 848	33 058
4. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	25 898	6 728	289	32 915	32 915	-	100.0%	27 691	27 691
5. NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	244 451	-	-	244 451	244 451	-	100.0%	225 894	225 894
6. MATHS, SCIENCE AND TECHNOLOGY GRANT	23 116	-	-	23 116	23 116	-	100.0%	29 892	29 794
Total for sub programmes	6 393 305	-	(36 954)	6 356 351	6 356 271	80	100.0%	5 738 153	5 740 265
Economic classification									
Current payments	5 725 549	(13 568)	(4 515)	5 707 466	5 707 386	80	100.0%	5 177 109	5 179 221
Compensation of employees	5 160 576	-	2 898	5 163 474	5 163 474	-	100.0%	4 853 372	4 855 582
Goods and services	564 973	(14 882)	(7 413)	542 678	542 598	80	100.0%	323 070	322 972
Interest and rent on land	-	1 314	-	1 314	1 314	-	100.0%	667	667
Transfers and subsidies	667 426	463	(32 963)	634 926	634 926	-	100.0%	559 544	559 544
Provinces and municipalities	-	521	-	521	521	-	100.0%	601	601
Non-profit institutions	590 783	226	(9 752)	581 257	581 257	-	100.0%	496 547	496 547
Households	76 643	(284)	(23 211)	53 148	53 148	-	100.0%	62 396	62 396

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	330	1 083	524	1 937	1 937	-	100.0%	1 500	1 500
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	330	1 083	524	1 937	1 937	-	100.0%	1 500	1 500
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	12 022	-	12 022	12 022	-	100.0%	-	-
Total	6 393 305	-	(36 954)	6 356 351	6 356 271	80	100.0%	5 738 153	5 740 265

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 3: INDEPENDENT SCHOOL SUBSIDY									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. INDEPENDENT PRIMARY LEVEL	3 400	(641)	(9)	2 750	2 750	-	100.0%	2 235	2 235
2. INDEPENDENT SECONDARY LEVEL	8 100	641	-	8 741	8 741	-	100.0%	8 831	8 831
Total for sub programmes	11 500	-	(9)	11 491	11 491	-	100.0%	11 066	11 066
Economic classification									
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	11 500	-	(9)	11 491	11 491	-	100.0%	11 066	11 066
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	11 500	-	(9)	11 491	11 491	-	100.0%	11 066	11 066
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	11 500	-	(9)	11 491	11 491	-	100.0%	11 066	11 066

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. SPECIAL SCHOOLS	181 700	-	(1 794)	179 906	179 906	-	100.0%	164 927	164 927
2. HUMAN RESOURCE DEVELOPMENT	112	-	(102)	10	10	-	100.0%	6	6
3. SCHOOL SPORT, CULTURE AND MEDIA SERVICES	500	-	(429)	71	71	-	100.0%	-	-
4. LEARNERS FOR PROFOUND DISABILITIES	15 528	-	-	15 528	15 528	-	100.0%	14 068	14 048
Total for sub programmes	197 840	-	(2 325)	195 515	195 515	-	100.0%	179 001	178 981
Economic classification									
Current payments	179 064	(241)	(2 242)	176 581	176 581	-	100.0%	162 787	162 787
Compensation of employees	171 809	-	(3 378)	168 431	168 431	-	100.0%	157 965	157 965
Goods and services	7 255	(241)	1 136	8 150	8 150	-	100.0%	4 822	4 822
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	18 150	(153)	(88)	17 909	17 909	-	100.0%	15 817	15 817
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	12 600	(620)	(88)	11 892	11 892	-	100.0%	11 399	11 399
Households	5 550	467	-	6 017	6 017	-	100.0%	4 418	4 418

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	626	394	5	1 025	1 025	-	100.0%	397	377
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	626	241	5	872	872	-	100.0%	397	377
Software and other intangible assets	-	153	-	153	153	-	100.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	197 840	-	(2 325)	195 515	195 515	-	100.0%	179 001	178 981

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 5: EARLY CHILDHOOD DEVELOPMENT									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. GRADE R IN PUBLIC SCHOOLS	122 929	383	1 461	124 773	124 773	-	100.0%	118 944	123 881
2. GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	3 667	227	(306)	3 588	3 588	-	100.0%	4 023	4 023
3. PRE-GRADE R TRAINING	226	-	(117)	109	109	-	100.0%	216	216
4. HUMAN RESOURCE DEVELOPMENT	171	-	(171)	-	-	-	-	19	19
5. PRE GRADE R IN COMMUNITY SITES - SOCIAL	56 874	(610)	(16 922)	39 342	39 342	-	100.0%	54 711	54 711
6. EARLY CHILDHOOD DEVELOPMENT GRANT	24 799	-	-	24 799	24 799	-	100.0%	29 005	19 066
Total for sub programmes	208 666	-	(16 055)	192 611	192 611	-	100.0%	206 918	201 916
Economic classification									
Current payments	127 312	(6 826)	542	121 028	121 028	-	100.0%	122 202	122 620
Compensation of employees	112 540	-	2 787	115 327	115 327	-	100.0%	107 640	111 643
Goods and services	14 772	(6 826)	(2 245)	5 701	5 701	-	100.0%	14 562	10 977
Interest and rent on land	-	-	-	-	-	-	-	-	-

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 5: EARLY CHILDHOOD DEVELOPMENT									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	80 643	666	(16 522)	64 787	64 787	-	100.0%	84 309	78 889
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	80 643	410	(16 522)	64 531	64 531	-	100.0%	84 269	78 849
Households	-	256	-	256	256	-	100.0%	40	40
Payments for capital assets	711	6 160	(75)	6 796	6 796	-	100.0%	407	407
Buildings and other fixed structures	601	6 089	-	6 690	6 690	-	100.0%	-	-
Machinery and equipment	110	71	(75)	106	106	-	100.0%	407	407
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	208 666	-	(16 055)	192 611	192 611	-	100.0%	206 918	201 916

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 6: INFRASTRUCTURE DEVELOPMENT									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. ADMINISTRATION	51 031	5 755	-	56 786	56 786	-	100.0%	55 093	55 093
2. PUBLIC ORDINARY SCHOOLS	566 767	6 093	-	572 860	572 860	-	100.0%	630 712	632 898
3. SPECIAL SCHOOLS	5 624	1 232	-	6 856	6 856	-	100.0%	1 130	1 130
4. EARLY CHILDHOOD DEVELOPMENT	13 080	(13 080)	-	-	-	-	-	-	-
Total for sub programmes	636 502	-	-	636 502	636 502	-	100.0%	686 935	689 121
Economic classification									
Current payments	337 498	(141 076)	-	196 422	196 422	-	100.0%	219 446	219 446
Compensation of employees	30 000	(1 826)	-	28 174	28 174	-	100.0%	24 596	24 596
Goods and services	307 498	(139 250)	-	168 248	168 248	-	100.0%	194 850	194 850
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	262	-	262	262	-	100.0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	262	-	262	262	-	100.0%	-	-
Payments for capital assets	299 004	140 814	-	439 818	439 818	-	100.0%	467 489	469 675
Buildings and other fixed structures	276 609	130 217	-	406 826	406 826	-	100.0%	400 504	402 690
Machinery and equipment	22 395	10 597	-	32 992	32 992	-	100.0%	66 985	66 985

