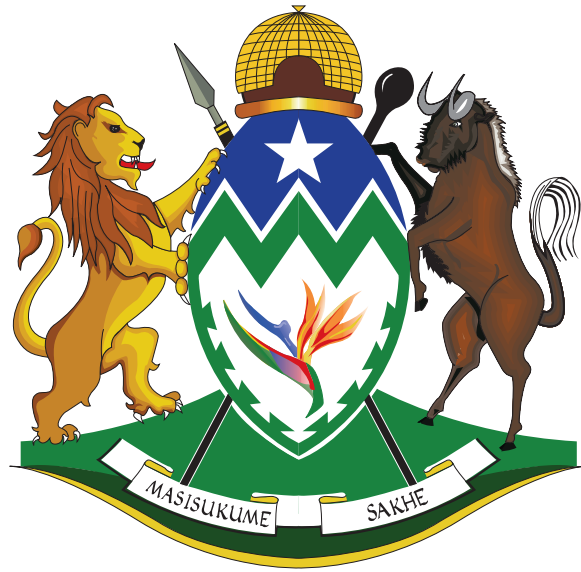




# KWAZULU-NATAL PROVINCE

EDUCATION  
REPUBLIC OF SOUTH AFRICA

# ANNUAL REPORT 2023/2024



**DEPARTMENT OF EDUCATION**  
**PROVINCE OF KWAZULU-NATAL**  
**VOTE NO. 5**

**ANNUAL REPORT**  
**2023/2024 FINANCIAL YEAR**

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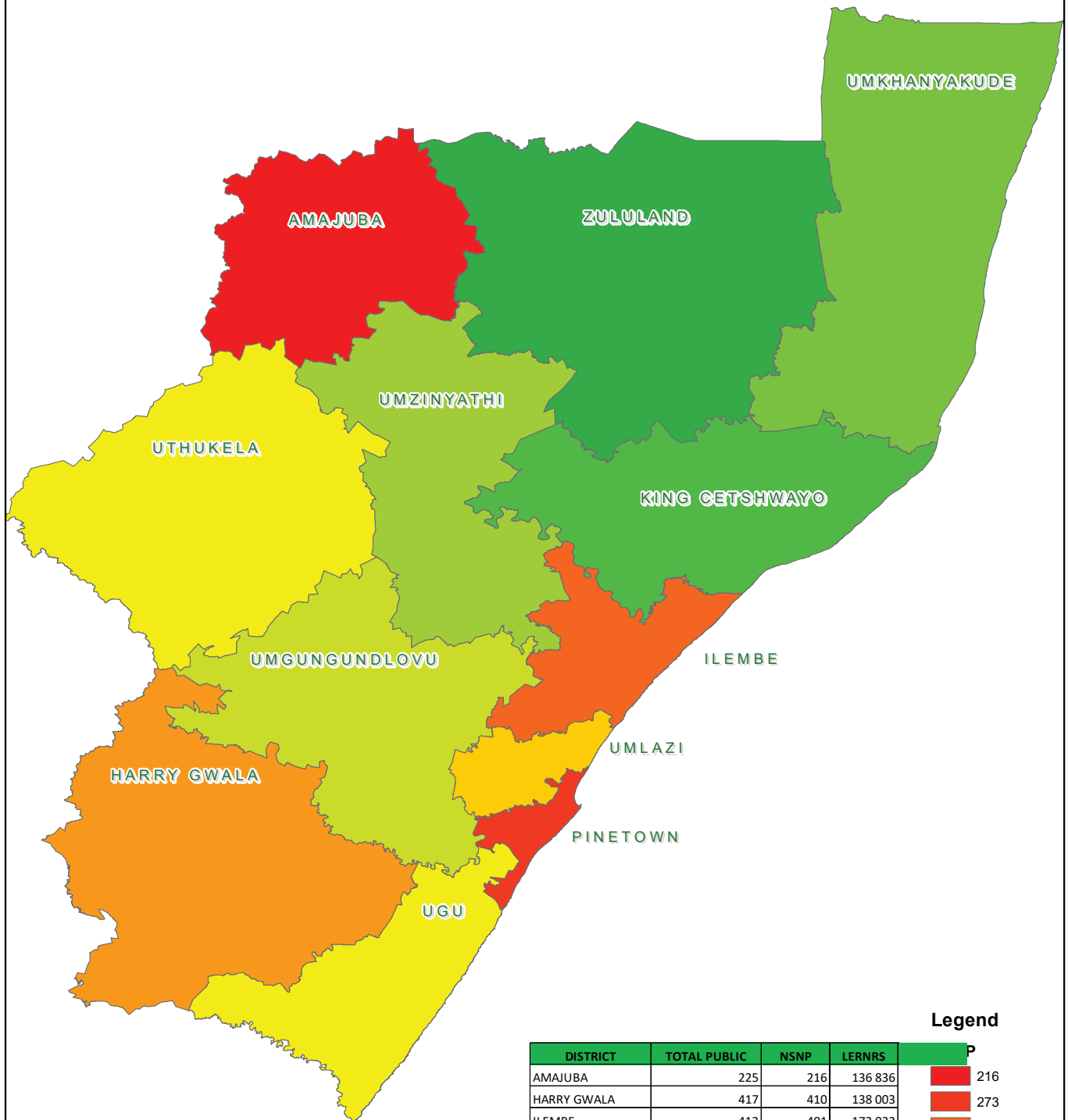
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# PART A:

## GENERAL INFORMATION



# SCHOOLS BENEFITING FROM NSNP BY DISTRICT 2023/2024



## Legend

DISTRICT	TOTAL PUBLIC	NSNP	LEARNERS	P
AMAJUBA	225	216	136 836	216
HARRY GWALA	417	410	138 003	273
ILEMBE	413	401	173 032	401
KING CETSHWAYO	647	627	271 265	410
PINETOWN	502	425	314 176	425
UGU	451	427	189 390	427
UMGUNGUNDLOVU	490	458	214 466	458
UMKHANYAKUDE	532	528	244 532	480
UMLAZI	477	273	216 331	528
UMZINYATHI	491	480	179 377	627
UTHUKELA	442	427	196 254	
ZULULAND	744	730	263 283	
<b>TOTAL</b>	<b>5831</b>	<b>5402</b>	<b>2 536 945</b>	<b>730</b>

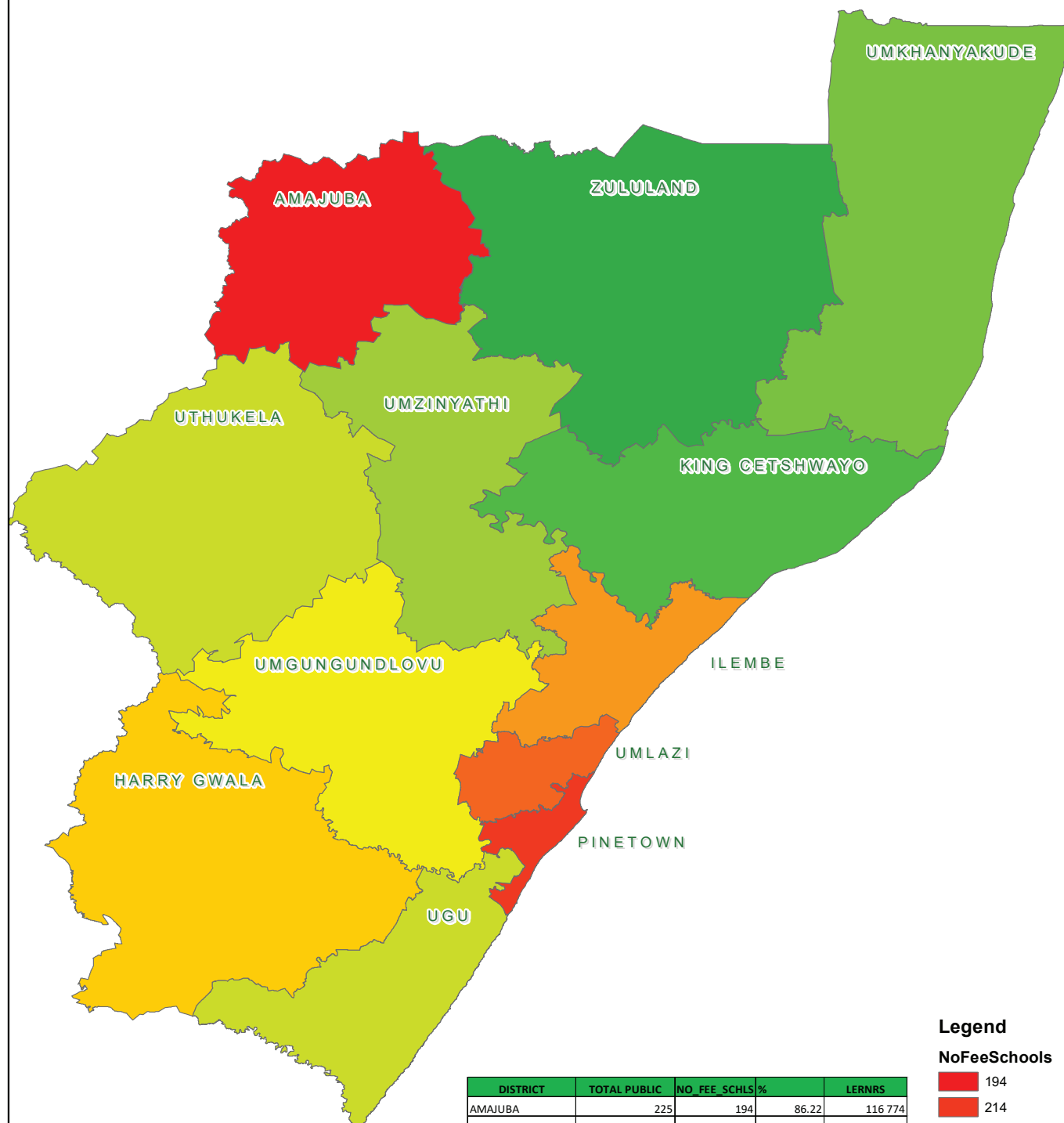


0 20 40 80 120 Kilometers

Compiled by : Education Management Information Systems  
Year: 2024  
Contact: 033 264 1533



# NO FEE SCHOOL BY DISTRICT 2023/2024



## Legend

### NoFeeSchools

194
214
336
391
404
407
415
472
521
598
718

DISTRICT	TOTAL PUBLIC	NO_FEE_SCHLS	%	LERNRS
AMAJUBA	225	194	86.22	116 774
HARRY GWALA	417	404	96.88	133 051
ILEMBE	413	391	94.67	164 466
KING CETSHWAYO	647	598	92.43	240 716
PINETOWN	502	336	66.93	250 567
UGU	451	415	92.02	179 198
UMGUNGUNDLOVU	490	407	83.06	176 988
UMKHANYAKUDE	532	521	97.93	240 002
UMLAZI	477	214	44.86	169 054
UMZINYATHI	491	472	96.13	172 459
UTHUKELA	442	415	93.89	185 753
ZULULAND	744	718	96.51	256 446
<b>TOTAL</b>	<b>5831</b>	<b>5085</b>	<b>87.21</b>	<b>2 285 474</b>

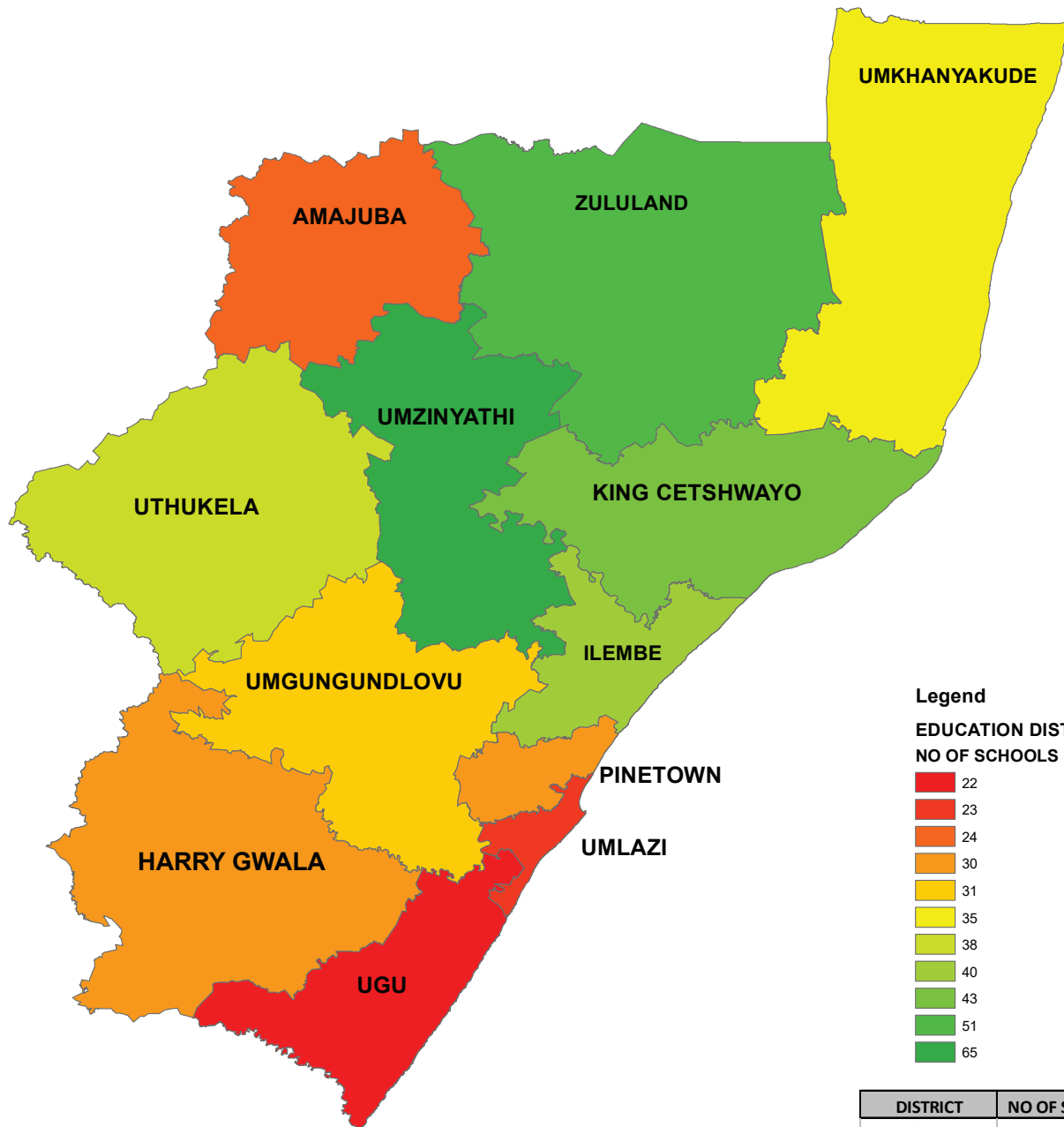


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Compiled by : Education Management Information Systems  
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Contact: 033 264 1533

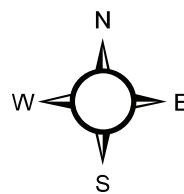


## LEARNER TRANSPORT 2023/2024 BY DISTRICT



DISTRICT	NO OF SCHOOLS
Amajuba	24
Harry Gwala	30
Ilembe	40
King Cetshwayo	43
Pinetown	30
Ugu	22
Umgungundlovu	31
Umkhanyakude	35
Umlazi	23
Umzinyathi	65
Uthukela	38
Zululand	51
<b>TOTAL</b>	<b>432</b>

0 15 30 60 90 120  
Kilometers



Compiled by: Department of Education  
 Year: 2024  
 Contact: 033 264 1533



## 1. DEPARTMENT GENERAL INFORMATION

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PIETERMARITZBURG  
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3200

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**ISBN: 978-1-77997-024-4**

**PR: 173/2024**

## 2. LIST OF ABBREVIATIONS/ACRONYMS

<b>ACE</b>	Advanced Certificate in Education
<b>AET</b>	Adult Basic Education and Training
<b>AGSA</b>	Auditor-General of South Africa
<b>ASER</b>	Age Specific Enrolment
<b>AFS</b>	Annual Financial Statement
<b>BBBEE</b>	Broad Based Black Economic Empowerment
<b>BREPRCO</b>	Budget Review Expenditure Performance and Risk Committee
<b>CAPS</b>	Curriculum Assessment Policy Statement
<b>CASS</b>	Continuous Assessment
<b>CPF</b>	Community Policing Forum
<b>DBE</b>	Department of Basic Education
<b>DTC</b>	Departmental Training Committee
<b>ECD</b>	Early Childhood Development
<b>EMIS</b>	Education Management Information System
<b>EPWP</b>	Expanded Public Works Programme
<b>EFA</b>	Education for All
<b>ETDP</b>	Education, Training and Development Practices
<b>GET</b>	General Education and Training
<b>GETC</b>	General Education and Training Certificate
<b>HEDCOM</b>	Heads of Education Departments' Committee
<b>ICT</b>	Information and Communication Technology
<b>IQMS</b>	Integrated Quality Management System
<b>LTSM</b>	Learning and Teaching Support Materials
<b>LURITS</b>	Learner Unit Record Information and Tracking System
<b>MDGs</b>	Millennium Development Goals
<b>MEC</b>	Member of the Executive Council
<b>MTEF</b>	Medium-Term Expenditure Framework
<b>MTSF</b>	Medium Term Strategic Framework
<b>MST</b>	Mathematics, Science and Technology
<b>NEIMS</b>	National Education Infrastructure Management System
<b>NEPA</b>	National Education Policy Act
<b>NQF</b>	National Qualifications Framework
<b>NSC</b>	National Senior Certificate
<b>NSNP</b>	National School Nutrition Programme

<b>PAJA</b>	Promotion of Administrative Justice Act
<b>PEDs</b>	Provincial Education Departments
<b>PFMA</b>	Public Finance Management Act
<b>PGDP</b>	Provincial Growth Development Plan
<b>PGDS</b>	Provincial Growth Development Strategy
<b>PPP</b>	Public-Private Partnership
<b>PSA</b>	Public Service Act
<b>RCL</b>	Representative Council of Learners
<b>SACMEQ</b>	Southern Africa Consortium for Monitoring Educational Quality
<b>SIAS</b>	Screening, Identification, Assessment and Support (SIAS) Strategy
<b>SASA</b>	South African Schools Act
<b>SASAMS</b>	South African School Administration and Management System
<b>SBA</b> s	School Based Assessments
<b>SCM</b>	Supply Chain Management
<b>SDGs</b>	Sustainable Development Goals
<b>SDIP</b>	Service Delivery Improvement Plan
<b>SDP</b>	School Development Plan
<b>SGB</b>	School Governing Body
<b>SITA</b>	State Information Technology Agency
<b>Stats-SA</b>	Statistics South Africa
<b>SMT</b>	School Management Team
<b>TR</b>	Treasury Regulations
<b>WSE</b>	Whole-School Evaluation



**MR S. E. HLOMUKA MPL**  
MEC: DEPARTMENT OF EDUCATION

# FOREWORD BY THE MEC

As our country commemorates 30 years of democracy, we reflect on the remarkable strides our government has made in the education sector. Some of the key achievements during this period have been the successful implementation of various progressive policies and consistent investment in programmes aimed at enhancing the quality of education in our province. From modernising school infrastructure to curriculum development and educator training initiatives, our government has worked tirelessly to ensure that all learners receive the best possible education. Additionally, our focus on promoting inclusivity and diversity across the Department has paved the way for greater equity and access to education for all.

Key among the accomplishments in the 2023/24 financial year was the rigorous implementation of the Provincial Academic Improvement Plan. This has led to a significant enhancement in the quality of teaching and learning in schools across the province. Consequently, learning outcomes have experienced a notable boost across all grades.

KwaZulu-Natal has consistently been on an upward trajectory in terms of the National Senior Certificate (NSC). The historic 86.4% pass rate achieved by the Class of 2023 propelled KZN to a second position nationally. Out of the 167 366 candidates who sat for the 2023 NSC examination, 136 366 passed. The number of schools achieving a 100% pass rate also saw an increase, rising from 214 in 2022 to 246 in 2023. Efforts to eliminate the 40% and below category of performance are yielding positive results. The Department successfully reduced the number of schools that performed below 40% from 29 in 2022 to 18 in 2023.

In our quest to provide modern teaching and learning spaces with an aim of ensuring that learners in KwaZulu-Natal have a safe and conducive environment to receive quality education, the Department of Education resolved to provide the best resources to schools. This

includes constructing new state-of-the-art schools as well as upgrading educational facilities across the province, including those in previously disadvantaged areas. Among the schools completed in the 2023/24 financial year are the Ekucabangeni Secondary School in Umzinyathi as well as Siphumelele Secondary School in the King Cetshwayo District.

The Department also completed upgrades and additions in several schools, including the Lloyd Primary School in Ilembe District and Mathole Primary School in the Zululand District. Additionally, there is a buzz of excitement surrounding the recently acquired Mbuso Kubheka ICT, Engineering, and Technology School of Excellence in the Amajuba District, which marks KwaZulu-Natal's third focus school.

Another notable triumph of the sixth administration has been the implementation of e-Learning as an instrument of empowerment, designed to provide equitable and quality learning through the use of information communication technology (ICT) in smart classrooms. By the end of the 2023/24 financial year, the Department had already established 85 smart schools that integrate ICT resources to modernise teaching and learning methods. Moreover, 260 schools are piloting coding and robotics programmes while awaiting pending approvals for the full-scale implementation of the Department of Basic Education's curriculum. These initiatives are aligned with the National Development Plan's goal of increasing the number of learners taking mathematics, science, and technology; improving success rates in these subjects; as well as enhancing educators' capabilities to meet the educational needs of learners growing up in the era of the Fourth Industrial Revolution (4IR).

As a Department, we are firm in our commitment to driving the government's agenda to champion equity, equality, and empowerment for learners with disabilities. In an effort to remove barriers to learning, we continue to provide suitable infrastructure and

supporting resources including assistive devices. The completion of the Bright Future Special School, which cost approximately R140 million to construct, stands as one of the Department's significant achievements in the financial year under review. Furthermore, the Department purchased six 60-seater buses, at a cost of R15 million, which were handed over to special schools across the province.

The Department has also been continuously striving to enhance all our schools' social security programme, such as the No Fee Schools' Policy, the Learner Transportation Programme as well as the National School Nutrition Programme which benefit more than 2.4 million learners across KZN. These initiatives are steadily expanding, bringing the province closer to the government's targets.

It is worth noting that our road to success has not been smooth sailing. We had to grapple with a number of challenges at different levels. This included dealing with the devastating impact of climate change, which resulted in several torrential rains that battered parts of the province of KwaZulu-Natal in 2023, as well as in January 2024. These storms caused destructive damage to hundreds of schools.

The Department also grappled with financial challenges, which left it unable to swiftly respond to demands for resources in some of the areas. Despite these difficulties, our officials and educators, who are the backbone of the education system, remained unwavering in their commitment to ensuring that learners are not deprived of their constitutional right to education. They continued to strive for the best and did not let any of the challenges faced become obstacles to optimal service delivery. Their dedication to the education of our learners is truly commendable, and we are deeply grateful for their efforts.

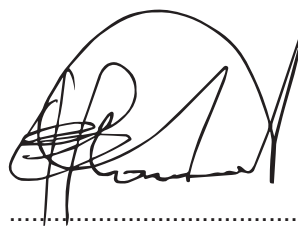
Looking ahead, our strategic focus over the medium to long term remains centred on three key pillars: quality, equity, and innovation. This entails not only addressing the immediate challenges facing our education system but also laying the groundwork for sustainable and inclusive growth. We will persistently work hard to enhance the quality of education in our province, ensuring that every learner receives a holistic education that prepares them for success in an increasingly

complex and interconnected world. Key priorities include enhancing educator training and support, investing in digital infrastructure and technology, as well as fostering greater collaboration with stakeholders to drive positive change.

Our education system is a dynamic and evolving entity, and we understand that only through the collective efforts of all stakeholders can we, as the Department of Education, ensure its sustained improvement. We call on leaders from all sectors, the business community, non-profit organisations and academic institutions to partner with us in strengthening support for schools from Grade R to Grade 12. We are also deeply appreciative of the invaluable role played by all our partners in ensuring stability in and around our schools.

We are keenly aware of the transformative power of education, which remains the most significant social investment that a nation can make in creating a better future for its people. It is for this reason that government continues to make education an apex priority. In this regard, we reaffirm our commitment to working tirelessly to redress the imbalances of the past and eradicate any trace of inequity that seeks to reverse the gains made by our democratic government since 1994. We are determined to ensure that every child has access to quality education, regardless of their background or circumstances, as we strive to build a more inclusive and prosperous society for all.

Working together with our stakeholders, we can achieve an education system that empowers all learners to thrive and contribute meaningfully to society and the world at large.



.....  
**Mr S.E. Hlomuka MPL**  
*MEC: Department of Education*  
*Date: 31 August 2024*  
**Introduction**



**MR. G. N. NGCOBO**  
HEAD OF DEPARTMENT - EDUCATION

# REPORT OF THE ACCOUNTING OFFICER

The mandate of the KwaZulu-Natal Department is the provision of quality education whereby we strive to produce competent learners prepared for socio-economic emancipation. In line with this mandate, the Department seeks to provide learners with adequate resources and facilities for maximum cognitive, physical, and emotional intelligence irrespective of their background to ensure access to quality education. Amongst others, the mandate of the Department extends to issues of access to education by building schools, provision of Learner and Teaching Support Material (LTSM), learner transport and nutritious meals for learners. All these are enablers for the provision of access to education.

## Academic Achievements

The class of 2023 experienced learning losses whilst in Grade 9 due to the COVID-19 pandemic. Despite the uncertain circumstances and numerous challenges faced by this cohort of learners they have produced results that attest to resilience and fortitude. The class of 2023 exceeded expectations with an overall pass rate of 86.4% pass rate with 43% of these learners' attaining bachelors passes.

The Department's unquestionable resilience against the devastating COVID-19 pandemic, the persistent load-shedding, and sporadic service delivery protests cannot go unnoticed. We would not have survived without the direct involvement of all communities of trust, not only those who are part of the sector but everyone.

The Province of KZN celebrates the upward trajectory of the results of the Class of 2023; however, we still have a task at hand to support and encourage the learners who did not meet the requirements to progress through the Matric Second Chance Programme.

## Inclusive Education

Adapting the curriculum for special education is a transformative step towards creating inclusive learning environments. The Department remains dedicated to implementing the Inclusive Education System in all our schools and increasing the number of learners with disabilities accessing education in regular schools to provide them with effective academic support.

The Department reports seventy-five (75) Special Schools, one hundred and two (102) Full-Service schools, twenty-four (24) Inclusive Schools and fifty-two (52) Special Care Centres as accommodating learners with severe to profound intellectual disabilities (LSPID).

During the 2023/24 financial year Nokukhanya Full-Service School was recognised at the National Service Excellence Awards in the category of Full-Service Schools with Phendukani Full-Service School receiving an award at the National Teachers Awards.

## Resourcing special schools

A customized state-of-the-art multimedia centre that was donated by the MTN Foundation to roll out school connectivity and digital skills programme in three special schools: Day Dawn Training Centre in Newlands, S. Dass Special School in Phoenix and VN Naik School for the Deaf in Newlands West. These special schools provide for learners with severe intellectual ability and autism, those with hearing impairment and those with intellectual ability. The special resourcing of these schools were done so that these learners should participate in education and training on the same level as learners in mainstream schools and to ensure that they are not subjected to discrimination.

These schools will have a digital skills training installation of multimedia centre, digitized content which includes data and connectivity provisioning to enable easy access to the internet as well as maintenance, technical support and learner ICT training.

## Concentrating on Focus Schools



Focus schools are intended for learners with special talents and aptitudes. In line with the Department's commitment to ensure more focus schools within the province, the Department commenced with the construction of the Maritime School of Excellence in Umlazi during the financial year. The project is anticipated to be completed in the second quarter of the 2024/25 financial year with Mbuso Kubheka ICT Focus School (Amajuba School of Engineering and Technology) being in the planning stages for practical completion in the 2024/25 financial year.

## Teacher Development

To improve the quality of support available to teachers, the Department in collaboration with DBE has been training Subject Advisors and Departmental Heads on the early identification of learning barriers. Teachers have also been provided with the Early Grade Reading Assessment (EGRA) tool, which helps teachers better understand their learners' reading progress. The province together with DBE continues implementing the Read to Lead Campaign to mobilise parents and communities to drive their children's reading development.

## Primary School Reading Improvement Programme (PSRIP)

The Primary School Reading Improvement Programme (PSRIP) is a collaborative programme between the Department and the National Education Collaboration Trust (NECT) that aims to strengthen the teaching of reading in the Foundation and Intermediate Phases of English First Additional Language (EFAL). Schools participating in this Programme receive resources such as lesson plans, trackers, worksheets, and resource packs essential to improving reading for meaning. Foundation Phase teachers and Subject Advisors are also trained in implementing the Programme. The PSRIP is implemented in all districts where Subject Advisors and teachers are trained, and School Management Team (SMT) members are resourced and upskilled. Training and support activities provided in the second phase of PSRIP filtered significant contributions to different aspects of teacher development that improve the quality of teaching and learning in participating schools.

## LTSM provision

The Department is contributing towards producing skilled and competent learners for socio-emancipation through the provision of quality learning and teaching support material (LTSM). The Department is faced with compliance challenges in respect of Section 21(1)(c) schools which undertake school-based purchasing through the invitation of quotations. The school-based purchasing sector lacks good governance and management in supplying accurate data/documents

when requested to do so. As a result, the Department has been unable to meet the desired performance output over past years. Mechanisms to address this challenge include constant training and the use of effective monitoring tools.

The timeous provision of LTSM for use on day one of the schooling year has seen improvement from 86% in 2020/2021 to 88% in 2021/2022 and 94% in 2022/2023. The strategy going forward will be to strengthen reporting on school-based procurement to ensure that the output is raised.

## Quality Learning and Teaching Campaign (QLTC)

The Quality Learning and Teaching Campaign is a national intervention intended to mobilise stakeholders to play a role in promoting a culture of teaching and learning in schools. This campaign has been revived in the province where good work is done regarding teaching, learning and school safety thus resulting in better learning outcomes. The QLTC is reported on at the Provincial Education Labour Relations Council

## School Governing Body (SGB) Elections

SGB elections have been conducted in all schools whereby all schools now have duly elected SGBs. We are currently busy with capacity-building and support for the incoming SGBs in service of improved financial management and good governance at the school level.

## Reviving school sport

School sport plays a pivotal role in the holistic development of the child. With this in mind we are partnering with the Department of Sports, Art and Culture to re-invigorate our learners' participation in sport.

The Department of Sports, Arts and Culture (DSAC) supported the staging of the Provincial Aquatic championship. Schools have participated in several other sport activities such as the Provincial KAZNA II Summer Games Selections, Election of the Aquatics School Sport Structure, SA Schools Basketball Elections, Netball Capacity Building, Provincial Primary Track and Field Athletics Championship, National Secondary Track and Field Athletics Championship, and the SASA II Age Summer Games.

## Learner Transport

The learner transport programme focuses on public ordinary schools and benefits all qualifying learners. These are learners who travel a minimum distance of three (3) kilometres to the nearest appropriate school. The programme is spread across KZN in all twelve (12) education districts.

The number of learners transported through the

dedicated learner transport programme in the 2023/24 financial year is reported to be 74 586 through the expenditure of R 507 804 064,09 from a budget allocation of R 396 430 000,00. This was an over expenditure of R111 374 064,09 from the initial allocated budget. Despite budget allocation challenges, the Department with the assistance of the Department of Transport, has been consistent in ensuring the provision of dedicated learner transport to improve access to school especially for the most vulnerable.

### **National School Nutrition Programme (NSNP)**

The Department provides nutritious meals to benefitting learners in quintile 1 to 3 public schools, identified special schools and targeted quintile 4 and 5 public schools in order to mitigate learner absenteeism, improve concentration which will lead to enhanced learner attainment with a view to contribute in nurturing youth which is better prepared for further learning and world of work.

The programme caters for 2 480 134 learners in 5436 public primary, combined and secondary schools including 61 identified special schools throughout the province with 1 765 SMMEs contracted to supply and deliver food items including cooking fuel to schools. As part of enhancing work opportunities for the poor communities, the programme has employed a total of 14 885 Volunteer Food Handlers who were unemployed parents of learners to prepare meals for the learners in schools for 24-month (two financial years) contract that commenced on 12 April 2023 until 31 March 2025. There are also 1 246 youth that have been employed as Chief Food Handlers in selected participating schools through the EPWP Social Sector Incentive Grant to provide administrative support to schools in the implementation of the nutrition programme.

### **Automation of working systems in the Department**

We are gradually moving towards the realisation of operational efficiencies arising from an increasingly digitised work environment. This is aimed at effective maintenance of internal financial and non-financial controls, risk management and good governance in the context of extremely challenging operational conditions.

### **Coding and Robotic**

The Department is currently preparing teachers and learners to respond to emerging technologies, including the Internet of Things. We are training teachers on Coding and Robotics as part of the skills for a changing world.

The integration of coding robotics into the school curriculum marks a strategic move to enhance digital literacy and prepare students for a technologically driven future. To this end the Province reports the pilot

of Coding and Robotics in Grades R-9 in Amajuba, Uthukela, Zululand, Umkhanyakude, King Cetshwayo and Pinetown Districts. It is envisaged that the new subject will be offered to all learners in schools with Grade R-9 in the near future in line with 4IR as the draft curriculum which was submitted to uMalusi for approval. KZN Department of Education has 260 schools piloting the draft curriculum. Most of the piloting schools also benefit from the MST/ ICT conditional grant for the procurement of and purchasing of resources.

### **Professional Learning Communities (PLC)**

During the financial year under review the Department has been working vigorously to extend the formation of PLCs from teachers to Departmental Heads, Deputy Principals and Principals to ensure that they are established and are used to share good practice. District officials are assisting in the formation and capacitation of these structures.

### **School Infrastructure**

The upgrading and maintenance of school infrastructure remains a key priority of the Department.

The Department completed the construction of three (3) schools during the 2023/24 financial year namely; Ekucabangeni Secondary School in Umzinyathi District; Zombizwe Secondary School in Umkhanyakude District and JG Zuma Secondary School in Pinetown District. Over and above the ordinary classrooms and administration blocks, these schools boast specialised facilities that include among others: a science laboratory; library; computer laboratory; multi-purpose rooms; media centre and team-teaching rooms.

In line with governments' mandate for the early incorporation of learners into the schooling system, the Department has prioritised the development of Early Childhood Development (ECD) centres. During the 2023/24 financial year a total of 30 ECD (Grade R) classrooms were completed.

The Department is on a drive to address sanitation deficiency in schools. This includes the eradication of pit latrines and provision of adequate and sufficient ablution facilities to schools. At the beginning of the eradication programme, 1 377 schools had been identified to have pit latrines. As at the end of the 2023/24 financial year a cumulative total of 1 267 schools have been eradicated of pit latrines with ten (10) being completed within the reporting period.

### **School Safety/ Safety Communities**

The Department has been steadfastly implementing the National School Safety Framework (NSSF) which remains our strategic response to school violence, bullying and abuse. The framework calls on all school



stakeholders – management, teachers, unions, parents, learners, and communities to work together to make schools safe and drug-free spaces where all learners can learn and thrive. We will continue to work closely with the South African Police Services (SAPS) and community organisations to improve safety in all our schools.

The Department together with Department of Health, the Department of Correctional Services, the Department of Social Development, the Department of Justice and Constitutional Development, the Department South African Police Services, the Department of Corporate Governance, the Office of the Premier, the Department of Home Affairs and the Department of Communications and Digital Technologies held Inter-Departmental Campaigns on the prevention of violence, bullying, corporal punishment, Gender-Based Violence, learner pregnancy, drug and substance abuse. These campaigns were well attended by learners and other stakeholders.

### Support for female learners

Adolescent girls and young women remain the most vulnerable cohort in our schools and society. Girls face severe and complex challenges, including HIV/AIDS, gender-based violence, rape, abuse, and early and unintended pregnancy. The Department working together with other Government departments and partners, continue to work and support young women and girls in schools. The sanitary dignity programme is one intervention that is aimed at restoring the dignity of female learners.

### Co-curricular Programmes

As KwaZulu-Natal Department of Education, we pride ourselves in promoting strong social cohesion and a sense of sports, art and culture in our learners. We encourage the singing of the national anthem, the flying of the national flag and respect for our national symbols to sow the seeds of national reconciliation and social cohesion so that in time patriotism and the creation of a non-racial, non-sexist society can take root and our schools become the model for the society we envisage.

During the period under review learners from 2 575 schools have been participating in sport, youth, arts and culture programmes to promote social cohesion in schools.

## 1. Overview of the financial results of the department:

### 1.1 Departmental receipts

Departmental receipts	2022/2023			2023/2024		
	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
Tax Receipts	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	61 221	75 241	(14 020)	63 945	64 826	(881)
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	466	8 871	(8 405)	487	496	(9)
Sale of capital assets	-	3 379	(3 379)	-	-	-
Financial transactions in assets and liabilities	43 619	27 689	15 930	45 538	38 531	7 007
<b>TOTAL</b>	<b>105 306</b>	<b>115 180</b>	<b>(9 874)</b>	<b>109 970</b>	<b>103 853</b>	<b>6 117</b>

The department collected R103.853 million which was an under-collection of R6.117 million against the

budget of R109.970 million. The under-collection is explained as follows:

- Sale of goods and services other than capital assets over-collected at R64.826 million against a budget of R63.945 million. The major revenue is collected against rental dwellings (residential areas owned by the department and income received as rent from the lessees), parking bays open and covered rented out to the officials, commission received in respect of service rendered on behalf of other institutions and PERSAL deductions such as insurance premiums and garnishees, tender fees etc.
- Interest dividend and rent on land over-collected at R496 thousand against a budget of R487 thousand. The income is generated from monthly deductions made on PERSAL to recover all staff debts that were higher than projected.
- Sales of Capital Assets relates to the revenue collected on proceeds of disposable state-owned vehicles and is not showing any revenue.
- Financial transactions in assets and liabilities under-collected at R38.531 million against a budget of R45.538 million. The major revenue collected is made up of recoveries of debts, such as breached bursary debts from staff, salary overpayments, suppliers disallowance, tax debts, state guarantees in respect of in/out service debts, staff debts such as leave disallowance, reversed salaries, and salary overpayments belonging to the previous financial year.

## 1.2. Discussion

The main appropriation of the department was R60.637 billion in 2023/24. During the year the department's budget was adjusted by R2.215 billion. This was due to the following:

- An amount of R141.195 million was approved as a roll-over by National Treasury in respect of the National School Nutrition Programme (NSNP) grant and was allocated to Programme 2: Public Ordinary School Education against Goods and services. This relates to committed funds for payment of feeding that was undertaken in March 2023, as invoices are only paid in April after the services for the month were certified.
- R97 million was allocated from provincial cash resources towards property payments for domestic accounts owed by schools to municipalities. These payments were made to reconnect several buildings that were disconnected as a result of non-payment by defaulting Section 21 schools. These funds were allocated under Programme 2, against Goods and services (Property Payments).
- Additional funding of R2.305 billion was allocated for the costs of the 2023 wage agreement with these funds received from National Treasury. It is important to note that this allocation does not fully cover the department's costs in this regard, with the amount allocated providing approximately 78 per cent of the 2023 wage agreement cost implications. The funds were allocated under Compensation of employees.

Offsetting these increases, were the following fiscal consolidation reductions made by National Treasury to the conditional grant funding due to lower-than-expected revenue to be collected via SARS:

- R8.349 million was cut from the maintenance component of the ECD grant. This cut was implemented under Programme 5, against Goods and services.
- R296.371 million was cut from the Education Infrastructure grant (EIG). This cut was implemented under Programme 6, against Buildings and other fixed structures.
- R3.088 million was cut from the HIV and AIDS (Life Skills Education) grant. This cut was implemented under Programme 7: Examination and Education-Related Services, against Goods and Services.
- R8.070 million was cut from the Maths, Science and Technology (MST) grant. This cut was implemented under Programme 2, against Goods and Services.
- R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces. This cut was implemented under Programme 2, against Compensation of Employees.
- Furthermore, an amount of R10 million was reduced against the equitable share allocation. This reduction is in respect of funds surrendered towards the provincial Crime Fighting Initiative, as announced by the Premier in SOPA. This reduction was undertaken under Programme 2, against Goods and services.

## 2. Virements and Shifting of funds

## 2.1. Shifts

The amount of R13.908 million was shifted to Transfers and subsidies to: Non-profit institutions from Goods and Services, within Sub-programme Public Secondary, in respect of Section 21 schools with function (c) who opted not to follow through with the purchase inventory: LTSM via a management agent and instead procured on their own, and the department transferred the funds to the schools. The purpose of these funds remains unchanged.

## 2.2. Virements

The table below reflects the major final virements that were undertaken by the department, approval has been granted by the Provincial Treasury.

Summary of virements across programmes							
Programme From	Sub-programme From	Classification From	Amount From	Programme From	Sub-programme From	Classification From	Amount From
			(000)				(000)
Prog 1 - Admin	1.2 Corporate Services	Goods and services	(15 993)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	15 993
Prog 1 - Admin	1.2 Corporate Services	Transfers and subsidies	(2 525)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	2 525
Prog 1 - Admin	1.4 HRD P1	Goods and services	(7 908)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	7 908
Prog 1 - Admin	1.5 Education Mgt Information System (EMIS)	Goods and services	(4 505)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	4 505
Prog 4 - LSEN	4.1 Schools	Transfers and subsidies	(2 206)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	2 206
Prog 5 - ECD	5.1 Grade R in Public Schools	Goods and services	(6 582)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	6 582
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(15)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	15
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(12 905)	Prog 2 - POS	2.1 Public Primary Level	Transfers and subsidies	12 905
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(18 123)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	18 123
Prog 7 - Exams & Aux	7.2 Professional Services	Compensation of employees	(18 994)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	18 994
Prog 7 - Exams & Aux	7.2 Professional Services	Goods and services	(9 856)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	9 856
Prog 7 - Exams & Aux	7.3 External Examinations	Compensation of employees	(64 400)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	64 400
Prog 7 - Exams & Aux	7.3 External Examinations	Goods and services	(47 145)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	47 145
Prog 5 - ECD	5.1 Grade R in Public Schools	Goods and services	(225)	Prog 3 - Indep	3.2 Secondary Level	Transfers and subsidies	225
Prog 2 - POS	2.3 HRD P2	Goods and services	(512)	Prog 4 - LSEN	4.1 Schools	Transfers and subsidies	512
Prog 7 - Exams & Aux	7.3 External Examinations	Compensation of employees	(10 561)	Prog 4 - LSEN	4.1 Schools	Compensation of employees	10 561
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(38)	Prog 5 - ECD	5.2 Grade R in Early Childhood Development Centres	Transfers and subsidies	38
Prog 1 - Admin	1.2 Corporate Services	Goods and services	(33 946)	Prog 6 - Infra	6.2 Public Ordinary Schools	Payments for capital assets	33 946
Prog 1 - Admin	1.4 HRD P1	Goods and services	(299)	Prog 6 - Infra	6.2 Public Ordinary Schools	Payments for capital assets	299
Summary							Outcome
Prog 1 - Admin			(65 176)				- (65 176)
Prog 2 - POS			(512)				211 217 210 705
Prog 3 - Indep			-				225
Prog 4 - LSEN			(2 206)				11 073 8 867
Prog 5 - ECD			(6 807)				38 (6 769)
Prog 6 - Infra			-				34 245 34 245
Prog 7 - Exams & Aux			(182 097)				- (182 097)

## 3. Programme Expenditure

The table below reflects the budget after adjustment was R62.852 billion and the expenditure of R62.915 billion, showing an overspend of R63.458 million which is 1.0 per cent of the budget. This was against Programmes 2 and 7.

Programme Name	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	2 088 047	2 088 047	-	2 145 562	2 145 562	-
PUBLIC ORDINARY SCHOOL EDUCATION	49 060 713	48 923 595	137 118	50 926 268	50 944 624	(18 356)
INDEPENDENT SCHOOL SUBSIDIES	93 292	91 829	1 463	85 508	85 508	-
PUBLIC SPECIAL SCHOOL EDUCATION	1 528 832	1 528 832	-	1 649 033	1 649 033	-
EARLY CHILDHOOD DEVELOPMENT	1 950 507	1 911 703	38 804	1 956 476	1 956 476	-
INFRASTRUCTURE DEVELOPMENT	2 807 115	2 807 115	-	3 022 346	3 022 346	-
EXAMINATION AND EDUCATION RELATED SERVICES	3 141 728	2 990 432	151 296	3 066 754	3 111 856	(45 102)
<b>TOTAL</b>	<b>60 670 234</b>	<b>60 341 553</b>	<b>328 681</b>	<b>62 851 947</b>	<b>62 915 405</b>	<b>(63 458)</b>

### 3.1. Programme 1: Administration

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Interest on rent and land was R396 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Provinces and municipalities was fully spent for the payment of licenses for fleet vehicles.
- Transfers and subsidies to: Households was fully spent and mainly ascribed to staff exit costs.
- Buildings and other fixed structures was fully spent and relates to urgent repairs in administrative buildings in head office and district offices.
- Machinery and equipment was fully spent.
- Payment for financial assets was R92 thousand relates to debts that were written off.

### 3.2. Programme 2: Public Ordinary School Education

The programme was overspent at 100.05 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was overspent by R17.911 million largely due to the shortfall of funding for the wage agreement.
- Goods and Services was overspent by R408 thousand resulting from in-year reductions to the grants where funds had already been committed.
- Interest on rent and land was R29 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of the transfers to public ordinary schools that comply with the transfer requirements as stipulated in the National Norms and Standards for School Funding.
- Transfers and subsidies to: Households was overspent by R37 thousand and mainly ascribed to staff exit costs.

### 3.3. Programme 3: Independent Schools Subsidies

The programme was fully spent at 100.0 per cent of the Final Appropriation relating to transfers to independent schools that request subsidies and comply with subsidy and financial transfer requirements.

### 3.4. Programme 4: Public Special School Education

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R40 thousand due to the retirement of an official within the LSPID grant.
- Goods and Services was overspent by R40 thousand resulting from pressures against travel costs within the LSPID grant.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of transfers undertaken to public special schools in accordance with the norms and standards.
- Transfers and subsidies to: Households was fully spent and mainly ascribed to staff exit costs.
- Machinery and Equipment was fully spent and relates to the procurement of buses for special schools.

### 3.5. Programme 5: Early Childhood Development

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Transfers and subsidies to: Non-profit institutions was fully spent and relates to the payment of subsidies for running costs in schools offering pre-primary grades and subsidies to ECD centres including conditional grant funding.
- Transfers and subsidies to: Households was fully spent mainly ascribed to staff exit costs.

### 3.6. Programme 6: Infrastructure Development

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R1.260 million due to the two vacant posts that have not yet been filled within the EIG grant.
- Goods and Services was overspent by R1.260 million resulting from pressures against travel costs within the EIG grant.
- Transfers and subsidies to: Households was fully spent mainly ascribed to staff exit costs.
- Buildings and other fixed structures was fully spent and relates to the payment of invoices upon completion of capital projects.
- Machinery and equipment was fully spent and relates to the procurement of tools of trade for officials within the EIG grant.

### 3.7. Programme 7: Examination and Education-Related Services

The programme was overspent at 101.5 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of employees was overspent by R44.528 million due to the non-approval of the rollover for accrual payments relating to the PYEI project.
- Goods and services was overspent by R538 thousand relating largely to travel costs incurred by officials working on the PYEI project.
- Interest on rent and land was R61 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Households was overspent by R15 thousand ascribed to staff exit costs.
- Machinery and equipment was overspent by R21 thousand and relates to tools of trade procured by officials within the HIV grant that incurred pressures from in-year reductions for funds already committed.

## 4. Post Establishment (Head Counts)

The table below reflects the employee numbers during the year:

Head Counts per category	Approved Posts	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
EDUC	90 057	86 420	86 923	87 085	87 556	87 643	87 748	87 840	87 763	87 632	85 659	85 115	84 932
SPEC	2 049	1 029	1 028	1 017	1 016	1 011	1 005	1 002	998	996	990	978	965
PS	15 207	11 616	11 607	11 536	11 525	11 542	11 737	11 736	11 701	11 673	11 600	11 538	11 484
THERAPISTS	190	172	173	173	173	172	172	172	172	172	169	168	167
<b>TOTAL: FIXED ESTABLISHMENT</b>	<b>107 503</b>	<b>99 237</b>	<b>99 731</b>	<b>99 811</b>	<b>100 270</b>	<b>100 368</b>	<b>100 662</b>	<b>100 750</b>	<b>100 634</b>	<b>100 473</b>	<b>98 418</b>	<b>97 799</b>	<b>97 548</b>
OTHER ES (INTERNS, SCHOOL SAFETY, ETC)	17 926	9 460	14 813	15 540	16 039	15 879	15 631	15 857	16 090	16 242	15 983	15 856	15 272
OTHER ES - PEI	58 504	52 922	56 944	57 343	57 491	57 163	56 798	344	27	15	15	15	13
OTHER COND GRANTS	16 871	1 543	6 865	14 315	16 602	16 716	16 735	16 734	16 961	16 961	16 950	16 869	16 888
<b>TOTAL: ADDITIONAL TO ESTABLISHMENT</b>	<b>93 301</b>	<b>63 925</b>	<b>78 622</b>	<b>87 198</b>	<b>90 132</b>	<b>89 758</b>	<b>89 164</b>	<b>32 935</b>	<b>33 078</b>	<b>33 218</b>	<b>32 948</b>	<b>32 740</b>	<b>32 173</b>
<b>Total</b>	<b>200 804</b>	<b>163 162</b>	<b>178 353</b>	<b>187 009</b>	<b>190 402</b>	<b>190 126</b>	<b>189 826</b>	<b>133 685</b>	<b>133 712</b>	<b>133 691</b>	<b>131 366</b>	<b>130 539</b>	<b>129 721</b>

The posts approved for the department are 107 503 (90 057 Educators, 2 049 Specialists, 15 207 Public Service employees, and 190 therapists). Specialists include psychologists and specialist subject advisors. A further 34 797 posts are provided for Interns, EPWP grants, NSNP food handlers, Periodic appointments, ECD practitioners, and school security, etc. 58 504 posts were provided for the Presidential Youth Employment Initiative Project (PYEI) which commenced in March 2023 and ended in September 2023.

At year-end, the fixed establishment was reflecting 97 548 filled posts against the fixed establishment which equates to 9 955 vacant posts or 9.3 per cent. Due to the carry-through effects of the 2021/22 budget reductions, the funding of only seventy-eight per cent of the wage agreement, and the non-approval of roll-over for the PYEI accruals, the budget was insufficient to fully cover the Compensation of Employees.

## 5. Conditional Grants

The following table reflects the performance of the conditional grants.

	Unaudited Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
R thousand	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (2)
Education Infrastructure Grant	2 638 379	2 638 379	-	2 638 379	-	100.0
HIV and AIDS (Life Skills Education) Grant	59 822	59 822	-	59 822	-	100.0
Learners with Profound Intellectual Disabilities Grant	34 534	34 534	-	34 534	-	100.0
Maths, Science and Technology Grant	62 123	62 123	-	62 123	-	100.0
National School Nutrition Programme Grant	2 229 954	2 229 954	-	2 229 954	-	100.0
EPWP Integrated Grant for Provinces	1 985	1 985	-	1 985	-	100.0
EPWP Soc Sect Incentive Grant	29 517	29 517	-	29 517	-	100.0
Early Childhood Development Grant	188 526	188 526	-	188 526	-	100.0
<b>Total</b>	<b>5 244 840</b>	<b>5 244 840</b>	<b>-</b>	<b>5 244 840</b>	<b>-</b>	<b>100.0</b>

**5.1 Education Infrastructure grant:** The grant was fully spent at 100 per cent and relates to the payment of various infrastructure projects that are still under construction in respect of the new schools' programme and the payments of invoices to projects with upgrades and additions undertaken. Expenditure on the provision of mobile classrooms, electrification to schools, and maintenance programs.

**5.2 HIV and AIDS (Life-Skills Education) grant:** The grant was fully spent at 100 per cent and relates to the payment of salaries for Learner Support Agents (who serve as a first line of support for vulnerable learners infected and affected by HIV & AIDS) and four Assistant Directors who coordinate the programme at the provincial level. It further relates to costs for travel and subsistence, advocacy and social mobilisation on DBE National Policy on HIV, TB and STI's as well as monitoring and evaluation of the grant and other grant administrative tasks.

**5.3 Learners with Profound Intellectual Disabilities grant:** The grant was fully spent at 100 per cent and relates mainly to the payment of salaries for specialists appointed against the grant and travel and subsistence costs for the monitoring of DSD care centers with learners with special needs.

**5.4 Maths, Science and Technology grant:** The grant was fully spent at 100 per cent and provides ICT resources together with Science Equipment and consumables to selected schools. Two Cuban Mathematics Specialists are deployed to the province by DBE, the specialists are currently hosted by the MST & ICT Directorate to assist the Curriculum Management Subject Advisory components to support



Mathematics teaching and materials development.

5.5 *National School Nutrition Programme grant*: The grant was fully spent at 100 per cent and includes the training of Food Handlers on food safety and hygiene, as well as feeding of learners.

5.6 *EPWP Integrated Grant for Provinces* The grant was fully spent at 100 per cent and targets the cleaning of public ordinary school gardens, grounds, and ablution facilities through labour-intensive methods utilising unemployed youth and indigent women.

5.7 *Social Sector EPWP Incentive Grant for Provinces*: The grant was fully spent at 100 per cent and relates to the payment of stipends to Chief Food Handlers in the feeding scheme.

5.8 *Early Childhood Development Grant*: The grant was fully spent at 100 per cent and is provided to increase the number of poor children accessing subsidies in ECD services. It is targeted toward children from birth until the year before they enter formal schooling.

## 6. Exclusive and Specific Funding

The following table reflects the performance of the Exclusive and Specific projects.

**Table 5.7 Analysis of specifically and exclusively appropriated funds - Vote 5 - 2023/24**

	Unaudited Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
R thousand	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (2)
Prog 1: Improving Infrastructure support	8 000	8 000	-	8 000	-	100.0
Prog 1: District Champion of OSS/DDM responsibilities	2 000	2 000	-	2 000	-	100.0
Prog 2: Sanitary Dignity Project	55 116	55 116	-	55 116	-	100.0
Prog 2: Electricity disconnections	97 000	97 000	-	97 000	-	100.0
Prog 7: Presidential Youth Employment Initiative Fund	1 529 033	1 483 931	-	1 483 931	(45 102)	103.0
<b>Total</b>	<b>1 691 149</b>	<b>1 646 047</b>	<b>-</b>	<b>1 646 047</b>	<b>-45 102</b>	<b>102.7</b>

6.1. Improving Infrastructure Support relates to payments for assistant programme managers in the twelve districts responsible for updating the Infrastructure Reporting Model (IRM) that was specifically and exclusively appropriated in the 2012/13 MTEF. There are 42 posts funded from this allocation, of which 1 Civil Engineer and 2 Administration clerks are currently vacant.

6.2. District Champion of OSS/DDM relates to the amount of R2 million in each year of the MTEF that is allocated for the MEC as district champion of OSS/DDM responsibilities.

6.3. Sanitary Dignity Project relates the provision of free sanitary pads to indigent girl learners attending quintiles 1-3 public schools, farm schools, and special schools. This is in line with the National Sanitary Dignity Framework, 2019, promulgated by the Department of Women, Youth and Persons with Disabilities aiming at protecting and preserving the sanitary dignity of indigent persons as a fundamental human right.

6.4. Presidential Youth Employment Initiative (PYEI) allocation was for the appointment and training of education assistants for six months, and these assistants are responsible for various duties, such as reading assistants, classroom assistants, handymen, etc. depending on the need of the school. The training and skills development incorporated skill courses on resilience and maturity, IT skills, as well as financial skills where educator assistants administered books for the schools. There were 58 504 posts allocated for Phase 4, of which 57 491 appointments were made. The project ended on 30 September 2023. The PYEI rollover request relating to accruals from 2022/23 was not approved despite this being exclusive and specific funding, resulting in an overspend of R45.102 million on this project.

## 7. Unauthorised, Irregular, and Fruitless expenditure

7.1. The unauthorized expenditure for the year amounts to R63.458 million:

- Programme 2: Public Ordinary School Education reflects unauthorised expenditure of R18.356 million which largely relates to overspending on Compensation of Employees resulting from the insufficient funding of the wage agreement, of which only 78 per cent was funded.

- Programme 7: Examination and Education-Related Services reflects unauthorised expenditure of R45.102 million which resulted due to the non-approval of the rollover for the PYEI project discussed in Section 6 above.
- 7.2. Irregular expenditure for the year amounts to R155.855 million as disclosed in Note 31 largely due to not following supply chain management processes.
- 7.3. Fruitless and wasteful expenditure for the year amounts to R7.417 million as disclosed in Note 32. The bulk of this expenditure arises from interest incurred in the settlement of legal debts as well as late payment of domestic accounts.

## 8. Supply Chain Management

The Department was able to put in place a number of period contracts for frequently procured Goods and Services. These contracts include Printing of Examination Papers, Procurement of LTSM, Transportation of Examination Papers, among others. The contracts will assist in avoiding irregular expenditure and to also fastrack procurement processes. The Department is currently implementing a new period contract for services such as Security and cleaning for the whole department. These services were previously procured through quotations, which resulted in inconsistencies in pricing and, in some cases, non-compliance with SCM Prescript.

Refresher training and workshops were conducted by Provincial Treasury for all SCM Staff Members in the Department including all Bid and Quotations Committee. These refresher training and workshops will be conducted every second quarter of the financial year going forward. Human Capacity constraints remain a major challenge in the functions of the Unit, such as Contract and Acquisitions Management however, the Unit continues to deliver services under these difficult circumstances.

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

Donations of 120 laptops valued at approximately R1,2 million were received to assist with the November National Senior Certificate 2023 release of results functions.

## 10. Public-Private Partnerships

Due to the unavailability of funds, the project would not continue over the MTEF period.

## 11. Discontinued activities/activities to be discontinued

There were no discontinued activities during the year. However, enforced cost-cutting measures were implemented to limit projected overspending due to pressures on the compensation budget and staff exit costs.

## 12. New or proposed activities

There were no new activities to report.

## 13. Exemptions and deviations received from National Treasury

No deviations or exemptions were received from the National Treasury.

## 14. Events after the reporting date

There were no events to report.



Mr. G. N. Ngcobo  
HEAD OF DEPARTMENT - EDUCATION  
Date: 31 August 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



**Mr. G. N. Ngcobo**  
HEAD OF DEPARTMENT - EDUCATION  
Date: 31 August 2024

## 6. STRATEGIC OVERVIEW

### 6.1. Vision

To be an innovative hub for quality teaching and learning that produces learners developed to exploit opportunities for lifelong success.

### 6.2. Mission

To facilitate quality teaching and learning in a conducive classroom environment every day.

### 6.3. Values

#### (i) Teamwork

- Striving to be together with one's team at all times and promote 'Team Education'.
- Striving to bring everyone together to support, embrace and excel in whatever we do,
- Being part of a collective in everything we do and learning to support one another than to let one another down,
- Establishing and maintaining shared goals,
- Working together towards improving service delivery.
- Focusing the Department on improving cooperation through shared common goals.

#### (ii) Altruism

- Displaying unselfish concern for the welfare of others.
- Doing work for a greater cause without the expectation of reward.
- Selflessness and dedication to the national cause in the delivery of service and putting people first

#### (iii) Empathy

- Discharging our duties with kindness and generosity.
- Being mindful of the circumstances of others, their needs, special requirements.
- Sharing another's concerns, emotions and feelings.
- Doing the right thing the first time around
- Vicarious identification with other employees' concerns, emotions and feelings through demonstrations of compassion, consideration and care.

#### (iv) Professionalism

- Producing the highest standard of work and demonstrating the highest standard of conduct in our professions.
- Being at the most acceptable behaviour all the times under all conditions.
- Showing emotional maturity.
- Respect for self and others;
- Uplifting the Department to higher performance with high degree of commitment and responsibility.

#### (v) Integrity

- Consistency of actions and conduct with the highest ethical and moral conduct.
- Abiding by the unwritten rules and doing the right thing even when no one is watching.
- Displaying honesty, intolerance to fraud, corruption, nepotism and maladministration
- Straightforward communication, saying what needs to be said without withholding information.
- Treating all (employees, stakeholder and others) in a manner that is fair and just
- The backbone to efficiency and upholding responsibility in a corrupt free environment

#### (vi) Openness and Transparency

- Taking conscious steps to share information that is relevant to a particular level uniformly.
- Treating all (employees, stakeholders, and others) in a manner that is fair and just.

(vii) Excellence

- Maintaining high standards of performance and professionalism by aiming for quality and avoiding mediocrity in everything we do.
- Performing above minimum requirements the first time around without delays and avoiding repeats.

(viii) Ubuntu

- Ubuntu refers to respect, patience, tolerance, humility and caring; all of which should be embedded within every employee in performing everyday duties.
- Being open and available to others,
- Affirming others without feeling threatened
- Belonging to a greater whole
- Recognising that we are all bound together in ways that are invisible to the eye;
- Recognising that we achieve our individual selves by sharing ourselves with others and caring for those around us.

## 7. LEGISLATIVE AND OTHER MANDATES

The Constitution of the Republic of South Africa, 1996: The Constitution requires education to be transformed and democratised in accordance with the values of human dignity, equality, human rights and freedom, non-racism and non-sexism. It guarantees basic education for all, with the provision that everyone has the right to basic education, including adult basic education.

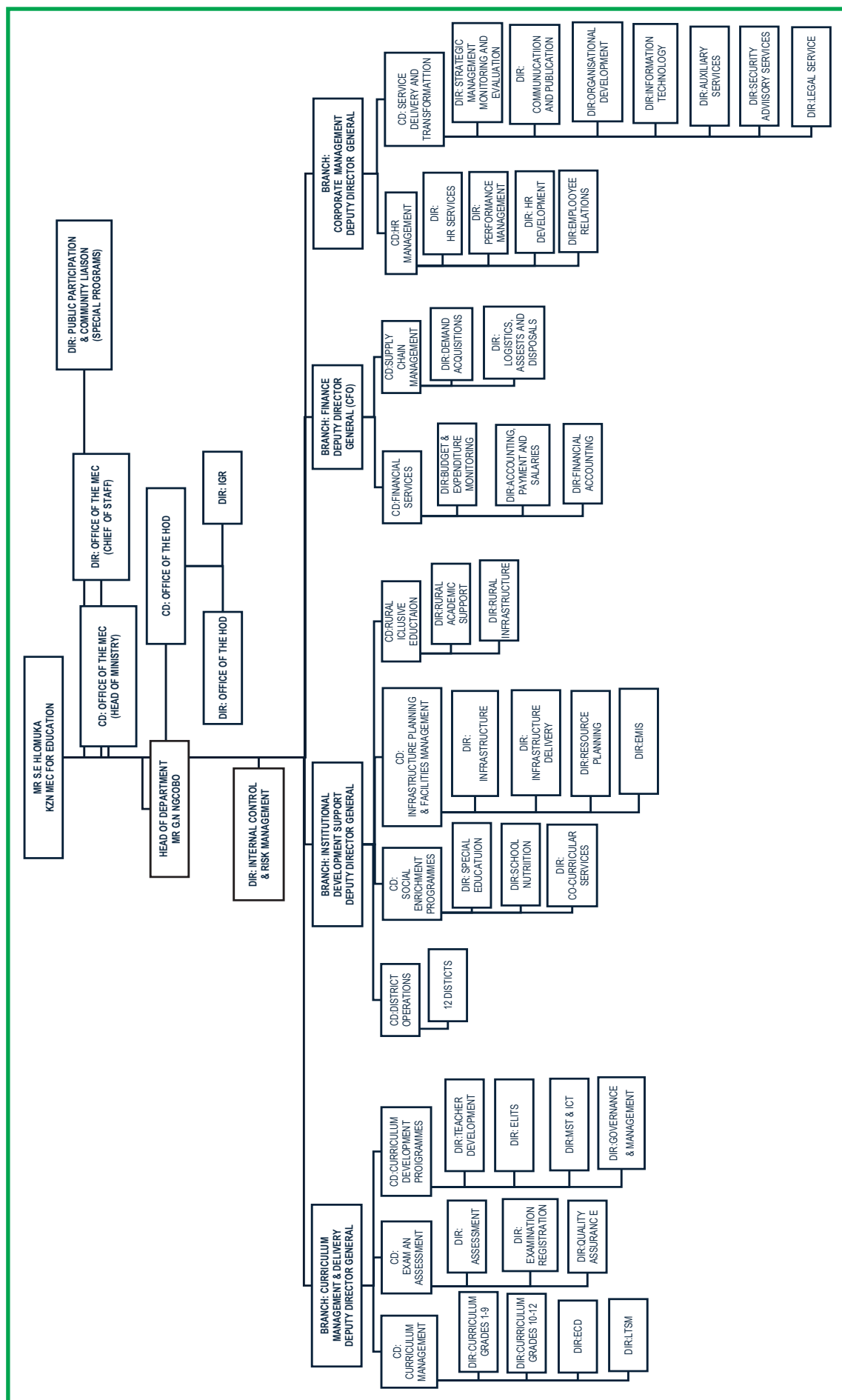
Since 1994, several policies have been implemented and legislation promulgated to create a framework for transformation in education and training. A summary of key legislation follows below:

- **The National Education Policy Act, 1996 (Act No. 27 of 1996) (NEPA):** The NEPA inscribed into law the policies, the 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, as well as the Heads of Education Departments Committee (HEDCOM), as inter-governmental forums that would collaborate in the development of a new education system. NEPA therefore provided for the formulation of national policy in both the general and further education and training bands policies for, inter alia, curriculum, assessment, language, and quality assurance. NEPA embodies the principle of cooperative governance, elaborated upon in Schedule 3 of the Constitution.
- **South African Schools Act, 1996 (Act No. 84 of 1996), as amended (SASA):** SASA provides for a uniform system for the organisation, governance and funding of schools. It ensures that all learners have the right of access to quality education without discrimination and makes schooling compulsory for children aged 7 to 14 years.
- **Employment of Educators Act, 1998 (Act No. 76 of 1998):** The Employment of Educators Act, 1998 provides for the employment of educators by the state and for regulation of the conditions of service, discipline, retirement and discharge of educators.
- **Public Service Act, 1947 as amended (Proclamation 103 of 1994) (PSA):** PSA provides for the organisation and administration of the public service of the Republic, as well as the regulation of the regulation of conditions of employment, terms of office, discipline, retirement and discharge of members of the public service.
- **Public Finance Management Act No. 1 of 1999 ss Amended (PFMA):** PFMA regulates financial management in the national government, provincial governments and departments within those governments. It further ensures that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; and provides the responsibilities of persons entrusted with financial management in those governments.
- **Protection of Personal Information Act, 2013 (Act No. 4 of 2013) (POPIA):** POPIA applies to the processing of personal information which is entered into a record by a responsible party who is domiciled in South Africa or makes use of automated or non-automated means in South Africa.

### POLICY FRAMEWORKS

- **The Education White Paper 5 on Early Childhood Development (2000):** White Paper 5 provides for the expansion and full participation of 5-year-olds in pre-primary school reception grade education by 2010, as well as for an improvement in the quality of programmes, curricula and teacher development for 0 to 4-year-olds and 6 to 9-year-olds.
- **Education White Paper 6 on Inclusive Education (2001):** White Paper 6 describes the intent of the Department of Education to implement inclusive education at all levels in the system by 2020. Such an inclusive system will facilitate the inclusion of vulnerable learners and reduce the barriers to learning, via targeted support structures and mechanisms, which will improve the retention of learners in the education system, particularly those learners who are prone to dropping out.
- **Education White Paper 7 on e-Learning:** The Education White Paper 7 on e-Learning provides a framework for the roll out of information and Communication Technology (ICT) infrastructure in schools as well as curriculum delivery through ICTs.
- **National Curriculum Statements (Grades 10 to 12):** The National Curriculum Statements embody the vision for general education to move away from rote-learning model, to a learner-centred outcomes-based approach. In line with training strategies, the reformulation is intended to allow greater mobility between different levels and between institutional sites, as well learning pathways.
- **National Curriculum and Assessment Policy Statement (CAPS):** A National Curriculum and Assessment Policy Statement is a single, comprehensive, and concise policy document, which has replaced the Subject and Learning Area Statements, Learning Programme Guidelines and Subject Assessment Guidelines for all the subjects listed in the National Curriculum Statement Grades R.

## 8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

There are no entities reporting to the MEC.

# PART B:

## PERFORMANCE INFORMATION

## 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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 162-165 of the Report of the Auditor-General, published as Part E: Financial Information.

## 2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

### 2.1 Service Delivery Environment

The KwaZulu-Natal Department of Education has not been spared the economic hard times faced by the country as a whole. To mitigate against the impacts of the ever-shrinking budget, the Department has looked at areas where funding can be reduced such as deployment of surplus teachers to posts that become vacant, management of PILIR, early retirement, collection of departmental debts, timeous terminations, ICT strategy to reduce travel and subsistence costs, limitation of overtime, closure of non-viable schools, centralisation of property payment contractual obligations amongst others. However, there are very limited savings emanating from these activities that could be reprioritised towards the pressure area, which is Compensation of Employees, in order to maintain the PPN. The department will continue to reprioritise financial resources through plans to deliver on the education mandate. Although additional funds were provided by National Treasury over the 2023/24 MTEF, this will not reduce the pressures against Compensation of employees in the 2024/25 financial year.

Despite the severely challenging service delivery environment, the Department has been making steady progress in achieving key priorities related to service delivery within the education context. These include amongst others, improving the skills of numeracy and literacy across all grades, as well as rolling out a coding and robotics curriculum to more schools so that our learners are exposed to the necessary technical and digital skills needed to take advantage of opportunities that come with the Fourth Industrial Revolution.

Budgetary stresses as well as societal instabilities still pose a challenge in advancing some of our education priorities in the province. Over recent times schools in the province and the country as a whole have been plagued by opportunistic crime and violence. The Department has collaborated closely with a multitude of stakeholders in our programmes to ensure that schools provide a safe and conducive environment for teaching and learning. Several non-profit organisations have also partnered with the Department to execute regular province-wide safety campaigns.

As a province we have been successful in managing the teaching and learning environment despite various upheavals to ensure the safety of learners, teachers and support staff and includes measures to support alternate methods of teaching and learning comprising specialised teacher training as well as additional resources for learners in school.

In our quest to ensure better learning outcomes in all grades the Department implemented various interventions. One such intervention is the Provincial Academic Improvement Plan which is yielding positive spin-offs in all grades, especially Grade 12, where the National Senior Certificate results have been steadily increasing over the past few years. These ever-improving matric results together with the increase in the quality of passes is testimony to the gains we are making in teaching and learning.

It has been found that poor reading and comprehension skills are largely responsible for learner under-achievement which become most evident in the latter grades of schooling. The Provincial Academic Improvement Strategy has a focus area which addresses the promotion of reading with meaning. The Provincial Strategy gives a clear framework to guide initiatives to improve reading. The framework directs the province in the implementation of the plan at all levels to ensure better quality results in all grades.

In terms of laying a solid foundation for education from the earliest stage of development of our children, we have worked well with other partnering departments to ensure the absorption of the 0 to 4 year olds into our ECD system. We are now focusing on the ECD curriculum and capacity building of practitioners for this cohort.



Although our focus remains the classroom, we still remain committed to our broader societal obligations. We have embarked on a transformative programme called Operation Siyanakekela which is designed to create much-needed work opportunities and foster economic empowerment for vulnerable groups within our province.

The Operation Siyanakekela Programme focuses on the repair and maintenance of identified schools across our 12 districts. This massive undertaking is intended to not only improve the learning environment for our learners but also reinforce our commitment to uplift our communities and foster inclusive growth. By undertaking these vital projects, the Department seeks to create employment opportunities to help thousands of our people fight the scourge poverty while simultaneously developing emerging contractors from vulnerable groups such as the Youth, Women, People living with Disabilities, Military veterans, and the LGBTQIA+ community.

Fraud and corruption is the scourge of many government departments. In our effort to counter fraud and corruption within the Department we have put in place various plans and policies. The Fraud Prevention Plan provides guidelines in preventing, detecting and reporting fraudulent activities within the Department. The Fraud Prevention Plan includes a Fraud Policy and Response Plan and a Whistle Blowing Policy. The Department also has a Fraud Prevention Improvement Plan developed as a result of a review by Provincial Treasury. Progress on the implementation of Fraud Prevention Improvement Plan is reported quarterly to the Cluster Audit and Risk Committee (CARC).

## 2.2 Service Delivery Improvement Plan

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

### Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Issue audit of examination centre tool to all examination centres	Learners Educators Department officials	Audit of examination centre tool issued to all examination centres	Issue audit of examination centre tool to all examination centres	All centres were provided audit tool
Conduct sampling of schools offering examination for the first time and independent examination centres	First time and independent examination centres	1778 examination centres	Identify new centres	164 new centres identified
Conduct training of district core teams on invigilation and monitoring	District examination officials	Trained examination and assessment officials from all 12 Districts	Update training of new examination and assessment officials from all 12 Districts	Updated training for examination and assessment officials from all 12 Districts was conducted
Conduct training of provincial monitors on examination monitoring	Officials from Head Office Directorates	Training of provincial monitors on examination monitoring  Examination irregularities	Update training for new provincial monitors on examination monitoring  Reduce examination irregularities	Updated training of provincial monitors was conducted  Reduced number of examination irregularities
Monitor training of chief invigilators	School principals	Clustered training of chief invigilators	Monitoring of all new clustered training of chief invigilators	All trainings of chief invigilators were monitored
Monitor training of invigilators	Educators in schools	Clustered training of invigilators	Monitoring of all clustered training of invigilators	All trainings of invigilators were monitored
Monitoring conduct of exam	Learners in schools	Monitoring of NSC examination centres	Monitoring of 1778 NSC examination centres	1778 the NSC examination centres monitored

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Develop a provincial monitoring plan	Provincial Officials, Districts and Schools	Provincial monitoring plan	Develop an updated monitoring plan	The monitoring plan was updated and executed accordingly
Monitoring of examination in high-risk centres	Schools and Districts	Monitoring of 826 high risk centres	Monitoring of 263 sampled examination centres	263 high risk centres were monitored

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

Current/actual arrangements	Desired arrangements	Actual achievements
Beneficiaries consulted and provided with information through, media engagements, forums, and social media platforms	Continuous consultation and information provided to all relevant stakeholders	Beneficiaries consulted and provided information through various mechanisms
Poor signage visibility	Signage visibility in all offices	The report was presented at the Transformation Committee
Complaints Mechanisms Departmental Call Centre Social media platforms	Development of a complaints management system	The development of a system is in the initial stages

#### *Service delivery information tool*

Current/actual information tools	Desired information tools	Actual achievements
Beneficiaries consulted and provided with information through, media engagements, forums, and social media platforms	Continuous consultation and information provided to all relevant stakeholders	Beneficiaries consulted and provided with information through various mechanisms

#### *Complaints mechanism*

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
<ul style="list-style-type: none"> <li>Complaints are received and acknowledged through the Call Centre.</li> <li>Complaints are assigned a reference number then referred to the relevant directorates for investigation and redress.</li> <li>Manual system is currently used to capture complaints daily.</li> <li>Monthly reports are compiled manually.</li> </ul>	<ul style="list-style-type: none"> <li>Complaints to be received via the Call Centre and captured on the web-based programme or online programme which will automatically generate a reference number.</li> <li>Complaints to be instantly referred to the relevant directorate via email.</li> <li>Directorates to investigate and resolve complaints.</li> <li>Feedback given to the call centre via email indicating the outcome.</li> <li>The Call Centre agent will update the complaint and close it on the system.</li> <li>Monthly reports to be generated from the web-based indicating the key indicators.</li> </ul>	<ul style="list-style-type: none"> <li>Complaints resolution rate above 90%</li> </ul>

## 2.3 Organisational environment

The approved organisational structure (2011) does to a large extent accentuate and align itself to the aspirations in respect of the Programme 1 (Administration) functional model as well as underscores the core mandate of providing optimum teaching and learning in terms of the generic sectoral structure in respect of its line function.

The Department's strategic outcomes and concomitant mandates find lucid expression within the operational framework of the organogram which to all intent and purpose is structured in a tiered fashion so as to ensure efficient and effective service delivery at grassroots level. The organisational structure is not only fundamental to the delivery of education but creates a conducive environment within which qualitative education can be delivered at institutional level. The overall performance of the Department is dependent on the efficacy of its operations within the various strata as they relate to both core and support functions. Whilst continued financial constraints hamper the review of the organogram, the Department has reconfigured and realigned certain components with the express view to foster efficiency with the system.

There have been a few ad hoc organisational changes that have impacted the organogram in terms of the reconfiguration of specific business units. In particular, the adoption of the integrated infrastructure framework initiated by the Department of Basic Education by way of DORA funding resulted in the provision of professional and technical posts to the relevant units. Moreover, the proclamation of the transfer of Grade RR from the Department of Social Development by way of a function shift programme has been factored into the organogram which was approved by the Executive Authority.

Furthermore, standard operating procedures and business process maps were developed in functional areas wherein challenges were identified.

The year in question has not been without its challenges as the Department is extremely concerned with the high levels of disruption in academic activities caused by community protests, learner-on-learner violence and other ills that have surfaced within the schooling environment. It is common cause that such occurrences have a traumatic effect on learners and, in order to address these issues, appropriate measures/interventions have been implemented. Furthermore, the province has experienced extreme heat waves as weather patterns are impacted by global climate change, which have a negative effect on the wellbeing of learners. Other natural disasters such as flooding, etc. have also caused tremendous damage to school infrastructure resulting in funding being reprioritized to mitigate further losses, hence significantly impacting on the budget.

Notwithstanding the above, the non-filling of vacancies has created a huge vacuum especially at supervisory levels. Whilst the organogram does make provision for the appropriate ratios in respect of supervisor to employee, it must be mentioned that the reality at grassroots level in terms of actual numbers do not in any way reflect the ratio appropriate for effective and efficient service delivery.

A major organisational change was proposed by the Department of Basic Education relating to the roles and responsibilities of education districts. Primarily the policy outlined the core and support functions to be devolved to the districts on the basis of 1:250 schools. The application of the norms resulted in the proposed creation of an additional 12 district offices with the implementation period being seven years from its inception in 2018. The Department took cognisance of the afore-mentioned policy and in its determination thereof found the financial viability beyond the fiscal allocation of the respective MTEF periods. The Department has been reporting its financial situation year-on-year as the fiscal constraints had inhibited the implementation of the policy in its entirety. However, whilst the Department is unable to fully implement the policy, the organisational arrangements proposed have been taken into account and in this regard the district structure has been reconfigured in line with the principle that the review thereof makes educational sense. The proposed organogram report that was submitted to Provincial Treasury in 2021 for consultation has resulted in a number of engagements between the aforesaid and the Department on the affordability thereof.

The extent of the educational services within the department has evolved significantly since the implementation of the approved organogram in 2011. Numerous attempts to review the organisational structure to make it relevant to the changing milieu were unsuccessful as the imposition of financial austerity measures by Provincial Treasury has severely hindered the process. Whilst the Department

had developed its service delivery model that is geared towards a paradigm of efficiency and effectiveness and a concomitant organogram to reflect its commitment to the vision and mission, the financial viability thereof has hampered the progress in this regard. The recent directive from National Treasury requiring Departments that are already operating under stringent financial duress to further curtail expenditure is extremely counterproductive.

With reference to the annual Human Resource Plan Implementation Report (HRPIR) for the period 01 April 2022 - 31 March 2023, Phase I of the Presidential Employment Stimulus (PES) was implemented from 01 December 2020 until 31 March 2021. During this period the Basic Education Employment Initiative (BEEI) was part of PES. Based on the success of Phase I and Phase II, approval was granted to extend the Project to Phase III. Phase IV of the PYEI ended on 29 September 2023, with no indication of any further extension. An amount of R1 338 452 000 was allocated to the KZNDOE and was used to appoint approximately 62 229 Education Assistants (EAs) and General School Assistants (GSAs) in schools to provide support for learning and teaching in a safe environment.

The incumbents were remunerated with a stipend of R4081.44 before the 1% UIF contribution. In order to effectively address challenges and shortcomings, job opportunities were distributed in accordance with the following categories:

- Education Assistant: Curriculum
- Education Assistant: ICT/e Cadres
- Education Assistant: Reading Champion
- General School Assistant: Child & Youth Care Worker
- General School Assistant: Handyman
- General School Assistant: Sports and Enrichment Agent

## 2.4 Key policy developments and legislative changes

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

## 3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Impact Statement of the Department is: Skilled and competent learners prepared for socio-economic emancipation

### Outcome 1: Sound corporate governance and accountability

The Department has implemented various measures to advance good governance, financial discipline, accountability, and professional ethics of fairness and equity, where no one is discriminated against for any reason.