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 6: INFRASTRUCTURE DEVELOPMENT									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	636 502	-	-	636 502	636 502	-	100.0%	686 935	689 121

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PAYMENT SETA	8 208	-	-	8 208	8 208	-	100.0%	7 849	7 849
2. PROFESSIONAL SERVICES	25 766	354	(80)	26 040	26 040	-	100.0%	23 500	23 500
3. SPECIAL PROJECTS	204 490	(21 712)	265	183 043	183 043	-	100.0%	224 650	215 926
4. EXTERNAL EXAMINATIONS	108 726	21 358	(4 787)	125 297	125 297	-	100.0%	103 545	109 973
5. HIV AND AIDS (LIFE SKILLS EDUCATION) GRANT	4 146	-	-	4 146	4 146	-	100.0%	6 901	6 901
6. SOCIAL SECTOR EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	3 265	-	-	3 265	3 265	-	100.0%	4 142	4 141
7. EXPANDED PUBLIC WORKS PROGRAMME INCENTIVE GRANT FOR PROVINCES	2 157	-	-	2 157	2 157	-	100.0%	2 362	2 344
Total for sub programmes	356 758	-	(4 602)	352 156	352 156	-	100.0%	372 949	370 634
Economic classification									
Current payments	326 234	(477)	(4 916)	320 841	320 841	-	100.0%	345 830	334 742
Compensation of employees	71 735	(41)	(4 916)	66 778	66 778	-	100.0%	63 373	64 329
Goods and services	254 499	(436)	-	254 063	254 063	-	100.0%	282 457	270 413
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	28 252	779	314	29 345	29 345	-	100.0%	26 111	32 428
Provinces and municipalities	-	-	-	-	-	-	-	-	-

**DEPARTMENT OF EDUCATION
VOTE 4**

**APPROPRIATION STATEMENT
for the year ended 31 March 2024**

Programme 7: EXAMINATION AND EDUCATION RELATED SERVICES									
	2023/24							2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	8 208	-	-	8 208	8 208	-	100.0%	7 849	7 849
Non-profit institutions	20 044	731	265	21 040	21 040	-	100.0%	18 236	24 207
Households	-	48	49	97	97	-	100.0%	26	372
Payments for capital assets	2 272	(302)	-	1 970	1 970	-	100.0%	1 008	3 464
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 272	(302)	-	1 970	1 970	-	100.0%	1 008	3 464
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	356 758	-	(4 602)	352 156	352 156	-	100.0%	372 949	370 634

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2024**

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 1A-H of the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
PUBLIC ORDINARY SCHOOL EDUCATION				
Current payments	5 707 466	5 707 386	80	0.01%
Transfers and subsidies	634 926	634 926	-	-
Payments for capital assets	1 937	1 937	-	-
Payments for financial assets	12 022	12 022	-	-
Total	6 356 351	6 356 271	80	0.01%

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2024**

4.2 Per economic classification

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Economic classification	R'000	R'000	R'000	%
Current payments				
Compensation of employees	6 074 989	6 074 989	-	-
Goods and services	1 253 618	1 253 538	80	0.01%
Interest and rent on land	3 713	3 713	-	-
Transfers and subsidies				
Provinces and municipalities	521	521	-	-
Departmental agencies and accounts	8 208	8 208	-	-
Non-profit institutions	690 211	690 211	-	-
Households	65 976	65 976	-	-
Payments for capital assets				
Buildings and other fixed structures	413 516	413 516	-	-
Machinery and equipment	63 484	63 484	-	-
Intangible assets	23 032	23 032	-	-
Payments for financial assets	12 022	12 022	-	-
Total	8 609 290	8 609 210	80	

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
Conditional grant	R'000	R'000	R'000	%
Nat School Nutrition Program Grant	244 451	244 451	-	-
HIV/AIDS Lifeskills Grant	4 146	4 146	-	-
Education Infrastructure Grant	636 502	636 502	-	-
EPWP - Social Sector Education	3 265	3 265	-	-
EPWP - Integrated Grant	2 157	2 157	-	-
Maths, Science and Technology	23 116	23 116	-	-
Learners with Severe to Profound Intellectual Disabilities Grant	15 528	15 528	-	-
Early Childhood Development Grant	24 799	24 799	-	-
Total	953 964	953 964	-	-

**DEPARTMENT OF EDUCATION
VOTE 4**

**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2024**

		2023/24	2022/23
	Note	R'000	R'000
REVENUE			
Annual appropriation	1	8 609 290	7 931 934
Departmental revenue	2	1 146	1 377
TOTAL REVENUE		8 610 436	7 933 311
EXPENDITURE			
Current expenditure		7 332 240	6 723 304
Compensation of employees	3	6 074 989	5 716 169
Goods and services	4	1 253 538	1 006 415
Interest and rent on land	5	3 713	720
Transfers and subsidies		764 916	706 299
Transfers and subsidies	7	764 916	706 299
Expenditure for capital assets		500 032	518 335
Tangible assets	8	477 001	506 276
Intangible assets	8	23 031	12 059
Payments for financial assets	6	12 022	-
TOTAL EXPENDITURE		8 609 210	7 947 938
SURPLUS/(DEFICIT) FOR THE YEAR		1 226	(14 627)

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		80	(16 004)
Annual appropriation		80	(26 080)
Statutory appropriation		-	-
Conditional grants		-	10 076
Departmental revenue and NRF receipts	13	1 146	1 377
SURPLUS/(DEFICIT) FOR THE YEAR		1 226	(14 627)

**DEPARTMENT OF EDUCATION
VOTE 4**

**STATEMENT OF FINANCIAL POSITION
as at 31 March 2024**

		2023/24	2022/23
	Note	R'000	R'000
ASSETS			
Current assets		53 743	61 281
Cash and cash equivalents	9	5	5
Prepayments and advances	10	1 401	2 426
Receivables	11	52 337	58 850
Non-current assets		91	11
Receivables	11	91	11
TOTAL ASSETS		53 834	61 292
LIABILITIES			
Current liabilities		316 580	324 130
Voted funds to be surrendered to the Revenue Fund	12	20 330	32 624
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	2 656	2 238
Bank overdraft	14	281 827	276 279
Payables	15	11 767	12 989
TOTAL LIABILITIES		316 580	324 130
NET ASSETS		(262 746)	(262 838)

		2023/24	2022/23
	Note	R'000	R'000
Represented by:			
Recoverable revenue		964	872
Unauthorised expenditure		(263 710)	(263 710)
TOTAL		(262 746)	(262 838)

**DEPARTMENT OF EDUCATION
VOTE 4**

**STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2024**

	2023/24	2022/23
Note	R'000	R'000
Recoverable revenue		
Opening balance	872	841
Transfers:	92	31
Debts revised	92	31
Closing balance	964	872
Unauthorised expenditure		
Opening balance	(263 710)	(235 334)
Unauthorised expenditure - current year	-	(28 376)
Relating to overspending of the vote or main division within the vote	-	(28 376)
Incurred not in accordance with the purpose of the vote or main division	-	-
Less: Amounts approved by Parliament/Legislature with funding		-
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-
Current		-
Capital		-
Transfers and subsidies		-
Less: Amounts recoverable	-	-
Less: Amounts written off	-	-
Closing Balance	(263 710)	(263 710)
TOTAL	(262 746)	(262 838)