Significant strides have been made in strengthening internal controls and improving the efficiency of the system. The Department's audit and performance turnaround strategies for the entire system will lead to sound corporate governance and accountability.

### Outcome 2: Youth better prepared for further learning and the world of work

The National Senior Certificate results indicate an increase in the number of passes in the province. The overall KZN pass rate for the class of 2023 stands at 86.4% which is a 3.4% increase from the class of 2022. Of the 86.4% learners that passed, 46% of the learners obtained Bachelor passes, with 15% of learners achieving 60% and above in Mathematics, whilst 17% of learners attained 60% and above in Physical Sciences.

The Department has taken strides to increase access to subjects such as STEM subjects for historically disadvantaged learners. In addition, the Department has implemented a curriculum with skills and competencies for a changing world in many more public schools by adequately making provisioning for the implementation of the Three Streams Model (Academic, Technical Vocational and Technical Occupational). There is an increase offering of subjects such as: Visual Arts; Woodworking; Fitting and Machining;

Agricultural Technology; Construction; Tourism; Agricultural Management Practices; Consumer Studies; Dramatic Arts; Hospitality Studies; Digital Systems; Music; Power Systems; and Engineering Graphics and Design. The Department has also introduced Coding and Robotics in selected schools. Despite the serious challenges brought about by environmental factors such as floods, load shedding and service delivery disruptions, once again the Department was able remain resolute and make progress towards achieving Outcome 2.

### **Outcome 3: A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world.**

Improving teachers' knowledge, skills and dispositions is one of the most critical steps to improving learner achievement. It is therefore essential to equip educators to meet the evolving needs of the province and country in ensuring effective curriculum delivery.

The Department's teacher training programme was also adversely affected by the severe austerity measures which were exacerbated by the natural disasters and other societal upheavals that disrupted education programmes in the province.

In addition to physical meetings the Department implemented alternative methods of teacher training such as virtual workshops and training in an attempt to curtail travel, accommodation and other costs.

The province also implemented a strategy of assisting teachers to teach effectively especially in gateway subjects. 2 639 Teachers and lead teachers were trained on skills needed for a changing world through a Teacher Union Collaboration (TUC) and 2 927 teachers were trained on curriculum differentiation in mathematics Grades 1-9. Nine hundred (900) teachers participated in online courses, while 387 foundation phase teachers and 2 692 Grade R teachers were trained on curriculum delivery.

The Department in collaboration with Jika Imfundo trained 5 304 SMT members to support teachers.

With Coding and Robotics being one of our priority projects, the Department undertook capacitation of educators for piloting and non-piloting districts since 2021. In this respect the Department reports the orientation of 5 864 piloting Grade R-6 and Grade 8-9 educators from the six (6) Districts, as well as the capacitation of 7 890 educators in Grade 3 and 7 from piloting and non-piloting districts.

### **Outcome 4: Improved reading for meaning, numeracy and digital skills**

The Department in collaboration with support partners, non-profit organizations and other government agencies have collaborated to improve reading for meaning through various reading promotion strategies such as: storytelling; reading aloud; shared reading; peer reading; independent reading; establishment of reading clubs; organising read to lead campaigns and young writer's projects. The Department has also ensured access to e-content at no cost to teachers and learners i.e. the provision of e-books and on-line library services. Five thousand eight hundred and eighty (5 880) public schools have access to curriculum support and reading promotion material through School Digital Library. E-books were procured for 120 schools at no cost to schools.

Librarians and school library officials were trained on the effective utilization of the digital school library and integration with curriculum delivery support and reading promotion. The KZN Reading Strategy 2020- 2025 has remained the focal point through which programmes such as PYEI – Phase IV reading champions are used to promote reading with understanding. Read to lead campaigns were led through reading celebrations and reading competitions were also held throughout the province.

### **Outcome 5: Collaborative and responsive infrastructure planning and implementation**

The Department has made significant investments in building new schools and upgrading existing ones, in ensuring a safe and conducive learning environment for our learners. The Department is pleased to report an additional 56 public schools refurbished and/or renovated in rural and township areas to the tune of R3 002 042 244, 00.

The Department remains committed to establishment of focus schools in line with the South African Schools Act in ensuring innovative institutions of teaching and learning excellence. During the reporting period, the Department resumed the construction of the Maritime School of Excellence in Umlazi. The project status is at 68%. The project is anticipated to be completed in the second quarter of the 2024/25 financial year with

Mbuso Kubheka ICT Focus School (Amajuba School of Engineering and Technology) being in the planning stages for implementation in the 2024/25 financial year.

In pursuance of improving service standards, the Department remains committed to the provision of public schools with all the facilities and requirements for the delivery of a world class curriculum as well as extra-curricular activities. The Department reports the provisioning of ten (10) schools with Computer Laboratories and Media Centres and six (6) schools with Science Laboratories.

With the incorporation of ECD (0-4 years) into the Department of Education, the Province has prioritised the development of the Early Childhood Development (ECD) centres. During the 2023/24 financial year, the Department reports the completion of thirty (30) ECD classrooms to ensure a conducive and dignified learning environment.

## 4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

### 4.1 Programme 1: Administration

#### Programme Purpose

The purpose of Programme 1 is to provide for the overall management of the education system in accordance with the National Education Policy Act., the Public Finance Management Act, and other policies. Programme 1 includes publicly funded goods and services, in particular teachers, non-teachers and office items, utilized for governance, management, research and administration, as well as general office services, e.g., cleaning and security services, if utilized in the provincial head office and its subsidiary district and circuit offices.

#### Sub-Programmes

*This programme has six sub-programmes analyzed as follows:*

##### (i) Office of the MEC

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

##### (ii) Corporate Services

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

##### (iii) Education Management

To provide education management services for the education system

##### (iv) Human Resource Development

To provide human resource development for office-based staff

##### (v) Education Management Information System (EMIS)

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

##### (vi) Conditional Grants

To provide for projects under programme 1 specified by the Department of Basic Education and funded by conditional grants.

#### Summary of Achievements

The Department remains committed to towards the improvement of provisioning to schools other than staffing. During the reporting period, the Department allocated 9.84% of its total expenditure for education to non-personnel items to support sub-sectors of education such as public ordinary schools, special schools and independent schools.

As at the end of the Financial Year the Department ensured that 5 831 schools could be contacted electronically (via email) as part of ensuring a seamless system of communication. This was a decrease from 5 861 schools reported in the past quarters. The decrease was due to some schools no longer being functional. Furthermore, all 5 831 Public schools are reported to be using the South African



Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data.

The department continues to ensure that every effort is being made to recruit female employees for SMS posts. Selection Committees are being apprised of the Departments' obligations with the selection process to increase its representation of women in SMS posts. During the financial year, 41% women were reported to be in SMS positions which translates to 24 (twenty-four) Females out of 60 (sixty) SMS members. Furthermore, 40% (2 146) out of 5 336 school principals were reported to be female school principals. Capacitation of school governing bodies at District level is ongoing in ensuring the prioritisation of appointing female principals.

## 4.2 Programme 2: Public Ordinary Schools

### Programme Purpose

The purpose of programme 2 is 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. The majority of programmes rolled out within in programme 2 is to support a youth better prepared for further learning and a world work have reported positive achievements.

### Sub-Programmes

*This programme has five sub-programmes, analysed as follows:*

#### (i) Public Primary Schools

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

#### (ii) Public Secondary Schools

To provide specific public secondary ordinary schools (including inclusive education) with resources required for the Grade 8 to 12 levels.

#### (iii) Human Resource Development

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

#### (iv) In-school Sport and Culture

To provide additional and departmentally managed sporting, cultural and reading activities in public ordinary Schools (including inclusive education).

#### (v) Conditional Grant

To provide for projects (including inclusive education) under programme 2 specified by the Department of Basic Education and funded by conditional grants.

### Summary of Achievements

During the reporting period, 56 Funza Lushaka bursary holders were reported to have been placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies. Seven hundred and fifty (750) Learner Support Agents (LSAs) were appointed to implement care and support interventions for learners.

A total of total of 2 362 511 (84%) learners out of 2 804 453 learners that are enrolled at public ordinary schools were reported to be benefitting from the National School Nutrition Programme and 2 131 042 learners were reported to be benefitting from the No Fees School Policy.

Four hundred and twenty schools (420) schools with a total number of 74 586 learners were reported to be benefitting from learner transport.

As part of the province's commitment to improving literacy and reading for meaning, the Department provided 140 schools with multimedia resources. This programme is particularly significant as it provides access to a wide range of materials such as books which form part of the foundation for the enhancement of learning.

Capacity building of teachers has remained one of the core priorities of the Department with 11 468 foundation phase teachers trained in reading content and methodology, 11 722 foundation phase teachers trained in numeracy content and methodology, 9 557 teachers trained in mathematics content and methodology, and 24 598 teachers trained in language content and methodology.

### 4.3 Programme 3: Independent Schools

#### Programme Purpose

The purpose of Programme 3 is to support independent schools in accordance with the South African Schools Act as enshrined in the Norms and Standards for School Funding Regulations.

#### Sub-Programmes

This programme has two sub-programmes, analysed as follows:

##### (i) Primary Phase

To support independent schools offering Grades 1 to 7

##### (ii) Secondary Phase

To support independent schools offering Grades 8 to 12

#### Summary of Achievements

Funding for qualifying learners at Independent Schools ensures that the Department is providing access to quality education. During the reporting period the Department has reported 42.6% (121) registered independent schools as receiving subsidies. These schools are monitored on both administration and curriculum delivery.

### 4.4 Programme 4: Public Special Schools Education

#### Programme Purpose

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

#### Sub-Programmes

This programme has three sub-programmes analysed as follows:

##### (i) Schools

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

##### (ii) Human Resource Development

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

##### (iii) Conditional Grants

To provide for projects under programme 4 specified by the Department of Basic Education and funded by conditional grants (including inclusive education).

#### Summary of Achievements

In line with its directive of providing compulsory public education in special schools, the Department recorded the enrolment of 21 371 Learners in public special schools against a target of 20 800. During the reporting period, a total of 2 070 educators were reported as employed within public special schools. The Department has also ensured the training of 2 728 teachers on the screening, identification, assessment, and support (SIAS) policy. This initiative is particularly important as it provides a platform whereby awareness about inclusive education, including teacher training and parental awareness programmes are rolled out.



## 4.5 Programme 5: Early Childhood Development

### Programme Purpose

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

### Sub-Programmes

*This programme has four sub-programmes analysed as follows:*

**(i) Grade R in Public Schools**

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

**(ii) Pre-Grade R Training**

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

**(iii) Grade R in early childhood development centres**

To support Grade R, at early childhood development centres.

**(iv) Human Resource Development**

To provide departmental services for the development of practitioners/ educators and non-educators in grade R

### Summary of Achievements

During the reporting period the Department reports 2 100 fully registered ECD centres. ECD is deemed an important foundation phase of education, therefore this stride by the Department of ensuring fully registered ECD centres contributes to educational efficiency as children acquire basic concepts, skills and attitudes required for successful learning and development prior to entering the schooling system. A total of 169 104 learners were reported to be accessing both partially and fully registered ECD centres. A further 4 168 Public schools were reported to be offering grade R with a total number of 5 270 practitioners employed in public ordinary schools to facilitate teaching and learning.

## 4.6 Programme 6: Infrastructure Development

### Programme Purpose

To provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools. The aim is to ensure that the school infrastructure is in compliance to the Regulations Relating to the Minimum Norms and Standards for Public School Infrastructure.

### Sub-Programmes

This programme has four sub-programmes analysed as follows:

**(i) Administration**

To provide and maintain infrastructure facilities for administration

**(ii) Public Ordinary Schools**

To provide and maintain infrastructure facilities for public ordinary school

**(iii) Special Schools**

To provide and maintain infrastructure facilities for public special school

**(iv) Early Childhood Development**

To provide and maintain infrastructure facilities for early childhood development

### Summary of Achievements

During the reporting period, the Department ensured that 155 schools were provided with water infrastructure; while 20 schools were provided with electricity infrastructure and 301 schools were supplied with sanitation facilities.

The Department has also contributed to job creation through its Infrastructure programmes, by achieving all its set targets by 100% and ensuring that the designated groups such as women, youth and disabled people benefit through the implemented projects. 120 Women were reported to have benefitted from the EPWP; with 80 youth benefitting from infrastructure programmes; 2 people with disabilities benefitting from the EPWP and 25 people reported to have benefitted from infrastructure programmes targeted to empower WYPD.

#### 4.7 Programme 7: Examination and Education Related Services

##### Programme Purpose

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

##### Sub-Programmes

This programme has five sub-programmes analysed as follows:

##### (i) Payments to SETA

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

##### (ii) Professional Services

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

##### (iii) Special Projects

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

##### (iv) Examination

To provide for departmentally managed examination services.

##### (v) Conditional Grants

To provide for projects specified by the department that is applicable to more than programme and funded with conditional grants.

##### Summary of Achievements

The overall KZN pass rate for the class of 2023 stands at 86.4% which is a 3.4% increase from the class of 2022. The class of 2023 was severely affected by COVID -19 in 2021 as they lost learning time due to closure of schools and they were using rotational timetable when they were in Grade 10. Strategic support programmes such as JIT and extra tuition resulted in the improvement in results. Of the 86.4% learners that passed, 46% of the learners obtained Bachelor passes, with 15% of learners achieving 60% and above in Mathematics whilst 17% of learners attained 60% and above in Physical Sciences.

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

##### Table 2.4.4.1:

*The KZN Department of Education APP 2023/24 was not retabled*

**Table 2.4.4.2:**  
**ORIGINALLY TABLED ANNUAL PERFORMANCE PLAN PROGRAMME PERFORMANCE INFORMATION FOR FINANCIAL YEAR 2023/24**

PROGRAMME 1: ADMINISTRATION									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
<b>STANDARDISED OUTPUT INDICATORS</b>									
<b>Sound corporate governance and accountability</b>	Public schools using the South African Schools Administration and Management Systems (SA-SAMs) to electronically provide data	<b>SOI 101:</b> Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data.	5 877	5 865	5 873	5 831	-42	-0,72%	The deviation is due to the decline in the number of public schools operating in the Province. The target for the new financial year has been reviewed.
<b>Sound corporate governance and accountability</b>	Public schools contacted electronically (e-mail)	<b>SOI 102:</b> Number of public schools that can be contacted electronically (e-mail).	5 540	5 540	5 873	5 831	-42	-0,72%	The deviation is due to schools that are no longer functioning as they have been deemed to be non-viable. The target for the new financial year has been reviewed.
<b>Sound corporate governance and accountability</b>	Education Expenditure going towards non personnel items	<b>SOI 103:</b> Percentage of education expenditure going towards non-personnel items.	9.89%	9.91%	11,42%	9,99%	-1,43%	-12,52%	The Department enforced cost-cutting measures to offset overspend on compensation due to the implementation of the National wage agreement without funding.  The Department is implementing measures to ensure that there is no overspend on compensation of employees by for example freezing vacant posts.

PROGRAMME 1: ADMINISTRATION									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
Sound corporate governance and accountability	Women in Senior Management Service	NON-STANDARDISED OUTPUT INDICATORS							
		NSOI 1.1: Percentage of women in Senior Management Service.	33%	35%	50%	41%	-9,00%	-18,00%	Posts can only be filled by females as they become vacant and subject to the availability of suitable female candidates.  Selection Committees are being appraised of the Departments obligations prior to proceeding with the selection process to increase its representation of women in SMS posts.
Sound corporate governance and accountability	Women School Principals	NSOI 1.2: Percentage of women school principals.	40%	40%	50%	40%	-10,00%	-20,00%	Posts can only be filled as they become available and subject to the availability of suitably qualified female candidates.  Districts have been directed to capacitate school governing bodies on prioritizing the appointment of female principals.

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
<b>STANDARDISED OUTPUT INDICATORS</b>									
Youth better prepared for further learning and world of work	Schools provided with media resources.	<b>SOI 201:</b> Number of schools provided with multi-media resources	163	204	120	140	20	16,67%	The Department was able to secure added resources through strengthened partnerships with stakeholders such as MANCOSA and Room to Read. This enabled a reach to more schools than anticipated.
Youth better prepared for further learning and world of work	Learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding	<b>SOI 202:</b> Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy.	2 121 248	2 118 615	2 118 690	2 131 042	12 352	0,58%	There was an increase in the SNAP data. The clearing of duplicates resulted in the increased number of learners declared.  Contestation approvals have also contributed to the increased number of learners.
Sound corporate governance and accountability	Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	<b>SOI 203:</b> 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.	5%	5%	36	56	20,00	55,56%	Target exceeded due to more suitable posts for placements becoming available at schools.
Youth better prepared for further learning and world of work	Learners in schools that are funded at a minimum level	<b>SOI 204:</b> Percentage of learners in schools that are funded at a minimum level.	0%	0	100%	0%	-100,00%	-100,00%	There are insufficient funds for the implementation of this indicator.
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Foundation phase teachers trained in reading methodology	<b>SOI 205:</b> Number of foundation phase teachers trained in reading methodology.	NEW	NEW	3 840	11 468	7 628	198,65%	More teachers attended workshops than initially planned.

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Foundation phase teachers trained in numeracy content and methodology	<b>SOI 206:</b> Number of foundation phase teachers trained in numeracy content and methodology.	NEW	NEW	3 840	11 370	7 882 205,26%	More teachers attended workshops than initially planned	
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Teachers trained in mathematics content and methodology	<b>SOI 207:</b> Number of teachers trained in mathematics content and methodology.	NEW	NEW	7 680	9 557	1 877 24,44%	More teachers attended workshops than initially planned	
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Teachers trained in language content and methodology	<b>SOI 208:</b> Number of teachers trained in language content and methodology.	NEW	NEW	14 850	24 598	9 748 65,64%	More teachers attended workshops than initially planned	
<b>NON-STANDARDISED OUTPUT INDICATORS</b>									
Youth better prepared for further learning and world of work	Learners benefitting from school nutrition programme.	<b>NSOI 2.1:</b> Percentage of learners benefitting from school nutrition programme	86%	83%	83%	84%	1,00% 1,20%	The intake of new learners at the beginning of the 2024 academic year which coincides with the 4th Quarter of the 2023/24 Financial year, has contributed to the target being exceeded by 1% in this quarter.  The Department will closely monitor the target in the 2024/25 financial year based on the newly approved NSNP enrolments against the EMIS approved enrolments for the 2024 academic year once they have been finalized, and then adjust the target accordingly.	

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS								
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation
<b>Youth better prepared for further learning and world of work</b>	Core LTSM delivered to public ordinary schools by day one of the school year, as ordered.	<b>NSOI 2.2:</b> Percentage of core LTSMs delivered to public ordinary schools by day one of the school year, as ordered.	88%	94%	100%	80%	-20,00% -20,00%	The deviation, in the main, stems from a delay in the transfer of funds for the placement and payment of textbooks and stationery. These delays were brought about by the severe cash-flow constraints that the Department encountered in the 2023/2024 financial year. The delay in payment affected school-based procurement with small suppliers sceptical to deliver to a financially challenged environment, thereby yielding a delivery output of 43%. Together with a central procurement output of 99,9%, the provincial output was reduced to 80%.  The drop in output was expected in the face of cash flow constraints. The desired output of 100% assumes that there shall be no cash-flow constraints, and this is clearly reflected as such in the Technical Indicator Descriptor. Corrective action will ensure that funds are readily available to pay for LTSM supplies and transfers.
<b>Youth better prepared for further learning and world of work</b>	Schools provided with dedicated learner transport.	NSOI 2.3: Number of schools provided with dedicated learner transport.	NEW	NEW	402	420	18 4,48%	New schools became beneficiaries of the learner transport programme. This was a result of schools of choice being removed from the programme and new schools being introduced to the programme.
<b>Youth better prepared for further learning and world of work</b>	Learner Support Agents (LSAs) appointed to implement care and support interventions for learner	NSOI 2.4: Number of Learner Support Agents (LSAs) appointed to implement care and support interventions for learners.	NEW	NEW	750	750	0 0,00%	Target achieved



PROGRAMME 3: INDEPENDENT SCHOOLS SUBSIDIES								
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation
Youth better prepared for further learning and world of work	Registered independent schools receive subsidies	<b>STANDARDISED OUTPUT INDICATORS</b>						
		<b>SOI 301:</b> Percentage of registered independent schools receiving subsidies.	NEW	NEW	48%	42.6%	-5,40%	The number of subsidized schools was reduced due to non-compliance of schools that were previously funded.
								Non-compliance involves failure to submit the Annual Financial Statements and poor performance in Matric.  The non-complying schools are being capacitated on policies and requirements related to financial and performance information and the need for the timeous submissions of the necessary documents to Head Office.
Youth better prepared for further learning and world of work	Funded independent schools visited for monitoring purposes.	<b>PROGRAMME 3: NON-STANDARDISED OUTPUT INDICATORS</b>						
		<b>NSOI 3.1:</b> Number of funded independent schools visited for monitoring purposes.	114	126	127	121	-1	5 Schools were withdrawn due to non-compliance, with one school closing down.  The non-complying schools are being capacitated on policies and requirements related to financial and performance information and the need for the timeous submissions of the necessary documents to Head Office.

PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION								
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation
<b>STANDARDISED OUTPUT INDICATORS</b>								
Youth better prepared for further learning and world of work	Learners enrolled in public special schools.	<b>SOI 401:</b> Number of learners in public special schools.	20 545	20 761	20 800	21 371	571	The increased number of special schools in the province as well as the employment of support staff in special schools and the placement of learners in boarding facilities have contributed to the target being exceeded.
Youth better prepared for further learning and world of work	Therapists/ specialist staff employed in public special schools.	<b>SOI 402:</b> Number of therapists/specialist staff in public special schools.	194	189	212	175	-37	The target has not been achieved due to attrition. The department will appoint therapists/specialist staff if the budget permits.
<b>NON-STANDARDISED OUTPUT INDICATORS</b>								
Youth better prepared for further learning and world of work	Teachers trained on SIAS Policy.	<b>NSOI 4.1:</b> Number of teachers trained on SIAS Policy	1 876	5 254	2 500	2 728	228	On-site training sessions led to the target being surpassed.
Youth better prepared for further learning and world of work	Educators employed at public special schools.	<b>NSOI 4.2:</b> Number of educators employed in public special schools	1 922	2 052	1 916	2 027	111	The increased number of special schools in the province contributed to the increased employment of educators.

PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT								
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation
<b>STANDARDISED OUTPUT INDICATORS</b>								
Improved reading for meaning, numeracy and digital skills.	Public schools offer Grade R.	<b>SOI 501:</b> Number of public schools that offer Grade R.	3 982	4 013	3 923	4 168	245	6,25%
The number of schools that offer Grade R changes when more schools that did not have Grade R classes establish new Grade R classes and when new schools are built. This takes place at the beginning of the academic year.								
<b>NON-STANDARDISED OUTPUT INDICATORS</b>								
A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world	Grade R practitioners employed in public ordinary schools	<b>NSOI 5.1:</b> Number of Grade R practitioners employed in public ordinary schools	5 197	5 205	5 174	5 270	96	1,86%
The increase in the number of Grade R learners led to the employment of more Grade R practitioners.								
Improved reading for meaning, numeracy and digital skills.	Fully registered ECD Centres	<b>NSOI 5.2:</b> Number of fully registered ECD centres.	NEW	3 786	3 400	2 100	-1 300	-38,24%
The Planned target for 2023/24 includes partially registered centres. The validated output is for fully registered centres only.								
The target will be reviewed to ensure that only fully registered ECD Centres are reported on as per indicator definition.								
Improved reading for meaning, numeracy and digital skills	Children accessing registered ECD programmes	<b>NSOI 5.3:</b> Number of children accessing registered ECD centres.	NEW	166 246	142 000	169 104	27 104	19,09%
ECD Centres admit learners throughout the year, hence the regular fluctuation of learner numbers.								

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT								
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation
<b>STANDARDISED OUTPUT INDICATORS</b>								
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools provided with water infrastructure.	<b>SOI 601:</b> Number of public schools provided with water infrastructure.	300	300	150	155	5	Target exceeded due additional demand for water infrastructure.
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools provided with electricity infrastructure.	<b>SOI 602:</b> Number of public schools provided with electricity infrastructure.	19	70	20	20	0	The target has been met
Collaborative and responsive infrastructure planning and implementation	Public ordinary schools supplied with sanitation facilities	<b>SOI 603:</b> Number of public schools supplied with sanitation facilities.	300	300	300	301	1	Target exceeded due additional demand for sanitation facilities.
Collaborative and responsive infrastructure planning and implementation	Schools provided with new or additional boarding facilities	<b>SOI 604:</b> Number of schools provided with new or additional boarding facilities.	1	0	1	1	0	The target has been met
Collaborative and responsive infrastructure planning and implementation	Scheduled maintenance projects completed in schools	<b>SOI 605:</b> Number of schools where scheduled maintenance projects were completed.	100	500	600	600	0	The target has been met
<b>NON-STANDARDISED OUTPUT INDICATORS</b>								
Collaborative and responsive infrastructure planning and implementation	Women benefiting from EPWP programmes.	<b>NSOI 6.1:</b> Number of women benefiting from EPWP programmes	80	80	120	120	0	The target has been met
Collaborative and responsive infrastructure planning and implementation	Youth benefiting from infrastructure projects.	<b>NSOI 6.2:</b> Number of youth benefiting from infrastructure projects	50	50	80	80	0	The target has been met

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2023/2024	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
Collaborative and responsive infrastructure planning and implementation	Disabled people benefitting from EPWP programmes.	NSOI 6.3: Number of disabled people benefitting from EPWP programmes	2	2	2	2	0	0,00%	The target has been met
Collaborative and responsive infrastructure planning and implementation	Infrastructure programmes targeted to empower WYPD	NSOI 6.4: Number of infrastructure programmes targeted to empower WYPD.	NEW	NEW	25	25	0	0,00%	The target has been met

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES									
Outcome	Output	Output Indicator	Audited Actual Achievement 2021/2022	Audited Actual Achievement 2022/2023	Planned Target 2022/2023	Actual Achievement 2023/2024	Deviation from Planned Target to actual Achievement for 2023/2024	Reasons for Deviation	
STANDARDISED OUTPUT INDICATORS									
Youth better prepared for further learning and world of work.	Learners passing National Senior Certificate Examination (NSC)	SOI 701: Percentage of learners who passed the National Senior Certificate Examination (NSC)	76.8%	83%	88%	86.4%	-1.60%	-1.82%	This cohort was severely affected by COVID -19 in 2021 as they lost learning time due to closure of schools and they were using rotational timetable when they were in Grade 10.
									The Department will strengthen the strategic support programmes such as Just in time (JIT) and extra tuition.
Youth better prepared for further learning and world of work.	Grade 12 learners passing at Bachelor Pass level	SOI 702: Percentage of Grade 12 learners passing at Bachelor Pass level.	48%	43%	45%	46%	1.00%	2.22%	Strategic support programmes such as JIT and extra tuition resulted in the improvement in results.
Youth better prepared for further learning and world of work.	Grade 12 learners achieving 60% or more in Mathematics	SOI 703: Percentage of Grade 12 learners achieving 60% and above in Mathematics	11.5%	11.4%	14%	15%	1.00%	7.14%	Strategic support programmes such as JIT and extra tuition resulted in the improvement in results.
Youth better prepared for further learning and world of work.	Grade 12 learners achieving 60% or more in Physical Sciences	SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	15%	17%	20%	17%	-3.00%	-15.00%	This cohort was severely affected by COVID -19 in 2021 as they lost learning time due to closure of schools and they were using rotational timetable when they were in Grade 10.
Youth better prepared for further learning and world of work.	Secondary schools achieving a National Senior Certificate (NSC) pass rate of 60% and above	SOI 705: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above	1 482	1 627	1 650	1 679	29	1.76%	The Department will strengthen the strategic support programmes such as Just in time (JIT) and extra tuition.
NON-STANDARDISED OUTPUT INDICATORS									
Youth better prepared for further learning and world of work.	NSC pass rate below 60%	NSOI 7.1: Number of schools with an NSC pass rate below 60%	275	138	126	81	-45	-35.71%	Strategic support programmes such as JIT and extra tuition resulted in the improvement in results.

### Linking performance with budgets

#### Sub-programme expenditure

Programme 1 - Administration	2022/2023			2023/2024		
	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	23 104	23 104	-	23 521	24 536	(1 015)
CORPORATE SERVICES	1 241 499	1 241 499	-	1 335 551	1 281 162	54 389
EDUCATION MANAGEMENT	775 908	775 908	-	797 667	800 862	(3 195)
HUMAN RESOURCE DEVELOPMENT	8 563	8 563	-	12 971	2 015	10 956
EDUCATION MGT INFORMATION SYSTEM (EMIS)	38 973	38 973	-	41 028	36 987	4 041
<b>TOTAL</b>	<b>2 088 047</b>	<b>2 088 047</b>	<b>-</b>	<b>2 210 738</b>	<b>2 145 562</b>	<b>65 176</b>

Programme 2 - Public Ordinary School Education	2022/2023			2023/2024		
	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	26 942 715	26 942 715	-	27 451 441	27 938 407	(486 966)
PUBLIC SECONDARY LEVEL	19 792 520	19 796 600	(4 080)	20 667 304	20 485 192	182 112
HUMAN RESOURCE DEVELOPMENT	179 101	179 101	-	221 056	168 418	52 638
SCHOOL SPORT, CULTURE AND MEDIA SERVICES	36 741	36 741	-	52 183	29 028	23 155
NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	2 006 691	1 865 496	141 195	2 229 954	2 229 954	-
EPWP INTEGRATED GRANT FOR PROVINCES	2 193	2 193	-	1 985	1 985	-
SOCIAL SECTOR EPWP INCENTIVE GRANT FOR PROVINCES GRANT	30 508	30 505	3	29 517	29 517	-
MATHS, SCIENCE AND TECHNOLOGY GRANT	70 244	70 244	-	62 123	62 123	-
<b>TOTAL</b>	<b>49 060 713</b>	<b>48 923 595</b>	<b>137 118</b>	<b>50 715 563</b>	<b>50 944 624</b>	<b>(229 061)</b>

Programme 3: Independent School Subsidies	2022/2023			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PRIMARY LEVEL	56 725	55 262	1 463	54 037	52 611	1 426
SECONDARY LEVEL	36 567	36 567	-	31 246	32 897	(1 651)
<b>TOTAL</b>	<b>93 292</b>	<b>91 829</b>	<b>1 463</b>	<b>85 283</b>	<b>85 508</b>	<b>(225)</b>

Programme 4 - Public Special School Education	2022/2023			2023/2024		
	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	1 492 141	1 492 141	-	1 598 448	1 613 767	(15 319)
HUMAN RESOURCE DEVELOPMENT	2 268	2 268	-	7 184	732	6 452
LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES GRANT	34 423	34 423	-	34 534	34 534	-
<b>TOTAL</b>	<b>1 528 832</b>	<b>1 528 832</b>	<b>-</b>	<b>1 640 166</b>	<b>1 649 033</b>	<b>(8 867)</b>



Programme 5 - Early Childhood Development	2022/2023			2023/2024		
	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	1 289 922	1 289 922	-	1 268 195	1 260 820	7 375
GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	79 682	79 682	-	88 162	85 319	2 843
PRE-GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	354 896	354 896	-	417 605	421 645	(4 040)
HUMAN RESOURCE DEVELOPMENT	-	-	-	757	166	591
EARLY CHILDHOOD DEVELOPMENT GRANT	226 007	187 203	38 804	188 526	188 526	-
<b>TOTAL</b>	<b>1 950 507</b>	<b>1 911 703</b>	<b>38 804</b>	<b>1 963 245</b>	<b>1 956 476</b>	<b>6 769</b>

Programme 6 -	2022/2023			2023/2024		
	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	40 801	40 801	-	35 119	58 503	(23 384)
PUBLIC ORDINARY SCHOOLS	2 708 462	2 708 462	-	2 707 211	2 880 028	(172 817)
SPECIAL SCHOOLS	13 386	13 386	-	205 462	77 890	127 572
EARLY CHILDHOOD DEVELOPMENT	44 466	44 466	-	40 309	5 925	34 384
<b>TOTAL</b>	<b>2 807 115</b>	<b>2 807 115</b>	<b>-</b>	<b>2 988 101</b>	<b>3 022 346</b>	<b>(34 245)</b>

Programme 7 -	2022/2023			2023/2024		
	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
PAYMENTS TO SETA	55 000	55 000	-	33 495	-	33 495
PROFESSIONAL SERVICES	636 915	636 915	-	658 932	631 700	27 232
EXTERNAL EXAMINATIONS	908 868	908 868	-	1 012 671	891 301	121 370
CONDITIONAL GRANTS	61 183	61 176	7	59 822	59 822	-
SPECIAL PROJECTS	1 479 762	1 328 473	151 289	1 483 931	1 529 033	(45 102)
<b>TOTAL</b>	<b>3 141 728</b>	<b>2 990 432</b>	<b>151 296</b>	<b>3 248 851</b>	<b>3 111 856</b>	<b>136 995</b>

## 5. TRANSFER PAYMENTS

The table below reflects the transfer payments made for the period 1 April 2023 to 31 March 2024

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Various Directorates/ Sub Directorates / Districts / Circuits	Administration	Leave gratuity / stipend / claims against the state/ vehicle licenses	-	-	-	-
Various Schools	Public Ordinary School Education	-	-	1 376 461	1 390 369	-
Various Schools	Independent School	Running Costs & LTSM	-	85 283	85 508	-
Various Schools	Public Special School Education	-	-	150 523	151 035	-
Various Schools	Early Childhood Development	Payment Leave Gratuity / Non LTSM Running Costs	-	584 086	597 668	-

## 6. CONDITIONAL GRANTS

### 6.1. Conditional grants and earmarked funds received

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

#### Conditional Grant 1: Education Infrastructure Grant

Department who transferred the grant	<ul style="list-style-type: none"> <li>Department of Education</li> </ul>
Purpose of the grant	<ul style="list-style-type: none"> <li>To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing school infrastructure in education.</li> <li>To ensure capacity to deliver infrastructure in education.</li> <li>To address damages to infrastructure</li> <li>To address achievement of the targets set out in the minimum norms and standards for school infrastructure</li> </ul>
Expected outputs of the grant	<ul style="list-style-type: none"> <li>Number of new schools, additional education spaces, education support spaces and administration facilities constructed as well as equipment and furniture provided to new learning spaces.</li> <li>Number of existing schools' infrastructure upgraded and rehabilitated.</li> <li>Number of new and existing schools maintained.</li> <li>Number of work opportunities created.</li> <li>Number of new special schools provided, and existing special and full-service schools upgraded maintained.</li> <li>Number of schools where contracts focused on the development and upgrading of portable water supply and safe sanitation have reached practical completion.</li> <li>Number of schools provided with sanitation materials and equipment with quantities specified</li> </ul>
Actual outputs achieved	<p>Output Achievements as per Departmental APP targets tabled above.</p> <ul style="list-style-type: none"> <li>SOI 601, 602, 603, 604, 605 &amp; NSOI 6.1, NSOI 6.2, NSOI 6.3 &amp; NSOI 6.4</li> </ul>
Amount per amended DORA	<ul style="list-style-type: none"> <li>R 2 638 379 000</li> </ul>

<b>Amount received (R'000)</b>	<ul style="list-style-type: none"> <li>R 2 638 379 000</li> </ul>
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>R 2 638 379 000</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>EIG Grant allocated to the Department was fully spent</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>All performance targets were achieved.</li> </ul>
<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Monitoring mechanism by the receiving department</b>	<ul style="list-style-type: none"> <li>The Department has the following structures that monitor the effectiveness of the Implementing Agents in implementing the infrastructure portfolio: <ul style="list-style-type: none"> <li>i. Monthly Provincial Infrastructure Delivery Committee meetings.</li> <li>ii. Bilateral meetings between Head of Infrastructure and Implementing Agents' management</li> <li>iii. Site meetings on each specific projects</li> <li>iv. Pre-audits to ascertain compliance</li> <li>v. One on One monitoring meetings by DBE</li> </ul> </li> <li>The Department monitors the Implementing Agents to ensure they adhere to the terms and conditions of the Service Delivery Agreements. Over and above that, the Department has appointed Works Inspectors at District and Programme Managers appointed at Head Office who are allocated to dedicated Implementing Agents for more controlled monitoring and accountability.</li> </ul>

#### **Conditional Grant 2: HIV and AIDS Life skills Education Grant**

<b>Department who transferred the grant</b>	<ul style="list-style-type: none"> <li>Department of Basic Education</li> </ul>
<b>Purpose of the grant</b>	<ul style="list-style-type: none"> <li>To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners to mitigate the impact of HIV and TB for learners and educators.</li> </ul>
<b>Expected outputs of the grant</b>	<ul style="list-style-type: none"> <li>720 educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB.</li> <li>1 320 school management teams and governing bodies trained to develop policy implementation plans focusing on keeping girls in school, ensuring that CSE and TB education is implemented for all learners in schools, access to comprehensive sexual and reproductive health (SRH) and TB services</li> <li>30 000 learners and educators reached through co-curricular peer education activities on provision of comprehensive sexuality education, access to sexual and reproductive health and TB services.</li> <li>Care and support programmes implemented to reach 30 000 learners and 1 500 educators. A total of 750 Learner Support Agents appointed and trained to support vulnerable learners using the care and support for teaching and learning framework.</li> <li>60 000 copies of curriculum and assessment policy statement compliant material printed and distributed to schools.</li> <li>Advocacy and social mobilisation events hosted with 32 200 learners, educators, and school community members on the DBE National Policy on HIV, STIs and TB, Integrated School Health Policy and DBE Policy on the prevention and management of learner pregnancy in schools..</li> </ul>

<b>Actual outputs achieved</b>	<ul style="list-style-type: none"> <li>720 educators trained to implement comprehensive sexuality education (CSE) and TB prevention programmes for learners to be able to protect themselves from HIV and TB.</li> <li>1 320 school management teams and governing bodies trained to develop policy implementation plans focusing on keeping girls in school, ensuring that CSE and TB education is implemented for all learners in schools, access to comprehensive sexual and reproductive health (SRH) and TB services</li> <li>30 000 learners and educators reached through co-curricular peer education activities on provision of comprehensive sexuality education, access to sexual and reproductive health and TB services.</li> <li>Care and support programmes implemented to reach 30 000 learners and 1 500 educators. A total of 750 Learner Support Agents appointed and trained to support vulnerable learners using the care and support for teaching and learning framework.</li> <li>60 000 copies of curriculum and assessment policy statement compliant material printed and distributed to schools.</li> <li>Advocacy and social mobilisation events hosted with 32 200 learners, educators, and school community members on the DBE National Policy on HIV, STIs and TB, Integrated School Health Policy and DBE Policy on the prevention and management of learner pregnancy in schools.</li> </ul>
<b>Amount per amended DORA</b>	<ul style="list-style-type: none"> <li>R 62 910 000</li> </ul>
<b>Amount received (R'000)</b>	<ul style="list-style-type: none"> <li>R 62 910 000</li> </ul>
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>R 62 910 000</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>High rate of attrition is compromising performance. A submission has been written to HOD to request for the vacant posts to be filled to improve performance.</li> </ul>
<b>Monitoring mechanism by the transferring department</b>	<ul style="list-style-type: none"> <li>Monitoring is done through school visits to monitor and support the implementation of the programme. During visits physical verification and interviews are conducted with school staff who implement the programme to determine the extent to which the programme is implemented</li> </ul>

### **Conditional Grant 3: Conditional Grant: Learners with Severe to Profound Intellectual Disability (LSPID)**

<b>Department who transferred the grant</b>	<ul style="list-style-type: none"> <li>Department of Basic Education</li> </ul>
<b>Purpose of the grant</b>	<ul style="list-style-type: none"> <li>To provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities</li> </ul>
<b>Expected outputs of the grant</b>	<ul style="list-style-type: none"> <li>One (1) Deputy Chief Education Specialists as provincial grant managers and 35 transversal itinerant outreach team members appointed to provide support in special care centres and targeted schools</li> <li>60 special care centre data captured and managed using the South African School Administration and Management System</li> <li>35 transversal itinerant outreach team members, 250 caregivers, trained on the learning programme for learners with profound intellectual disability and other programmes that support the facilitation of the learning programme</li> <li>Number of caregivers trained on accredited training</li> <li>863 children with severe to profound intellectual disability supported through a range of services</li> <li>30 of children with PID of school going age in special care centres placed in schools</li> </ul>

<b>Actual outputs achieved</b>	<ul style="list-style-type: none"> <li>One (1) Deputy Chief Education Specialists as provincial grant managers and 34 transversal itinerant outreach team members appointed to provide support in special care centres and targeted schools</li> <li>55 special care centre data captured and managed using the South African School Administration and Management System</li> <li>25 transversal itinerant outreach team members, 204 caregivers, trained on the learning programme for learners with profound intellectual disability and other programmes that support the facilitation of the learning programme</li> <li>0 Number of caregivers trained on accredited training</li> <li>857 children with severe to profound intellectual disability supported through a range of services</li> <li>30 of children with PID of school going age in special care centres placed in schools</li> </ul>
<b>Amount per amended DORA</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount received (R'000)</b>	<ul style="list-style-type: none"> <li>R34 534 000</li> </ul>
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>R34 428 766</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>Non delivery of Assistive Device for one official with Order note No. E0173068 issued for BHR Trading with the amount of R 286 342,77</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>Support Staff in care centres that could not register on time</li> </ul>
<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>Registration processes conducted at the same venue</li> </ul>
<b>Monitoring mechanism by the receiving department</b>	<ul style="list-style-type: none"> <li>Quarterly monitoring of Transversal Teams, Special Care Centres and Special Schools by Provincial Department- Inclusive Education</li> </ul> <p>Monitoring conducted by Grant Manager and District Officials</p>

#### **Conditional Grant 4: National School Nutrition Programme (NSNP)**

<b>Department who transferred the grant</b>	<ul style="list-style-type: none"> <li>Department of Basic Education</li> </ul>
<b>Purpose of the grant</b>	<ul style="list-style-type: none"> <li>To provide a daily balanced nutritious meal to learners by 10:00am</li> </ul>
<b>Expected outputs of the grant</b>	<ul style="list-style-type: none"> <li>To feed 2 445 466 million learners</li> </ul>
<b>Actual outputs achieved</b>	<ul style="list-style-type: none"> <li>Fed 2 343 649 million learners in 2023/24</li> </ul>
<b>Amount per amended DORA</b>	<ul style="list-style-type: none"> <li>R1 952 777 000</li> </ul>
<b>Amount received (R'000)</b>	<ul style="list-style-type: none"> <li>R2 006 691 000 (including rollover)</li> </ul>
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>R 1 864 828 000 less rollover amount (R141 863 000) underspent in order to pay March invoices.</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>To pay for services rendered during the month of March 2023</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>

<b>Monitoring mechanism by the receiving department</b>	<ul style="list-style-type: none"> <li>• Monthly (MRR) reporting,</li> <li>• Quarterly Performance Reporting,</li> <li>• Quarterly Expenditure Reporting,</li> <li>• Annual Performance Reporting</li> <li>• Annual Expenditure Reporting</li> <li>• Annual Pre-Evaluation</li> <li>• Annual Evaluation</li> </ul>
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#### Conditional Grant 5: MST ICT

<b>Department who transferred the grant</b>	<ul style="list-style-type: none"> <li>• Department of Basic Education</li> </ul>
<b>Purpose of the grant</b>	<ul style="list-style-type: none"> <li>• To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of MST teaching and learning at selected public schools</li> </ul>
<b>Expected outputs of the grant</b>	<ul style="list-style-type: none"> <li>a) Provision of ICT resources to 5 MST IT Schools and robotics kits to 13 primary schools</li> <li>b) Supply of workshop equipment, machinery, manipulatives and tools to 5 technical high schools/agricultural schools and also accommodate repairs, maintenance and/or replacement necessary</li> <li>c) Supply laboratories' workshop equipment, apparatus and consumables to 19 schools offering MST subjects</li> <li>d) Provision of learner support to identified learners in line with provincial needs in support of curriculum delivery based on a structured annual calendar. This includes competition participation expenses, learner coaching, printing, delivery and mediation of study materials to 15 000 grade 12 learners. This support includes study camps for identified learners as per the provincial programme including a focus on girl learners. Supply of Teaching Mathematics for Understanding (TMU) support material Learner Activity Book to 13 piloting schools.</li> <li>e) Provision of teacher support to 1728 identified teachers in line with provincial needs in support of curriculum delivery. Teacher training or development should be based on a structured programme.</li> </ul>
<b>Actual outputs achieved</b>	<ul style="list-style-type: none"> <li>• Only 5 MST IT Schools received ICT resources through the smart schools project and 13 primary schools received robotics kits</li> <li>• Only 10 High schools offering technical subjects received workshop equipment and tools for PAT</li> <li>• Only 19 MST High schools received science consumables and technology kits</li> <li>• Grade 12 Mathematics Study guides procured for 17 227 learners from 423 schools across the province and 65 431 learners participated in various MST and robotics competitions eg Maths Olympiads, Science Expos, Robotics competitions etc as well as 13 schools received TMU study material.</li> <li>• Only 1197 teachers participated on MST subject content training with 65 teachers attended mathematics conference.</li> </ul>
<b>Amount per amended DORA</b>	<ul style="list-style-type: none"> <li>• R 70 193 000</li> </ul>
<b>Amount received (R'000)</b>	<ul style="list-style-type: none"> <li>• R 62 123 000</li> </ul>
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>• Budget Cut as National Treasury and DBE</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>• R 70 091 306</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>• Not applicable since all funds have been spent</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>• Budget adjustment was communicated after funds were already committed</li> </ul>

<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>• Collaborative planning with all relevant stakeholders</li> <li>• Prior budget allocation to all stakeholders including external learners support programmes to curb over expenditure.</li> </ul>
<b>Monitoring mechanism by the receiving department</b>	<ul style="list-style-type: none"> <li>• Collaborative meeting with appropriate stakeholders to monitor the implementation of the procurement plan in order to make use of budget as a control mechanism on expenditure.</li> </ul>

## 7. DONOR FUNDS

### 7.1. Donor Funds Received

*The Department does not access any donor funding*

## 8. CAPITAL INVESTMENT

### 8.1. Capital investment, maintenance and asset management plan

Infrastructure projects	2022/2023			2023/2024		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	347 408	410 812	(63 404)	261 111	261 111	-
Existing infrastructure assets	-	-	-	-	-	-
- Upgrades and additions	1 284 714	1 258 352	26 362	927 216	927 216	-
- Rehabilitation, renovations and refurbishments	627 056	553 433	73 623	973 223	973 223	-
- Maintenance and repairs	486 889	480 271	6 618	736 150	736 150	-
Infrastructure transfer	-	-	-	-	-	-
Infrastructure: Leases	139 600	98 037	41 563	109 749	109 749	-
Non infrastructure	154 318	127 188	27 130	144 733	144 733	-
Current	626 489	578 308	48 181	845 899	845 899	-
Capital	2 259 178	2 222 597	36 581	2 161 550	2 161 550	-
<b>TOTAL</b>	<b>3 039 985</b>	<b>2 928 093</b>	<b>111 892</b>	<b>3 152 182</b>	<b>3 152 182</b>	<b>-</b>



**PART C:**  
**GOVERNANCE**

## 1. INTRODUCTION

The departments ensures that assurance services and functions enable an effective control environment, and that these support the integrity of information for internal decision making and of the department's external reports.

## 2. RISK MANAGEMENT

The Department has reviewed its Risk Management Policy and Risk Management Strategy to align with the Risk Management framework.

The Department has reviewed its Risk Register at the beginning of the year, which articulates all the risks identified and tabulates the action plans to be implemented to mitigate those risks. Progress on the action plans as well as emerging risks is reported quarterly. The Department has identified 17 strategic risks, of which 9 are critical and 52 operational. Sixteen of these operational risks are critical.

Due to the implementation of action plans by management, the Department has been able to revise the residual risk rating for 6 risks from critical to major. This shows that the risk culture in the department is improving.

The Department has established a risk management committee which incorporates ethics management.

This committee is chaired by the Head of Department. Members are all Chief Directors and DDGs. The Director: Internal Control and Risk management is a standing invitee to the meeting.

The Risk Management Committee meetings were held quarterly as follows:

Date of the meeting	Quarter
08 August 2023	Q1
17 October 2023	Q2
31 January 2024	Q3
22 April 2024	Q4

## 3. FRAUD AND CORRUPTION

The department has an approved fraud prevention policy, strategy, and a plan. As part of implementing the fraud prevention plan, fraud awareness campaigns were conducted with school principals and the members of the school governing bodies and all office-based officials. The department uses the Public Service Commission national hotline for whistleblowing and this number is communicated to all officials, principals, and the members of the school governing bodies.

The Department has established a multi-disciplinary task team to assist the Accounting Officer to foster consequence management in the Department. Below are the functions performed by the task team:

- i. Direct all reported cases for investigations.
- ii. Oversee and monitor all cases under investigation.
- iii. To provide a status update of all reported cases.
- iv. Provide directive to all forensic Investigation reports:
- v. Perusal and make decisions on the implementation of the recommendations.
- vi. Consequences Management, to monitor the implementation of the recommendations.
- vii. Preparation of the oversight committee reports for the Accounting Officer, CARC, SCOPA and Portfolio Committee.
- viii. Constantly liaison with OTP on matters under their investigations
- ix. Attending the matters referred by PSC, DPCI, SIU and SAPS to the Department.

Make recommendations to the Head of Department

## 4. MINIMISING CONFLICT OF INTEREST

The Department has conducted an ethics awareness workshop. This has improved the ethical culture within the Department as we have noted an increase in the applications to conduct remunerative work outside Public Service and Disclosure of gifts and donations.

The following management processes are implemented to minimise conflict of interest:

- All senior management are required annually to complete their Declaration of Interest on the e-disclosure reporting tool of the Department of Public Service Administration.
- Employees on levels 11 – 12, including all employees in the Supply Chain Management unit, are expected to register on the e-disclosure reporting tool and complete their Declaration of interests.
- All members of the Departmental Bid Evaluation and Bid Adjudication Committees are required to complete a Declaration of Interest form prior to adjudication and evaluation of each bid/tender.
- Suppliers are also required to complete the SBD4 form which is a certificate of declaration of interest

## 5. CODE OF CONDUCT

The Department's Code of Conduct is primarily informed by the Public Service Code of Conduct and promotes a high standard of professional ethics in the workplace and encourages public servants to think and behave ethically.

When there is a breach of conduct the matter is investigated thoroughly and dealt with either formally or informally, depending on the seriousness of the conduct.

## 6. HEALTH SAFETY AND ENVIRONMENTAL ISSUE

Occupational Health & Safety (OHS) sub-directorate is responsible for the implementation of the Safety, Health, Environment, Risk and Quality (SHERQ) management pillar which is the one of the programmes with the health and safety of employees. This is the process for establishing and maintaining a safe and health working environment for employees in support of a healthy and productive workforce. Occupational Health and Safety is guided by the Occupational health & Safety Act No 85 of 1993. The employer is tasked as an accounting officer to ensure that the following is implemented and is adhered by the department.

1. Occupational Health and Safety	Appointments of the following:
	• 125 SHE representation
	• 220 Fire Marshals
	• 83 First Aiders
	• 25 Safety Officers
	Formulation of the OHS Policy
	Appointment of the Health and Safety Committees
2. Environmental Management	Training of Health and Safety Representatives
	Identify and manage hazardous risks related to health and safety
	Monitor SHERQ Implementation
	Health and safety inspections
	Health Risk Assessment e.g. adequate ventilation, physical and chemical risk
	Fumigation of the buildings

3. Risk and Quality Management	Disaster Management
	Emergency Preparedness Plan e.g., emergency evacuation plan and conducting drills
	Audit of Compliance
	SHERQ Management Plan
	Good hygiene service
	Housekeeping Procedures pertaining to water supply, soap and paper towels in all ablution facilities
	Number of Offices and workspaces kept clean
	Information, Awareness and Training
	Awareness and training session
	Training provided by webinars and online platforms

Based on the above SHERQ implementation and its effect on safety and health reporting of emergencies like injuries, illness, theft, fire, assaults, and burglaries.

## 7. PORTFOLIO COMMITTEES

No	Date	Resolution	Departmental Report
1.	2 June 2023	Resolution Doe 01/02/2023 – Report on Learner Transport	<p>a) The Department currently provides dedicated learner transport to 427 schools in the province benefiting 79 528 learners across the 12 districts.</p> <p>b) The transport used for the learners are overloaded by 20 582.</p> <p>c) There are currently 1 148 schools on the waiting list to benefit 157 538 learners of which will cost the department an additional R1 656 480 000 costs implications per annum.</p> <p>d) This is due to inadequate budget dedicated to Learner transport.</p>

No	Date	Resolution	Departmental Report
2.	2 June 2023	Resolution DoE 03/02/2023 - Report on the unfinished projects	<p>(a) The status of the eight (8) Projects reported as unfinished is as follows:</p> <ul style="list-style-type: none"> <li>(i) The new school, Solomon Mahlangu Primary School in Pinetown District, contract was terminated, and the project was due to be completed in January 2024.</li> <li>(ii) Open Gate Special School which required upgrades and additions in Umgungundlovu District, contract was terminated, and the project was due to be completed in October 2025.</li> <li>(iii) Vukanimazulu Secondary school in Zululand district which required water and sanitation, the contract was terminated, and it was due to be completed in January 2024.</li> <li>(iv) YWCA Special School in Amajuba District which required upgrades and additions, the contractor was underperforming, and the project was due to be completed in September 2023.</li> <li>(v) Qantayi Primary School in King Cetshwayo District required upgrades and additions, the contractor was under performing, a new contractor was appointed to complete the project in the second quarter of 2023/2024 financial year.</li> <li>(vi) Ezulwini Primary School in Harry Gwala District required upgrades and additions, the contractor was under performing, a new contractor was appointed to complete the project in the second quarter of 2024/2025 financial year.</li> <li>(vii) Dingukwazi Secondary School in Zululand District required upgrades and additions, the contractor was under performing due to financial issues, a new contractor was appointed to complete the project in the second quarter of 2023/2024 financial year if termination is effected.</li> <li>(viii) Tholimfundo Primary School in Ugu District required refurbishment and renovations, the contractor was under performing, contract was terminated, documentation for a new contractor is being prepared.</li> </ul>

No	Date	Resolution	Departmental Report
3.	2 June 2023	Resolution DoE 04/02/2023 - Report on ECD Function Shift	<ul style="list-style-type: none"> <li>a) Number of children accessing registered ECD is 160 888</li> <li>b) Number of ECD programmes registered is as follows: <ul style="list-style-type: none"> <li>(i) Centre Based 3 769</li> <li>(ii) Non centre based 17</li> <li>(iii) Number of children subsidized through Equitable share 95 468</li> <li>(iv) Number of children subsidized through ECD Conditional grant 46 475</li> </ul> </li> <li>c) 68 officials were transferred from DSD to ECD Department of Education</li> <li>d) 60 Social Workers were placed in 12 Districts (5 Social Worker per District)</li> <li>e) All the transferred officials were oriented on: <ul style="list-style-type: none"> <li>(i) Change management.</li> <li>(ii) The Vangasali ECD registration tool kit and Registration Monitoring Tool</li> <li>(iii) Monitoring and Evaluation Tool for the Curriculum and Compliance to ECD Norms and Standards</li> </ul> </li> <li>f) 2441 Practioners and 217 centre managers (supervisors) were trained on the National Curriculum Framework (NCF) for birth to four years.</li> <li>g) The directorate developed a comprehensive Monitoring and Evaluation (M&amp;E) tool to monitor curriculum implementation and evaluate the adequacy, efficiency and the quality of services rendered against the funds allocated to each centre.</li> <li>h) 586 ECD centres were visited by ECD social workers, District and Head Office officials to monitor NCF implementation and compliance to the set Norms and Standards for ECD centres.</li> <li>i) Quarterly meetings were held to provide progress reports on the implementation of the ECD function and the support that is provided by stakeholders.</li> <li>j) R340 954 000 was allocated to subsidise 95 468 children through the equitable share and R171 545 000 was allocated to subsidise 46 475 children through the conditional grant.</li> <li>k) To facilitate the registration of ECD centres, 88 Jamborees were conducted, 1834 Registration packs distributed, 463 Registration forms submitted to Districts and 152 registration assessment visits were conducted. The Directorate has partnered with Impande SA to receive support with registrations.</li> <li>l) Districts received all SLAs which were transferred from DSD to DoE</li> <li>m) An ECD database was received from DSD and the Census. Reports from Districts are also utilised to categorize data for an improved implementation of ECD Services going forward. The ECD and EMIS Directorates collaborate to ensure that data is verified and analysed for proper utilisation.</li> <li>n) Plans for the new financial year includes allocating R358 677 000 to subsidise 95 468 children through the equitable share and R178 823 000 is allocated to subsidise 46 475 children through the conditional grant.</li> <li>o) Vacant posts need to be filled and additional ones created dependent on availability of budget.</li> <li>p) Budget needs to be availed for allocation to registered unfunded ECD centres.</li> <li>q) State vehicles to be availed for social workers or approval for the utilisation of own vehicle where possible.</li> <li>r) Centres are traced and requested to submit their claims.</li> </ul>

No	Date	Resolution	Departmental Report																																										
4.	2 June 2023	Resolution DoE 06/02/2023 – Report on NSC irregularities	<p>a) Nature of the irregularities identified.</p> <p>(i) Possession of cellphones</p> <p>(ii) Possession of unauthorized material like crib notes</p> <p>(iii) Imposter Candidates</p> <p>(iv) Alleged group copying</p> <p>b) Steps taken in each case.</p> <p>(i) Investigations were conducted by officials in the respective districts.</p> <p>(ii) Hearings were conducted with the concerned candidates.</p> <p>(iii) Investigative marking was conducted in the case of group copying cases.</p> <p>(iv) Candidates who were found guilty were sanctioned accordingly.</p> <p>c) The total number of cases reported for the NSC October/November is 51 from 341 candidates and were all resolved in February 2023.</p>																																										
5.	2 June 2023	Resolution DoE 01/06/2023: Youth & people with disability benefiting from the infrastructural projects of the Department.	<p><b>Youth Owned Companies</b></p> <p>Thirty-eight (38) Youth owned companies were awarded projects in the 2023/24 Financial Year. These construction companies created 96 job opportunities for the Youth under the 38 projects awarded.</p> <p><b>People Living with Disabilities (PWD)</b></p> <p>No job opportunities were created for PWD, however the Department appointed one (1) PWD owned construction company in the 2023/24 Financial Year. This company created 16 job opportunities for the Youth under the 4 projects awarded.</p> <p><b>Operation Siyanakekela</b></p> <p>Operation Siyanakekela, targeting Youth and PWD, has thirteen (13) of the targeted two hundred and two (202) Youth companies already appointed to work on a total of 13 schools. These companies are expected to create an estimated 390 job opportunities. 13 PWD owned companies will be appointed under the said programme.</p>																																										
6.	2 June 2023	Resolution DoE 02/06/2023: List of schools benefitting from the Learner Transport.	<p>The Department currently provides dedicated learner transport to 420 schools in the province, broken down per district as follows:</p> <table><tr><th>DISTRICT</th><th>SCHOOLS</th><th>LEARNERS</th></tr><tr><td>uThukela</td><td>37</td><td>5 405</td></tr><tr><td>uMgungundlovu</td><td>31</td><td>3 769</td></tr><tr><td>Harry Gwala</td><td>29</td><td>4 181</td></tr><tr><td>uMkhanyakude</td><td>32</td><td>4 906</td></tr><tr><td>uGu</td><td>22</td><td>5 355</td></tr><tr><td>iLembe</td><td>37</td><td>4 955</td></tr><tr><td>Zululand</td><td>49</td><td>12 045</td></tr><tr><td>Amajuba</td><td>23</td><td>3 626</td></tr><tr><td>uMzinyathi</td><td>65</td><td>15 018</td></tr><tr><td>King Cetshwayo</td><td>42</td><td>7 085</td></tr><tr><td>Pinetown</td><td>30</td><td>3 757</td></tr><tr><td>uMlazi</td><td>23</td><td>4 629</td></tr><tr><td>TOTAL</td><td>420</td><td>74 731</td></tr></table>	DISTRICT	SCHOOLS	LEARNERS	uThukela	37	5 405	uMgungundlovu	31	3 769	Harry Gwala	29	4 181	uMkhanyakude	32	4 906	uGu	22	5 355	iLembe	37	4 955	Zululand	49	12 045	Amajuba	23	3 626	uMzinyathi	65	15 018	King Cetshwayo	42	7 085	Pinetown	30	3 757	uMlazi	23	4 629	TOTAL	420	74 731
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No	Date	Resolution	Departmental Report
7.	2 June 2023	Resolution DoE 03/06/2023: Unfinished projects	<p>The Department has ten (10) unfinished projects from the following Districts:</p> <ul style="list-style-type: none"> <li>Ethekwini - Pinetown,</li> <li>uMgungundlovu,</li> <li>Amajuba,</li> <li>Zululand (2 schools),</li> <li>King Cetshwayo,</li> <li>Harry Gwala</li> <li>uMkhanyakude (2 schools), and</li> <li>uGu.</li> </ul> <p>Reasons for the projects being unfinished ranges from:</p> <ul style="list-style-type: none"> <li>Disruption by Business Forums and local communities,</li> <li>Poor performance by contractors and</li> </ul> <p>Termination by contractors.</p>
8.	2 June 2023	Resolution DoE 04/06/2023: Report on the May/June exams.	<ul style="list-style-type: none"> <li>A total of 12 171 candidates were registered for the Senior Certificate with the highest enrolment in uMgungundlovu (2833) and uMkhanyakude (2227)</li> <li>A total of 16 239 candidates were registered for the National Senior Certificate with the highest enrolment in Pinetown (2929); Umlazi (2909)</li> <li>2023 May/June Registration SC and NSC: <ul style="list-style-type: none"> <li>The system closed for capturing of entries on the 29th March 2023.</li> <li>Only Super users had access to functions to capture amendments</li> <li>Exam material was printed when amendments from the Preliminary schedules were captured by 31st March 2023,</li> <li>All amendments from preliminary schedules were captured on the 16th before the exam material was printed.</li> <li>The examination material was printed and collected by districts on the 25th April 2023.</li> </ul> </li> <li>The local South African Police Services (SAPS) were on stand-by to assist where there were challenges caused by inclement weather</li> <li>The Department of Education hired four-wheel-drive vehicles to use in case of challenges mentioned above</li> <li>The weather bureau provided forecasts to warn the system of possibilities of heavy rains</li> <li>CAT/IT CD verification took place on the 05th of June at George Campbell Technical High School. The process went well and no candidates were identified for a REWRITE for both CAT and IT</li> <li>Generally, there was a marked improvement in the saving and submission process as compared to previous years.</li> <li>The May/June examination had irregularities from across all Districts and these were submitted to the province for presentation and discussion in the PEIC Meeting.</li> <li>The PEIC Meeting was held on the 7th of July 2023 at Glenwood High School</li> </ul> <p>Out of the total number that was presented, 21 were resolved and 30 are still pending for further investigation. Districts will conduct these investigations since the irregularities were discovered at the Marking Centers. The irregularities were mainly group copying</p>

## 8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department
Resolution 78/2023:	Department of Education: Financial Health: Material uncertainty relating to going concern	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The financial health of the department is unfavourable due to a continuous increase in staff debts caused by overpayments (more than 70% of the debts are irrecoverable), budget reductions, the carry-over effect of accruals and payables amounting to R1.24 billion from 2021/22 to 2022/23 and the carry-over effect of accruals and payables amounting to R1.43 billion from 2022/23 to 2023/24.</li> <li>The bank overdraft of R955.28 million has decreased by only 1% from the previous financial year's figure of R965.25 million.</li> <li>These conditions indicate that a material uncertainty exists that may cast significant doubt on the ability of the department to settle future expenditure obligations.</li> <li>The challenges relating to cash flow shortages have been elevated to National Treasury through Provincial Treasury.</li> <li>The department has implemented measures to reduce its operational expenditure.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by 31 January 2024 on: -</p> <ol style="list-style-type: none"> <li>The effectiveness of the measures implemented to reduce the operational expenditure and the overdraft of the department.</li> <li>The outcome of the engagement with National Treasury on the cash flow challenges of the department.</li> </ol>	<p><b>Department Response:</b></p> <ol style="list-style-type: none"> <li>The effectiveness of the measures implemented to reduce the operational expenditure and the overdraft of the department. <ul style="list-style-type: none"> <li>The department implemented cost-cutting across the following activities: a fuel cap on monthly fuel consumption for all departmental vehicles; a reduction in kilometers travelled by officials on official duty; reducing contact meetings to virtual; non-filling of office-based support staff posts and filling of only critical educator vacancies at schools; non-payment of acting allowances for vacant office-based public service posts; addressing inefficiencies in the appointment of temporary educators &amp; leave management; efficient management of Personnel Provisioning Norm (PPN) in schools, where there are excess educators; strict adherence to the deployment of surplus educators to posts that become vacant, resulting in a reduction in the number of surplus educators. Additional areas that have been identified as having the potential of reducing spending within the compensation budget include, management of PILIR, early retirement, overtime, late terminations, and non-payment of performance bonuses.</li> <li>As at 30 November, R156.874 million has been identified by enforced cost-cutting measures largely against non-critical activities largely against training and the procurement of tools of trade.</li> </ul> </li> <li>The outcome of the engagement with National Treasury on the cash flow challenges of the department. <ul style="list-style-type: none"> <li>The department has received a net adjustment to its appropriation of R2,2 billion because of engagement with both National and Provincial Treasuries. 78% of the wage agreement was funded amounting to R2.3 billion. Unfortunately, the funding is limited and the department still is facing severe pressures.</li> </ul> </li> </ol>

Resolution No.	Subject	Details	Response by the department
Resolution 79/2023:	Department of Education: Provision for impairment of receivables: Staff Debt: R532.59 million	<p><b>Noting that: -</b></p> <p>a. The department has a staff debt balance of R532.59 million (2022: R493.24 million and 2021: R476.23 million). This debt is made up of current and former staff members and includes salary payments made to persons who are no longer employed by the department due to late termination of employment processes.</p> <p>b. Provision for debt impairment of R404.12 million (2022: R355.31 million and 2021: R329.27 million) was made against the staff debt balance in respect of doubtful debts, mainly for past employee debts inherited from the erstwhile departments of education that had been outstanding for three or more years and which are no longer recoverable. The department will write off these debts once funding becomes available.</p> <p>c. The balance of the debts are in-service debts and former employee debts which are still recoverable.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by 31 January 2024 on progress made in the recovery of recoverable staff debts and steps taken to fast-track the recovery process.</p>	<p><b>Department Response:</b></p> <p>The biggest challenge the department encounters is late terminations of the employees who exits the system and leave without pay granted to employees that are still in the system. The employees that are still in the system, monthly recoveries are deducted against their salaries and employees that are terminated, recoveries are made against their Leave Gratuities and Pension Benefits. The department thus far recovered R44,9 million in the last 3 quarters in this financial year for debts from employee's Salaries, Leave Gratuities and Pension Benefits. When there are disputes regarding the acknowledgement of debt and recoveries, the debtors file is referred to the departments Labour Section and Legal Service to be recovered. Human Resources Section had issued circulars to all districts with regard to late termination in order to avoid further overpayments and to take disciplinary action against officials responsible for these debts.</p> <p>The Department sent letters, reminders and debt statements to these debtors but did not receive any response.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 80/2023:	Department of Education: Material irregularities: Salary payments to persons no longer in the employ of the department	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>Employees who had left the employment of the department were not removed from the human resources and payroll systems in a timely manner, resulting in the department approving and processing salary payments to persons who were no longer in the employment of the department</li> <li>Salary payments to persons no longer employed by the department have resulted in a material financial loss of R142.49 million by 31 March 2021 and are likely to result in further material financial losses as the department has a staff debt balance of R476.02 million, made up of current and former staff members. Furthermore, a provision for debt impairment of R392.27 million was made against the staff debt balance in respect of doubtful debts in the 2020/21 financial statements of the department.</li> <li>SOP's have been developed for the exit process of employees to ensure timely processing of service terminations with effect from date of exit. All exits processed late resulting in salary overpayments henceforth will be investigated and disciplinary action will be taken against officials responsible for overpayments.</li> <li>The department is procuring an electronic system to fast-track the flow of termination of service documentation to avoid overpayments on late terminations of service.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by 31 January 2024 on:</p> <ol style="list-style-type: none"> <li>Progress made in the implementation of SOP's relating to timely processing of service terminations, steps taken to monitor implementation thereof and the effectiveness and adequacy of the measures implemented to avoid salary overpayments.</li> </ol>	<p><b>Department Response:</b></p> <p>That the accounting officer report to the committee by 31 January 2024 on: -</p> <ol style="list-style-type: none"> <li>Progress made in the implementation of SOP's relating to timely processing of service terminations, steps taken to monitor implementation thereof and the effectiveness and adequacy of the measures implemented to avoid salary overpayments.</li> </ol> <p>In respect of terminations emanating from employee resignations, the department has drastically reduced the number of late terminations due to timeous processing of termination of Persal. This shows effective implement of the Department's Standard Operating Procedures.</p> <p>Notwithstanding the above promising progress, there are still shortcomings regarding the management of Long Sick Leaves, and this is due to the prolonged period of time taken by the Health Risk Manager to conclude matters refereed by the Department. However, upon the acknowledgement of debt by the employee, the department will recover the debt from leave gratuity and pension fund.</p> <ol style="list-style-type: none"> <li>The implementation of consequence management against officials responsible for salary overpayments where this was avoidable.</li> </ol> <p>Subsequent to the meeting with District Directors. The Department has identified 72 late terminations of permanent employees. The Department is now in the process of finalizing investigations prior to implementing consequence management against responsible for salary overpayments which were avoidable.</p> <ol style="list-style-type: none"> <li>Progress made in the implementation of an electronic system to fast-track the flow of termination of service documentation to avoid overpayments on late terminations of service and the time frames for implementation.</li> </ol> <p>There are delays in the procurement of an electronic system, due to financial constraints.</p>

Resolution No.	Subject	Details	Response by the department
		<p>4. The implementation of consequence management against officials responsible for salary overpayments where this was avoidable.</p> <p>5. Progress made in the implementation of an electronic system to fast-track the flow of termination of service documentation to avoid overpayments on late terminations of service and the time frames for implementation.</p>	

Resolution No.	Subject	Details	Response by the department
Resolution 81/2023:	Department of Education: Material misstatements in reported performance information: Programme 2: Public Ordinary Schools and Programme 6: Infrastructure Development	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The Auditor-General identified material misstatements in the reported performance information submitted for auditing. The department failed to correct these misstatements.</li> <li>In Programme 2: Public Ordinary Schools, the method of calculating the 83% achievement of target under the performance indicator relating to the percentage of learners benefitting from school nutrition programme was not clearly defined and the reported performance information is therefore not verifiable.</li> <li>In Programme 6: Infrastructure Development, under the performance indicators relating to the number of public schools provided with water infrastructure (300), the number of public schools provided with electricity infrastructure (70), the number of public schools supplied with sanitation facilities (300) and the number of public schools where scheduled maintenance projects were completed (500), the department reported a 100% achievement of targets. The audit evidence did not support these achievements and the reported performance information is therefore not reliable.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Measures implemented to review and clearly define all performance indicators and to ensure all performance indicators are complete</li> <li>Measures implemented to ensure reported performance information is reliable and verifiable and supported by sufficient audit evidence.</li> </ol>	<p><b>Department Response:</b></p> <p><b><u>PROGRESS STATUS</u></b></p> <ul style="list-style-type: none"> <li>The Department developed a turnaround strategy</li> <li>The following is summary of the process outlined in the turnaround strategy: <ul style="list-style-type: none"> <li>On receipt of completion certificates from the IA, the programme manager responsible for the project reported complete is expected to conduct physical verification of work done and furnish detailed report to Director Infrastructure Delivery.</li> <li>Subsequent to physical verification by programme manager, feedback meeting shall be convened and presided over by Director Infrastructure Delivery. At this meeting between Director and programme manager, the report is scrutinized and approach in how to communicate (to IA and Districts) site findings as communicated to the office of the Chief Director.</li> <li>Director to certify the project for signing off By Chief Director.</li> <li>Projects completed with snags are rejected and snags are communicated to implementing agent (IA) for action or rectification by contractors.</li> <li>On receipt of the letter (with snag list) IA is expected to revert within seven days and submit action plan to attend to snag list.</li> <li>Responsible programme manager to follow up on snags until work is 100% complete. On completion of snags, both DOE and IA to conduct a joint site visit to verify work and submit report to Director Infrastructure Delivery.</li> <li>Verification checklist was developed which is being used during verifications upon receiving the completion certificates</li> <li>Reporting numbers only after site verifications</li> <li>Site verifications to be conducted after each quarter upon receiving completion certificates</li> <li>If there is identified snags, correspondence is issued to the responsible District / IA before it can be declared as achieved.</li> <li>The following are target dates to ensure that verifications is complete. <ul style="list-style-type: none"> <li>Q1 - 31/09/23</li> <li>Q2 - 30/11/23</li> <li>Q3 - 31/01/24</li> <li>Q4 - 30/04/24</li> </ul> </li> </ul> </li> </ul>

Resolution No.	Subject	Details	Response by the department
Resolution 82/2023:	Department of Education: Key performance targets not achieved: Programme 2: Public Ordinary Schools, Programme 5: Early Childhood Development and Programme 6: Infrastructure Development	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>In Programme 2: Public Ordinary Schools, the department reported achievement of 62.5% of targets while 100% of the budget was spent.</li> <li>In Programme 5: Early Childhood Development, the department reported achievement of 25% of targets while 98% of the budget was spent.</li> <li>In Programme 6: Infrastructure Development, the department reported achievement of 87.5% of targets while 100% of the budget was spent.</li> <li>Key service delivery targets were not met.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on:</p> <ol style="list-style-type: none"> <li>Measures implemented to review key performance targets, to improve on underperformance on key targets, to engage in realistic target setting in line with budget allocations, and to align expenditure with key performance targets.</li> <li>Regular monitoring of targets achieved.</li> </ol>	<p><b>Department Response:</b></p> <p><b><u>PROGRESS STATUS</u></b></p> <ul style="list-style-type: none"> <li>The expenditure on multi-year projects in the Departmental Infrastructure Plan include projects that are spending which are not part of SOI targets. It must be noted that financial year achievements should not be compared with expenditure as most projects are multi-year projects.</li> <li>The categories A&amp;B were completed.</li> <li>The Department has strengthened its monitoring of the implementation of its projects: <ul style="list-style-type: none"> <li>o Attending of site progress meetings and regular site visits to check progress</li> <li>o Monthly meetings with IA's senior managers and programme managers and District officials (PIDC)</li> <li>o Bilateral meetings with IA's</li> <li>o Submission of monthly reports.</li> <li>o Site verifications by works inspectors and responsible sub-programme managers</li> <li>o Other contributing factor to 100% expenditure was because of chemical toilets, desludging and eradication of asbestos that were required due to unforeseen floods occurred in 2022, which are not part of the SOI targets.</li> <li>o Reason for under-achievement (22/23 period) was due to non-completion of SOI 604 (YWCA Hostel). However, SOI 604 was achieved during Q2 of 2023/24 financial year.</li> </ul> </li> </ul>



Resolution No.	Subject	Details	Response by the department
Resolution 83/2023:	Department of Education: Unauthorised Expenditure in 2022/23: R4.080 million	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The department incurred unauthorised expenditure of R4.080 million in 2022/23.</li> <li>The unauthorised expenditure incurred was due to overspending of the budget of a main division under Programme 2: Public Ordinary Schools.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>A breakdown of the unauthorised expenditure and the reasons for incurring the expenditure.</li> <li>Progress made in the determination testing of the unauthorised expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</li> <li>If the determination testing has been concluded, the outcomes thereof, including: <ul style="list-style-type: none"> <li>the root causes of the expenditure;</li> <li>measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures;</li> <li>disciplinary action taken against the officials responsible for the unauthorised expenditure and the sanctions imposed;</li> <li>steps taken to recover any losses;</li> <li>the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>the time frames for concluding the above processes.</li> </ul> </li> </ol>	<p><b>Department Response:</b></p> <p>The R 4 .080 million relates to Programme 2: Public Ordinary Schools that overspent due to pressures on Compensation of Employees. This was due to payment of salaries and wages for educators at schools after all possible virements. There is no consequence management or determination testing.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 84/2023:	Department of Education: Irregular Expenditure in 2022/23: R1.52 billion	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The department incurred irregular expenditure of R1.52 billion in 2022/23.</li> <li>The irregular expenditure was mainly due to the extension of a contract relating to Learner Teacher Support Material.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the determination testing of the irregular expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</li> <li>If the determination testing has been concluded, the outcomes thereof, including: <ul style="list-style-type: none"> <li>the root causes of the expenditure;</li> <li>measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures;</li> <li>disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed;</li> <li>steps taken to recover any losses;</li> <li>the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>the time frames for concluding the above processes.</li> </ul> </li> <li>Progress made in submitting a request for condonation to the relevant authority and the outcome of the condonation request.</li> </ol>	<p><b>Department Response:</b></p> <ol style="list-style-type: none"> <li>The Department has commenced with the determination test for the material amount for the irregular expenditure for LTSM. The supporting documentation and approvals from Treasury for the extension of the contract and the corrective action taken to get a new contract in place has been obtained. The department will be commencing will be commencing with the review of payment vouchers and supporting evidence to validate that goods and services were received. The Department plans to complete the determination test by the end of February 2024.</li> <li>Determination tests are in progress.</li> <li>As the determination test is still in progress no submissions for condonation have been made.</li> </ol>

Resolution No.	Subject	Details	Response by the department
Resolution 85/2023:	Department of Education: Cumulative balance of Irregular Expenditure in financial years prior to 2022/23 not yet condoned: R5.2 billion	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>A cumulative balance of irregular expenditure incurred by the department in financial years prior to 2022/23 amounting to R5.2 billion has not yet been condoned.</li> <li>An amount of R3.322 million relating to NSNP expenditure is under forensic investigation and is not considered by Provincial Treasury for condonation</li> <li>Provincial Treasury is awaiting further information relating to irregular expenditure amounting R3.730 million for the period 2001 to 2014.</li> <li>Provincial Treasury is awaiting information on consequence management in respect of an amount of R708.170 million. This information was requested in October 2022.</li> <li>The balance of the irregular expenditure has not yet been investigated or submitted for condonation.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the forensic investigation relating to the NSNP irregular expenditure and the time frames for concluding the investigations. If the investigations have been concluded, the report must contain the findings and recommendations and steps taken to implement the recommendations as well as time frames for implementation.</li> <li>Progress made in submitting the required information to Provincial Treasury in respect of the irregular expenditure amounting R3.730 million for the period 2001 to 2014 and in respect of the amount of R708.170 million, as well as the time frames for submitting the information.</li> </ol>	<p><b>Department Response:</b></p> <ol style="list-style-type: none"> <li>Forensic investigations are still in progress.</li> <li>The department has submitted the required information for the R708.10 million. There is still outstanding documentation for the R3.730 million as these are very old cases. Engagements will be held with the Treasury to determine how to move forward with the cases where there is no documentation.</li> <li>The determination tests are still in progress. The department plans to finalise the determination tests for the material amounts in February 2024.</li> <li>Determination tests are in progress. The department plans to finalise the determination tests for the material amounts in February 2024.</li> <li>Submissions for condonation to be submitted to Provincial Treasury prior to 31 March 2024 for the material amounts.</li> </ol> <p>Included in the submission for condonation will be for transactions that should not have been classified as irregular, transactions with immaterial amounts and transactions where there is no supporting documentation and the old cases relating to conflict of interest.</p>

Resolution No.	Subject	Details	Response by the department
		<p>3. Progress made in the determination testing of all outstanding irregular expenditure not yet submitted for condonation, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</p> <p>4. If the determination testing has been concluded, the outcomes thereof, including:</p> <ul style="list-style-type: none"> <li>the root causes of the expenditure;</li> <li>measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures;</li> <li>disciplinary action taken against the officials responsible for the irregular expenditure and the sanctions imposed;</li> <li>steps taken to recover any losses;</li> <li>the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>the time frames for concluding the above processes.</li> </ul> <p>5. Progress made in submitting a request for condonation to the relevant authority and the outcome of the condonation request.</p>	