**DEPARTMENT OF EDUCATION
VOTE 4**

**CASH FLOW STATEMENT
for the year ended 31 March 2024**

		2023/24	2022/23
	Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		8 618 122	7 941 069
Annual appropriation funds received	1.1	8 609 290	7 931 934
Departmental revenue received	2	8 530	8 789
Interest received	2.3	302	346
Net (increase)/decrease in net working capital		6 316	(9 668)
Surrendered to Revenue Fund		(20 808)	(21 053)
Surrendered to RDP Fund/Donor		-	-
Current payments		(7 328 527)	(6 722 584)
Interest paid	5	(3 713)	(720)
Payments for financial assets		(12 022)	-
Transfers and subsidies paid		(764 916)	(706 299)
Net cash flow available from operating activities	16	494 452	480 745
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(500 032)	(518 335)
Proceeds from sale of capital assets	2.4	20	-
(Increase)/decrease in non-current receivables	11	(80)	16
Net cash flow available from investing activities		(500 092)	(518 319)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		92	31
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		92	31
Net increase/(decrease) in cash and cash equivalents		(5 548)	(37 543)
Cash and cash equivalents at beginning of period		(276 274)	(238 731)
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	17	(281 822)	(276 274)

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

PART A: 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 on a going concern basis.
3.	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4.	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	Foreign currency translation Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6.	Comparative information
6.1	Prior period comparative information Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	Current year comparison with budget A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7.	Revenue
7.1	Appropriated funds Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. Appropriated funds are measured at the amounts receivable. 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.

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

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>Departmental revenue is measured at the cash amount received.</p> <p>In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.</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>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</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> <p>Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.</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 or fair value at the reporting date.</p>
8.4	Leases
8.4.1	<p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

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. Finance lease payments received are recognised as departmental revenue.</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> <p>cost, being the fair value of the asset; or</p> <p>the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.</p>
9.	Aid assistance
9.1	<p>Aid assistance received</p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>CARA Funds are recognised when receivable and measured at the amounts receivable.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p>
9.2	<p>Aid assistance paid</p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
10.	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</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>
11.	<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><i><Indicate when prepayments and advances are expensed and under what circumstances></i></p>
12.	<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>
13.	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14.	Financial assets
14.1	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured</p>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

	at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	<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>
15.	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
16.	Capital assets
16.1	<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>
16.2	<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>Biological assets are subsequently carried at fair value.</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>Intangible capital assets</p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</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>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

16.4	<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>
17.	Provisions and contingents
17.1	<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>
17.2	<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>
17.3	<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>
17.4	<p>Capital commitments</p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
18.	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure recorded in the notes to the financial statements comprise of</p> <ul style="list-style-type: none"> • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised incurred in the current year.
19.	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.</p>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

	<p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:</p> <ul style="list-style-type: none"> • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20.	<p>Irregular expenditure</p> <p>Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:</p> <ul style="list-style-type: none"> • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
21.	<p>Changes in accounting policies, estimates and errors</p> <p>Changes in accounting policies are applied in accordance with MCS requirements.</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>
22.	<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>
23.	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for infrastructure projects. In terms of the arrangement the department is the principal and is responsible for the procurement of infrastructure projects. 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>
24.	<p>Departures from the MCS requirements</p> <p>Management has concluded that the financial statements present fairly the department's primary and secondary information, the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation and the requirement from which the department has departed and the nature of the departure and the reason for departure.</p>
25.	<p>Capitalisation reserve</p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

26.	<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 either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
27.	<p>Related party transactions</p> <p>Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>The full compensation of key management personnel is recorded in the notes to the financial statements.</p>
28.	<p>Inventories</p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>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>
29.	<p>Public-Private Partnerships</p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
30.	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.</p> <p>Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.</p> <p>The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
31.	<p>Transfer of functions</p> <p>Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32.	<p>Mergers</p> <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1. Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	2023/24			2022/23		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
Programmes	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	864 664	864 664	-	736 912	736 912	-
PUBLIC ORDINARY SCHOOL EDUCATION	6 356 351	6 356 351	-	5 738 153	5 738 153	-
INDEPENDENT SCHOOL SUBSIDY	11 491	11 491	-	11 066	11 066	-
PUBLIC SPECIAL SCHOOL EDUCATION	195 515	195 515	-	179 001	179 001	-
EARLY CHILDHOOD DEVELOPMENT	192 611	192 611	-	206 918	206 918	-
INFRASTRUCTURE DEVELOPMENT	636 502	636 502	-	686 935	686 935	-
EXAMINATION AND EDUCATION RELATED SERVICES	352 156	352 156	-	372 949	372 949	-
Total	8 609 290	8 609 290	-	7 931 934	7 931 934	-

1.2. Conditional grants

	Note	2023/24 R'000	2022/23 R'000
Total grants received	32	953 964	999 199

It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

2. Departmental revenue

	Note	2023/24 R'000	2022/23 R'000
Tax revenue			
Sales of goods and services other than capital assets	2.1	7 002	6 681
Fines, penalties and forfeits	2.2	168	77
Interest, dividends and rent on land	2.3	302	346
Sales of capital assets	2.4	20	-
Transactions in financial assets and liabilities	2.5	1 360	2 031
Total revenue collected		8 852	9 135
Less: Own revenue included in appropriation	13	(7 706)	(7 758)
Total		1 146	1 377

2.1. Sales of goods and services other than capital assets

	Note	2023/24 R'000	2022/23 R'000
Sales of goods and services produced by the department		7 002	6 681
Sales by market establishment		-	348
Administrative fees		7 002	6 333
Other sales		-	-
Sales of scrap, waste and other used current goods		-	-
Total	2	7 002	6 681

2.2. Fines, penalties and forfeits

	Note	2023/24 R'000	2022/23 R'000
Fines		168	77
Penalties		-	-
Forfeits		-	-
Total	2	168	77

2.3. Interest, dividends and rent on land

	Note	2023/24 R'000	2022/23 R'000
Interest		302	346
Dividends		-	-
Rent on land		-	-
Total	2	302	346

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

2.4. Sales of capital assets

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Tangible capital assets		20	-
Buildings and other fixed structures		-	-
Machinery and equipment		20	-
Total	2	20	-

2.5. Transactions in financial assets and liabilities

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Other receipts including Recoverable Revenue		1 360	2 031
Total	2	1 360	2 031

2.6. Transfers received

2.6.1. Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)

	<i>Note</i>	2023/24 R'000	2022/23 R'000
	<i>Annex 1E</i>		
Gifts		-	-
Donations		161	21 339
Sponsorships		-	-
Total gifts, donations and sponsorships received in kind		161	21 339

3. Compensation of employees

3.1. Analysis of balance

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Basic salary		4 411 348	3 985 581
Performance award		7 481	2 166
Service based		10 007	7 364
Compensative/circumstantial		104 435	100 403
Periodic payments		-	-
Other non-pensionable allowances		690 622	849 919
Total		5 223 893	4 945 433