Resolution No.	Subject	Details	Response by the department
Resolution 86/2023:	Department of Education: Fruitless and Wasteful Expenditure in 2022/23: R7.558 million	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The department incurred fruitless and wasteful expenditure of R7.558 million in 2022/23.</li> <li>The fruitless and wasteful expenditure was mainly due to interest charges on overdue accounts.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the determination testing of the fruitless and wasteful expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</li> <li>If the determination testing has been concluded, the outcomes thereof, including: <ul style="list-style-type: none"> <li>the root causes of the fruitless and wasteful expenditure;</li> <li>disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed;</li> <li>steps taken to recover any losses and the amount of any losses recovered or written off;</li> <li>measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures;</li> <li>the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>the time frames for concluding the above processes.</li> </ul> </li> </ol>	<p><b>Department Response:</b></p> <p>The register is being consolidated and analysis of the transactions will occur for the review and condonation process. The Department has sought assistance from Provincial Treasury in terms of project management, to allow for effective and efficient management of the information. There is a shortage of staff to assist with this process and technical expertise to address the details. The Director for Internal Control has been appointed and will be key in managing this process.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 89/2023:	Department of Education: Cumulative Balance of Fruitless and Wasteful Expenditure in financial years prior to 2022/23 not yet recovered or written off: R192.277 million	<p><b>Noting that: -</b></p> <p>The cumulative balance of fruitless and wasteful expenditure incurred by the department in financial years prior to 2022/23 amounting to R192.277 million has not yet been recovered or written off.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>1. Progress made in the determination testing of the fruitless and wasteful expenditure, as required in terms of the PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 and time frames for concluding the determination testing.</li> <li>2. If the determination testing has been concluded, the outcomes thereof, including: <ul style="list-style-type: none"> <li>• the root causes of the fruitless and wasteful expenditure;</li> <li>• disciplinary action taken against officials responsible for the fruitless and wasteful expenditure and the sanctions imposed;</li> <li>• steps taken to recover any losses and the amount of any losses recovered or written off;</li> <li>• measures implemented to address any deficiencies in internal control to avoid a recurrence and the effectiveness of the measures;</li> <li>• the outcome of any criminal investigation and steps taken pursuant thereto; and</li> <li>• the time frames for concluding the above processes.</li> </ul> </li> </ol>	<p><b>Department Response:</b></p> <p>The register is being consolidated and analysis of the transactions will occur for the review and condonation process. The Department has sought assistance from Provincial Treasury in terms of project management, to allow for effective and efficient management of the information. There is a shortage of staff to assist with this process and technical expertise to address the details. The Director for Internal Control has been appointed and will be key in managing this process.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 90/2023:	Department of Education: Compliance with legislation: Procurement and contract management	<p><b>Noting that: -</b></p> <p>a. The Auditor-General made numerous findings on non-compliance with applicable legislation relating to procurement and contract management, including findings that in some instances: -</p> <ul style="list-style-type: none"> <li>competitive bids were not invited, deviations were approved not in accordance with the SCM policy and three written price quotations were not obtained;</li> <li>quotations were awarded to bidders that did not score the highest points in the evaluation process, the preference point system was not applied, tenders who failed to achieve the minimum score for functionality criteria were not disqualified and pre-qualification criteria differed from those stipulated in the original invitation for bidding and quotations;</li> <li>suppliers did not submit a declaration on whether they are employed by the state or connected to any person employed by the state and persons in service of the department did not disclose their private or business interests or those of close family members, partners or associates in contracts awarded by the department;</li> <li>persons in service of other state institutions who had a private or business interest in contracts awarded by the department participated in the process relating to that contract;</li> <li>invitations to tender for procurement of commodities designated for local content and production did not stipulate the minimum threshold, suppliers did not submit a declaration on local production and content and did not meet the prescribed minimum threshold for local production and content;</li> </ul>	<p><b>Department Response:</b></p> <ol style="list-style-type: none"> <li>The department started a process to review and update of SCM Policy, Delegation and Standard Operating Procedures (SOPs). This review involves a detailed assessment of the current processes, identifying gaps and areas of improvement to ensure alignment with the relevant legislation and strengthen internal controls.</li> <li>The department has initiated internal training for staff at head office. Furthermore, treasury will also be assisting with capacitating SCM officials and bid committees through training. The training sessions are scheduled to start in January 2024.</li> <li>To further capacitate scm official a monthly scm forum meeting has been started. This will help the department to stay informed about challenges related to complying with scm regulations and will be able to take appropriate steps to address them.</li> </ol>



Resolution No.	Subject	Details	Response by the department
		<ul style="list-style-type: none"> <li>construction contracts were awarded to contractors not registered with the Construction Industry Development Board or who did not qualify for the contract;</li> <li>IT related goods and services were not procured through SITA; and</li> <li>extensions or modifications to contracts were not approved by a properly delegated official.</li> </ul> <p>b. The lack of information submitted by the department imposed a material limitation on the audit of deviations; consequently, the Auditor-General was unable to determine whether due process was followed when approving those deviations.</p> <p>c. Non-compliance by the department with legislation relating to quotations and competitive bids compromised the requirements of a fair, equitable, transparent, competitive and cost-effective supply chain management system.</p> <p>d. The Auditor-General has recommended that the department review its SCM policy and implement effective controls over SCM processes.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on progress made in reviewing the SCM policy of the department to address the audit findings in relation to non-compliance with applicable legislation, as well as measures and controls put in place to adequately monitor the implementation thereof.</p>	

Resolution No.	Subject	Details	Response by the department
Resolution 91/2023:	Department of Education: Expenditure Management: Failure to pay suppliers within 30 days	<p><b>Noting that: -</b></p> <p>The department did not ensure that all suppliers were paid within 30 days or an agreed period from date of receipt of invoices.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>1. Measures implemented to avoid late payments due to inadequate internal controls.</li> <li>2. Consequence management implemented against officials responsible for late payment of invoices where this was avoidable.</li> </ol>	<p><b>Department Response:</b></p> <p>A circular has been drafted to sensitize end-users to submit invoices on time for payment to take place within 30 days.</p> <p>The document tracking system has been implemented, whereby every district and head office keeps record of the movement of invoices from the time they are received, signed and stamped by the end user up to where they are finally processed and released on the system.</p> <p>Records are reviewed by responsibility managers every month.</p> <p>Responsibility managers shall provide reasons for any delays in excess of three working days at each point until it is finally authorized and later released.</p> <p>The office of the CFO through Financial Accounting Directorate shall be responsible for overall review of this and later provide a report to Internal Control in the office of the Head of Department.</p> <p>The Head of Department shall implement consequence management against any responsibility manager who has failed to take action against officials within his/her jurisdiction.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 92/2023:	Department of Education: Previously reported material irregularities: Penalties and interest paid to SARS on late payment of PAYE	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The department submitted its employee tax reconciliation assessments and paid the PAYE tax withheld from employees dating back to 2017 during the year ended 31 March 2020, in contravention of the Income Tax Act. The non-compliance resulted in a material financial loss, through penalties and interest of R6.69 million being charged by SARS.</li> <li>The following actions have been taken to resolve the material irregularity: <ul style="list-style-type: none"> <li>The development of an electronic system that would assist in timeously alerting the salaries and tax sections of appointments and terminations of educators is underway.</li> <li>A tax expert has been appointed by the department and is engaging with SARS on behalf of the department to get the interest and penalties reversed.</li> </ul> </li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the development and implementation of an electronic system that will assist in avoiding late PAYE payments.</li> <li>Progress made in the engagements with SARS for the remission of the interest and penalties charged in 2020.</li> </ol>	<p><b>Department Response:</b></p> <ul style="list-style-type: none"> <li>Engagements with SARS are ongoing. There have been delays from SARS to provide the department with a way forward as several of their departments are involved in the matter and are not readily available for engagement.</li> <li>At this stage SARS is analysing supporting documents that the department has provided in order for them to determine whether they agree with the department's presentation, in which case they would not oppose the court application. They were initially presented with 38 cases and they requested a further 24 cases.</li> <li>Of the 24 documents requested, 20 are ready to be submitted. Transactions for the 4 outstanding are on BAS V4 which officials no longer have access to. The Tax officials have applied for access in order to be able to retrieve supporting documents thereof.</li> </ul>

Resolution No.	Subject	Details	Response by the department
Resolution 93/2023:	Department of Education: Material irregularities: Ferry boats not utilised	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>In 2016 the department procured 8 ferry boats under the Learner Transport Programme to transport learners who cross rivers to and from schools. The procurement was undertaken without conducting an adequate feasibility study.</li> <li>Seven of the boats could not be used as the rivers on which the boats were intended to be used were too shallow and not conducive to the utilisation of engine propelled boats. Only one boat is currently in use while seven unutilised boats are stored at the KZN Sharks Board.</li> <li>The department has engaged the Department of Cooperative Governance and Traditional Affairs with the view to transferring the boats to COGTA for use by the Disaster Management Unit. It is envisaged that the transfer will be completed by November 2023.</li> <li>The Auditor-General has concluded that the actions by the accounting officer were not appropriate and the matter has been escalated to AGSA structures to decide on the course of action to be taken in accordance with the Public Audit Act.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>The finalisation of the transfer of seven ferry boats to COGTA.</li> <li>The losses suffered by the department and steps taken to recover the losses from the officials responsible, with time frames for implementation of recovery steps.</li> <li>Disciplinary action taken against the officials responsible for the losses and/or any fruitless and wasteful expenditure, with time frames for implementation.</li> <li>Measures implemented to avoid a recurrence.</li> <li>The decision taken by AGSA in terms of the Public Audit Act in relation to the actions by the accounting officer.</li> </ol>	<p><b>Department Response:</b></p> <ol style="list-style-type: none"> <li>The finalisation of the transfer of seven ferry boats to COGTA.  The KZN Department of Education was at an advanced stage of finalizing the process of transferring the seven ferry boats to KZN COGTA when the letter indicating that COGTA was no longer interested in an offer and therefore pulling out of the deal. Consequently, the KZN DOE was forced to look for other options of dealing with the issue. Putting the seven boats on Auction has finally been identified as the best option under the circumstances since the department shall be able to recoup some revenue out of the transaction to offset the total fruitless and wasteful expenditure suffered because of this transaction. At the same time these assets will be able to be put to good use. Processes of organizing an auction to facilitate the process started in January 2024 and the actual auction is expected to take place on or before June 2024.</li> <li>The losses suffered by the department and steps taken to recover the losses from the officials responsible, with time frames for implementation of recovery steps.  The loss suffered by the department was for the purchase of the seven unused ferry boats at a cost of R593 052,72 each amounting to R4 151 369,04 for all 7 seven boats. The department did the investigation and discovered that all officials involved in the process have since exited the system and therefore could no longer and therefore no action could be taken against them.</li> <li>Disciplinary action taken against the officials responsible for the losses and/or any fruitless and wasteful expenditure, with time frames for implementation.  No disciplinary action could be taken against officials who were involved since they are no longer in the system.</li> <li>Measures implemented to avoid a recurrence.  To avoid recurrence of a similar incident, the department will ensure that projects of a similar nature are preceded by a due diligence report conducted by people with necessary expertise in that field. The lack thereof was identified as the main cause of this problem.</li> <li>The decision taken by AGSA in terms of the Public Audit Act in relation to the actions by the accounting officer.  The KZN DOE is still awaiting AGSA decision on the matter after providing information relating to this matter.</li> </ol>

Resolution No.	Subject	Details	Response by the department
Resolution 94/2023:	Department of Education: Material irregularities: Appointment of new service provider for NSNP	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>The Auditor-General raised a material irregularity (MI) relating to the management of the school nutrition programme and the substantial harm caused due to non-feeding of learners and non-compliance related to the appointment of a new service provider for implementation of the NSNP programme.</li> <li>The contract with the service provider appointed as the main service provider to supply food to 1765 SMME's under the NSNP programme from April 2023 was terminated in April 2023, by agreement, due to the alleged failure of the service provider to deliver the food as per the contract.</li> <li>Cancellation was subject to the department paying for goods and services provided up to the date of termination. The amount payable is in dispute. The department has part-paid an amount which, in the opinion of the department, is the correct amount owing.</li> <li>The department has reverted to using the SMME's already appointed to supply and deliver the food to schools, in accordance with the NSNP Policy. These service providers were appointed on a 3-year contract.</li> <li>The response of the department is under assessment by the Auditor-General.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>The resolution of the dispute relating to the amount owing to the service provider after cancellation of the contract, the amount paid by the department and the balance remaining.</li> <li>Whether the department received value for money in terms of the contract and the amount payable upon termination of the contract or whether any amount paid or payable by the department constitutes fruitless and wasteful expenditure.</li> </ol>	<b>Detailed response provided by the Department.</b>

Resolution No.	Subject	Details	Response by the department
		<p>3. Compliance with the 2022 PFMA Compliance and Reporting Framework issued under National Treasury Instruction Note 4 of 2022/23 in relation to recording, assessing and investigating any irregular or fruitless and wasteful expenditure, recovery of losses and implementation of consequence management.</p> <p>4. The outcome of the assessment by the Auditor-General of the department's response to this audit finding.</p>	

Resolution No.	Subject	Details	Response by the department
Resolution 95/2023:	Department of Education: Key projects funded by Education Infrastructure Grant	<p><b>Noting that: -</b></p> <ol style="list-style-type: none"> <li>Progress in completion of infrastructure projects at the JG Zuma and Open Gate LSEN schools was slow. Payment delays resulted in default interest being payable. Variation orders of R1 million were approved for the renting of mobile classrooms, which could have been avoided.</li> <li>Project delays at the Tongaat Special School resulted in additional costs amounting to R4 million for design changes and an escalation of project costs from R35 million to R135 million.</li> <li>The delays were due to inadequate monitoring, evaluation and oversight of project deliverables, ineffective planning resulting in variation orders and inadequate cost management.</li> <li>The department has not yet implemented the audit recommendations.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report in detail to the committee by <u>31 January 2024</u> on timely implementation of the following audit recommendations: -</p> <ol style="list-style-type: none"> <li>J G Zuma: Conduct an assessment of the capabilities of the appointed contractor in light of the remaining scope of work relative to the expected completion date and to apply consequence management as provided for in the contract for any non-compliance.</li> <li>Tongaat Special School: All amounts associated with the redesign of the works to be declared as fruitless and wasteful expenditure.</li> <li>Open Gate LSEN: Improve project planning, implementation and monitoring controls to avoid additional costs and delays.</li> </ol>	<p><b>Department Response:</b></p> <p><b><u>PROGRESS STATUS</u></b></p> <p><b><u>JG Zuma Secondary School:</u></b></p> <ul style="list-style-type: none"> <li>We (DOE) wrote a letter (22/08/23) to DPW requesting improvement plan and improvement plan was received by DOE.</li> <li>Original completion date 16/09/2023 has since been revised as per approved EOT to 30/11/2023</li> <li>Currently, the following is the progress in line with improvement plan: <ul style="list-style-type: none"> <li>Project is progressing well and at 95% complete. The contractor is busy with landscaping and road works.</li> <li>The contractor is still within contractual timeline and scheduled for practical completion on 30 November 2023.</li> </ul> </li> </ul> <p><b><u>Tongaat Special School:</u></b></p> <ul style="list-style-type: none"> <li>Fruitless and wasteful expenditure: - The Department and DoPW are investigating fruitless expenditure, noting that session of redesigned work has been completed and DOE is benefitting.</li> <li>Department wrote a letter (22/08/23) to DPW requesting improvement plan and improvement plan was received by DOE. Currently, the following is the progress in line with improvement plan: <ul style="list-style-type: none"> <li>Department conducts monthly site visits and attending the progress meetings to ensure there's progress and completion within project duration.</li> <li>Current project status is at 88% complete and anticipated completion date is 22 January 2024.</li> </ul> </li> </ul> <p><b><u>Open Gate LSEN:</u></b></p> <ul style="list-style-type: none"> <li>We (DOE) wrote a letter (22/08/23) to CDC requesting improvement plan and improvement plan was received by DOE. Currently, the following is the progress in line with improvement plan: <ul style="list-style-type: none"> <li>Department has ensured that completion contract was finalized without delays, the site was handed over to the completion contractor on the 12<sup>th</sup> October and project is scheduled to be complete by 5<sup>th</sup> September 2025.</li> <li>Project is being monitored closely to ensure all milestones are achieved in line with the Construction programme.</li> </ul> </li> </ul>



Resolution No.	Subject	Details	Response by the department
Resolution 96/2023:	Department of Education: School performance improvement	<p><b>Noting that: -</b></p> <p>The audit of the implementation of measures to improve school performance and create a functional school environment through basic annual management processes identified a lack of oversight of the annual management process by the department and several deficiencies such as the failure by schools to compile the School Self Evaluation documents, haphazard storage of Learner Teacher Support Material, dilapidated school infrastructure and an incomplete physical science laboratory.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on steps taken to address this audit finding to ensure the effective implementation of basic annual management processes as captured in Goal 21 of the 2024 Action Plan applicable to the Education Sector.</p>	<p><b>Department Response:</b></p> <p>The PED is lead role-player in the annual management process as they provide guidance, resourcing, monitoring and support to the education districts.</p> <p>Head-Office and District Offices rely on Principals to furnish accurate data when requested to do so in terms of Section 16A(2)(g) of the South African Schools' Act 84 of 1996. In respect of the findings that some schools did not have school LTSM Committees, the respective schools had submitted declarations that these committees were functional for the period under review. Copies of these declarations are attached for ease of reference.</p> <p>Head-Office and District Offices expect Principals to undertake the professional management of a public school in the management of the use of learning support material and other equipment as they are obligated to do so in terms of Section 16A(2)(a)(iii) of the South African Schools' Act 84 of 1996.</p> <p>In respect of the pictures depicting the state of storage of LTSM at Maqhingendoda Secondary School the LTSM, there appears to be damaged and obsolete textbooks which are scattered around. Schools were given proper guidance on the systematic identification and disposal process for such material. A copy of KZN Circular No 66 of 2022 is attached in this regard. It is clear that the school has neglected to conduct the delegated function of recommending disposal of such material to the District Office for further action.</p> <p>The picture also indicates unused books which are in their packaging. These have been identified as workbooks printed by the Department of Basic Education. Schools were directed, per KZN Circular No 102 of 2022 (copy attached) to report all excess DBE workbooks to the District Offices by 31 January 2023 for immediate collection by the District Office for distribution to schools with shortages. Clearly, the school has neglected to conduct the delegated function of reporting such excess material to the District Office.</p> <p>In reference to pictures of science consumables delivered where Banzana Secondary School claims that "The contractor had left the job incomplete therefore the equipment is still unopen as no one at the school knows how to use/ install these equipment". Schools are offered adequate support by Head-Office and District Offices in the supply of LTSM. Attached hereto is evidence in respect of such support, which includes a training report on the utilisation of the LTSM as well as an attendance register of schools which attended said training. Page 66 of the document indicates that four educators from Banzana High School attended the training programme on utilisation of the LTSM which is indicative of adequate support by Head-Office and District Offices in the supply of LTSM.</p>

Resolution No.	Subject	Details	Response by the department
Resolution 97/2023:	Department of Education: e-learning/ e-Education strategy	<p><b>Noting that: -</b></p> <p>a. The department is in the process of implementing digital learning through the e-Education Strategy, using the MST Conditional Grant and Equitable Share funding. Approximately 64 schools have been converted to smart schools by equipping them with internet access, laptops, data projectors and the like.</p> <p>b. The Auditor-General identified significant deficiencies in the implementation of the strategy, including inadequate oversight by the Working Committee responsible for overseeing ICT projects, non-utilization, network connectivity challenges, theft of laptops and procurement not being done through SITA.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <p>1. The reasons for procurement of goods and services not being done through SITA.</p> <p>2. Steps taken to ensure the effective implementation and monitoring of the e-Education strategy and to address the deficiencies identified by the Auditor-General, the adequacy of the measures implemented and time frames for implementation.</p>	<p><b>Department Response:</b></p> <p>1. The reasons for procurement of goods and services not being done through SITA.</p> <p>The core function of the MST &amp; ICT Directorate's is as follows but not limited to:</p> <ul style="list-style-type: none"> <li>provision of MST &amp; ICT curriculum support resources to schools.</li> <li>support the implementation of targeted MST interventions.</li> <li>render MST conditional grant administration.</li> <li>support and promote the implementation of e-Education through e-content, e-teaching, e-learning and e-schools; and</li> <li>support curriculum management on digitising curriculum support provisioning to schools.</li> </ul> <p>There is an existing e-LTSM contract through the managing agent. MST &amp; ICT Directorate has packaged an e-LTSM solution for schools which is made up of the following:</p> <ul style="list-style-type: none"> <li>Kznfunda portal (currently at the testing stage, 99% complete) (Online &amp; Offline);</li> <li>Content Access Point.</li> <li>Classroom devices.</li> <li>Learners' devices.</li> <li>School based LAN with internet as a service.</li> <li>Establishment of a Smart classroom for virtual tuition.</li> <li>ICT curriculum integration capacity building (in-house or through the panel of service provider); and</li> <li>Classroom practice consumables (maths, sciences, and technology kits).</li> </ul> <p>The existing LTSM/e-LTSM contract provides an end-to-end e-LTSM classroom solution which is made up of the above-mentioned items. SITA does not have an e-LTSM contract with the Department. The provision of the above-mentioned resources should be provided within the appropriate academic year unless there are contextual factors e.g., Lockdown restrictions, availability of ICT resources within the country etc. and it should be noted that SITA does have its own SCM processes which might have challenges in meeting the demands of the academic year cycles.</p> <p>SITA, currently does not have an end-to-end e-LTSM contract which will enable the Department to deliver a full e-LTSM solution which is tailor made to suite the classroom practice. The e-LTSM contract also includes teacher capacity building to support the ICT curriculum integration activities.</p>

Resolution No.	Subject	Details	Response by the department
			<p>It should be acknowledged that there is a SITA SLA for providing IT devices (hardware) for corporate, but it does not have attributes of the e-Education elements which are talking to the classroom environment hence putting SITA in a position which compromises the end-to-end provision of e-LTSM solution for schools for the benefit of learners will negatively affect curriculum support provision.</p> <p>The existing e-LTSM contracts also allows schools to interact directly with the Managing Agent for support whereas there is no SITA contract which enables schools to interact directly with SITA for e-LTSM deployment and support post the delivery of our school-based ICT solution.</p> <p>The Department will need to be advised on any new amendment to the SITA Act which may support the current delivery of e-Education to schools and whether such amendment will incorporate teacher capacity building and ongoing technical support directly or indirectly to schools</p> <p>2. Steps taken to ensure the effective implementation and monitoring of the e-Education strategy and to address the deficiencies identified by the Auditor-General, the adequacy of the measures implemented and time frames for implementation.</p> <ul style="list-style-type: none"> <li>ICT resources deployed to schools are regarded as part of LTSM for implementing the e-Education Strategy. Once signed-off by the principal confirming that they are in perfect working order, all devices become part of Assets in the schools, hence their management and replacement thereof remain the responsibility of School Governance and the Principal is therefore accountable.</li> <li>The Head of Department issued a circular in this regard. See attached.</li> <li>In case of loss of any equipment, the school principal as a manager understands the reporting protocols. In the event of damaged Assets that are outside warranty period, the SGB will have to replace them using Norms &amp; Standards since there is no maintenance budget from the Conditional Grant.</li> <li>Before any Installation is done, Principals are orientated on the ICT Specification</li> <li>Before any installation is done at the level of the school, the Directorate conducts an ICT Readiness Assessment which stipulates that: <ul style="list-style-type: none"> <li>The school must be a quintile 1, 2, 3 public ordinary school.</li> <li>All classrooms must have a ceiling, lockable doors, and live electricity.</li> </ul> </li> </ul>

Resolution No.	Subject	Details	Response by the department
			<ul style="list-style-type: none"> <li>o Strong room for safe keeping of ICT resources.</li> <li>o Reasonably sound security (e.g., fenced, burglar guards, alarm system, security and located in a safe community or where vandalism is at a manageable scale);</li> <li>o Admin block should have stable electricity supply.</li> <li>o A newly built / renovated school may be given priority since these schools have most of the infrastructure ready to receive the solution.</li> </ul> <ul style="list-style-type: none"> <li>• School principals are also workshopped thoroughly on how to develop School ICT Policy for them to be able to manage and sustain ICT resources delivered to schools – every school was provided with a file which has samples on how the ICT policy should be structured.</li> <li>• All teachers from Smart Schools are always orientated on the use of devices immediately after installation – a full scale training is then done through an approved Service Provider. In the case of the schools for 2021 until 2023, two companies were appointed and have trained 1840 educators and 419 subject advisors.</li> <li>• In providing ICT support to schools, Districts were requested to nominate officials to be members of the Digital Learning Working Committee (DLWC), but they are not directly attached to MST &amp; ICT Directorate, hence have other functions at the level of the districts.</li> <li>• Terms of reference for DLWC. Detailed documents provided.</li> <li>• Currently, the MST Directorate at Head Office operates with only 3 officials including the Director instead of 11. This critical human capacity challenge affects the level at which schools can be monitored.</li> <li>• However, the Districts through Subject Advisory as part of their curriculum support to schools, are always there to monitor the use of ICT and Science Equipment. Circuit Managers are responsible for overall functioning of the schools and ensuring that policies are in place as part of broader school governance.</li> <li>• Generally, the Internet speed is intermittently affected by various factors including Load shedding in areas where network towers are installed. Hence schools are also supplied with board markers for writing on the White boards in the event of power cuts.</li> </ul>

Resolution No.	Subject	Details	Response by the department
Resolution 98/2023:	Department of Education: Forensic Investigations	<p><b>Noting that: -</b></p> <p>a. The provincial forensic unit conducted 20 investigations covering the period 1 April 2009 to 31 March 2022. These investigations relate to various allegation of ghost employees, fraud and corruption, supply chain management irregularities, management of school funds, improper human resource appointments, fake qualifications, and payments to educators whose services were not rendered.</p> <p>b. Of these investigations, 13 were completed and 7 are ongoing.</p> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <p>1. The detailed findings and recommendations of the completed investigations, per matter and with reference to the relevant FR number.</p> <p>2. Progress made in the implementation of the recommendations of the completed investigations, including a report on disciplinary action taken and the sanctions imposed per matter, recovery of losses, details of criminal cases opened, and other remedial action taken, including steps to prevent a recurrence, as well as time frames for concluding all steps.</p>	Department provided a detailed response.

Resolution No.	Subject	Details	Response by the department
Resolution 99/2023:	Department of Education: SIU investigation	<p><b>Noting that: -</b></p> <ul style="list-style-type: none"> <li>a. The SIU conducted an investigation in terms of Proclamation No. R23 of 2020 into allegations of irregular procurement by the department in relation to the supply, delivery and installation of 41000 water tanks.</li> <li>b. The allegations include collusion between officials and service providers, fraud, and overpricing.</li> <li>c. Apart from making referrals to various law enforcement agencies, the SIU recommended that the department institute disciplinary proceedings for misconduct against the implicated officials.</li> <li>d. The SIU investigation was completed in the previous financial year (2021/22).</li> </ul> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on the implementation of disciplinary action and the outcomes thereof and where disciplinary action has not been finalised, the reasons for the delay and the time frames for finalising all matters.</p>	Department provided a detailed response.
Resolution 100/2023:	Department of Education: SIU invoice: R7.616 million	<p><b>Noting that: -</b></p> <ul style="list-style-type: none"> <li>a. The department owes the SIU an amount of R7.616 million in respect of fees relating to an investigation conducted in terms of Proclamation R23 of 2020.</li> <li>b. The SIU owes the department an amount of approximately R6 million in respect of monies recovered.</li> <li>c. The department has requested the SIU to offset the amount owing to the department against the fees owing and to remit an invoice for the balance.</li> </ul> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on the outcome of the matter and settlement of the balance of fees owing to the SIU.</p>	The department confirmed payment.

Resolution No.	Subject	Details	Response by the department
Resolution 101/2023:	Department of Education: Flood relief initiatives: Mobile classrooms	<p><b>Noting that:</b></p> <ol style="list-style-type: none"> <li>A follow-up audit was conducted on the flood relief response relating to the provision of mobile classrooms to schools affected by the April 2022 floods.</li> <li>The provision of mobile classrooms was deemed an emergency intervention which was not successfully implemented due to the department's inefficient processes. None of the 76 mobile classrooms were signed off for use at the time of the follow-up audit as work was still in progress to rectify the findings raised during the initial audit.</li> <li>The department's project management process was not effective to enforce corrective action to fast track the installation of the units and rectify defects in a timely manner.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the implementation of the audit recommendations to finalise a time bound action plan, to monitor progress in terms thereof, to report thereon regularly and to take corrective action until all matters are finalised.</li> <li>Implementation of consequence management against officials responsible for the failure to address and implement all audit findings.</li> <li>Progress made in the finalisation of all 76 mobile classrooms and time frames for completion.</li> </ol>	Department provided a detailed response.



Resolution No.	Subject	Details	Response by the department
Resolution 102/2023:	Department of Education: Flood relief initiatives: Infrastructure repairs to damaged schools	<p><b>Noting that:</b></p> <ol style="list-style-type: none"> <li>Damage to 356 schools was reported arising from the April 2022 flood disaster.</li> <li>Slow progress was made in repairing the damage to the schools resulting in classrooms not being available for the 2022 academic year. As at June 2023 only 160 of 356 school repairs were completed.</li> <li>The disaster management preparedness and response of the department were inadequate, in that the departmental disaster management plan created in 2013 was not updated in line with the Disaster Management Act, funding for disaster relief was inadequate, existing budgets had to be reprioritised resulting in postponement or cancellation of some projects and the needs assessment for flood relief projects was inadequate resulting in the scope of work not being aligned to the repairs needed.</li> </ol> <p><b>The committee resolves: -</b></p> <p>That the accounting officer report to the committee by <u>31 January 2024</u> on: -</p> <ol style="list-style-type: none"> <li>Progress made in the updating of the disaster management plan of the department.</li> <li>Identifying the impediments stalling the repair progress and implementing corrective measures to ensure timely completion of the projects.</li> <li>Progress made in completion of all infrastructure repairs to damaged schools.</li> </ol>	<p><b>Department Response:</b></p> <p><b><u>PROGRESS STATUS</u></b></p> <ol style="list-style-type: none"> <li>Disaster Management Plan: The Infrastructure Disaster Management Plan responding to the disaster was drafted and approved by the HOD in December 2022. The copy was cascaded to COGTA.</li> <li>The contributing factors to the slow progress was the Real time Audit that was conducted by Provincial Treasury in all the projects that were affected by floods as per the circular that was issued on the 21 April 2022, indicating that all projects that were affected by floods are subject to pre-assessments.</li> <li>Progress to date for 356 Schools affected by floods is as follows: <ul style="list-style-type: none"> <li>Completed: 173 schools</li> <li>Construction: 12 schools</li> <li>Tender: 38 schools</li> <li>Design: 133 schools</li> </ul> </li> </ol>

## 9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
<b>Irregular expenditure</b> The irregular expenditure incurred during the current financial year under audit and related information on irregular expenditure was not included in the notes to the financial statements, as required by section 40(3)(b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure.	2023-24	-
<b>Going concern</b> The department had a bank overdraft of R1, 35 billion at year-end. This was as a result of budget reductions, the negative impact of the covid-19 pandemic, spending on personal protective equipment (PPE) and partially funded wage curve agreement which continue to place pressure on the finances of the department.		The department has a turnaround strategy which includes implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through Provincial/National Treasury, constantly reviewing and managing the cash flow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of non-critical posts, and reporting to various other oversight bodies regarding cash flow pressures.
<b>Expenditure management</b> Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value disclosed in the financial statements does not reflect the full extent of the irregular expenditure incurred. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements.		-
Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by TR 8.2.3.		-
Consequence management Auditor General was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred unauthorised, irregular as well as fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations were not performed.	2022-23	-
<b>Procurement and contract management</b> Auditor General was unable to obtain sufficient appropriate audit evidence that all contracts were awarded in accordance with the legislative requirements as a result of inadequate record management. Similar limitations were also reported in the prior year.	2022-23	-

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
<p><b>Strategic planning and performance management</b></p> <p>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).</p>	<p>2022-23</p>	<p>The Department has a turnaround strategy for the management, monitoring and reporting on performance information. Validation and Verification of performance of information is undertaken on a quarterly basis.</p> <p>There is ongoing capacity building with Performance Indicator Managers as well as Districts on the effective management of performance information.</p> <p>The Head of Department has issued a circular on the obligation for all indicators to be reported on quarterly regardless of whether they are quarterly or annual indicators. This facilitates ongoing monitoring.</p>
<p><b>Learners not fed, causing substantial harm</b></p> <p>The department awarded a contract to the value of R1,2 billion to a supplier to provide procurement of all food items and other non-food items specifically for the use in the implementation of the National School Nutrition Programme, in contravention of section 38(1) (a) (iii) of PFMA. The overall purpose of the National School Nutrition Programme is to improve the health and nutritional status of South African school going children, to improve levels of school attendance and to improve the learning capacity of children, which should in turn level the playing field for learners from poor socio-economic background in terms of access to education. It aims to provide meals, to the needy learners. The meals which are provided at schools are, therefore, intended to give energy for mental and physical activities for the body and brain to function and to make the learners alert and receptive during lessons.</p>	<p>2023-24</p>	<p>The accounting officer communicated his plans to appoint an independent service provider to investigate the non-compliance and deficiencies that led to learners not fed, with the aim of recommending measures and actions that may need to be taken against implicated officials.</p>

## 10. INTERNAL CONTROL UNIT

In the 2023-2024 we noted a huge improvement in terms of the reduction of the Internal Audit and Auditor-General log. The internal control sub-directorate is working very closely with Senior Management to ensure that action plans agreed upon by management are adhered to and implemented timeously to avoid repeat findings and improve the control environment.

Constant engagements were conducted with Provincial Treasury (Internal Audit) to reduce the number of findings in the Log, as some of the repeat findings and discontinued projects as well as those findings arising from cost cutting measures which is beyond the department's control were finally removed. The number of findings fluctuate during the year due to new findings issued by Internal Audit and Auditor-General and some being removed from the Log.

The tables below depict the opening balances regarding the findings in the Internal Audit Log as well as the balances per quarter (from quarter one to quarter three) including the resolved, added and removed findings:

IA LOG							
June 2023		September 2023		December 2023		March 2024	
Resolved	317	Resolved	293	Resolved	313	Resolved	323
In progress	90	In progress	13	In progress	73	In progress	64
Unresolved	16	Unresolved	0	Unresolved	6	Unresolved	5
Rereported	2	Rereported	0	Rereported	2	Rereported	2
<b>Total</b>	<b>425</b>	<b>Total</b>	<b>313</b>	<b>Total</b>	<b>394</b>	<b>Total</b>	<b>394</b>

The tables below depict the opening balances regarding the findings in the AG Log as well as the balances per quarter (from quarter one to quarter three) including resolved and added findings:

AG LOG							
June 2023		September 2023		December 2023		March 2024	
Resolved	326	Resolved	337	Resolved	337	Resolved	407
In progress	262	In progress	251	In progress	251	In progress	253
Unresolved	0	Unresolved	0	Unresolved	275	Unresolved	202
Rereported	0	Rereported	0	Rereported	0	Rereported	0
<b>Total</b>	<b>588</b>	<b>Total</b>	<b>588</b>	<b>Total</b>	<b>863</b>	<b>Total</b>	<b>862</b>

## 11. INTERNAL AUDIT AND AUDIT COMMITTEES

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

### AUDIT COMMITTEE MEMBERS DETAILS:

NO	NAME & SURNAME	ADDRESS	GEN- DER	RACE	QUALIFICA- TIONS	COMMITTEE STRUCTURE	CONTRACT DURATION
1	Mr Suren Maharaj Group 1 Chair	Address: 11 Edenburg Terrace, 40 Stiglingh Road, Rivonia, 2196 Cell: 083 556 8677 Email: <a href="mailto:surenma@hotmail.com">surenma@hotmail.com</a>	M	Indian	CA(SA)	Chairperson – Group 1	18 MAY 22 – 31 MAY 25 1 <sup>st</sup> Term
2	Mr Mike Tarr Group 1 Member	Address: Box 749, Hilton, 3245 Cell: 082 568 8246 Email: <a href="mailto:mikeashtontarr@gmail.com">mikeashtontarr@gmail.com</a>	M	White	MSc Agricultural Economics	Member – Group 1	10 May 21 – 31 MAY 24 END OF TERM
3	Ms Bongeka Jojo Group 1 Member	Address: Unit 11 Trade Winds Office Park 786 Marin Drive, Shelly Beach, 4265 Cell: 071 676 4282 Email: <a href="mailto:bongekajojo78@gmail.com">bongekajojo78@gmail.com</a>	F	Black	CA(SA)	Member – Group 1	4 SEPT 23 – 30 SEPT 26 1 <sup>st</sup> Term
4	Ms Sijabulile Makhathini Group 2 Chair	Address: P O Box 2207, Esikhawini, 3887 Cell: 083 958 5506 Email: <a href="mailto:sija79@gmail.com">sija79@gmail.com</a>	F	Black	CA(SA)	Chairperson – Group 2	18 MAY 22 – 31 MAY 25 1 <sup>st</sup> Term
5	Mr Zwile Zulu: PARC Chairman & Group 2 Member	Address: 59 Yellowwood Drive, Zimbali, 4488 Cell: 082 773 2220 Email: <a href="mailto:zzwile@gmail.com">zzwile@gmail.com</a>	M	Black	MBA	Member – Group 2	18 MAY 22 – 31 MAY 25 1 <sup>st</sup> Term
6	Dr Mduduzi Zakwe Group 2 Chair	Address: G5 Table Mountain Road, Bishopstowe, Pmb, 3200 Cell: 082 662 0597 Email: <a href="mailto:Mduduzi.zakwe@gmail.com">Mduduzi.zakwe@gmail.com</a>	M	Black	CA(SA)	Member – Group 2	4 SEPT 23 – 30 SEPT 26 1 <sup>st</sup> Term
7	Mr Sibusiso Mthethwa Group 3 Chair	Address: P O Box 1859, Umhlanga Rocks, 4320 Cell: 060 676 0580 Email: <a href="mailto:smthethwa39@yahoo.com">smthethwa39@yahoo.com</a>	M	Black	BCompt (Hon)	Chairperson – Group 3	18 MAY 22 – 31 MAY 25 1 <sup>st</sup> Term
8	Ms Priscilla Ramphal Group 3 Member	Address: 66 Ilchester Avenue, Somerset Park, Umhlanga Rocks, 4319 Cell: 082 389 3413 Email: <a href="mailto:pr@aaa-bee.co.za">pr@aaa-bee.co.za</a>	F	Indian	CA(SA)	Member – Group 3	18 MAY 22 – 31 MAY 25 1 <sup>st</sup> Term
9	Mr Simiso Magagula Group 3 Member	Address: 56 Rushmore Road, Hayfields, Pmb, 3200 Cell: 082 804 5529 Email: <a href="mailto:simiso.magagula@icloud.com">simiso.magagula@icloud.com</a>	M	Black	Masters (Geography & Urban Planning)	Member – Group 3	4 SEPT 23 – 30 SEPT 26 1 <sup>st</sup> Term

Group 1: DSAC, DOT, EDTEA & DPW

Group 2: OTP, COGTA, DCSL, PT & DPW

Group 3: DSD, DHS, DOE & DOH

### CLUSTER AUDIT AND RISK COMMITTEE MEETINGS: 2022/23

No	GROUPING PER DEPT	CARC MEETING DATES			
		Q1: 2023/24	Q2: 2023/24	Q3: 2023/24	Q4: 2023/24
	Group 1: DSAC, DOT, EDTEA & DARD	04 & 05 Sept 23	06 & 07 Nov 23	19 & 20 Feb 24	06 & 07 May 24
	Group 2: OTP, COGTA, DCSL, PT & DPW	29 & 31 Aug & 01 Sept 23	30 & 31 Oct & 02 Nov 23	19, 20 & 26 Feb 24	09, 10 & 16 May 24
	Group 3: DSD, DHS, DOE & DOH	07 & 08 Sept 23	09 & 10 Nov 23	23 & 27 Feb 24	13, 14 & 16 May 24

### ATTENDANCE TO MEETINGS

No	Audit Committee Members	ATTENDANCE											
		Group 1: DSAC, DOT, EDTEA & DARD				Group 2: OTP, COGTA, DCSL, PT & DPW				Group 3: DSD, DHS, DOE & DOH			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1	Mr Suren Maharaj: Group 1 Chair	N/A	√	√	√	N/A	N/A	N/A	N/A	√	N/A	N/A	N/A
2	Mr Mike Tarr: Group 1 Member	N/A	√	√	√	√	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Ms Bongeka Jojo Group 1 Member	N/A	√	√	√	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Ms Sijabulile Makhathini Group 2 Chair	√	N/A	N/A	N/A	N/A	√	√	√	N/A	N/A	N/A	N/A
5	Mr Zwile Zulu: PARC Chairman & Group 2: Member	N/A	N/A	N/A	N/A	N/A	√	√	√	√	N/A	N/A	N/A
6	Dr Mduduzi Zakwe Group 2 Member	N/A	N/A	N/A	N/A	N/A	√	√	√	N/A	N/A	N/A	N/A
7	Mr Sibusiso Mthethwa: Group 3 Chair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	√	√	√	√
8	Ms Priscilla Ramphal Group 3 Member	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	√	√	√	√
9	Mr Simiso Magagula Group 3 Member	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	√	√	√