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

3.2. Social contributions

		2023/24	2022/23
Employer contributions	<i>Note</i>	R'000	R'000
Pension		547 610	493 655
Medical		298 088	271 566
UIF		2 419	2 617
Bargaining council		504	456
Official unions and associations		1 303	1 217
Insurance		1 172	1 225
Total		851 096	770 736
 Total compensation of employees		 6 074 989	 5 716 169
 Average number of employees		 15 829	 15 448

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

4. Goods and services

		2023/24	2022/23
	<i>Note</i>	R'000	R'000
Administrative fees		5 243	3 124
Advertising		478	1 474
Minor assets	4.1	872	744
Bursaries (employees)		3 603	5 476
Catering		39 130	26 067
Communication		1 020	1 420
Computer services	4.2	7 206	9 683
Consultants: Business and advisory services		19 961	27 494
Infrastructure and planning services		-	-
Legal services		6 732	3 277
Contractors		4 237	6 289
Agency and support / outsourced services		209 238	210 734
Entertainment		-	-
Audit cost - external	4.3	16 684	14 648
Fleet services		22 158	17 051
Inventories	4.4	316 198	115 306
Consumables	4.5	23 271	26 231
Housing		-	-
Operating leases		17 098	18 236
Property payments	4.6	178 721	191 513
Rental and hiring		1 894	3 878
Transport provided as part of the departmental activities		203 618	187 773
Travel and subsistence	4.7	116 689	91 518
Venues and facilities		8 075	6 141
Training and development		3 804	4 883
Other operating expenditure	4.8	47 608	33 455
Total		1 253 538	1 006 415

4.1. Minor assets

		2023/24	2022/23
	<i>Note</i>	R'000	R'000
Tangible capital assets		872	744
Buildings and other fixed structures		-	-
Machinery and equipment		872	744
Intangible capital assets		-	-
Software		-	-
Total	4	872	744

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

4.2. Computer services

	Note	2023/24 R'000	2022/23 R'000
SITA computer services		5 070	6 746
External computer service providers		2 136	2 937
Total	4	7 206	9 683

4.3. Audit cost - external

	Note	2023/24 R'000	2022/23 R'000
Regularity audits		16 684	14 648
Total	4	16 684	14 648

4.4. Inventories

	Note	2023/24 R'000	2022/23 R'000
Learning, teaching and support material		30 132	31 317
Other supplies	4.4.1	286 066	83 989
Total	4	316 198	115 306

4.4.1. Other supplies

	Note	2023/24 R'000	2022/23 R'000
Assets for distribution		285 449	78 741
Machinery and equipment		45 132	14 765
School furniture		23 312	9 294
Other assets for distribution		217 005	54 682
Other		617	5 248
Total	4.4	286 066	83 989

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

4.5. Consumables

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Consumable supplies		11 533	13 856
Uniform and clothing		1 181	-
Household supplies		5 252	8 523
Building material and supplies		1 006	786
IT consumables		615	317
Other consumables		3 479	4 230
Stationery, printing and office supplies		11 738	12 375
Total	4	23 271	26 231

4.6. Property payments

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Municipal services		19 866	16 750
Property maintenance and repairs		117 158	131 878
Other		41 697	42 885
Total	4	178 721	191 513

4.7. Travel and subsistence

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Local		116 374	90 853
Foreign		315	665
Total	4	116 689	91 518

4.8. Other operating expenditure

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Professional bodies, membership and subscription fees		2 719	246
Resettlement costs		3 576	2 568
Other		41 313	30 641
Total	4	47 608	33 455

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

5. Interest and rent on land

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Interest paid		3 713	720
Total		3 713	720

6. Payments for financial assets

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Debts written off	6.1	12 022	-
Total		12 022	-

6.1. Debts written off

Nature of debts written off	<i>Note</i>	2023/24 R'000	2022/23 R'000
Irrecoverable debt written off		12 022	-
Total debt written off	6	12 022	-

7. Transfers and subsidies

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Provinces and municipalities	33	521	601
Departmental agencies and accounts	<i>Annex 1B</i>	8 208	7 849
Non-profit institutions	<i>Annex 1C</i>	690 213	622 069
Households	<i>Annex 1D</i>	65 974	75 780
Total		764 916	706 299

8. Expenditure for capital assets

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Tangible capital assets		477 001	506 276
Buildings and other fixed structures		413 516	402 690
Machinery and equipment		63 485	103 586
Intangible capital assets		23 031	12 059
Software		23 031	12 059
Total		500 032	518 335

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

8.1. Analysis of funds utilised to acquire capital assets - Current year

Name of entity	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	477 001	-	477 005
Buildings and other fixed structures	413 516	-	413 516
Machinery and equipment	63 485	-	63 489
Intangible capital assets	23 031	-	23 031
Software	23 031	-	23 031
Total	500 032	-	500 036

8.2. Analysis of funds utilised to acquire capital assets - Prior year

Name of entity	2022/23		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	506 276	-	506 276
Buildings and other fixed structures	402 690	-	402 690
Machinery and equipment	103 586	-	103 586
Intangible capital assets	12 059	-	12 059
Software	12 059	-	12 059
Total	518 335	-	518 335

8.3. Finance lease expenditure included in Expenditure for capital assets

	2023/24	2022/23
	Note R'000	R'000
Tangible capital assets		
Buildings and other fixed structures	-	-
Machinery and equipment	19 463	19 562
Total	19 463	19 562

Finance lease expenditure included in expenditure for capital assets in comprised of white fleet leases, mobile devices and photocopy machines.

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

9. Cash and cash equivalents

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Cash on hand		5	5
Total		5	5

10. Prepayments and advances

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Travel and subsistence		1 401	2 426
Total		1 401	2 426

Analysis of Total Prepayments and advances

Current Prepayments and advances	1 401	2 426
Non current Prepayments and advances	-	-
Total	1 401	2 426

11. Receivables

	<i>Note</i>	2023/24			2022/23		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	11.1	2 553	-	2 553	3 428	-	3 428
Trade receivables	11.2	-	-	-	-	-	-
Recoverable expenditure	11.3	47 263	-	47 263	53 038	-	53 038
Staff debt	11.4	-	-	-	-	-	-
Other receivables	11.5	2 521	91	2 612	2 384	11	2 395
Total		52 337	91	52 428	58 850	11	58 861

11.1. Claims recoverable

	<i>Note</i>	2023/24 R'000	2022/23 R'000
National departments		163	226
Provincial departments		2 390	3 202
Total	11	2 553	3 428

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

11.2. Recoverable expenditure

	Note	2023/24 R'000	2022/23 R'000
Sal disallowance acc		42 611	47 245
Sal tax debt		4 462	4 363
Sal Pension Fund		25	-
Sal Reversal Control		-	1 267
Sal Medical Aid		165	163
Total	11	47 263	53 038

11.3. Other receivables

	Note	2023/24 R'000	2022/23 R'000
<i>Group major categories, but list material items</i>			
Debt Account		2 612	2 395
Total	11	2 612	2 395

11.4. Impairment of receivables

	Note	2023/24 R'000	2022/23 R'000
Estimate of impairment of receivables		18 943	25 347
Total		18 943	25 347

12. Voted funds to be surrendered to the Revenue Fund

	Note	2023/24 R'000	2022/23 R'000
Opening balance		32 624	33 251
Transferred from statement of financial performance (as restated)		80	(16 004)
Add: Unauthorised expenditure for the current year		-	28 376
Voted funds not requested/not received	1.1	-	-
Paid during the year		(12 374)	(12 999)
Closing balance		20 330	32 624

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

12.1. Reconciliation on unspent conditional grants

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Total conditional grants received	1.2	953 964	999 199
Total conditional grants spent		(953 964)	(989 123)
Unspent conditional grants to be surrendered		-	10 076
Less: Paid to the Provincial Revenue Fund by Provincial department			(10 076)
Approved for rollover			(601)
Not approved for rollover			(9 475)
Due by the Provincial Revenue Fund		-	-

13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Opening balance		2 238	1 157
Transferred from statement of financial performance (as restated)		1 146	1 377
Own revenue included in appropriation		7 706	7 758
Paid during the year		(8 434)	(8 054)
Closing balance		2 656	2 238

14. Bank overdraft

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General account		281 827	276 279
Total		281 827	276 279

15. Payables - current

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Advances received	15.1	2 816	3 523
Clearing accounts	15.2	8 951	9 466
Total		11 767	12 989

15.1. Advances received

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Other institutions		2 816	3 523
Total	15	2 816	3 523

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

15.2. Clearing accounts

Description	Note	2023/24 R'000	2022/23 R'000
Salary ACB Recall		8 130	6 012
Salary Income Tax		24	1 729
Salary Garnishee Order		302	264
Salary UIF		-	23
Salary GEHS		395	1 276
Salary Disallowance Account		1	58
Salary Bargaining Council and Official Unions		-	4
Salary Pension Fund		-	91
Salary Medical Aid		99	9
Total	15	8 951	9 466

16. Net cash flow available from operating activities

	Note	2023/24 R'000	2022/23 R'000
Net surplus/(deficit) as per Statement of Financial Performance		1 226	(14 627)
Add back non-cash/cash movements not deemed operating activities		493 226	495 372
(Increase)/decrease in receivables		6 513	(9 260)
(Increase)/decrease in prepayments and advances		1 025	(1 311)
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables - current		(1 222)	903
Proceeds from sale of capital assets		(20)	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		500 032	518 335
Surrenders to Revenue Fund		(20 808)	(21 053)
Voted funds not requested/not received		-	-
Own revenue included in appropriation		7 706	7 758
Other non-cash items		-	-
Net cash flow generated by operating activities		494 452	480 745

17. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General account		(281 827)	(276 279)
Cash on hand		5	5
Total		(281 822)	(276 274)

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

18. Contingent liabilities and contingent assets

18.1. Contingent liabilities

Liable to	Nature	Note	2023/24 R'000	2022/23 R'000
Housing loan guarantees	Employees	Annex 2A	217	217
Claims against the department		Annex 2B	82 436	67 331
Intergovernmental payables		Annex 4	3 166	2 761
Total			85 819	70 309

It is not practical to estimate the financial effect, amount or timing of any outflow from the time a claim is instituted against the state until such time that quantum stage of the litigation is reached. It is at the quantum stage and after parties have disclosed a full set of the required expert reports that the department is most likely able to determine what the court may settle at. If parties proceed with the quantum trial it is at this stage that the most likely claim amount will be assessed by the court. None of the litigations disclosed above have reached this phase of the court proceedings where a most likely claim amount has been determined.

The legal services of the department are further not able to determine the most likely claim amount based on historical cases as the merits of each case is assessed on a case by case basis.

Further the costs involved with valuing each case in appointing professional services at reporting date further contributes to the impracticability in valuing the contingent liabilities disclosed above, For this reason, the most likely claim amount has been assessed to be the claim amount as per the summons in the valuation of the contingent liabilities above.

18.2. Contingent assets

Nature of contingent asset	Note	2023/24 R'000	2022/23 R'000
AA Pieters		-	8
Employee benefit leave credit		559	270
MJ Matebese		59	54
Dainah & Joyce		1 226	1 226
Total		1 844	1 558

Contingent assets disclosed above include credits to be applied in the departments favour.

It is not practical to estimate the financial effect, amount or timing of any outflow from the time a claim is instituted in favour of the state until such time that the matter has been finalised in court or settled.

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

19. Capital commitments

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Buildings and other fixed structures		1 642 583	1 706 686
Machinery and equipment		13 856	45 079
Intangible assets		-	-
Total		1 656 439	1 751 765

20. Accruals and payables not recognised

20.1. Accruals

		2023/24			2022/23
		30 Days	30+ Days	Total	Total
Listed by economic classification	<i>Note</i>	R'000	R'000	R'000	R'000
Goods and services		95 308	16 066	111 374	77 470
Interest and rent on land		-	-	-	-
Transfers and subsidies		7 271	774	8 045	-
Capital assets		47 414	5 487	52 901	3 161
Other		338	2	340	591
Total		150 331	22 329	172 660	81 222

		2023/24 R'000	2022/23 R'000
Listed by programme level	<i>Note</i>		
ADMINISTRATION		112 623	43 464
PUBLIC ORDINARY SCHOOL EDUCATION		5 139	31 947
PUBLIC SPECIAL SCHOOL EDUCATION		417	402
EARLY CHILDHOOD DEVELOPMENT		7 634	98
INFRASTRUCTURE DEVELOPMENT		40 990	2 372
EXAMINATION AND EDUCATION RELATED SERVICES		5 857	2 939
Total		172 660	81 222

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

20.2. Payables not recognised

Listed by economic classification	Note	2023/24			2022/23
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		33 436	64 360	97 796	129 328
Interest and rent on land		-	-	-	-
Transfers and subsidies		52	10 689	10 741	-
Capital assets		22 909	205 371	228 280	79 462
Other		464	138	602	1 563
Total		56 861	280 558	337 419	210 353

Listed by programme level	Note	2023/24	2022/23
		R'000	R'000
ADMINISTRATION		33 076	109 523
PUBLIC ORDINARY SCHOOL EDUCATION		40 312	10 494
PUBLIC SPECIAL SCHOOL EDUCATION		1 554	965
EARLY CHILDHOOD DEVELOPMENT		1 349	1 192
INFRASTRUCTURE DEVELOPMENT		251 078	80 652
EXAMINATION AND EDUCATION RELATED SERVICES		10 050	7 527
Total		337 419	210 353

Included in the above totals are the following:	Note	2023/24	2022/23
		R'000	R'000
Confirmed balances with other departments	Annex 4	401	1 075
Confirmed balances with other government entities	Annex 4	-	-
Total		401	1 075

21. Employee benefits

	Note	2023/24	2022/23
		R'000	R'000
Leave entitlement		34 928	31 729
Service bonus		181 207	161 906
Performance awards		6	-
Capped leave		190 556	201 871
Other		17 990	30 139
Total		424 687	425 645

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

At this stage the department is not able to reliably measure the long term portion of the long service awards.

Negative leave balances for 79 officials amounting to R559 155.77 are not included in the leave entitlement amount disclosed for the financial year.