Notes:

\*Meeting duration: Group 1: 2 Days

Group 2: 3 Days

Group 3: 2 Days

\* N/A – NOT APPLICABLE

### PARC MEETINGS: 2023/24

No	Committee Members	DATE OF MEETINGS				
		27 & 28 Jul 23	06 Sept 23, 19 Apr & 15 May 24	11 Sept, 05 Oct 23 & 04 Apr 24	31 Jan 24	23, 24 & 28 May 24
1	Mr Suren Maharaj: Group 1 Chair	√	√	√	√	√
2	Mr Mike Tarr: Group 1 Member	√	√	√	√	√
3	Ms Bongeka Jojo Group 1 Member	N/A	√	√	√	√
4	Ms Sijabulile Makhathini Group 2 Chair	√	√	√	√	√
5	Mr Zwile Zulu: PARC Chairman & Group 2: Member	√	√	√	√	√
6	Dr Mduduzi Zakwe Group 2 Member	N/A	√	√	√	√
7	Mr Sibusiso Mthethwa: Group 3 Chair	√	√	√	√	√
8	Ms Priscilla Ramphal Group 3 Member	√	√	√	√	√
9	Mr Simiso Magagula Group 3 Member	N/A	√	√	√	√

### PARC MEETINGS: DATE & PURPOSE OF THE MEETING

DATE OF MEETING	PURPOSE OF MEETING
27 & 28 Jul 2023	Presentation of Final DRAFT AG Report : PARC, PIAS and Departments
06 Sept 2023	PARC Meeting – Special PARC Meeting: Introduction of new PARC Members
13 Sept 2023	PARC Meeting with the MEC: Finance – Close-Out Report 2022/23 FY
05 Oct 2023	PARC Meeting with MEC: Finance – Q1 Close-Out & MEC Reports
21 Dec 2023	Meeting with the MEC: Finance – Q2 Close-Out Report & MEC Reports
31 Jan 2024	Presentation: Mid-Term Expenditure, Draft Operational Plans, Approval of Annual Work Plan, Review of Audit Committee Charter and Schedule of Meetings
04 Apr 2024	Meeting with the MEC – Q3 Close-Out Report & MEC Reports
19 Apr 2024	PARC Meeting – Special PARC Meeting: Presentation of AG Audit Strategy
15 May 2024	PARC Meeting – Special PARC Meeting - Training on Review of AFS
23, 24 & 28 May 2024	Presentation of DRAFT AFS and APR

#	Name of Member	PARC Meetings Attended
1.	Mr Z Zulu – PARC Chairperson & Group 2 Member	5 of 5
2.	Ms S Makhathini – Group 2 Chairperson	5 of 5
3.	Dr M Zakwe – Group 2 Member	4 of 5
4.	Mr S Maharaj – Group 1 Chairperson	5 of 5
5.	Mr M Tarr – Group 1 Member	5 of 5
6.	Ms B Jojo – Member Group 1	4 of 5
7.	Mr S Mthethwa – Group 3 Chairperson	5 of 5
8.	Ms R Ramphal – Member Group 3	5 of 5
9.	Mr S Magagula – Member Group 3	4 of 5

#	Name of Member	PARC Meetings Attended	Group 1: DSAC, DOT, EDEA & DARD
1.	Mr Z Zulu – PARC Chairperson & Group 2 Member	5 of 5	N/A*
2.	Ms S Makhathini – Group 2 Chairperson	5 of 5	N/A*
3.	Dr M Zakwe – Group 2 Member	4 of 5	N/A*
4.	Mr S Maharaj – Group 1 Chairperson	5 of 5	4 of 4
5.	Mr M Tarr – Group 1 Member	5 of 5	4 of 4
6.	Ms B Jojo – Member Group 1	4 of 5	3 of 4
7.	Mr S Mthethwa – Group 3 Chairperson	5 of 5	N/A*
8.	Ms R Ramphal – Member Group 3	5 of 5	N/A*
9.	Mr S Magagula – Member Group 3	4 of 5	N/A*

#	Name of Member	PARC Meetings Attended	Group 2: OTP, COGTA, DCSL, PT & DPW
1.	Mr Z Zulu – PARC Chairperson & Group 2 Member	5 of 5	4 of 4
2.	Ms S Makhathini – Group 2 Chairperson	5 of 5	4 of 4
3.	Dr M Zakwe – Group 2 Member	4 of 5	3 of 4
4.	Mr S Maharaj – Group 1 Chairperson	5 of 5	N/A*
5.	Mr M Tarr – Group 1 Member	5 of 5	N/A*
6.	Ms B Jojo – Member Group 1	4 of 5	N/A*
7.	Mr S Mthethwa – Group 3 Chairperson	5 of 5	N/A*
8.	Ms R Ramphal – Member Group 3	5 of 5	N/A*
9.	Mr S Magagula – Member Group 3	4 of 5	N/A*

#	Name of Member	PARC Meetings Attended	Group 3: DSD, DHS, DOE & DOH
1.	Mr Z Zulu – PARC Chairperson & Group 2 Member	5 of 5	N/A*
2.	Ms S Makhathini – Group 2 Chairperson	5 of 5	N/A*
3.	Dr M Zakwe – Group 2 Member	4 of 5	N/A*
4.	Mr S Maharaj – Group 1 Chairperson	5 of 5	N/A*
5.	Mr M Tarr – Group 1 Member	5 of 5	N/A*
6.	Ms B Jojo – Member Group 1	4 of 5	N/A*
7.	Mr S Mthethwa – Group 3 Chairperson	5 of 5	4 of 4
8.	Ms R Ramphal – Member Group 3	5 of 5	4 of 4
9.	Mr S Magagula – Member Group 3	4 of 5	3 of 4



## 12. AUDIT COMMITTEE REPORT

The Audit Committee herewith presents its report for the financial year ended 31 March 2024, as required by Treasury Regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

The Provincial Audit and Risk Committee (PARC) is the shared audit and risk committee for the provincial departments and is further sub-divided into three Cluster Audit & Risk Committees (CARC's) that provide oversight of key functions to the KZN Provincial Government Departments. The Department of Education is served by the Social Protection, Community and Human Development (SPCHD) Cluster Audit & Risk Committee.

The Committee has adopted appropriate formal terms of reference contained in its Audit and Risk Committee Charter and has regulated its affairs in compliance with this charter, and reports that it has discharged all of its responsibilities as contained therein.

### 1. Audit Committee Members and Attendance

The SPCHD CARC consisted of the members listed hereunder who have met as reflected below.

#	Name of Member	CARC Meetings Attended
1.	Mr S Mthethwa – CARC Chairperson	4 of 4
2.	Ms R Ramphal	4 of 4
3.	Mr S Magagula	3 of 4

The PARC consisted of the members listed hereunder who have met as reflected below.

#	Name of Member	Ordinary Meetings Attended	Special Meetings Attended
1.	Mr Z Zulu – PARC Chairperson	4 of 4	1 of 1
2.	Ms S Makhathini	4 of 4	1 of 1
3.	Dr M Zakwe	3 of 4	1 of 1
4.	Mr S Maharaj	4 of 4	1 of 1
5.	Mr M Tarr	4 of 4	1 of 1
6.	Ms B Jojo	3 of 4	1 of 1
7.	Mr S Mthethwa	4 of 4	1 of 1
8.	Ms R Ramphal	4 of 4	1 of 1
9.	Mr S Magagula	3 of 4	1 of 1

On 4th September 2023, three new Provincial Audit and Risk Committee members, namely, Dr M Zakwe; Ms B Jojo and Mr S Magagula were appointed by the MEC for Finance for a period of 3 years.

### 2. The Effectiveness of Internal Control

The Committee has reviewed the reports of the Provincial Internal Audit Service (PIAS), the Audit Report on the Annual Financial Statements and Management Report of the Auditor General of South Africa (AGSA) and has noted with concern, the weaknesses in controls around the following areas:

- Performance Information.
- Learning and Teaching Support Material (LTSM).
- Expenditure management

- Consequence management
- Procurement and contract management

The Committee notes the significant control weaknesses which were identified. The appropriateness of management's planned interventions to improve the overall control environment was considered, however management was advised to implement these remedial actions timeously, to avoid a regression in the audit outcomes.

### 3. Effectiveness of Internal Audit

PIAS activities were reviewed by the Committee during the PARC and CARC monitoring processes. The Committee evaluated PIAS reports detailing the assessment of the adequacy and effectiveness of controls designed to mitigate the risks associated with the operational and strategic activities of the department.

The PIAS planned to conduct 11 audit assignments for the period under review, of which eight were finalised and three audit assignments were carried over to quarter 1 of 2024/25 financial year.

The Committee is satisfied that PIAS performed effectively during the period under review. During the 2024/25 financial year, the Committee will continue to monitor the progress made by the PIAS against its operational plans to ensure that it continues to fulfil its mandate and add value to the Department.

### 4. Risk Management

The responsibilities of the Committee with respect to risk management are formally defined in its Charter. For the period under review, the Committee's responsibilities have been focused, amongst other things, on the quarterly review of the Department's risk register and monitoring progress made by the Department on various risk management initiatives.

With regard to the Department's risk register, as summarised in the table below, the Committee noted with concern the slow progress (of 57%) made by the Department on implementing its risk mitigation plans. The Department was urged to prioritise addressing the remaining risk mitigations in the Critical and Major risk categories and to constantly review and update its risks, including risk mitigation plans, on a regular basis.

Focus Area	Risk Grouping					Total
	Critical	Major	Moderate	Minor	Insignificant	
No. of identified risks	22	42	4	0	0	68
No. of agreed risk mitigation plans	74	136	12	0	0	222
No of implemented risk mitigation plans	38	77	11	0	0	126
% of implemented risk mitigated plans	51%	57%	92%	N/A	N/A	57%

The Committee noted progress made by the Department on implementing minimum risk management standards (standards) as prescribed by the 2021 Provincial Risk Management Framework. From the assessment performed by PIAS (Risk and Advisory Services) during the period under review, the Department fully complied with six of the 15 standards and partly complied with nine. The Department was encouraged to increase its efforts to fully comply with all the standards, including the development of an assessment tool to review the effectiveness of its risk management committee and ensure that the vacant positions within the risk management function are filled.

The Department was advised to enhance its business continuity management (BCM) practices through customisation and adoption of various BCM templates and guidelines as provided by the PIAS (Risk and Advisory Services). The Department was also advised to link its BCM practices with disaster management plans (as required by the Disaster Management Act) to ensure seamless resumption of business operations and critical services in the event of emergencies.

## 5. Quality of in year management and monthly/quarterly reports

The Committee noted the content of quarterly reports in respect of in year management and quarterly performance, prepared and issued by the Accounting Officer of the Department during the year under review, in terms of the PFMA and the Division of Revenue Act. The Committee also noted with concern:

- The increase in accounts receivables which continued to worsen unabated. This issue has been raised continuously throughout the previous financial years.
- The increase of unauthorised and irregular expenditure during the year and at year end.
- Inadequate and/or ineffective internal control systems over performance information resulting from PIAS audits of performance information.
- The material uncertainty relating to going concern existed, the department had a bank overdraft of R1,35 billion at year-end and there was uncertainty in the ability of the Department to meet future expenditure obligations. The financial constraints were as a result of budget cuts, impact of the Covid-19 pandemic and partially funded wage agreement.

## 6. Evaluation of Financial Statements

The Committee has:

- Reviewed and discussed the Annual Financial Statements with the Accounting Officer, Auditor General, and PIAS;
- Reviewed the Auditor General's Audit Report;
- Reviewed the Department's processes for compliance with legal and regulatory provisions, where concerns have been noted around the failure of the Department to prepare the Annual Financial Statements in accordance with the prescribed financial reporting framework resulting in material adjustments to the Annual Financial Statements.

The Committee noted that the irregular expenditure incurred during the current financial year under audit and related information on irregular expenditure was not included in the notes to the financial statements. The expenditure was incurred in contravention of the supply chain management requirements and AGSA was unable to determine the full extent of the irregular expenditure that occurred during the financial year. This matter was the basis of the qualification.

The Committee further noted that:

- Material misstatements in the annual performance report were identified in respect of the three programmes reviewed and the Department did not correct all of the misstatements, as such material findings had been reported.
- In respect of compliance with legislation, material findings were identified with regards to Expenditure management wherein measures were not put in place to prevent irregular expenditure and payments were not made within 30 days. In terms of Procurement and contract management, contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process. Consequence management was not implemented against officials who had incurred unauthorised, irregular as well as fruitless and wasteful expenditure.
- The four material irregularities (MI) reported in the prior years' relating to
  - Ferry boats not being utilised,
  - Learners not fed, causing substantial harm,
  - Penalties and interest paid to the South African Revenue Services (SARS) on the late payment of Pay As You Earn (PAYE) and
  - Salary payments to persons no longer employed by the department had been followed-up on.

Three of the MIs, i.e. Ferry boats, Penalties and interest paid to the SARS on the late payment of PAYE and Salary Overpayments; had been resolved. The remaining MI was not resolved and as such the Committee will follow-up on the process of this matter throughout the next financial year as part of conducting its oversight responsibilities.

## 7. Forensic Investigations

In terms of forensic investigations, 62 investigations relating to allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, improper human resource appointments, fake qualifications, and payments to educators for services were not rendered covering period 2011 to 2024 had been conducted. 49 cases had been finalised and 13 were still in progress. The Committee will follow-up on the process of these matter throughout the next financial year as part of conducting its oversight responsibilities.

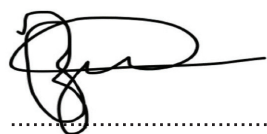
## 8. Auditor-General's Report

The Committee has met with the Auditor General of South Africa to discuss and evaluate the audit issues that emanated from the current regulatory audit. The Committee will ensure that corrective actions in respect of the detailed findings emanating from the current regulatory audit continue to be monitored on a quarterly basis through the CARC processes.

The Committee concurs with and accepts the conclusion of the Auditor General's opinion on the Annual Financial Statements of a qualified audit opinion and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

## 9. Appreciation

The Committee wishes to express its appreciation to the Management of the Department, the Auditor General of South Africa, and the Provincial Internal Audit Services for the co-operation and support they have provided to enable us to compile this report.



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**MR Z ZULU**

*Chairperson: Provincial Audit and Risk Committee*

28 August 2024

### 13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion
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.	Departmental Policy was amended in line with the new PPPFA 2022.
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.

## 2. OVERVIEW OF HUMAN RESOURCES

In respect of the 2023/24 financial year the existing educator establishment comprises of 90 057. This includes 2020 posts for the provision of substitute educators, 900 posts for the provision of Grade R educators and 400 posts for small secondary schools. The allocation of posts to the respective schools was effected in accordance with the prescribed Post Provision Norms linked to learner enrolments. Variances in post allocation due to increase or decrease in learner enrolment were addressed through the redeployment of surplus educators. The filling of school-based educator posts is currently affected by budget cuts and the province can only afford to distribute 86 737 in totality. In view thereof, all vacant posts within the post creation pool will be filled.

Approval for the advertisement of critical public service posts at schools and offices was obtained. The following posts have been filled:

350	LSEN Schools support staff
10	SMS posts
2	CES Examination
5	Engineers
4	Chief Education Occupational Therapist

### Human resource priorities for the year under review.

#### ***Movement of surplus educators:***

The number of surplus educators that were declared was 4 834. The province has managed to place 2960 surpluses. However, there are still 1 874 surpluses that have not been placed into posts. The process of placing residual surpluses continues at PTT level as and when posts become available due to attrition.

#### ***Filling of critical vacant SMT post:***

The SMT vacancy list is currently at a draft stage with 641 posts. The draft will go through consultation processes. The finale advertisement is expected to be released by 30 June 2024. Advertised SMT posts will be filled by 1 September 2024.

#### ***HR Plan:***

Reporting on the MTEF HR Plan developed for the period 1 April 2019 to 31 March 2024 takes place annually. The Report provides an update on pertinent information and analysis across the various aspects of HR including age demographics, skills and training, Employee Health and Wellness interventions, job evaluation. Progress on the Action Plan contained in the HRPIR was reported in compliance with the prescribed template and submitted by 30 May 2023 after having been signed off by the HOD and MEC for Education. The Report underwent assessment and received the maximum scores in respect of compliance and quality.

#### ***Employment Equity:***

The Employment Equity Plan for the stipulated 5-year period ranging from period 1 April 2019 to 31 March 2024 was developed. This enabled the Department to focus on the recruitment and development of the under-represented demographics. While emphasis must be placed on the attainment of employment equity of at least 50% in terms of females in SMS posts as well as the achievement of at least 2% of the workforce comprising of persons with disabilities, this Department has fallen short of the prescribed targets. However, there has been a slight improvement on the attainment of the target for females in SMS with an increase to 38% being achieved. The Employment Equity Report for the year 1 April 2022 to 31 March 2023 which was due by 15 December 2023 has been successfully finalised and submitted electronically to Department of Labour.



### ***Management of Leave***

The 2021/22 saw the last year of the 3-year sick leave cycle and the final year with Thandile Health Risk Management. Alexander-Forbes was appointed as the new Health Risk Manager for PILIR for the current sick leave cycle.

The PILIR Annexures have also been revised and issued. Districts have held workshops with school Principals on the revised documents. In addition, Head Office held one-on-one meetings with officials from Districts who are directly responsible for the administering of leave. This took the form of monitoring and training. The reduction of applications for sick leave as well as the reduction of cases of prolonged absence can be attributed to the success of these meetings. Further to this, emphasis was placed on the recovery in respect of Leave without pay for unapproved periods. This contributed significantly to debt management.

### ***Employee Exits***

The eradicating of delays in the pension payments had become an area of focus and all methods of monitoring and interventions were pursued. In this regard, the “error listing” schedules were obtained from the Government Pension Administration Agency (GPAA) to ensure that all delays that required urgent attention by the Employer or Employee were addressed and submitted in a manner which allowed for the immediate payments to be effected. The monitoring and follow ups conducted have significantly reduced the number of outstanding pension payments.

The analysis of the exit date as compared to the date it was processed also assisted in a more focussed approach to identifying the gaps in the system and adopting processes to alleviate the problem.

The issuing of HRM Circular No. 36 of 2023 which allows for the immediate reporting of exits via e mail to identified officials in the District and Head Offices has also assisting in preventing overpayment. In this regard, upon notification received, the freeze salary of the exiting employee with effect from the exit date is mandatory. Meetings are also held with Districts and GPAA so that processes are streamlined and all partners work together in identifying and addressing challenges.

The various strategies adopted have, to a large extent, improved the management of employee exits.

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

### ***Develop the skills of employees at all levels:***

Whilst the Workplace Skills Plan was approved, financial constraints impeded its effective implementation. Nevertheless, specialised training programs were implemented which aimed at improving the productivity and effectiveness of employees. Moreover, various intervention programs which targeted underperforming schools in improving curriculum management and delivery in specialised subjects were implemented.

### ***Skills Audit Project***

The Office of the Premier embarked on skills audit which is aimed at determining the skills gaps of all the employees in the department and in the Provincial Administration in order to develop a training plan for the implementation of relevant skills development interventions. The Skills Audit Project is conducted by Moses Kotane Institute which has completed the auditing of Senior Managers and Middle Managers.

All Senior Managers were provided with the developmental opportunity in terms of training or skills programmes.

The implementation reports were received and perused from all the districts which reflected the significance of training of Teachers in all spheres. Furthermore, various Training Programmes which were targeted and planned for all Underperforming Schools in improving Curriculum Management and delivery in specialised subjects were implemented. Numerous workshops for all phases were conducted in order to develop and empower Teachers and other Role Players on various matters relating to Induction of SMTs, SMT Module 1, Leading Change during Uncertain times of Covid 19, Induction of Teachers, Primary School Reading Improvement Plan (PSRIP) , ICT Workshops, Professional Learning Communities(PLCs), Quality Management System (QMS), NTA Advocacy workshops, Underperforming Schools Support, Female Principal Support Programme, Teacher Attendance, School Management, Professional Conduct as well as Curriculum Management.



Whilst the Workplace Skills Plan was approved, financial constraints impeded its effective implementation. Nevertheless, specialised training programs were implemented which aimed at improving the productivity and effectiveness of employees. Moreover, various intervention programmes were implemented which targeted underperforming schools in improving curriculum management and delivery in specialised subjects.

### ***Improve HR Information Management Systems***

Whilst various PERSAL reports are obtained and used for Planning and decision making, there is a need to update the personnel and other related information on the PERSAL system. To this end the system is continually being updated.

### ***Employee performance management.***

The Department assessed all eligible employees for the Performance Assessment Cycle 2022/23 in line with the revised performance management systems which include:

- Quality Management System (QMS) for School Based Educators;
- Quality Management System (QMS) for School Based Education Therapists, Psychologists, and Counsellors;
- Employee Performance Management and Development System (EPMDS) for Public Service Personnel on salary levels 1-12;
- Education Management Service (EMS) Performance Management and Development System (PMDS) for Office-Based Educators and
- Performance Management and Development System (PMDS) for members of Senior Management Service (SMS).

Annual Performance Assessments and moderations took place in 2023 and thereafter pay progression in respect of all eligible employees was effected for School Based Educators, School Based Education Therapists, Psychologists, Counsellors, Office Based Educators, Public Service Employees SL1-L12 and members of the SMS. Performance bonuses were not paid as no budget was appropriated (2022/2023) in line with DPSA Circular No 1 of 2019: Incentive Policy Framework.

In addition, all eligible employees who qualified for Grade Progression in respect of 2022/2023 Financial Year were identified in line with Resolution 3 of 2009 and payments thereof were processed.

A guideline document for the development, review and amendment of the SMS Performance Agreements has been developed and completed. Its implementation will commence in the 2024/2025 performance cycle.

### ***Employee wellness programmes.***

Various wellness programs were conducted which included the following:

- Wellness Health Screening conducted by GEMS
- Retirement planning sessions facilitated by GPAA
- Participation in the District, Provincial and Inter-Departmental Sporting activities
- HIV counselling and testing conducted by GEMS
- Condom distribution

The non-filling of posts due to the moratorium has resulted in a high vacancy rate in the various offices of the Department. However, its effect on service delivery has been minimised through the re-distribution of work among existing employees. This arrangement cannot be sustained as it is leading to low morale and high levels of frustration. Consequently, serious consideration will have to be given to the filling of all vacant posts.

## 2.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 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)
ADMINISTRATION	2 145 562	1 379 205	0	0	64,3	330
PUBLIC ORDINARY SCHOOL EDUCATION	50 926 268	45 636 327	0	0	89,60	393
INDEPENDENT SCHOOL SUBSIDIES	85 508	0	0	0	0	0
PUBLIC SPECIAL SCHOOL EDUCATION	1 649 033	1 466 634	0	0	88,90	399
EARLY CHILDHOOD DEVELOPMENT	1 956 476	1 273 569	0	0	65,10	185
INFRASTRUCTURE DEVELOPMENT	3 022 346	33 608	0	0	1,10	686
EXAMINATION & EDUCATION RELATED SERVICES	3 066 754	2 574 456	0	0	83,90	41
ASSETS & LIABILITIES	0	0	0	0	0,00	0
RECEIPTS OBJECTIVE	0	0	0	0	0,00	0
<b>TOTAL</b>	<b>62 851 947</b>	<b>52 363 799</b>	<b>0</b>	<b>0</b>	<b>83,3</b>	<b>269</b>

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	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	541 689	1,0	2 645	204 797
Skilled (Levels 3-5)	2 184 436	4,1	7 782	280 704
Highly skilled production (Levels 6-8)	34 638 359	65,7	69 955	495 152
Highly skilled supervision (Levels 9-12)	12 191 953	23,1	17 310	704 330
Senior management (Levels >= 13)	78 850	0,1	59	1 336 441
Contract (Levels 1-2)	226	0,0	1	226 000
Contract (Levels 3-5)	3 290	0,0	11	299 091
Contract (Levels 6-8)	61 755	0,1	639	96 643
Contract (Levels 9-12)	23 631	0,0	27	875 222
Contract (Levels >= 13)	3 932	0,0	2	1 966 000
Contract Other	25 249	0,0	285	88 593
Periodical Remuneration	62 357	0,1	3 159	19 742
Abnormal Appointment	2 777 153	5,3	92 693	29 961
<b>TOTAL</b>	<b>52 592 880</b>	<b>99,7</b>	<b>194 603</b>	<b>270 258</b>

*Table 3.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme 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
ADMINISTRATION	1 183 066	85,8	38 472	2,8	39 686	2,9	80 865	5,9
PUBLIC ORDINARY SCHOOL EDUCA	38 665 580	84,7	3 186	0,0	1 510 324	3,3	2 645 379	5,8
PUBLIC SPECIAL SCHOOL EDUC	1 223 514	83,4	1 485	0,1	55 692	3,8	104 838	7,1
EARLY CHILDHOOD DEVELOPMENT	1 156 388	90,8	0	0,0	25 685	2,0	45 868	3,6
INFRASTRUCTURE DEVELOPMENT	29 133	86,7	0	0,0	589	1,8	1 311	3,9
EXAMINATION & EDUCATION REL SERV	2 471 734	96,0	17 652	0,7	15 525	0,6	31 434	1,2
<b>TOTAL</b>	<b>44 729 415</b>	<b>85,4</b>	<b>60 795</b>	<b>0,1</b>	<b>1 647 501</b>	<b>3,1</b>	<b>2 909 695</b>	<b>5,6</b>

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	401 384	74,1	276	0,1	44 536	8,2	43 101	8,0
Skilled (Levels 3-5)	1 620 102	73,9	29 272	1,3	141 714	6,5	187 199	8,5
Highly skilled production (Levels 6-8)	29 733 977	86,9	17 360	0,1	1 167 067	3,4	2 120 157	6,2
Highly skilled supervision (Levels 9-12)	9 978 123	80,7	9 828	0,1	293 651	2,4	557 442	4,5
Senior management (Levels >= 13)	70 608	81,4	16	0,0	113	0,1	677	0,8
Contract (Levels 1-2)	176	77,9	0	0,0	0	0,0	30	13,3
Contract (Levels 3-5)	2 395	72,2	263	7,9	87	2,6	232	7,0
Contract (Levels 6-8)	57 409	92,0	2 866	4,6	218	0,3	407	0,7
Contract (Levels 9-12)	20 610	78,1	542	2,1	115	0,4	433	1,6
Contract (Levels >= 13)	3 583	81,7	0	0,0	0	0,0	17	0,4
Contract Other	24 682	97,2	372	1,5	0	0,0	0	0,0
Periodical Remuneration	62 357	96,9	0	0,0	0	0,0	0	0,0
Abnormal Appointment	2 754 009	99,1	0	0,0	0	0,0	0	0,0
<b>TOTAL</b>	<b>44 729 415</b>	<b>85,4</b>	<b>60 795</b>	<b>0,1</b>	<b>1 647 501</b>	<b>3,1</b>	<b>2 909 695</b>	<b>5,6</b>

### 3.1 Utilisation of Consultants

The following tables provides 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 and 31 March 2024*

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Various	-	261	R812 p.h.
Travelling costs	-	261	R5.558 p.km
Total cost of consultants	-	261	R2 282 375 000

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

*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
-	-	-	

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
-	-	-	-

## 2.2 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*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	4 599	3 226	29,9	923
Early Childhood Development	1 685	1 506	10,6	6
Examination & Education Rel Serv	1 533	904	41,0	2
Infrastructure Development	59	49	16,9	-
Public Ordinary School Education	100 006	89 397	10,6	301
Public Special School Education	4 226	3 669	13,2	13
<b>TOTAL</b>	<b>112 108</b>	<b>98 751</b>	<b>11,9</b>	<b>1 245</b>

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower Skilled (Levels 1-2)	3 381	2 646	21,7	1
Skilled (Levels 3-5)	11 265	7 794	30,8	6
Highly Skilled Production (Levels 6-8)	77 379	70 594	8,8	921
Highly Skilled Supervision (Levels 9-12)	19 689	17 336	12,0	32
Senior Management (Levels 13 - 16)	74	61	17,6	-
Other	320	320	-	285
<b>TOTAL</b>	<b>112 108</b>	<b>98 751</b>	<b>11,9</b>	<b>1 245</b>

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
Administrative Related	77	77	-	5
Agriculture Related	2	2	-	-
Appraisers-Valuers And Related Professionals	1	1	-	-
Architects Town And Traffic Planners	3	3	-	-
Archivists Curators And Related Professionals	2	2	-	-
Auxiliary And Related Workers	631	631	-	1
Boiler And Related Operators	9	9	-	-
Building And Other Property Caretakers	203	203	-	-
Bus And Heavy Vehicle Drivers	59	59	-	-
Civil Engineering Technicians	2	2	-	-
Cleaners In Offices Workshops Hospitals Etc	2 414	2 414	-	1
Client Inform Clerks (Switchb Recept Inform Clerks)	1	1	-	-
Communication And Information Related	10	10	-	-
Crime Intelligence Officers	1	1	-	-
Educationists	19	19	-	-
Engineering Sciences Related	6	6	-	-
Engineers And Related Professionals	41	41	-	-
Farm Hands And Labourers	35	35	-	-
Farming Forestry Advisors And Farm Managers	1	1	-	-
Finance And Economics Related	38	38	-	-
Financial And Related Professionals	40	40	-	-
Financial Clerks And Credit Controllers	245	245	-	-
Food Services Aids And Waiters	137	137	-	1
General Legal Administration & Rel. Professionals	2	2	-	-
Geologists Geophysicists Hydrologists & Relat Prof	1	1	-	-
Head Of Department/Chief Executive Officer	3	3	-	-
Health Sciences Related	1	1	-	-

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Household And Laundry Workers	384	384	-	-
Household Food And Laundry Services Related	1	1	-	-
Housekeepers Laundry And Related Workers	190	190	-	-
Human Resources & Organisat Developm & Relate Prof	31	31	-	-
Human Resources Clerks	318	318	-	-
Human Resources Related	79	79	-	-
Information Technology Related	1	1	-	-
Language Practitioners Interpreters & Other Commun	2	2	-	-
Librarians And Related Professionals	29	29	-	-
Library Mail And Related Clerks	119	119	-	-
Light Vehicle Drivers	81	81	-	-
Managers Not Elsewhere Classified	1	1	-	-
Material-Recording And Transport Clerks	38	38	-	-
Messengers Porters And Deliverers	35	35	-	-
Motor Vehicle Drivers	56	56	-	2
Other	13 392	35	99,7	-
Occupational Therapy	1	1	-	1
Other Administrat & Related Clerks And Organisers	3 957	3 957	-	904
Other Administrative Policy And Related Officers	54	54	-	2
Other Information Technology Personnel	43	43	-	-
Other Machine Operators	2	2	-	-
Other Occupations	60 421	60 421	-	319
Other Printing Trade Workers	1	1	-	-
Photographic Lithographic And Related Workers	4	4	-	-
Printing And Related Machine Operators	12	12	-	-
Professional Nurse	22	22	-	-
Rank: DEPARTMENTAL HEAD	1 009	1 009	-	-
Rank: DEPUTY PRINCIPAL	43	43	-	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	7	7	-	-
Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED)	1	1	-	-
Rank: PRINCIPAL P1	11	11	-	-
Rank: PRINCIPAL P2	179	179	-	-
Rank: PRINCIPAL P3	63	63	-	-
Rank: PRINCIPAL P4	1	1	-	-
Rank: TEACHER	24 595	24 595	-	1
Secretaries & Other Keyboard Operating Clerks	143	143	-	1
Security Guards	2 644	2 644	-	-
Senior Managers	65	65	-	4

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Social Sciences Related	5	5	-	2
Social Sciences Supplementary Workers	1	1	-	-
Social Work And Related Professionals	66	66	-	-
Speech Therapy And Audiology	1	1	-	1
Staff Nurses And Pupil Nurses	4	4	-	-
Technicians And Associated Professionals	1	1	-	-
Trade Labourers	11	11	-	-
<b>TOTAL</b>	<b>112 108</b>	<b>98 751</b>	<b>11,9</b>	<b>1 245</b>

### 2.3 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	-	-	-	-	-
Salary Level 16	1	1	100	0	0
Salary Level 15	4	4	100	0	0
Salary Level 14	14	12	86	2	14
Salary Level 13	54	43	80	11	20
<b>TOTAL</b>	<b>73</b>	<b>60</b>	<b>82</b>	<b>13</b>	<b>18</b>

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	-	-	-	-	-
Salary Level 16	1	1	100	0	0
Salary Level 15	4	4	100	0	0
Salary Level 14	14	12	86	2	14
Salary Level 13	54	44	81	10	19
<b>TOTAL</b>	<b>73</b>	<b>61</b>	<b>84</b>	<b>12</b>	<b>16</b>



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	0	0	0
Salary Level 15	2	2	0
Salary Level 14	2	2	0
Salary Level 13	6	6	0
<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>0</b>

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**

The Department has not been able to advertise SMS vacancies within six months due to financial constraints. However, the submission was prepared to Office of the Premier requesting to fill these vacancies.

**Reasons for vacancies not filled within twelve months**

N/A

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

**Reasons for vacancies not filled within six months**

N/A

## 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 (Levels1-2)	-	-	-	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-	-
Senior Management Service Band A	-	-	-	-	-	-	-
Senior Management Service Band B	-	-	-	-	-	-	-
Senior Management Service Band C	-	-	-	-	-	-	-
Senior Management Service Band D	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

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*

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

## 2.4 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*

Salary band	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2)	5 376	130	136	2,5
Skilled (Levels 3-5)	15 704	300	314	2
Highly Skilled Production (Levels 6-8)	144 304	4 533	5 107	3,5
Highly Skilled Supervision (Levels 9-12)	34 386	23	1 408	4,1
Senior Management Service Band A	40	2	2	5,0
Senior Management Service Band B	12	-	-	-
Senior Management Service Band C	4	-	-	-
Senior Management Service Band D	2	-	-	-
Other	678	94	34	5
<b>TOTAL</b>	<b>200 506</b>	<b>5 082</b>	<b>7 001</b>	<b>3,5</b>

*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
Administrative related	160	24	10	6,3
Agriculture related	4	-	1	25,0
Appraisers-Valuers and Related Professionals	2	-	-	-
Architects Town and Traffic Planners	8	1	2	25,0
Archivists Curators and Related Professionals	4	-	-	-
Auxiliary and related workers	1 116	92	19	1,7
Boiler and related operators	20	-	-	-
Building and other property caretakers	382	12	9	2,4
Bus and heavy vehicle drivers	110	10	7	6,4
Civil engineering technicians	4	-	-	-
Cleaners in offices workshops hospitals etc.	4 990	91	162	3,2
Client inform clerks(switchboard receipt inform clerks)	4	-	1	25,0
Communication and information related	22	-	-	-
Crime intelligence officers	2	-	-	-

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
Educationists.	36	-	-	-
Engineering sciences related permanent	12	-	-	-
Engineers and related professionals	84	1	2	2,4
Farm hands and labourers	74	-	3	4,1
Farming forestry advisors and farm managers	2	-	-	-
Finance and economics related	82	1	3	3,7
Financial and related professionals	80	1	2	2,5
Financial clerks and credit controllers	514	-	10	1,9
Food services aids and waiters	238	22	6	2,5
General legal administration & rel. Professionals	8	-	1	12,5
Geologists geophysicists hydrologists & relat prof	2	-	-	-
Head of department/chief executive officer	6	-	-	-
Health sciences related	2	-	-	-
Household and laundry workers	732	36	32	4,4
Household food and laundry services related	2	-	2	100,0
Housekeepers laundry and related workers	328	42	8	2,4
Human resources & organisational development & relate prof	70	-	4	5,7
Human resources clerks	648	-	17	2,6
Human resources related	162	3	3	1,9
Information technology related	2	-	-	-
Language practitioners interpreters & other commun	4	-	-	-
Laundry worker (general)	-	1	-	-
Legal related	-	-	1	-
Librarians and related professionals	56	-	-	-
Library mail and related clerks	260	-	7	2,7
Light vehicle drivers	152	9	1	0,7
Material-recording and transport clerks	76	-	3	3,9
Messengers porters and deliverers	76	-	-	-
Motor vehicle drivers	20	32	-	-
Other	136	-	-	-
Occupational therapy	2	-	-	-
Other administrat & related clerks and organisers permanent	7 828	242	216	2,8
Other administrative policy and related officers	112	1	2	1,8
Other information technology personnel.	88	-	-	-
Other machine operators	4	-	-	-
Other occupations	122 888	4 456	6 385	5,2
Other printing trade workers	2	-	-	-
Photographic lithographic and related workers	8	-	-	-
Printing and related machine operators permanent	24	-	-	-

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
Professional nurse	50	-	2	4,0
Rank: DEPARTMENTAL HEAD	2 036	-	-	-
Rank: DEPUTY PRINCIPAL	96	-	-	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	14	-	-	-
Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED)	2	-	-	-
Rank: PRINCIPAL P1	22	-	-	-
Rank: PRINCIPAL P2	364	-	-	-
Rank: PRINCIPAL P3	130	-	-	-
Rank: PRINCIPAL P4	2	-	-	-
Rank: TEACHER	50 090	-	-	-
Secretaries & other keyboard operating clerks	304	-	7	2,3
Security guards	5 448	1	71	1,3
Senior managers	124	2	1	0,8
Social sciences related	6	2	-	-
Social sciences supplementary workers	2	-	-	-
Social work and related professionals	136	-	1	0,7
Speech therapy and audiology	2	-	-	-
Staff nurses and pupil nurses	8	-	-	-
Technicians and associated professionals	2	-	-	-
Trade labourers	22	-	-	-
<b>TOTAL</b>	<b>200 506</b>	<b>5 082</b>	<b>7 001</b>	<b>3,5</b>

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*

Termination Type	Number	% of Total Resignations
Death	432	6,2
Resignation	1 120	16,0
Expiry of contract	3 303	47,2
Discharged due to ill health	71	1,0
Dismissal-misconduct	34	0,5
Retirement	2 040	29,1
Other	1	-
<b>TOTAL</b>	<b>7 001</b>	<b>100,0</b>
<b>Total number of employees who left as a % of total employment</b>		<b>7,1%</b>

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

Occupation	Employees 1 April 2023	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative related	160	1	0,6	55	34,4
Agriculture related	4	-	-	4	100
Appraisers-valuers and related professionals	2	-	-	-	-
Architects town and traffic planners	8	-	-	1	12,5
Archivists curators and related professionals	4	-	-	1	25
Auxiliary and related workers	1 116	-	-	494	44,3
Boiler and related operators	20	-	-	2	10,0
Building and other property caretakers	382	1	0,3	116	30,4
Bus and heavy vehicle drivers	110	-	-	53	48,2
Civil engineering technicians	4	-	-	1	25,0
Cleaners in offices workshops hospitals etc.	4 990	-	-	2 253	45,2
Client inform clerks(switchb receipt inform clerks)	4	-	-	1	25,0
Communication and information related	20	-	-	10	50,0
Conservation labourers*	-	-	-	3	-
Crime intelligence officers	2	-	-	-	-
Educationists.	36	-	-	-	-
Engineering sciences related	12	-	-	6	50,0
Engineers and related professionals	84	-	-	33	39,3
Farm hands and labourers	74	-	-	42	56,8
Farming forestry advisors and farm managers	2	-	-	1	50,0
Finance and economics related	82	2	2,4	22	26,8
Financial and related professionals	80	-	-	21	26,3
Financial clerks and credit controllers	514	-	-	154	30,0
Food services aids and waiters	238	-	-	86	36,1
General legal administration & rel. Professionals	8	-	-	1	12,5
Geologists geophysicists hydrologists & relat prof	2	-	-	-	-
Head of department/chief executive officer	6	-	-	-	-
Health sciences related	2	-	-	-	-
Household and laundry workers	732	1	0,1	282	38,5
Household food and laundry services related	2	-	-	14	700,0
Housekeepers laundry and related workers	328	-	-	71	21,6
Human resources & organisat developm & relate prof	70	-	-	17	24,3
Human resources clerks	648	1	0,2	191	29,5
Human resources related	162	-	-	52	32,1
Information technology related	2	-	-	4	200,0