22. Lease commitments

22.1. Operating leases

2023/24

	Specialised military equipment	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	-	-	8 208	129	8 337
Later than 1 year and not later than 5 years	-	-	8 483	-	8 483
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	16 691	129	16 820

2022/23

	Specialised military equipment	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	-	-	3 769	128	3 897
Later than 1 year and not later than 5 years	-	-	269	-	269
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	4 038	128	4 166

Agreements included in this note relates to the building lease of the Namakwa District Office

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

22.2. Finance leases

2023/24					
	Specialised military equipment	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	-	-	-	55 464	55 464
Later than 1 year and not later than 5 years	-	-	-	53 897	53 897
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	109 361	109 361

2022/23					
	Specialised military equipment	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	-	-	-	21 816	21 816
Later than 1 year and not later than 5 years	-	-	-	32 988	32 988
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	54 804	54 804

Material leases amounts included in this note relates to fleet service trading account managed by the Northern Cape Fleet Trading Entity

23. Unauthorised, Irregular and Fruitless and wasteful expenditure

	2023/24	2022/23
<i>Note</i>	R'000	R'000
Unauthorised expenditure - current year	-	28 376
Irregular expenditure - current year	645 916	469 520
Fruitless and wasteful expenditure - current year	1 396	735
Total	647 312	498 631

Further instances of irregular expenditure that might have resulted from non-compliance with SCM processes are underassessment to determine the full extent of the amount.

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

24. Related party transactions

All departments and public entities in the Northern Cape Province are related parties.

The Department occupies buildings for office space that is under the custodianship of the Department of Roads and Public Works @ Rnil rental. The Department of Roads and Public Works is also responsible for infrastructure procurement process for the Northern Cape Department of Education projects.

25. Key management personnel

	2023/24	2022/23
	R'000	R'000
Political office bearers (<i>provide detail below</i>)	2 156	2 096
Officials:		
Level 15 to 16	4 219	3 991
Level 14 (incl. CFO at lower level)	12 302	11 039
Family members of key management personnel	5 464	5 516
Total	24 141	22 642

26. Provisions

	2023/24	2022/23
	R'000	R'000
<i>Note</i>		
<i>Skynet</i>	-	558
Total	-	558

26.1. Reconciliation of movement in provisions - Current year

	2023/24	
	Skynet	Total provisions
	R'000	R'000
Opening balance	558	558
Increase in provision	-	-
Settlement of provision	(515)	(515)
Unused amount reversed	-	-
Reimbursement expected from third party	-	-
Change in provision due to change in estimation of inputs	(43)	(43)
Closing balance	-	-

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

Reconciliation of movement in provisions - Prior year

	2022/23	
	Skynet	Total provisions
	R'000	R'000
Opening balance	-	-
Increase in provision	558	558
Settlement of provision	-	-
Closing balance	558	558

The Department is in disagreement with the amount being invoiced by Skynet and requested that they provide detailed reasons for the increased amount. The department is currently in deliberations with Skynet. Payment will be processed to them once there is an agreement between the two parties.

27. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	2023/24				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	393 228		44 717	(4 435)	433 510
Transport assets	18 123		-	-	18 123
Computer equipment	39 508		9 307	(3 874)	44 941
Furniture and office equipment	21 595		788	(380)	22 003
Other machinery and equipment	314 002		34 622	(181)	348 443
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	393 228	-	44 717	(4 435)	433 510

Movable Tangible Capital Assets under investigation

	Number	Value
	Note	R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:		
Machinery and equipment	248	2 943
Total	248	2 943

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

The assets under investigation include those where there are uncertainty on the existence of the assets as they are not allocated to custodians.

27.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	285 045	10	108 173	-	393 228
Transport assets	8 419		9 704	-	18 123
Computer equipment	28 535	28	10 945	-	39 508
Furniture and office equipment	18 915	(18)	2 698	-	21 595
Other machinery and equipment	229 176		84 826	-	314 002
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	285 045	10	108 173	-	393 228

27.1.1. Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2202/23		
Value adjustments to computer equipment		28
Value adjustments to office furniture and equipment		(18)
Total prior period errors		10

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

27.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	2023/24					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	23 474	-	23 474
Value adjustments					-	-
Additions	-	-	-	1 106	-	1 106
Disposals	-	-	-	(1 657)	-	(1 657)
Total Minor assets	-	-	-	22 923	-	22 923

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	13 503	-	13 503
Total number of minor assets	-	-	-	13 503	-	13 503

Minor capital assets under investigation

	Number	Value R'000
	<i>Note</i>	
Included in the above total of the minor capital assets per the asset register that are under investigation:	848	1 267
Machinery and equipment	848	1 267

The assets under investigation include those where there are uncertainty on the existence of the assets as they are not allocated to custodians

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

2022/23						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	22 288	-	22 288
Prior period error	-	-	-	-	-	-
Additions	-	-	-	1 194	-	1 194
Disposals	-	-	-	(8)	-	(8)
Total Minor assets	-	-	-	23 474	-	23 474

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	14 027	-	14 027
Total number of minor assets	-	-	-	14 027	-	14 027

27.3. Movable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

2023/24				
	Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminate d	Closing balance 31 March 2024
Note	R'000	R'000	R'000	R'000
Machinery and equipment	-	-	-	-
Total	-	-	-	-

Note

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

		2022/23				
		Opening balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	Note	R'000	R'000	R'000	R'000	R'000
Machinery and equipment		24 500	-	-	(24 500)	-
Total	Annex 6	24 500	-	-	(24 500)	-

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

		2023/24			
		Opening balance	Additions	Disposals	Closing balance
		R'000	R'000	R'000	R'000
SOFTWARE		74 040	23 031	-	97 071
TOTAL INTANGIBLE CAPITAL ASSETS		74 040	23 031	-	97 071

Intangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:			
Software		5	681

28.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	61 952	-	12 088	-	74 040
TOTAL INTANGIBLE CAPITAL ASSETS	61 952	-	12 088	-	74 040

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

29. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

2023/24				
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 039 313	645 604	(66 036)	2 618 881
Dwellings	-	-	-	-
Non-residential buildings	2 039 313	645 604	(66 036)	2 618 881
Other fixed structures	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	2 039 313	645 604	(66 036)	2 618 881

29.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

2022/23					
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1 930 653	-	108 660	-	2 039 313
Dwellings	-	-	-	-	-
Non-residential buildings	1 930 653	-	108 660	-	2 039 313
Other fixed structures	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	1 930 653	-	108 660	-	2 039 313

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

29.2. Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

		2023/24			
		Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
	<i>Note Annex 7</i>	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		1 088 621	413 516	(645 604)	856 533
Land and subsoil assets		-	-	-	-
Total		1 088 621	413 516	(645 604)	856 533

Payables not recognised relating to Capital WIP

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Amounts relating to capital projects not paid at year end and therefore not included in capital work-in-progress		222 635	74 483
Total		222 635	74 483

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

		2022/23				
		Opening balance 1 April 2023	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
	Note	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		794 591	-	402 690	(108 660)	1 088 621
Land and subsoil assets		-	-	-	-	-
Total		794 591	-	402 690	(108 660)	1 088 621

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

30. Principal-agent arrangements

30.1. Department acting as the principal

	<i>Note</i>	2023/24 R'000	2022/23 R'000
INDEPENDENT DEVELOPMENT TRUST		4 024	11 597
GAMAGARA DEVELOPMENT FORUM		-	17
Total		4 024	11 614

The department has entered into an agreement with Independent Development Trust (IDT) as an agent for procurement of infrastructure projects. The amount disclosed is management fee paid during the year.

31. Prior period errors

31.1. Correction of prior period errors

		2022/23		
		Amount bef error correction	Prior period error	Restated
	<i>Note</i>	R'000	R'000	R'000
Assets:				
Value adjustments to computer equipment		39 480	28	39 508
Value adjustments to office furniture and equipment		21 613	(18)	21 595
		61 093	10	61 103

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

32. Statement of conditional grants received

Name of grant	2023/24									2022/23	
	GRANT ALLOCATION					SPENT					
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under- / (Overspending)	% of available funds spent by department	Division of Revenue Act / Provincial grants	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Nat School Nutrition Programme Grant	244 451	-			244 451	244 451	244 451	-	100.0%	225 894	225 894
HIV/AIDS Lifeskills Grant	7 234	-	(3 088)		4 146	4 146	4 146	-	100.0%	6 901	6 901
Education Infrastructure Grant	717 249	-	(80 747)		636 502	636 502	636 502	-	100.0%	686 935	686 935
EPWP - Social Sector Education	3 517	-	(252)		3 265	3 265	3 265	-	100.0%	4 142	4 141
EPWP - Integrated Grant	2 390	-	(233)		2 157	2 157	2 157	-	100.0%	2 362	2 344
Maths, Science and Technology	27 902	-	(4 786)		23 116	23 116	23 116	-	100.0%	29 892	29 794
Learners with Severe to Profound Intellectual Disabilities Grant	15 528	-			15 528	15 528	15 528	-	100.0%	14 068	14 048
ECD Centre Maintenance Grant	6 825	601			7 426	7 413	7 413	13	100.0%	5 784	1 265
ECD Subsidy Expansion Grant	18 510	-	(1 137)		17 373	17 386	17 386	(13)	0.0%	23 221	17 801
TOTAL	1 043 606	601	(90 243)	-	953 964	953 964	953 964	-		999 199	989 123

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

33. Statement of conditional grants and other transfers paid to municipalities

Name of municipality	2023/24							2022/23	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
KAMIESBERG MUNICIPALITY				-	16			-	25
NAMA KHOI MUNICIPALITY				-	505			-	576
	-	-	-	-	521	-	-	-	601

**DEPARTMENT OF EDUCATION
VOTE 4**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

34. Broad Based Black Economic Empowerment performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

Name of Municipality	2023/24											2022/23	
	GRANT ALLOCATION				TRANSFER			SPENT					
	DoRA and Other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KAMIESBERG MUNICIPALITY	-	-	-	-	16	-	-	16	16	-	0%		24
NAMA KHOI MUNICIPALITY	-	-	-	-	505			505	505		0%		577
TOTAL	-	-	-	-	521	-	-	521	521	-		-	601

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Departmental Agency or Account	2023/24						2022/23	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
SETA	8 208	-	-	8 208	8 208	100%	7 849	7 849
TOTAL	8 208	-	-	8 208	8 208	100%	7 849	7 849

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 1C

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

Non-profit institutions	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustment s	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Public Ordinary Schools	362 755	-	-	362 755	353 028	97.3%	290 668	289 498
School Nutrition(Grant)	227 328	-	-	227 328	227 510	100.1%	207 510	205 569
Special Schools	12 600	-	-	12 600	10 494	83.3%	12 810	7 628
Independent Schools	11 500	-	-	11 500	11 491	99.9%	11 737	11 066
Early Childhood Development	32 820	-	-	32 820	33 230	101.2%	16 454	15 867
School Nutrition (Voted)	18 000	-	-	18 000	18 265	101.5%	15 000	21 791
CG Social Sector EPWP	2 044	-	-	2 044	2 775	135.8%	2 762	3 236
Math, Science and Technology	700	-	-	700	720	102.9%	660	660
Early Childhood Development (Pre Grade R)	47 823	-	-	47 823	31 301	65.5%	75 029	62 983
Learners with Severe to Profound Intellectual Disabilities		-	-	-	1 399		-	3 771
TOTAL	715 570	-	-	715 570	690 213		632 630	622 069

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 1D

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustment s	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Bursaries	52 723	-	-	52 723	36 112	94%	35 034	32 818
H/H Empl S/Ben: Leave Gratuity	31 170	-	-	31 170	25 137	104%	30 620	31 974
Donations and Gifts	4 000	-	-	4 000	3 547	83%	900	745
Claims against the state	-	-	-	-	1 097	397%	2 580	10 240
Injury on duty	-	-	-	-	81		-	3
TOTAL	87 893	-	-	87 893	65 974		69 134	75 780

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 1E

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2023/24	2022/23
		R'000	R'000
<u>Received in cash</u>			
Donations			
Globeleq Development Fund - De Aar Solar	Reading Coach Program, ECD Practitioner Training and Scholarships	-	1 090
Globeleq Development Fund - Droogfontein Solar	Reading Coach Program, ECD Practitioner Training and Scholarships	-	1 101
Windfall t/a Shishen Solar Energy Facility	Literacy Project	459	426
SIOC	ECD Practitioner Training and Scholarships	-	348
Total donations		459	2 965
<u>Received in kind</u>			
STATS SA	5000 TABLETS	-	21 339
MTN	Laptops for 2023 Matric Awards	161	-
Total donations		161	21 339
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED			24 304

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 2A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2024 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2023	Guarantees draw downs during the year	Guarantees repayment s/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2024	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2024
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
FIRST RAND BANK	Housing	86	50	-	-	-	50		
NEDBANK LIMITED	Housing	21	6	-	-	-	6		
OLD MUT (NEDB/P)	Housing	23	23	-	-	-	23		
STANDARD BANK	Housing	182	102	-	-	-	102		
GREENSTART	Housing	36	36	-	-	-	36		
TOTAL		348	217	-	-	-	217		

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 2B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

Nature of liability	Opening balance 1 April 2023	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
1. MJ EKSTEEN	4 080	388	-	-	4 468
2. WILLEM LINKS OBO MICHAEL LINKS	5 245	498	-	-	5 743
3. WINSTON MOAKHUANE	1 931	174	-	-	2 105
4. RN MC GALT	12 712	278	-	-	12 990
5. AMANDA LOOTS	9 652	1 144	-	-	10 796
6. LH CHRISTOPHER	237	20	(257)	-	-
7. LOSPER TAXI'S	564	58	-	-	622
8. ASHLEY JASPER	50	-	-	-	50
9. PATRICK TEBOGO SELEKE	5 347	634	-	-	5 981
10. WRENCHVILLE BUS SERVICES	2 492	255	-	-	2 747
11. PUSO IVAN THAMAGE	898	106	-	-	1 004
12. MTHETHELI MOGODELI	519	54	-	-	573
13. CHRISTINE LESSING OBO D'ANDRE CHELDON LESSING	1 843	219	-	-	2 062
14. BETTY ROLINA ANGUS OBO EVELEINE RAYLENE ANGUS	3 176	376	-	-	3 552
15. JAN BOER	492	58	-	-	550
16. PHAGISA	1 603	112	-	-	1 715