Occupation	Employees 1 April 2023	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
Language practitioners interpreters & other commun	4	-	-	1	25,0
Librarians and related professionals	56	-	-	-	-
Library mail and related clerks	260	3	1,2	51	19,6
Light vehicle drivers	152	1	0,7	41	27,0
Material-recording and transport clerks	76	-	-	20	26,3
Messengers porters and deliverers	76	-	-	17	22,4
Motor vehicle drivers	20	-	-	6	30
Other	136	-	-	-	-
Occupational therapy*	2	-	-	2	100
Other administrat & related clerks and organisers	7 828	2	-	2 793	35,7
Other administrative policy and related officers	112	-	-	22	19,6
Other information technology personnel.	88	-	-	31	35,2
Other machine operators	4	-	-	1	25,0
Other occupations	122 888	1 483	1,2	77 292	62,9
Other printing trade workers	2	-	-	-	-
Photographic lithographic and related workers	8	-	-	2	25,0
Printing and related machine operators	24	-	-	8	33,3
Professional nurse	50	-	-	5	10
Rank: DEPARTMENTAL HEAD	2 036	-	-	-	-
Rank: DEPUTY PRINCIPAL	96	-	-	-	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	14	-	-	-	-
Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED)	2	-	-	-	-
Rank: PRINCIPAL P1	22	-	-	-	-
Rank: PRINCIPAL P2	364	-	-	-	-
Rank: PRINCIPAL P3	130	-	-	-	-
Rank: PRINCIPAL P4	2	-	-	-	-
Rank: TEACHER	50 090	-	-	-	-
Risk management and security services	-	-	-	2	-
Secretaries & other keyboard operating clerks	304	-	-	109	35,9
Security guards	5 448	-	-	2 555	46,9
Security officers	-	-	-	3	-
Senior managers	124	7	5,6	4	3,2
Social sciences related	6	-	-	2	33,3
Social sciences supplementary workers	2	-	-	1	50,0
Social work and related professionals	136	-	-	36	26,5
Speech therapy and audiology	2	-	-	-	-

Occupation	Employees 1 April 2023	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
Staff nurses and pupil nurses	8	-	-	-	-
Technicians and associated professionals	2	-	-	-	-
Trade labourers	22	-	-	7	31,8
<b>TOTAL</b>	<b>200 506</b>	<b>1 502</b>	<b>0,7</b>	<b>87 002</b>	<b>43,4</b>

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

Salary Band	Employees 1 April 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
Lower Skilled (Levels 1-2)	5 376	-	-	2 438	45,3
Skilled (Levels 3-5)	15 702	6	-	7 006	44,6
Highly Skilled Production (Levels 6-8)	144 309	738	0,5	61 114	42,3
Highly Skilled Supervision (Levels 9-12)	34 386	754	2,2	16 443	47,8
Senior Management (Levels 13 - 16)	55	4	7,3	1	1,8
Other	678	-	-	-	-
<b>TOTAL</b>	<b>200 506</b>	<b>1 502</b>	<b>0,7</b>	<b>87 002</b>	<b>3,4</b>

## 2.5 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	33	-	3	-	24	-	1	-	61
Professionals	22 411	147	1 620	352	54 526	515	5 522	1 610	86 703
Technicians and associate professionals	221	1	17	2	524	7	35	7	814
Clerks	1 138	3	117	4	3 035	37	287	104	4 725
Service and sales workers	2 383	4	11	1	323	2	7	5	2 736
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	4	-	-	-	1	-	-	-	5
Plant and machine operators and assemblers	142	3	40	1	8	-	-	-	194
Labourers and related workers	1 364	10	53	10	1 983	18	54	21	3 513
<b>TOTAL</b>	<b>27 696</b>	<b>168</b>	<b>1 861</b>	<b>370</b>	<b>60 424</b>	<b>579</b>	<b>5 906</b>	<b>1 747</b>	<b>98 751</b>
Employees with disabilities	8	1	4	-	24	1	4	2	44



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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3	-	1	-	2	-	-	-	6
Senior Management	30	-	2	-	22	-	1	-	55
Professionally qualified and experienced specialists and mid-management	6 205	85	821	157	8 208	136	1 347	377	17 336
Skilled technical and academically qualified workers, junior management, supervisors, foremen	16 516	65	882	198	46 957	390	4 321	1 264	70 593
Semi-skilled and discretionary decision making	3 832	13	125	8	3 453	43	216	104	7 794
Unskilled and defined decision making	1 110	5	30	7	1 782	10	21	2	2 967
<b>TOTAL</b>	<b>27 696</b>	<b>168</b>	<b>1 861</b>	<b>370</b>	<b>60 424</b>	<b>579</b>	<b>5 906</b>	<b>1 747</b>	<b>98 751</b>

*Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	33	-	3	-	24	-	1	-	61
Professionals	22 411	147	1 620	352	54 526	515	5 522	1 610	86 703
Technicians and associate professionals	221	1	17	2	524	7	35	7	814
Clerks	1 138	3	117	4	3 035	37	287	104	4 725
Service and sales workers	2 383	4	11	1	323	2	7	5	2 736
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	4	-	-	-	1	-	-	-	5
Plant and machine operators and assemblers	142	3	40	1	8	-	-	-	194
Labourers and related workers	1 364	10	53	10	1 983	18	54	21	3 513
<b>TOTAL</b>	<b>27 696</b>	<b>168</b>	<b>1 861</b>	<b>370</b>	<b>60 424</b>	<b>579</b>	<b>5 906</b>	<b>1 747</b>	<b>98 751</b>
Employees with disabilities	8	1	4	-	24	1	4	2	44

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	3	-	1	-	2	-	-	-	6
Senior Management	30	-	2	-	22	-	1	-	55
Professionally qualified and experienced specialists and mid-management	6 205	85	821	157	8 208	136	1 347	377	17 336
Skilled technical and academically qualified workers, junior management, supervisors, foremen	16 516	65	882	198	46 957	390	4 321	1 264	70 593
Semi-skilled and discretionary decision making	3 832	13	125	8	3 453	43	216	104	7 794
Unskilled and defined decision making	1 110	5	30	7	1 782	10	21	2	2 967
<b>TOTAL</b>	<b>27 696</b>	<b>168</b>	<b>1 861</b>	<b>370</b>	<b>60 424</b>	<b>579</b>	<b>5 906</b>	<b>1 747</b>	<b>98 751</b>

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	-	-	-	-	2	-	-	-	2
Professionally qualified and experienced specialists and mid-management	10	1	-	1	9	1	-	-	22
Skilled technical and academically qualified workers, junior management, supervisors, foremen	1 120	4	72	12	2 946	19	262	99	4 534
Semi-skilled and discretionary decision making	136	2	9	-	149	1	3	-	300
Unskilled and defined decision making	53	-	1	1	74	-	1	-	130
Other	39	-	--	-	55	-	-	-	94
<b>TOTAL</b>	<b>1 358</b>	<b>7</b>	<b>82</b>	<b>14</b>	<b>3 235</b>	<b>21</b>	<b>266</b>	<b>99</b>	<b>5 082</b>
Employees with disabilities	1	-	-	-	2	-	-	-	3

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	-	-	-	1	-	-	-	2
Senior Management	2	-	1	-	5	-	-	-	8
Professionally qualified and experienced specialists and mid-management	5 946	89	844	151	8 251	131	1 390	395	17 197
Skilled technical and academically qualified workers, junior management, supervisors, foremen	14 075	50	687	162	41 892	331	3 608	1 042	61 847
Semi-skilled and discretionary decision making	3 512	9	89	7	3 089	37	177	92	7 012
Unskilled and defined decision making	908	5	26	5	1 465	9	18	2	2 438
<b>TOTAL</b>	<b>24 444</b>	<b>153</b>	<b>1 647</b>	<b>325</b>	<b>54 703</b>	<b>508</b>	<b>5 193</b>	<b>1 531</b>	<b>88 504</b>
Employees with disabilities	7	1	5	-	18	1	4	1	37

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	1	-	1	-	-	-	-	-	2
Professionally qualified and experienced specialists and mid-management	360	11	116	14	640	9	202	56	1 408
Skilled technical and academically qualified workers, junior management, supervisors, foremen	1 169	4	80	22	3 301	41	334	156	5 107
Semi-skilled and discretionary decision making	146	1	8	1	133	3	10	12	314
Unskilled and defined decision making	44	-	3	1	86	-	2	-	136
Not Available	18	-	-	-	16	-	-	-	34
<b>TOTAL</b>	<b>1 738</b>	<b>16</b>	<b>208</b>	<b>38</b>	<b>4 176</b>	<b>53</b>	<b>548</b>	<b>224</b>	<b>7 001</b>
Employees with disabilities	2	-	1	-	-	-	-	-	3

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	
Corrective counselling	2	-	-	-	3	-	-	-	5
Demotion	3	-	-	-	2	-	-	-	5
Dismissal	3	-	1	-	10	-	-	-	14
Final written warning	5	-	1	-	5	-	2	-	13
Fine	6	-	1	-	10	-	3	-	20
No outcome	1	-	-	-	-	-	-	-	1
Suspended without payment	12	-	2	-	8	-	2	-	24
<b>TOTAL</b>	<b>32</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>38</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>82</b>

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	-	-	-	-	1	-	-	-	1
Professionals	868	5	5	-	371	5	6	-	1 260
Technicians and Associate Professionals	-	-	-	-	-	-	-	-	-
Clerks	138	17	-	-	170	8	-	-	333
Service and Sales Workers	-	-	-	-	-	-	-	-	-
Skilled Agriculture and Fishery Workers	-	-	-	-	-	-	-	-	-
Craft and related Trades Workers	-	-	-	-	-	-	-	-	-
Plant and Machine Operators and Assemblers	-	-	-	-	-	-	-	-	-
Elementary Occupations	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1 006</b>	<b>22</b>	<b>5</b>	<b>-</b>	<b>542</b>	<b>13</b>	<b>6</b>	<b>- -</b>	<b>1 594</b>
Employees with disabilities	-	-	-	-	-	-	-	-	-

## 2.6 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	-	-	-	-
Salary Level 16	1	1	1	100%
Salary Level 15	4	2	2	100%
Salary Level 14	14	14	14	100%
Salary Level 13	54	46	44	96%
<b>TOTAL</b>	<b>73</b>	<b>63</b>	<b>61</b>	<b>97%</b>

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

Reasons

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

Reasons

## 2.7 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					
Male	-	27 688	-	-	-
Female	-	60 400	-	-	-
Asian					
Male	-	1 857	-	-	-
Female	-	5 902	-	-	-
Coloured					
Male	-	167	-	-	-
Female	-	578	-	-	-
White					
Male	-	370	-	-	-
Female	-	1 745	-	-	-
<b>TOTAL</b>	-	<b>98 751</b>	-	-	-

*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)	-	2 626	-	-	-	-
Skilled (level 3-5)	-	7 793	-	-	-	-
Highly skilled production (level 6-8)	-	70 594	-	-	-	-
Highly skilled supervision (level 9-12)	-	17 334	-	-	-	-
Other		320				
<b>TOTAL</b>	-	<b>98 687</b>	-	-	-	-

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
Financial clerks and credit controllers	-	245	-	-	-
Household food and laundry services related	-	1	-	-	-
Rank: PRINCIPAL P3	-	63	-	-	-
Other printing trade workers	-	1	-	-	-
Human resources clerks	-	318	-	-	-
Household and laundry workers	-	384	-	-	-
Geologists geophysicists hydrologists & relat prof	-	1	-	-	-
Human resources & organisat developm & relate prof	-	31	-	-	-
Messengers porters and deliverers	-	35	-	-	-
Managers not elsewhere classified	-	1	-	-	-
Photographic lithographic and related workers	-	4	-	-	-
Boiler and related operators	-	9	-	-	-
Social sciences related	-	5	-	-	-
Finance and economics related	-	38	-	-	-
Occupational therapy*	-	1	-	-	-
Other administrat & related clerks and organisers	-	3 957	-	-	-
Appraisers-valuers and related professionals	-	1	-	-	-
Housekeepers laundry and related workers	-	190	-	-	-
Auxiliary and related workers	-	631	-	-	-
Other occupations	-	60 418	-	-	-
Financial and related professionals	-	40	-	-	-
Building and other property caretakers	-	203	-	-	-
Not available	-	35	-	-	-
Technicians and associated professionals	-	1	-	-	-
Rank: TEACHER	-	24 595	-	-	-
Architects town and traffic planners	-	3	-	-	-
Social sciences supplementary workers	-	1	-	-	-
Administrative related	-	77	-	-	-
Communication and information related	-	10	-	-	-
Rank: PRINCIPAL P2	-	179	-	-	-
Secretaries & other keyboard operating clerks	-	143	-	-	-
Cleaners in offices workshops hospitals etc.	-	2 414	-	-	-
Library mail and related clerks	-	119	-	-	-
Rank: PRINCIPAL P1	-	11	-	-	-
Human resources related	-	79	-	-	-
Educationists.	-	19	-	-	-
Printing and related machine operators	-	12	-	-	-
Rank: DEPUTY PRINCIPAL	-	43	-	-	-
Head of department/chief executive officer	-	3	-	-	-
Rank: EDUCATION SPECIALIST SENIOR (OFFICE BASED	-	1	-	-	-

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Trade labourers	-	11	-	-	-
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED)	-	7	-	-	-
Language practitioners interpreters & other commun	-	2	-	-	-
Social work and related professionals	-	66	-	-	-
General legal administration & rel. Professionals	-	2	-	-	-
Civil engineering technicians	-	2	-	-	-
Archivists curators and related professionals	-	2	-	-	-
Material-recording and transport clerks	-	38	-	-	-
Farm hands and labourers	-	35	-	-	-
Other administrative policy and related officers	-	54	-	-	-
Professional nurse	-	22	-	-	-
Bus and heavy vehicle drivers	-	59	-	-	-
Senior managers	-	65	-	-	-
Farming forestry advisors and farm managers	-	1	-	-	-
Client inform clerks(switchb recept inform clerks)	-	1	-	-	-
Speech therapy and audiology	-	1	-	-	-
Engineers and related professionals	-	41	-	-	-
Rank: DEPARTMENTAL HEAD	-	1 009	-	-	-
Other information technology personnel.	-	43	-	-	-
Light vehicle drivers	-	81	-	-	-
Rank: PRINCIPAL P4	-	1	-	-	-
Crime intelligence officers/misdaadintelligensie o	-	1	-	-	-
Engineering sciences related	-	6	-	-	-
Motor vehicle drivers	-	56	-	-	-
Security guards	-	2 644	-	-	-
Health sciences related	-	1	-	-	-
Food services aids and waiters	-	137	-	-	-
Other machine operators	-	2	-	-	-
Librarians and related professionals	-	29	-	-	-
Information technology related	-	1	-	-	-
Agriculture related	-	2	-	-	-
Staff nurses and pupil nurses	-	4	-	-	-
<b>TOTAL</b>	-	<b>98 748</b>	-	-	-

*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	-	43	-	-	-	-
Band B	-	12	-	-	-	-
Band C	-	4	-	-	-	-
Band D	-	2	-	-	-	-
<b>TOTAL</b>	-	<b>61</b>	-	-	-	-

## 2.8 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*

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	3	100	2	100	- 1	100
Highly skilled production (Levels 6-8)	32	86,5	27	100	- 5	50
Highly skilled supervision (Levels 9-12)	2	5,4	-	-	- 2	5,4
Other	-	-	-	-	-	-
<b>TOTAL</b>	<b>37</b>	<b>100</b>	<b>29</b>	<b>100</b>	<b>-8</b>	<b>100</b>

*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	Number	% Change
Administrative office workers	-	-	-	-	-	-
Elementary occupations	-	-	-	-	-	-
Other occupations	36	100	29	100	- 7	100
Professionals and managers	-	-	-	-	-	-
Technicians and associated professionals	1	100,0	-	-	- 1	100
<b>TOTAL</b>	<b>37</b>	<b>100</b>	<b>29</b>	<b>100</b>	<b>-8</b>	<b>100</b>



## 2.9 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*

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	6 184	82,2	1 012	2,3	6	4 206
Skilled (Levels 3-5)	18 699	80,9	2 999	6,8	6	18 673
Highly skilled production (Levels 6-8)	206 330	79,7	32 549	73,4	6	366 746
Highly skilled supervision (Levels 9-12)	49 085	81,0	7 638	17,2	6	129 815
Senior management (Levels 13-16)	125	89,6	15	-	8	632
Other	474	54,2	146	0,3	3	142
<b>TOTAL</b>	<b>280 897</b>	<b>80,2</b>	<b>44 359</b>	<b>100</b>	<b>6</b>	<b>520 214</b>

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

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	1 204	100	28	1,3	43	796
Skilled (Levels 3-5)	4 102	100	80	3,8	51	4 039
Highly skilled production (Levels 6-8)	82 938	-	1 602	-	52	150 532
Highly skilled supervision (Levels 9-12)	21 283	100	396	18,8	54	54 688
Senior management (Levels 13-16)	102	100	1	-	102	496
<b>TOTAL</b>	<b>100 629</b>	<b>100</b>	<b>2 107</b>	<b>100</b>	<b>52</b>	<b>210 551</b>

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*

Salary band	Total days taken	Average per employee	Number of Employees using Annual Leave
Lower skilled (Levels 1-2)	19 216,39	18	1 074
Skilled (Levels 3-5)	61 468,50	19	3 277
Highly skilled production (Levels 6-8)	22 438,00	15	1 483
Highly skilled supervision (Levels 9-12)	23 405,00	15	1 549
Senior management (Levels 13-16)	633,00	13	50
Other	3 844,68	8	482
<b>TOTAL</b>	<b>131 005,57</b>	<b>17</b>	<b>7 915</b>

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2023
Lower skilled (Levels 1-2)	-	-	-	1
Skilled Levels 3-5)	90	10	9	44
Highly skilled production (Levels 6-8)	729	199	4	40
Highly skilled supervision(Levels 9-12)	1 703	390	4	51
Senior management (Levels 13-16)	-	-	-	149
<b>TOTAL</b>	<b>2 522</b>	<b>599</b>	<b>4</b>	<b>46</b>

The following table summarise payments made to employees because 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 2023/24 due to non-utilisation of leave for the previous cycle	104	2	52 000
Current leave pay out on termination of service for 2023/24	7 432	358	20 760
Capped leave pay-outs on termination of service for 2023/24	209 455	1 767	118 537
<b>TOTAL</b>	<b>216 991</b>	<b>2 127</b>	<b>102 017</b>

## 2.10 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

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.	Yes		Mr VB Maphumulo, Acting Director: HRD
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.	Yes		R6 380 000.00
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		<p><b>1. HIV, TB and STIs Management in the workplace:</b> 400 employees workshoped, Health Screening 2000 employees screened, distributed condoms Males: 36125, female: 51462.</p> <p><b>2. Wellness Management:</b> Educational awareness 2515, EHW Advocacy 3158, Health screening:2000.</p> <p><b>3. Health and Productivity:</b> Retirement workshops:2000 workshoped; Financial Literacy workshop:</p>

Question	Yes	No	Details, if yes
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.		No	
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.			
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		The Department has an HIV Policy and educational awareness workshops
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		100 employees participated in HCT, none tested positive
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		evaluation forms, Health Risk Manager reports

## 2.11 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
Corrective counselling	5	6
Demotion	5	6
Dismissal	14	17
Final written warning	13	16
Fine	20	24
No outcome	1	1
Suspended without payment	24	29
<b>TOTAL</b>	<b>82</b>	<b>100</b>

*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
Absent from work without reason or permission	21	20,8
Assault/attempts or threatens to assault a person	13	12,9
Commit common law/statutory offence on premises	-	-
Discriminates against others	3	2,9
Disrespect/abusive or insolent behaviour	6	5,9
Fail to carry out order/instruction(edu)	9	8,9
Fails to carry out order or instruction	-	-
Fails to comply with or contravenes an act	1	1,0
Improper behaviour damaging reputation of the ps	27	26,7
Intimidates/victimise others	4	3,9
Prejudices administration of organisation or dept	7	6,9
Seriously assaulting a learner	1	1,0
Under influence of habit forming/stupefying subst	3	2,9
Wilfully or negligently mismanages finances	6	5,9
<b>TOTAL</b>	<b>101</b>	<b>100</b>

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

Grievances	Number	% of Total
Number of grievances resolved	155	90
Number of grievances not resolved	17	10
<b>Total number of grievances lodged</b>	<b>172</b>	

*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	6	3
Number of disputes dismissed	21	12
Pending	155	85
<b>Total number of disputes lodged</b>	<b>182</b>	

*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	65
Number of people who's suspension exceeded 30 days	65
Average number of days suspended	3285
Cost of suspension(R'000)	44 577 170.09

## 2.12 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
Legislators, senior officials and managers	Female	19	-	6	-	8
	Male	36	-	8	1	9
Professionals	Female	63 264	-	50 001	568	50 569
	Male	25 045	-	16 700	12 004	28 704
Technicians and associate professionals	Female	63	-	45	11	-
	Male	38	-	21	9	30
Clerks	Female	3 081	-	2 673	51	2 754
	Male	1 005	-	763	72	835
Service and sales workers	Female	251	-	102	-	102
	Male	2 484	-	749	-	749
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	2 487	-	-	-	-
	Male	1 690	-	-	-	-
Sub Total	Female	69 165	-	52 827	630	53 503
	Male	30 302	-	18 241	12086	30 327
<b>TOTAL</b>		<b>99 467</b>	<b>-</b>	<b>71 068</b>	<b>12 716</b>	<b>83 730</b>

*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
Legislators, senior officials and managers	Female	19	-	-	-	-
	Male	36	-	-	1	1
Professionals	Female	63 264	-	81	810	891
	Male	25 045	-	68	301	437
Technicians and associate professionals	Female	63	-	-	-	-
	Male	38	-	-	-	-
Clerks	Female	3081	-	35	126	161
	Male	1 005	-	23	81	104
Service and sales workers	Female	251	-	-	-	-
	Male	2 484	-	-	-	-

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
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	2 487	-	-	-	-
	Male	1 690	-	-	-	-
Sub Total	Female	69 165	-	116	936	1 052
	Male	302	-	91	383	542
<b>TOTAL</b>		<b>99 467</b>	<b>-</b>	<b>207</b>	<b>1 319</b>	<b>1 594</b>

## 2.13 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	26	92,9
Temporary Total Disablement	2	7,1
Permanent Disablement	-	-
Fatal	-	-
<b>TOTAL</b>	<b>28</b>	

## 2.14 Utilisation of Consultants

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

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

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

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
			-
			-

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
			-
			-

## 2.15 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)	-	-	-	-
<b>TOTAL</b>	-	-	-	-

# 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	6 671 001,00	5 151 757,00
Prior Period Errors		
As Restated	6 671 001,00	5 151 757,00
Add: Irregular expenditure confirmed	156 329,00	1 519 244,00
Less: Irregular expenditure condoned	-479 475,00	-
Less: Irregular expenditure not condoned and removed		-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off		-
<b>Closing balance</b>	<b>6 347 855,00</b>	<b>6 671 001,00</b>

The Department has made 4 submissions for condonation with a value of R1,724,838,772.00

Reconciling notes		
Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment in 2022/2023	-	-
Irregular expenditure that relates to 2022/23 and identified in 2023/24		
Irregular expenditure for the current year	156 329,00	1 519 244,00
<b>Total</b>	<b>156 329,00</b>	<b>1 519 244,00</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment		
Irregular expenditure under determination	6 347 855,00	6 671 001,00
Irregular expenditure under investigation		
<b>Total</b>	<b>6 347 855,00</b>	<b>6 671 001,00</b>

*The department has submitted*

#### c) Details of irregular expenditure condoned

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	-479 475,00	
<b>Total</b>	<b>-479 475,00</b>	<b>-</b>

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

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

**e) Details of current and previous year irregular expenditure recoverable**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recovered	-	-
<b>Total</b>	-	-

**f) Details of current and previous year irregular expenditure not recoverable and written off .. (irrecoverable)**

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

**Additional disclosure relating to Inter-Institutional Arrangements**
**g) Details of non-compliance cases where an institution is involved in an inter-institutional .. arrangement (where such institution is not responsible for the non-compliance)**

Description
None
<b>Total</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
The institution procured services of another organ of state to conduct business case analysis for a division that is to be established, and it was found that the supplier awarded the contract did not meet the minimum requirement and Entity A was part of the bid committee meeting	-	-
<b>Total</b>	-	-

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

Disciplinary steps taken	2023/2024	2022/2023
<b>Total</b>		

## 1.2 Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	199 835	192 277
Adjustment to opening balance	4 079	
Opening balance as restated	203 914	
Add: Fruitless and wasteful expenditure confirmed	3 338	7 558
Less: Fruitless and wasteful expenditure recoverable[1]		
Less: Fruitless and wasteful expenditure not recoverable and written off		
<b>Closing balance</b>	<b>207 252</b>	<b>199 835</b>

### Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	0	
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	4 079	0
Fruitless and wasteful expenditure for the current year	3 338	7558
<b>Total</b>	<b>7 417</b>	<b>7 558</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment		
Fruitless and wasteful expenditure under determination	207 252	199 835
Fruitless and wasteful expenditure under investigation		
<b>Total</b>	<b>207 252</b>	<b>199 835</b>

### c) Details of fruitless and wasteful expenditure recoverable

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable		
<b>Total</b>		

### 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		
<b>Total</b>		

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

Disciplinary steps taken		
Total		

**1.3 Unauthorised expenditure**
**a) Reconciliation of unauthorised expenditure**

Description	2022/2023	2023/2024
	R'000	R'000
Opening balance	973 165	965 381
Add: unauthorised expenditure confirmed	4 080	63 458
Less: unauthorised expenditure approved with funding	(11 864)	(4 080)
Less: unauthorised expenditure approved without funding	-	
Less: unauthorised expenditure recoverable	-	
Less: unauthorised not recovered and written off<?>	-	
Closing balance	965 381	1 024 759

**Reconciling notes**

Description	2022/2023	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	961 301	961 301
Unauthorised expenditure that relates to 2022/23 and identified in 2023/24	-	-
Unauthorised expenditure for the current year	4 080	63 458
Total	965 381	1 024 759

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

Description <sup>&lt;2&gt;</sup>	2022/2023	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	965 381	1 024 759
Unauthorised expenditure under determination	-	
Unauthorised expenditure under investigation	-	
Total <sup>&lt;2&gt;</sup>	965 381	1 024 759

**1.4 Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)1****a) Details of material losses through criminal conduct**

Material losses through criminal conduct	20YY/20ZZ	20XX/20YY
	R'000	R'000
Theft		
Other material losses		
Less: Recoverable		
Less: Not recoverable and written off		
<b>Total</b>		

*Include discussion here where deemed relevant.*

**b) Details of other material losses**

Nature of other material losses	20YY/20ZZ	20XX/20YY
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>		

*Include discussion here where deemed relevant and criminal or disciplinary steps taken by the institution.*

**c) Other material losses recoverable**

Nature of losses	20YY/20ZZ	20XX/20YY
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>		

*Include discussion here where deemed relevant.*

<sup>1</sup> Information related to material losses must be disclosed in the annual financial statements.

#### d) Other material losses not recoverable and written off

Nature of losses	20YY/20ZZ	20XX/20YY
	R'000	R'000
(Group major categories, but list material items)		
<b>Total</b>		

Include discussion here where deemed relevant.

## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received		
Invoices paid within 30 days or agreed period		
Invoices paid after 30 days or agreed period		
Invoices older than 30 days or agreed period (unpaid and without dispute)		
Invoices older than 30 days or agreed period (unpaid and in dispute)		

Include reasons for the late and or non-payment of invoices, including reasons that the invoices are in dispute, where applicable.

## 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
PRIVATE VENUE HIRE FOR PROVINCIAL SOUTH AFRICAN SCHOOLS CHORAL EISTEDDFOD COMPETITION.	Bethsaida Ministries International Full Gospel Church of God	Mainly quotations	ZNE05/004/2023/2024	R345 000,00
TRAINING OF GRADE 12 TECHNICAL TEACHERS	Majuba College	Mainly quotations	ZNE05/006/2023/2024	R643 500,00
SUPPLY AND DELIVERY OF FOOD ITEMS AND GAS TO SCHOOLS THAT ARE PART OF THE NATIONAL SCHOOL NUTRITION PROGRAMME FROM 1ST OF MAY 2023 TO 31ST OF MARCH 2024	1765 suppliers awarded for the National School Nutrition Programme	Mainly quotations	ZNE05/016/2023/2024	R3,58 for primary, combined and special schools. R3,79 for secondary. R920.00 for gas for 1-500 learners. R2 100.00 for gas for 501 and above learners.
THE EVALUATION OF EARLY CHILDHOOD DEVELOPMENT	Performance Solution	Mainly quotations	ZNE05/007/2023/2024	R370 117,92
MST OLYMPIADS / COMPETITIONS / EXPOS / SCIENCE WEEKS AS WELL AS IN CODING AND ROBOTICS COMPETITIONS.	South African Mathematics Foundation	Mainly quotations	ZNE05/005/2023/2024	R364 728,00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROCURING RADIO AND PRINT MEDIA SERVICES	Various companies	Mainly quotations	ZNE05/016/2023/2024	R3 500 000,00
REPAIRS TO THE EXISTING INTEGRATED SECURITY SYSTEM AT MALGATE BUILDING PRINTING DIVISION	Enforce Security T/A Excellerate Services	Mainly quotations	ZNE05/014/2023/2024	R30 000,00
CATERING SERVICES FOR ICT STEERING COMMITTEE MEETING AT ANTON LEMBEDE MST ACADEMY (16 MAY 2023)	Sumptuous Caterers	Mainly quotations	ZNE05/015/2023/2024	R 4 500,00
PAYMENT OF INVOICES FOR STORAGE BOXES AT PREMIER HOTEL	PREMIER HOTEL	Mainly quotations	ZNE06/002/2023/2024	R 195 000,00
DE-BRAILING OF MAY/JUNE 2023 NSC/SC ANSWER SCRIPTS	BLIND SA	Mainly quotations	ZNE06/004/2023/2024	R 17 744,50
PRINTING OF TOPOGRAPHIC & ORTHOPHOTO MAPS FOR MAY/JUNE 2023 NSC & SC EXAM	Government Printing Works	Mainly quotations	ZNE06/005/2023/2024	R 125 290,66
SECURITY AT ADAMS COLLEGE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	STAN GUMEDE	Mainly quotations	ZNE06/006/2023/2024	R205 651,69
SECURITY AT ANTON LEMBEDE ACADEMY FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	IZIKHOVA SECURITY	Mainly quotations	ZNE06/007/2023/2024	R205 999,50
SECURITY AT EMPANGENI HIGH SCHOOL FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	THABISENG	Mainly quotations	ZNE06/008/2023/2024	R205 965,00
SECURITY AT GLENWOOD HIGH SCHOOL FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	VULINDLELA SECURITY	Mainly quotations	ZNE06/009/2023/2024	R205 960,40
SECURITY AT VAN NAIK SCHOOL FOR DEAF FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	VULINDLELA SECURITY	Mainly quotations	ZNE06/010/2023/2024	R205 960,40
CATERING AT ADAMS COLLEGE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	SUMPTUOUS CATERERS	Mainly quotations	ZNE06/011/2023/2024	R854 820,00
CATERING AT ANTON LEMBEDE ACADEMY FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	SUMPTUOUS CATERERS	Mainly quotations	ZNE06/012/2023/2024	R465 750,00
CATERING AT EMPANGENI HIGH FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	SUMPTUOUS CATERERS	Mainly quotations	ZNE06/013/2023/2024	R499 500,00
CATERING AT GLENWOOD HIGH FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	GLENWOOD HIGH	Mainly quotations	ZNE06/014/2023/2024	R704 970,00
CATERING AT VAN NAIK SCHOOL FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	SUMPTUOUS CATERERS	Mainly quotations	ZNE06/015/2023/2024	R664 470,00
USE OF VENUE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	ADAMS COLLEGE	Mainly quotations	ZNE06/016/2023/2024	R300 770,00
USE OF VENUE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	ANTON LEMBEDE ACADEMY	Mainly quotations	ZNE06/017/2023/2024	R163 875,00
USE OF VENUE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	EMPANGENI HIGH SCHOOL	Mainly quotations	ZNE06/018/2023/2024	R17 750,00
USE OF VENUE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	GLENWOOD HIGH SCHOOL	Mainly quotations	ZNE06/019/2023/2024	R248 045,00
USE OF VENUE FOR MAY/JUNE 2023 MARKING SESSION NSC/SC	VN NAIK SCHOOL FOR THE DEAF	Mainly quotations	ZNE06/020/2023/2024	R233 795,00
CHANGE OF CYLINDER LOCKS AT 247 BURGER ST AT THE OFFICE OF HOD	UMTHONGWANE (PTY)LTD	Mainly quotations	ZNE07/030/2023/2024	R 3 990,00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
CATERING SERVICES FOR ISITHEBE SAMADODA EVENT AT UTHUKELA DISTRICT WITH HIS MAJESTY KING MISIZULU KA ZWELITHINI 18/07/2023	WE JUST IN TIME	Mainly quotations	ZNE07/033/2023/2024	R 110 000,00
ABLUTION FACILITIES FOR ISITHEBE SAMADODA EVENT AT UTHUKELA DISTRICT WITH HIS MAJESTY KING MISIZULU KA ZWELITHINI 18/07/2023	WE JUST IN TIME	Mainly quotations	ZNE07/034/2023/2024	R 22 400,00
HIRING OF LOGISTICS FOR ISITHEBE SAMADODA EVENT AT UTHUKELA DISTRICT WITH HIS MAJESTY KING MISIZULU KA ZWELITHINI 18/07/2023	WE JUST IN TIME	Mainly quotations	ZNE07/035/2023/2024	R 77 413,00
HIRING OF TRANSPORT FOR ISITHEBE SAMADODA EVENT AT UTHUKELA DISTRICT WITH HIS MAJESTY KING MISIZULU KA ZWELITHINI 18/07/2023	WE JUST IN TIME	Mainly quotations	ZNE07/036/2023/2024	R 59 500,00
PROCUREMENT OF FURNITURE FOR REFURBISHMENT PROJECT	NDATABASE PRINTING SOLUTIONS	Mainly quotations	ZNE07/037/2023/2024	R 23 978 167,00
REQUEST FOR REGISTRATION FEES FOR LEARNERS PARTICIPATING IN MATHEMATICS OLYMPIADS THROUGH FEMSSISA	FERMISSISA	Mainly quotations	ZNE09/001/2023/2024	R1 059 880,00
REPAIRING OF TOILETS AT TRURO HOUSE	RYLA ENTERPRISE (PTY)LTD	Mainly quotations	ZNE09/049/2023/2024	R7 500,00
REGISTRATION FEES FOR LEARNERS PARTICIPATING IN THE MATHS CHALLENGE AND MATHS OLYMPIADS 2023	NATIONAL SCIENCE OLYMPIAD	Mainly quotations	ZNE09/050/2023/2024	R34 830,00
PROVINCIAL MATHEMATICS SPRING CAMP AT ADAMS COLLEGE, UMLAZI	ADAMS COLLEGE	Mainly quotations	ZNE09/025/2023/2024	R200 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT UMLAZI COMPREHENSIVE, UMLAZI	UMLAZI COMPREHENSIVE	Mainly quotations	ZNE09/026/2023/2024	R200 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT BRIGHT FUTURE SPECIAL SCHOOL, UMLAZI	BRIGHT FUTURE SPECIAL SCHOOL	Mainly quotations	ZNE09/027/2023/2024	R101 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT DLANGEZWA HIGH SCHOOL, KING GETSHWAYO	DLANGEZWA HIGH SCHOOL	Mainly quotations	ZNE09/028/2023/2024	R457 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT NEWTON PRE- VOCATIONAL SCHOOL, KING CETSHWAYO	NEWTON HIGH SCHOOL	Mainly quotations	ZNE09/029/2023/2024	R250 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT JAMES NXUMALO AGRICULTURAL HIGH SCHOOL	JAMES NXUMALO AGRICULTURAL HIGH SCHOOL	Mainly quotations	ZNE09/030/2023/2024	R419 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT ETHEMBENI SCHOOL, PINETOWN	ETHEMBENI SCHOOL	Mainly quotations	ZNE09/31/2023/2024	R250 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT PRO NOBIS SCHOOL, UMZINYATHI	PRO NOBIS SCHOOL	Mainly quotations	ZNE09/032/2023/2024	R150 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT ESCOURT HIGH SCHOOL, UMZINYATHI	ESCOURT HIGH SCHOOL	Mainly quotations	ZNE09/033/2023/2024	R260 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT SAREL CILLIERS HIGH SCHOOL, UMZINYATHI	SAREL CILLIERS HIGH SCHOOL	Mainly quotations	ZNE09/034/2023/2024	R156 000,00
PROVINCIAL MATHEMATICS SPRING CAMP AT VULEKANI SPECIAL SCHOOL, HARRY GWALA	VULEKANI SPECIAL SCHOOL	Mainly quotations	ZNE09/035/2023/2024	R190 400,00



Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISIONING OF CLEANING, SANITATION AND HYGIENE SERVICES-GARDENING SERVICES AT MALGATE BUILDING FOR 0 4MONTHS PERIOD	GWINYZITO (PTY)	Mainly quotations	ZNE07/001/ 2023/2024	R984 999,00
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES-GARDENING SERVICES AT DOKKIES BUILDING FOR 05MONTH PERIOD	GOQILE (PTY) LTD	Mainly quotations	ZNE07/003/ 2023/2024	R968 409,93
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES-GARDENING SERVICES AT 247 ANTON LEMBEDE FOR 05MONTH PERIOD	CLINDOKUHLE (PTY) LTD	Mainly quotations	ZNE07/004/ 2023/2024	R611 345,80
PROVISIONING OF SECURITY SERVICES ATMALGATE BUILDING FOR 03 MONTHS	THABZO SECURITY SERVICES	Mainly quotations	ZNE07/007/ 2023/2024	R894 889,71
PROVISIONING OF SECURITY SERVICES ATDOKKIES BUILDING FOR 02 MONTHS	THABZO SECURITY SERVICES	Mainly quotations	ZNE07/008/ 2023/2024	R921 226,31
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES- GARDENING SERVICESAT 15 SCOTT ST. (ELITS) FOR 05MONTH PERIOD	FOR SURE SUPPLY & SERVICES	Mainly quotations	ZNE07/009 & 021/2023/2024	R592 900,00
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES& GARDENING SERVICESAT 11 SCOTT ST (BOWDEN HOUSE). FOR 05MONTHS	IMANEE CLEANING & HYGIENE	Mainly quotations	ZNE07/ 010&022/ 2023/2024	R641 165,00
PROVISIONING OF SECURITY SERVICES AT247 BURGER ST. FOR 03MONTHS	NDATE SBONGA PROJECTS	Mainly quotations	ZNE07/013/ 2023/2024	R763 244,10
PROVISIONING OF SECURITY SERVICES AT40 HOWARD AVENUE FOR 03 MONTHS	THABZO SECURITY SERVICES	Mainly quotations	ZNE07/014/ 2023/2024	R321 113,80
PROVISIONING OF SECURITY SERVICES AT15 SCOTT ST. ELITS BUILDING FOR 03 MONTHS	INCUBER TRADING ENTERPRISE (PTY) LTD	Mainly quotations	ZNE07/015/ 2023/2024	R386 367,00
PROVISIONING OF SECURITY SERVICES AT11 SCOTT ST BOWDEN HOUSE & 194 LANGALIBALELE ABSA BUILDING FOR 03 MONTHS	SSG SECURITY SOLUTIONS	Mainly quotations	ZNE07/016-017/ 2023/2024	R998 497,92
PROVISIONING OF SECURITY SERVICES AT145 CHURCH ST. DAVIS ALEXANDER BUILDING FOR 03 MONTHS	INCUBER TRADING ENTERPRISE (PTY) LTD	Mainly quotations	ZNE07/018/ 2023/2024	R522 516,00
PROVISIONING OF SECURITY SERVICES AT251; 228 & 168 (GILLTIME) PIETERMARITZ ST. FOR 03 MONTHS	NDATE SBONGA PROJECTS	Mainly quotations	ZNE07/019-020/ 2023/2024	R730 147,20
PROVISIONING OF CLEANING, SANITATION AND HYGIENE SERVICES-GARDENING SERVICES AT 40 HOWARD AVENUE FOR 0 5MONTHS PERIOD	MPEMBE GROUP	Mainly quotations	ZNE07/023/ 2023/2024	R74 379,85
PROVISIONING OF CLEANING, GARDENING, SANITATION AND HYGIEN SERVICES AT 251 & 228 PIETERMARITZ ST. FOR3 MONTHS PERIOD	JAMA REALTORS	Mainly quotations	ZNE07/025/ 2023/2024	R874 099,00
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES AT 145 CHURCH ST DAVIS ALEXANDER. FOR 5 MONTHS PERIOD	KHANYEZI HYGIENE	Mainly quotations	ZNE07/026/ 2023/2024	R363 988,40