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

Nature of liability	Opening balance 1 April 2023	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000	R'000
17. DT MAY	1 000	70	-	-	1 070
18. RENE SEBOLAI	3 475	412	-	-	3 887
19. ELMARIE AND VERNON MOSTERT	2 128	252	-	-	2 380
20. MD CHIKANDU	795	94	-	-	889
21. ELVAH VALELA OBO TAELO EDDIE VALELA	3 261	342	-	-	3 603
22. JN HORNE	586	130	-	-	716
23. CORNEY LEN MOORCROFT	552	66	-	-	618
24. TEKANI CONSTRUCTION CC	621	11	(632)	-	-
25. WELANI MDUNYELWA	2 500	-	-	-	2 500
26. KASELELA AND SONS T/A MONTOZA ENGINEERING JV	338	-	(338)	-	-
27. CLARISSA CARSTEN	-	10 746	-	-	10 746
28. RF CROW	-	233	-	-	233
29. TARIEN STRYDOM	-	234	-	-	234
30. TEKANI CONSTRUCTION CC	-	345	(345)	-	-
31. LEGOSHE	-	157	-	-	157
32. J DUCKET	-	200	-	-	200
33. NC FLEET (DEPT OF ROADS AND PUBLIC WORKS)	245	-	-	-	245
34. PEMBERLEY INVESTMENTS (PTY) LTD	989	-	(989)	-	-
Subtotal	67 331	17 666	2 561	-	82 436

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

**ANNEXURE 3
CLAIMS RECOVERABLE**

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
							Receipt date up to six (6) working days after year end	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Department of Co-operative Governance -GP	-	-		3	-	3		
Department of Education - FS	-	-	381	456	381	456		
Department of Education - NW	-	-	1 081	700	1 081	700		
Department of Education - WC	-	-	173	151	173	151		
Department of Higher Education	-	-	163	226	163	226		
Department of Education - EC	-	-	585	1 364	585	1 364		
Department of Education GP	-	-		55	-	55		
Department of Education LP	-	-	105	382	105	382		
Department of Education KZN	-	-	65	65	65	65		
Social Development NC	-	-		26	-	26		
TOTAL	-	-	2 553	3 428	2 553	3 428		

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

**ANNEXURE 4
INTERGOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
							Payment date up to six (6) working days after year end	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Department of Education - NW	58	58	448	448	506	506		
Office of the Premier - NC	-	-	726	726	726	726		
Transport, Safety and Liaison - NC	-	-	1 065	1 065	1 065	1 065		
Department of Roads & Public Works	-	-	713	19	713	19		
Agriculture - NC	-	-	22	22	22	22		
Department of Education - LP	-	-		164	-	164		
Social Dev - NC	-	-		17	-	17		
Department of Justice and Constitutional Development	343	1 017	12	-	355	1 017		
Department of Education - GP	-	-	180	300	180	300		
TOTAL INTERGOVERNMENT PAYABLES	401	1 075	3 166	2 761	3 567	3 836		

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

**ANNEXURE 5
INVENTORIES**

	Text books	LTSM Stationery and Consumables	Other LTSM		Total
Inventories for the year ended 31 March 2024	R'000	R'000	R'000		R'000
Opening balance	754	-	159 295	-	160 049
Add/(Less): Adjustments to prior year balances					316 198
Add: Additions/Purchases - Cash	29 452	1 536	285 210		198
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues	(31 374)	(1 536)	(285 210)		(318 120)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	1 922		(137 956)		(136 034)
Add/(Less): Adjustments					-
Closing balance	754	-	21 339	-	22 093

Included in the inventory is school furniture and equipment procured and distributed directly to schools i.e. ECD outdoor equipment, school furniture, tables and chairs, tablets and e-learning software.

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

	Text books	LTSM Stationery and Consumables	Other LTSM	Total
	R'000	R'000	R'000	R'000
Inventories for the year ended 31 March 2023				
Opening balance	685	-	-	685
Add/(Less: Adjustments to prior year balances			-	-
Add: Additions/Purchases - Cash	26 696	4 767	83 844	115 307
Add: Additions - Non-cash			21 339	21 339
(Less): Disposals			-	-
(Less): Issues	(27 367)	(4 767)	(83 844)	(115 978)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	740		137 956	138 696
Add/(Less): Adjustments			-	-
Closing balance	754	-	159 295	160 049

Included in the inventory is school furniture and equipment procured and distributed directly to schools i.e. ECD outdoor equipment, school furniture, tables and chairs, tablets and e-learning software.

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 6

MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2024

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	1 088 621	413 516	(645 604)	856 533
Dwellings				-
Non-residential buildings	1 088 621	413 516	(645 604)	856 533
Other fixed structures				
TOTAL	1 088 621	413 516	(645 604)	856 533

Movement in capital work in progress for the year ended 31 March 2023

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	24 500	-	-	(24 500)	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	24 500	-	-	(24 500)	-
BUILDINGS AND OTHER FIXED STRUCTURES	794 591	-	402 690	(108 660)	1 088 621
Dwellings	-		-	-	-
Non-residential buildings	794 591		402 690	(108 660)	1 088 621
Other fixed structures	-		-	-	-
Services and operating rights	794 591	-	402 690	(108 660)	1 088 621
TOTAL	819 091	-	402 690	(133 160)	1 088 621

**DEPARTMENT OF EDUCATION
VOTE 4**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024**

ANNEXURE 7

INTER-ENTITY ADVANCES RECEIVED (Note 21 AND Note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024	31/03/2023	31/3/2024	31/03/2023	31/3/2024	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
OTHER ENTITIES						
Globeleq De-Aar Solar - Literacy	720	720	-	-	720	720
Globeleq De-Aar Solar - Scholarships	4	4	-	-	4	4
Globeleq Droog Solar - Practitioners	8	8	-	-	8	8
Globeleq Droog Solar - Literacy	406	415	-	-	406	415
Globeleq Droog Solar - Scholarships	25	25	-	-	25	25
Literacy Rooipoort	2	2	-	-	2	2
SAASTA	(1)	(1)	-	-	(1)	(1)
SIOC	(21)	(21)	-	-	(21)	(21)
Windfall t/a Sishen Solar Energy Facility	40	(107)	-	-	40	(107)
FYE23	1 633	2 478	-	-	1 633	2 478
TOTAL	2 816	3 523	-	-	2 816	3 523
Current	2 816	3 523	-	-	2 816	3 523
Non-current	-	-	-	-	-	-

Provincial Office:

156 Barkly Road
Homestead
Kimberley
8301
Tel: (053) 839-6500
Fax: (053) 839-6580

Frances Baard District:

9 Hayston Road
Hadison Park
Kimberley
8301
Tel: (053) 830-1600
Fax: (053) 830-1629

John Taolo Gaetsewe District:

6164 Kgosi Mothibi Road
Mothibistad
8474
Tel: (053) 773-9100
Fax: (053) 773-1804

Namakwa District:

Corner Phillip & Bree Street
Springbok
8240
Tel: (027) 718-8600
Fax: (027) 712-1572

Pixley Ka Seme District:

Alpha Road
Happy Valley
De Aar
7000
Tel: (053) 632-9200
Fax: (053) 631-3250

ZF Mgcawu District:

2 JG Smith Street
Progress
Upington
8801
Tel: (054) 337-6300
Fax: (054) 337-639