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISIONING OF CLEANING, SANITATION AND HYGIEN SERVICES AT 194 LANGA LIBALELE ST; ABSA BUILDING FOR 5 MONTHS PERIOD	SBIO TRADING	Mainly quotations	ZNE07/027/2023/2024	R619 343,93
REPAIRS/SERVICING OF CCTV EXISTING SYSTEM AS PER DBE DIRECTIVE THAT PRINTING MUST BE MONITORED AND CONTROLLED VIA (CCTV)	EXCELLERATE MANAGED SERVICES	Mainly quotations	ZNE10/001/2023/2024(A)	R120 738,50
PRINTING AND SUPPLY OF TOPO AND ORTHO MAPS FOR NOV/DEC 2023 NSC EXAMS	GOVERNMENT PRINTING WORKS	Mainly quotations	ZNE10/001/2023/2024(B)	R529 016,31
RADIO ADVERT IN MEDIA MARK/ EAST COAST RADIO FOR GOOD LUCK MESSAGE PROMO FOR 3 DAYS ,3 TIMES A DAY &45 SEC	EAST COAST RADIO	Mainly quotations	ZNE10/008/2023/2024	R103 268,00
RADIO ADVERT FOR GOOD LUCK MESSAGE, 3 DAYS PROMO UKHOZI FM	UKHOZI FM	Mainly quotations	ZNE10/009/2023/2024	R183 350,25
RADIO ADVERT IN MEDIA GAGASI FM FOR GOOD LUCK MESSAGE 3 DAYS PROMO	IGAGASI FM	Mainly quotations	ZNE10/010/2023/2024	R59 020,88
RADIO ADVERT IN MEDIA VUMA FM	VUMA FM	Mainly quotations	ZNE10/011/2023/2024	R38 570,00
RADIO ADVERT FOR GOODLUCK PROMO FOR 3 DAYS IN MEDIA BMS COMMUNITY RADIO	BMS COMMUNITY RADIO	Mainly quotations	ZNE10/012/2023/2024	R45 540,00
PROVISION OF HIGH-LEVEL SECURITY & TRANSPORTATION OF NSC, AET L4 STANDARDISED TESTS AND ANSWER SCRIPTS FOR THE DURATION OF THE OCTOBER 2023 TO DECEMBER 2023 EXAMINATION	AET Security Services	Mainly quotations	ZNE11/001/2023/2024	R40 819 710,00
PROVISION OF TELEPHONE SERVICES AT 194 LANGALIBALELE STREET FOR THE PERIOD OF 6 MONTHS	VOX TELECOM	Mainly quotations	ZNE11/002/2023/2024	R165 378,42
LEANERS ATTENDING INTERNATIONAL JUNIOR SCIENCE OLYMPIAD	NATIONAL SCIENCE OLYMPIAD	Mainly quotations	ZNE11/003/2023/2024	R315 000,00
RADIO ADVERT FOR ONLINE APPLICATION FOR ACADEMIC YEAR 2024 PRMPIS FOR 3 DAYS	UKHOZI FM	Mainly quotations	ZNE11/004/2023/2024	R250 056,00
RADIO ADVERT ON EAST COST RADIO FOR ACADEMIN YEAR 2024, PROMO IS 3 DAYS -MBUSO KUBHEKA SCHOOL	EAST COAST RADIO	Mainly quotations	ZNE11/005/2023/2024	R161 186,88
RADIO ADVERT ON VUMA 103 FM FOR ACADEMIC YEAR PROMO FOR 3 DAYS 3 TIMES A DAY FOR 45 SEC	VUMA 103 FM	Mainly quotations	ZNE11/006/2023/2024	R69 748,00
RADIO ADVERT GAGASI FM FOR ONLINE APPLICATION PROMO FOR 3 DAYS, 3 TIMES A DAY AND 45 SEC	IGAGASI FM	Mainly quotations	ZNE11/007/2023/2024	R99 929,25
PROCUREMENT OF ADVERTISING SPACE ON BILLBOARDS FOR AN AWARENESSCAMPAIGN	CLOUT MEDIA	Mainly quotations	ZNE11/008/2023/2024	R3 559 796,25
LEARNER REGISTRATION FEES FOR ESKOM SCIENCE EXPO IN KZN THROUGH EXPO FOR YOUNG SCIENTISTS	EXPO FOR YOUNG SCIENTISTS	Mainly quotations	ZNE11/010/2023/2024	R94 380,00
USE OF VENUE AT ADAMS COLLEGE	ADAMS COLLEGE	Mainly quotations	ZNE12/001/2023/2024	R 822 500,00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
USE OF VENUE AT A.M MOOLLA SPES NOVA SCHOOL	A.M MOOLLA SPES NOVA SCHOOL	Mainly quotations	ZNE12/002/2023/2024	R 571 900,00
USE OF VENUE FOR DECEMBER MARKING AT ANTON LEMBEDE MST SCHOOL	ANTON LEMBEDE	Mainly quotations	ZNE12/003/2023/2024	R 228 100,00
USE OF VENUE FOR DECEMBER MARKING AT DLANGEZWA HIGH SCHOOL	DLANGEZWA HIGH SCHOOL	Mainly quotations	ZNE12/004/2023/2024	R 645 800,00
USE OF VENUE FOR DECEMBER MARKING AT DURBAN HIGH SCHOOL	DURBAN HIGH SCHOOL	Mainly quotations	ZNE12/005/2023/2024	R 623 700,00
USE OF VENUE FOR DECEMBER MARKING AT EMPANGENI HIGH SCHOOL	EMPANGENI HIGH SCHOOL	Mainly quotations	ZNE12/006/2023/2024	R 334 300,00
USE OF VENUE FOR DECEMBER MARKING AT GAMALAKHE CAMPUS	GAMALAKHE CAMPUS	Mainly quotations	ZNE12/007/2023/2024	R775 000,00
USE OF VENUE FOR DECEMBER MARKING AT ESHOWE HIGH SCHOOL	ESHOWE HIGH SCHOOL	Mainly quotations	ZNE12/008/2023/2024	R334 300,00
USE OF VENUE FOR DECEMBER MARKING AT ESTCOURT HIGH SCHOOL	ESTCOURT HIGH SCHOOL	Mainly quotations	ZNE12/009/2023/2024	R375 900,00
USE OF VENUE FOR DECEMBER MARKING AT GLENWOOD HIGH SCHOOL	GLENWOOD HIGH SCHOOL	Mainly quotations	ZNE12/010/2023/2024	R377 300,00
USE OF VENUE FOR DECEMBER MARKING AT KOKSTAD COLLEGE	KOKSTAD COLLEGE	Mainly quotations	ZNE12/011/2023/2024	R375 900,00
USE OF VENUE FOR DECEMBER MARKING AT INANDA SEMINAR	INANDA SEMINAR	Mainly quotations	ZNE12/012/2023/2024	R552 900,00
USE OF VENUE FOR DECEMBER MARKING AT IXOPO HIGH SCHOOL	IXOPO HIGH SCHOOL	Mainly quotations	ZNE12/013/2023/2024	R198 300,00
USE OF VENUE FOR DECEMBER MARKING AT JAMES NXUMALO AGRIC- SCHOOL	JAMES NXUMALO AGRIC SCHOOL	Mainly quotations	ZNE12/014/2023/2024	R595 200,00
USE OF VENUE FOR DECEMBER MARKING AT LADYSMITH HIGH SCHOOL	LADYSMITH HIGH SCHOOL	Mainly quotations	ZNE12/015/2023/2024	R93 000,00
USE OF VENUE FOR DECEMBER MARKING AT MANDLA MTHETHWA SCHOOL OF EXCELLENCE	MANDLA MTHETHWA SCHOOL OF EXCELLENCE	Mainly quotations	ZNE12/016/2023/2024	R277 600,00
USE OF VENUE FOR DECEMBER MARKING AT MARITZBURG COLLEGE	MARITZBURG COLLEGE	Mainly quotations	ZNE12/017/2023/2024	R678 600,00
USE OF VENUE FOR DECEMBER MARKING AT MOUNT CURRIE SENIOR SECONDARY	MOUNT CURRIE SENIOR SECONDARY	Mainly quotations	ZNE12/018/2023/2024	R105 800,00
USE OF VENUE FOR DECEMBER MARKING AT NORTHWOOD SCHOOL	NORTHWOOD SCHOOL	Mainly quotations	ZNE12/019/2023/2024	R237 000,00
USE OF VENUE FOR DECEMBER MARKING AT PHOLELA SPECIAL SCHOOL	PHOLELA SPECIAL SCHOOL	Mainly quotations	ZNE12/020/2023/2024	R502 600,00
USE OF VENUE FOR DECEMBER MARKING AT PIETERMARITZBURG GIRLS HIGH SCHOOL	PIETERMARITZBURG GIRLS HIGH	Mainly quotations	ZNE12/021/2023/2024	R282 900,00
USE OF VENUE FOR DECEMBER MARKING AT PIONIER HIGH SCHOOL	PIONIER HIGH SCHOOL	Mainly quotations	ZNE12/022/2023/2024	R628 600,00
USE OF VENUE FOR DECEMBER MARKING AT PORT NATAL SCHOOL	PORT NATAL SCHOOL	Mainly quotations	ZNE12/023/2023/2024	R214 700,00
USE OF VENUE FOR DECEMBER MARKING AT SIYAMUKELA HIGH SCHOOL	SIYAMUKELA HIGH SCHOOL	Mainly quotations	ZNE12/024/2023/2024	R506 600,00
USE OF VENUE FOR DECEMBER MARKING AT SUID NATAL HIGH SCHOOL	SUID NATAL HIGH SCHOOL	Mainly quotations	ZNE12/025/2023/2024	R434 000,00
USE OF VENUE FOR DECEMBER MARKING AT UMFOLOZI TVET COLLEGE	UMFOLOZI TVET COLLEGE	Mainly quotations	ZNE12/026/2023/2024	R595 200,00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
USE OF VENUE FOR DECEMBER MARKING AT UMLAZI COMPREHENSIVE TECH SCHOOL	UMLAZI COMPREHENSIVE TECH. SCHOOL	Mainly quotations	ZNE12/027/2023/2024	R693 300,00
USE OF VENUE FOR DECEMBER MARKING AT VN NAIK SCHOOL FOR THE DEAF	VN NAIK SCHOOL	Mainly quotations	ZNE12/028/2023/2024	R506 600,00
USE OF VENUE FOR DECEMBER MARKING AT VRYHEID COMPREHENSIVE SCHOOL	VRYHEID COMPREHENSIVE SCHOOL	Mainly quotations	ZNE12/029/2023/2024	R585 100,00
USE OF VENUE FOR DECEMBER MARKING AT VRYHEID HIGH SCHOOL	VRYHEID HIGH SCHOOL	Mainly quotations	ZNE12/030/2023/2024	R457 900,00
USE OF VENUE FOR DECEMBER MARKING AT VUKILE HIGH SCHOOL	VUKILE HIGH SCHOOL	Mainly quotations	ZNE12/031/2023/2024	R262 400,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT ADAMS COLLEGE	SUMPTUOUS CATERING	Mainly quotations	ZNE12/032/2023/2024	R2 335 900,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT ANTON LEMBEDE MST ACADEMY	SUMPTUOUS CATERING	Mainly quotations	ZNE12/033/2023/2024	R647 804,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT DURBAN HIGH SCHOOL	PEPPERS AND PANS CATERING	Mainly quotations	ZNE12/034/2023/2024	R1 771 308,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT EMPANGENI HIGH SCHOOL	EMPANGENI HIGH SCHOOL (IN-HOUSE)	Mainly quotations	ZNE12/035/2023/2024	R949 412,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT ESHOWE HIGH SCHOOL	ESHOWE HIGH SCHOOL (IN-HOUSE)	Mainly quotations	ZNE12/036/2023/2024	R949 412,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT ESTCOURT HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/037/2023/2024	R1 067 556,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT GLENWOOD HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/038/2023/2024	R1 071 532,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT INANDA SEMINARY	CAPITOL CATERERS	Mainly quotations	ZNE12/039/2023/2024	R1 570 236,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT IXOPO HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/040/2023/2024	R563 172,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT JAMES NXUMALO AGRIC SCHOOL	SUMPTUOUS CATERING	Mainly quotations	ZNE12/041/2023/2024	R1 690 368,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT LADYSMITH HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/042/2023/2024	R264 120,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT MANDLA MTHETHWA SCHOOL	CLEAR RUN TRADING	Mainly quotations	ZNE12/043/2023/2024	R788 384,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT MOUNT CURRIES SENIOR SEC	CAPITOL CATERERS	Mainly quotations	ZNE12/044/2023/2024	R300 472,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT NORTHWOOD SCHOOL	PEPPERS AND PANS CATERING	Mainly quotations	ZNE12/045/2023/2024	R673 080,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT PHOLELEA SPECIAL SCHOOL	CISH'IZULU BUSINESS ENTERPRISE	Mainly quotations	ZNE12/046/2023/2024	R1 427 384,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT PIETERMARITZBURG GIRLS HIGH	INHOUSE CATERING	Mainly quotations	ZNE12/047/2023/2024	R803 436,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT PIONIOR HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/048/2023/2024	R1 785 224,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT PORT NATAL SCHOOL	MANDATE MM CATERING	Mainly quotations	ZNE12/049/2023/2024	R609 748,00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
CATERING SERVICES FOR DECEMBER 2023 MARKING AT SAREL CILLIERS HIGH SCHOOL	SUMPTUOUS CATERING	Mainly quotations	ZNE12/050/2023/2024	R1 438 744,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT SIYAMUKELA HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/051/2023/2024	R1 232 560,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT SUID NATAL HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/052/2023/2024	R232 560,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT UMFOLOZI TVET COLLEGE	SUMPTUOUS CATERING	Mainly quotations	ZNE12/053/2023/2024	R1 690 368,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT UMLAZI COMPREHENSIVE TECH SCHOOL	MANDATE MM CATERING	Mainly quotations	ZNE12/054/2023/2024	R1 968 972,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT VN NAIK SCHOOL HIGH SCHOOL	SUMPTUOUS CATERING	Mainly quotations	ZNE12/055/2023/2024	R1 438 744,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT VRYHEID COMPREHENSIVE SCHOOL	SUMPTUOUS CATERING	Mainly quotations	ZNE12/056/2023/2024	R2 437 004,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT VRYHEID HIGH SCHOOL	INHOUSE CATERING	Mainly quotations	ZNE12/057/2023/2024	R1 300 436,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT VUKILE HIGH SCHOOL	SUMPTUOUS CATERING	Mainly quotations	ZNE12/058/2023/2024	R745 216,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT KOKSTAD COLLEGE	INHOUSE CATERING	Mainly quotations	ZNE12/059/2023/2024	R1 067 556,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT ADAMS COLLEGE	STAN GUMEDE TRADING AND SECURITY	Mainly quotations	ZNE12/077/2023/2024	R314 099,50
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT AM MOOLLA SPES NOVA SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/078/2023/2024	R314 934,40
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT ANTON LEMBEDE MST ACADEMY	IZIKHOVA SECURITY SERVICES	Mainly quotations	ZNE12/079/2023/2024	R314 999,95
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT DLANGEZWA HIGH SCHOOL	ON-CALL PROTECTION SERVICES	Mainly quotations	ZNE12/080/2023/2024	R314 991,81
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT DURBAN HIGH SCHOOL	MARSHALL SECURITY SERVICES	Mainly quotations	ZNE12/081/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT EMPANGENI HIGH SCHOOL	THABISENG SECURITY SERVICES	Mainly quotations	ZNE12/082/2023/2024	R314 989,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT ESAYIDI TVET COLLEGE	MUJI SECURITY SERVICES	Mainly quotations	ZNE12/083/2023/2024	R312 586,10
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT ESHOWE HIGH	DELTA FORCE ELITE SECURITY SOLUTIONS	Mainly quotations	ZNE12/084/2023/2024	R314 985,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT ESTCOURT HIGH SCHOOL	DOUBLE ACTION SECURITY SERVICES	Mainly quotations	ZNE12/085/2023/2024	R310 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKING AT GLENWOOD HIGH SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/086/2023/2024	R314 934,40



Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT INANDA SEMINAR SCHOOL	LWANDLE SECURITY	Mainly quotations	ZNE12/087/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT IIXOPO HIGH SCHOOL	INKUNZI PROTECTION UNIT & TRAINING	Mainly quotations	ZNE12/088/2023/2024	R314 272,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT JAMES NXUMALO	THABISENG SECURITY SERVICES	Mainly quotations	ZNE12/089/2023/2024	R314 989,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT LADYSMITH HIGH SCHOOL	SLB SUNSET SECURITY	Mainly quotations	ZNE12/090/2023/2024	R314 997,65
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT MANDLA MTHETHWA SCHOOL OF EXCELLENCE	LUYANDA SECURITY	Mainly quotations	ZNE12/091/2023/2024	R313 950,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT MARITZBURG COLLEGE	TRUST FORCE SECURITY	Mainly quotations	ZNE12/092/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT MOUNT CURRIES SSS	RADAR ALARM MONITORING & RESPONSE	Mainly quotations	ZNE12/093/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT NORTHWOOD SCHOOL	MARSHALL SECURITY SERVICES	Mainly quotations	ZNE12/094/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT PHOLELA SPECILA SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/095/2023/2024	R314 934,40
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT PMB GIRLS HIGH	RED ALERT TTS	Mainly quotations	ZNE12/096/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT PIONEER HIGH SCHOOL	MI7 NATIONAL GROUP	Mainly quotations	ZNE12/097/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT PORT NATAL SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/098/2023/2024	R314 934,40
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT SAREL CILLIERS HIGH	SLB SUNSET SECURITY	Mainly quotations	ZNE12/099/2023/2024	R314 997,65
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT SIYAMUKELA HIGH SCHOOL	MUKE SECURITY SERVICES	Mainly quotations	ZNE12/100/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT SUID-NATAL HIGH SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/101/2023/2024	R314 934,40
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT UMFOLZI TVET COLLEGE	NOMNGWENYA SECURITY & TRADING	Mainly quotations	ZNE12/102/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT UMLAZI COMPREHENSIVE TECH S.	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/103/2023/2024	R314 934,40
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT VN NAIK SCHOOL	VULINDLELA MONITORING & GUARDING	Mainly quotations	ZNE12/104/2023/2024	R314 934,40

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT VRYHEID COMP TECH	THABISENG SECURITY SERVICES	Mainly quotations	ZNE12/105/2023/2024	R314 989,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT VRYHEID HIGH SCHOOL	MI7 NATIONAL GROUP	Mainly quotations	ZNE12/106/2023/2024	R315 000,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT VUKILE HIGH SCHOOL	LRM PROTECTION SERVICES	Mainly quotations	ZNE12/107/2023/2024	R314 950,00
PROVISION OF SECURITY SERVICES FOR DECEMBER 2023 MARKINGAT KOKSTAD COLLEGE	PRESTIGE SECURITY	Mainly quotations	ZNE12/108/2023/2024	R314 717,05
DE-BRAILLING OF 2023 NSC ANSWER SCRIPTS	BLIND SA	Mainly quotations	ZNE12/109/2023/2024	R64 233,25
ACQUISITION OF SECURE STATEMENT OF RESULTS	GOVERNMENT PRINTING WORKS	Mainly quotations	ZNE12/110/2023/2024	R362 250,00
KZNDOE INDICATIVE 2024/25 RESOURCE TARGETING LIST	GOVERNMENT PRINTING WORKS	Mainly quotations	ZNE12/111/2023/2024	R78 684,84
INSTALLATION OF TRELLIDOOR & CHANGE OF CYLINDER LOCKS AT 247 BURGER ST	KHANYEZI PROJECT PTY LTD	Mainly quotations	ZNE12/112/2023/2024	R80 099,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT MARITZBURG COLLEGE	GRANNY MAC'S CC	Mainly quotations	ZNE12/113/2023/2024	R1 927 224,00
USE OF VENUE FOR DECEMBER 2023 MARKING AT SAREL CILLIERS HIGH SCHOOL	SAREL CILLIERS HIGH SCHOOL	Mainly quotations	ZNE12/115/2023/2024	R662 500,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT AM MOOLA SPES NOVA SCHOOL	AM MOOLA SPES NOVA SCHOOL	Mainly quotations	ZNE12/116/2023/2024	R1 624 196,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT DLANGEZWA HIGH SCHOOL	SUMPTUOUS CATERES	Mainly quotations	ZNE12/117/2023/2024	R1 834 072,00
CATERING SERVICES FOR DECEMBER 2023 MARKING AT ESAYIDI TVET GAMALAKHE CAMPUS	GND CATERING SERVICES	Mainly quotations	ZNE12/118/2023/2024	R2 201 000,00
RELEASE OF NSC RESULTS FUNCTION 2023 EXAMINATION-USE OF VENUE	INTERNATIONAL CONVENTION CENTRE DURBAN-ICC	Mainly quotations	ZNE01/001/2023/2024	R2 552 186,74
SANITATION AND HYGIENE SERVICES AT 40 HOWARD AVENUE DURBAN FOR 4 MONTHS PERIOD	MNOTHOWEZWE	Mainly quotations	ZNE9/054/2023/2024	R267 854,90
PROCUREMENT OF GRADE R LTSM FOR 2023/2024 FINANCIAL YEAR	Ndabase printing Solutions	Mainly quotations	ZNE01/004/2023/2024	R66 384 902,24
PUBLICATION OF NOTICES FOR ELECTIONS OF GOVERNING BODIES	GOVERNMENT PRINTING WORKS	Mainly quotations	ZNE02/001/2023/2024	R149 299,44
PROVISION OF CATERING FOR RE-MARK/RE-CHECK PROCESS AT INANDA SEMINARY	CAPITOL CATERERS	Mainly quotations	ZNE03/009/2023/2024	R206 184,00
PROVISION OF SECURITY SERVICES FOR RE-MARK/RE-CHECK PROCESS AT GLENWOOD HIGH SCHOOL	VULINDLELA MONITORING AND GUARDING SERVICES	Mainly quotations	ZNE03/010/2023/2024	R49 962,90
PROVISION OF SECURITY SERVICES FOR RE-MARK/RE-CHECK PROCESS AT VN NAIK SCHOOL FOR THE DEAF	VULINDLELA MONITORING AND GUARDING SERVICES	Mainly quotations	ZNE03/011/2023/2024	R49 962,90

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
PROVISION OF SECURITY SERVICES FOR RE-MARK/RE-CHECK PROCESS AT INANDA SEMINARY	LWANDLE SECURITY	Mainly quotations	ZNE03/012/2023/2024	R50 000,00
USE OF VENUE FOR RE-MARK/RE-CHECK PROCESS-FEB 2024 AT INANDA SEMINARY	INANDA SEMINARY	Mainly quotations	ZNE03/013/2023/2024	R72 600,00
PROVISION OF CATERING FOR RE-MARK/RE-CHECK PROCESS AT GLENWOOD HIGH SCHOOL	GLENWOOD HIGH SCHOOL	Mainly quotations	ZNE03/013/2023/2024	R211 296,00
USE OF VENUE FOR RE-MARK, RE-CHECK PROCESS-FEB 2024 AT VN NAIK SCHOOL FOR THE DEAF	VN NAIK SCHOOL FOR THE DEAF	Mainly quotations	ZNE03/014/2023/2024	R78 200,00
USE OF VENUE FOR RE-MARK/RE-CHECK PROCESS-FEB 2024 AT GLENWOOD HIGH SCHOOL	GLENWOOD HIGH SCHOOL	Mainly quotations	ZNE03/015/2023/2024	R74 400,00
PROVISION OF CATERING FOR RE-MARK/RE-CHECK PROCESS AT VN NAIK SCHOOL FOR THE DEAF	SUMPTUOUS CATERING	Mainly quotations	ZNE03/016/2023/2024	R222 088,00
TOTAL				R232 615 523,48

### 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
Total						





# PART F:

## FINANCIAL INFORMATION

## Report of the auditor-general to KwaZulu-Natal Provincial Legislature on vote no. 5: KwaZulu-Natal Department of Education

### Report on the audit of the financial statements

#### Qualified opinion

1. I have audited the financial statements of the KwaZulu-Natal Department of Education set out on pages 182 to 239, 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 the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effect of the matters described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the KwaZulu-Natal 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 qualified opinion

##### Irregular expenditure

3. The irregular expenditure incurred during the current financial year under audit and related information on irregular expenditure was not included in the notes to the financial statements, as required by section 40(3) (b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure. I was unable to determine the full extent of the irregular expenditure that occurred during the financial year as it was impracticable to do so.

#### Context for opinion

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

#### Emphasis of matter

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

##### Going concern

8. As stated in note 14 to the financial statements, the department had a bank overdraft of R1, 35 billion at year-end. This was as a result of budget reductions, the negative impact of the covid-19 pandemic, spending on personal protective equipment (PPE) and partially funded wage curve agreement which continue to place pressure on the finances of the department.

The department has a turnaround strategy which includes implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through Provincial/National Treasury, constantly reviewing and managing the cash flow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of non-critical posts, and reporting to various other oversight bodies regarding cash flow pressures.

## Other matter

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

## Unaudited supplementary schedules

10. The supplementary information set out on pages 240 to 250 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

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
12. 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

13. 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.
14. 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 171, forms part of our auditor's report.

## Report on the audit of the annual performance report

15. 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.
16. 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 schools	44 to 46	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).
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	50 to 51	To provide and maintain school infrastructure facilities through infrastructure programmes in support of teaching and learning at schools.

17. 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.

18. 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.
19. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
20. The material findings on the reported performance information for the selected programmes are as follows:

## Programme 2 – Public ordinary schools

21. The department contributes to / is responsible for various objectives in priority 3 and priority 6 in terms of the Revised Medium-Term Strategic Framework (MTSF). However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievement of these objectives were 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 Revised MTSF.

Indicator	Reasons provided by the accounting officer for non-inclusion
Lesson plans for home language literacy in Grades 1 to 3 have been developed in all languages	<p>Some of the deficits are as a result of the province not being provided with the enablers by the Department of Basic Education (DBE) to include some of the MTSF indicators in the strategic documents.</p> <p>Despite this, the department tried to comply with the Revised Framework for Strategic Plans and Annual Performance Plans (FSAPP) as far as possible and as far as aligning our priorities with government's broad strategies and policies is concerned. Although some of the MTSF indicators are not reflected under our seven programmes, they are all included as an annexure in our SP and APP. Our SP and APP do to a large extent reflect relevant, implementable priorities as reflected in the MTSF, with institutional outcomes, outcome indicators and targets aligned with the priorities.</p> <p>A major challenge was the fact that the DBE was not able to standardise output indicators for the sector to ensure that the relevant MTSF indicators are included in the provinces' short- and medium-term plans.</p> <p>However, evidence was not provided to support this.</p>
National Reading Plan for primary schools implemented	
All schools implement early grade reading assessment to support reading at required level by Grade 3	
Coding and robotics curriculum implemented	
Availability of reading material for Grade 3 learners in indigenous languages	
Number of districts in which teacher development has been conducted as per district improvement plan	
New systemic evaluation is operational	
Skills subjects introduced that are relevant to 4IR (robotics, coding and digital learning)	
Schools with access to ICT devices	
Digitised textbook	

Indicator	Reasons provided by the accounting officer for non-inclusion
Education facility management system is developed at provincial level	
Number of schools connected for teaching and learning	

### SOI 2.3: 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

22. An achievement of 56 was reported against a target of 36. However, the audit evidence showed the actual achievement to be 89. Consequently, the achievement against the target was more than reported.

### Programme 5 – Early childhood development

23. The department contributes to / is responsible for various objectives in priority 3 and priority 4 in terms of the Revised MTSF. However, indicators to measure performance on these objectives were omitted from the approved planning documents. Consequently, the achievement of these objectives were 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 Revised MTSF.

Indicator	Reasons provided by the accounting officer for non-inclusion
Operationalise an ECD Education Management Information System	Some of the deficits are as a result of the province not being provided with the enablers by the DBE to include some of the MTSF indicators in the strategic documents.
Develop new funding models for ECD delivery	Despite this, the department tried to comply with the Revised Framework for FSAPP as far as possible and as far as aligning our priorities with government's broad strategies and policies is concerned. Although some of the MTSF indicators are not reflected under our seven programmes, they are all included as an Annexure in our SP and APP. Our SP and APP do to a large extent reflect relevant, implementable priorities as reflected in the MTSF, with institutional outcomes, outcome indicators and targets aligned with the priorities.  A major challenge was the fact that the DBE was not able to standardise output indicators for the sector to ensure that the relevant MTSF indicators are included in the provinces' short- and medium-term plans.  However, evidence was not provided to support this.
School readiness assessment system	

### NSOI 5.3: Number of children accessing registered ECD programmes

24. An achievement of 169 104 was reported against a target of 142 000. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

### Programme 6 – infrastructure development

### SOI 601: Number of public schools provided with water infrastructure

25. An achievement of 155 was reported against a target of 150. However, the audit evidence did not support this achievement. Furthermore, water infrastructure projects completed in the prior year were included in the reported achievements while water infrastructure projects completed in the current year were not included in the achievement. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

## SOI 602: Number of public schools provided with electricity infrastructure

26. An achievement of 20 was reported against a target of 20. However, the audit evidence did not support this achievement. Furthermore, a number of electricity infrastructure projects completed in the current year were not included in the achievement. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

## SOI 603: number of public schools supplied with sanitation facilities

27. An achievement of 301 was reported against a target of 300. However, the audit evidence did not support this achievement. Furthermore, sanitation projects completed in the prior year were included in the reported achievements while sanitation projects completed in the current year were not included in the achievement. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

## SOI 605: number of schools where scheduled maintenance projects were completed

28. An achievement of 600 was reported against a target of 600. However, the audit evidence did not support this achievement. In addition, a number of schools were duplicated in the schedule supporting the achievement submitted for auditing. Furthermore, maintenance projects that were not scheduled were included in the reported achievement. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

## Other matters

29. I draw attention to the matters below.

## Achievement of planned targets

30. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or underachievements. This information should be considered in the context of the material findings on the reported performance information.
31. The tables that follow provide information on the achievement of planned targets and list the key 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 44 to 49.

## Public ordinary schools

Targets achieved: 83% Budget spent: 100%		
Key indicators not achieved	Planned target	Reported achievement
SOI 204: Percentage of learners in schools that are funded at a minimum level	100%	0%
NSOI 2.2: Percentage of core learning and teaching support materials (LTSMs) delivered to public ordinary schools by day one of the school year, as ordered	100%	80%

## Early childhood development

Targets achieved: 75% Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
NSOI 5.2: Number of fully registered ECD centres	3 400	2 100



## Report on compliance with legislation

32. 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.
33. 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.
34. 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.
35. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## Expenditure management

36. Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value as disclosed in note 25 of the financial statements does not reflect the full extent of the irregular expenditure incurred. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with supply chain management requirements.
37. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by TR 8.2.3.

## Consequence management

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

## Procurement and contract management

39. I was unable to obtain sufficient appropriate audit evidence that all contracts were awarded in accordance with the legislative requirements as a result of inadequate record management. Similar limitations were also reported in the prior year.

## Strategic planning and performance management

40. 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).

## Other information in the annual report

41. The accounting officer is responsible for the other information included in the annual report which includes general information, governance information (including the audit committee report) and human resource management information. 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.
42. 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.
43. 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.

44. The other information I obtained prior to the date of this auditor's report is general information, part of governance information and human resource management information, and the audit committee report is expected to be made available to us after 26 August 2024.
45. 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 nothing to report in this regard.
46. When I do receive and read the audit committee report, 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

47. 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.
48. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
49. Leadership did not implement effective review and monitoring controls to ensure accurate financial and performance reporting. In addition adequate oversight of compliance with applicable legislation was not exercised, which resulted in material findings on performance information and non-compliance with key legislation.
50. Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting. In this regard, management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

### Material irregularities

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

### Material irregularities identified during the audit

52. The material irregularities identified are as follows:

#### Ferry boats not all utilised

53. On 21 October 2015, the Department of Education submitted a memo to the Department of Transport relating to an urgent request for the procurement of ferry boats to transport learners who cross rivers and dams to get to school.
54. Eight boats were bought by the Department of Transport and delivered in two batches, the first four were delivered in 2017 and the other four were delivered in 2019. These boats were then handed to Department of Education for use in 2017 and 2019 respectively. During the physical asset verification, it was identified that seven of the eight boats had not been utilised for their intended purpose and were parked in various locations in KwaZulu-Natal in contravention of TR 10.1.1(a).
55. The accounting officer was notified of the material irregularity on 13 February 2023 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to address the material irregularity. I notified the accounting officer of the following recommendations, which had to be implemented by 17 June 2024:
  - Appropriate action should be taken to investigate the non-compliance with TR 10.1.1(a) in order to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to determine if any official should be held responsible.



- Effective and appropriate disciplinary steps should be initiated, without undue delay, against all officials that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.
  - Reasonable steps should be taken to:
    - a) Prevent further non-utilisation of the ferryboats, as required by TR 10.1.1(a) and/or
    - b) Ensure that the ferryboats are disposed of in a manner that is in accordance with TR16A.7.1 and TR16A.7.2 (if disposed).
56. On 14 June 2024, the accounting officer provided a written response and substantiating documents on the implementation of the recommendations. I assessed the response and substantiating documentation and requested additional information on 25 June 2024 and 3 July 2024 to complete my assessment. The accounting officer provided a supplementary response with substantiating documentation on 9 July 2024.
57. The accounting officer did not conduct an investigation into the non-compliance as an investigation was previously conducted into the procurement of ferry boats and the root causes for non-utilising of the ferry boats were identified, which included that a feasibility study had not been done prior to the procurement of the ferry boats resulting in the rivers being too small to accommodate engine-propelled boats, qualified personnel not being available to put the boats into use and poor coordination between the department and other stakeholders prior to procuring the boats.
58. The accounting officer took the following actions to implement the recommendation and to address the material irregularity:
- The department attempted to prevent further non-utilisation of the ferry boats through transferring the boats to other government institutions for use, selling the boats or training persons to operate the boats. These attempts were all unsuccessful and only recently an agreement was reached with KZN Sharks Board, Isimangaliso Wetland Park Authority and KZN Wildlife to take transfer of the boats as a donation (free of charge).
  - The responsible official was identified that was overseeing the implementation and management of the programme and the resources. However this official has since resigned and the accounting officer cannot act against this official. No other officials were identified to be responsible and therefore no disciplinary action has been taken.
59. The actions taken by the accounting officer to implement the recommendations are deemed appropriate and have addressed the material irregularity and therefore the material irregularity has been resolved.

### Learners not fed, causing substantial harm

60. The department awarded a contract to the value of R1,2 billion to a supplier to provide procurement of all food items and other non-food items specifically for the use in the implementation of the National School Nutrition Programme, in contravention of section 38(1) (a) (iii) of PFMA. The overall purpose of the National School Nutrition Programme is to improve the health and nutritional status of South African school going children, to improve levels of school attendance and to improve the learning capacity of children, which should in turn level the playing field for learners from poor socio-economic background in terms of access to education. It aims to provide meals, to the needy learners. The meals which are provided at schools are, therefore, intended to give energy for mental and physical activities for the body and brain to function and to make the learners alert and receptive during lessons.
61. Due to various challenges and deficiencies in the school feeding process and the management of the supplier, the department has failed to provide meals to learners at several schools in the province during the period 12 April 2023 to 23 April 2023 when schools opened for the second term of the 2023 academic year. The lack of meals had caused substantial harm to the general public, as it had severe consequences on the health and wellbeing of these growing children, as well as their ability to learn and succeed in school, ultimately even likely to impact their future livelihoods.
62. The accounting officer was notified of the material irregularity on 5 September 2023. On 8 May 2024 the accounting officer communicated his plans to appoint an independent service provider to investigate the non-compliance and deficiencies that led to learners not fed, with the aim of recommending measures and actions that may need to be taken against implicated officials.

63. I will follow up on the investigation and implementation of the planned actions during my next audit.

### Status of previously reported material irregularities

#### Penalties and interest paid to the South African Revenue Service (SARS) on the late payment of Pay as You Earn (PAYE)

64. The department submitted its employee tax reconciliation assessments and paid the PAYE tax withheld from employees dating back to 2017 during the year ended 31 March 2020, in contravention of paragraph 2(1)(a) of the Fourth Schedule of the Income Tax Act. The non-compliance resulted in a material financial loss, through penalties and interest of R6,69 million being charged by SARS.
65. The accounting officer was notified of the material irregularity on 11 December 2020.
66. The following actions have been taken to resolve the material irregularity:
- Warning letters were issued to principals and district directors responsible for the material irregularity
  - An electronic system has been implemented that assists in alerting the salaries and tax sections immediately of appointments and terminations of educators at any school and any district within the province
  - No further losses (interest and penalties) have been incurred by the department
  - A tax expert has been appointed by the department and is engaging with SARS on behalf of the department to get the interest and penalties reversed.
67. The accounting officer has taken appropriate actions to address the material irregularity and the material irregularity is resolved.

#### Salary payments to persons no longer employed by the department

68. Employees who had left the employment of the department were not removed from the human resources and payroll systems in a timely manner. This resulted in the department approving and processing salary payments to persons who were no longer in the employment of the department in contravention of TR 8.1.1.
69. Salary payments to persons no longer employed by the departments have resulted in a material financial loss of R142,49 million by 31 March 2021 for the department and are likely to result in further material financial losses for the department as the department had a staff debt balance of R476,02 million, made up of current and former staff members. Furthermore, a provision for debt impairment of R329,27 million (69%) was made against the staff debt balance in respect of doubtful debts in the 2020-21 financial statements of the department.
70. The accounting officer was notified of the material irregularity on 30 September 2021.
71. The following actions have been taken to address the material irregularity:
- An electronic system has been implemented that would assist in alerting the salaries and tax sections immediately of appointments and terminations of educators at any school and any district within the province
  - The department has appointed debt collectors as well as implemented its debt management policy to recover these financial losses.
72. The loss of R142,49 million, which is relating to staff debt, had been accumulated by the department over many years, and the bulk of this debt was inherited from the former Department of Education (prior to amalgamation). This debt is not recoverable due to prescription.
73. Based on my evaluation of the information and evidence provided in the accounting officer's written submission, this matter will not be pursued further as an MI and is therefore closed.

#### Other reports

74. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports do not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

75. The department's internal control unit conducted 62 investigations covering the period 1 April 2011 to 31 March 2024. These investigations relate to various allegations of ghost employees, fraud and corruption, supply chain management irregularities, mismanagement of school funds, improper human resource appointments, fake qualifications, and payments to educators for services were not rendered. Of these investigations, 49 had been completed while 13 were ongoing at the date of this report. The implementation of recommendations of completed investigations was in progress at the date of this report.

*Auditor-General.*

Pietermaritzburg

26 August 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 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;
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)

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**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**REPORT OF THE ACCOUNTING OFFICER - 2023/24**  
**for the year ended 31 March 2024**

## 1. Overview of the financial results of the department

### 1.1 Departmental Receipts

	Unaudited Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
R thousand	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (2)
Sales of goods and services other than capital assets	64 826	63 945	-	63 945	(881)	101.4
Interest, dividends and rent on land	496	487	-	487	(9)	101.8
Sales of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	38 531	45 538	-	45 538	7 007	84.6
<b>Total</b>	<b>103 853</b>	<b>109 970</b>	<b>-</b>	<b>109 970</b>	<b>6 117</b>	<b>94.4</b>

The department collected R103.853 million which was an under-collection of R6.117 million against the budget of R109.970 million. The under-collection is explained as follows:

- Sale of goods and services other than capital assets over-collected at R64.826 million against a budget of R63.945 million. The major revenue is collected against rental dwellings (residential areas owned by the department and income received as rent from the lessees), parking bays open and covered rented out to the officials, commission received in respect of service rendered on behalf of other institutions and PERSAL deductions such as insurance premiums and garnishees, tender fees etc.
- Interest dividend and rent on land over-collected at R496 thousand against a budget of R487 thousand. The income is generated from monthly deductions made on PERSAL to recover all staff debts that were higher than projected.
- Sales of Capital Assets relates to the revenue collected on proceeds of disposable state-owned vehicles and is not showing any revenue.
- Financial transactions in assets and liabilities under-collected at R38.531 million against a budget of R45.538 million. The major revenue collected is made up of recoveries of debts, such as breached bursary debts from staff, salary overpayments, suppliers disallowance, tax debts, state guarantees in respect of in/out service debts, staff debts such as leave disallowance, reversed salaries, and salary overpayments belonging to the previous financial year.

### 1.2 Discussion

The main appropriation of the department was R60.637 billion in 2023/24. During the year the department's budget was adjusted by R2.215 billion. This was due to the following:

- An amount of R141.195 million was approved as a roll-over by National Treasury in respect of the National School Nutrition Programme (NSNP) grant and was allocated to Programme 2: Public Ordinary School Education against Goods and services. This relates to committed funds for payment of feeding that was undertaken in March 2023, as invoices are only paid in April after the services for the month were certified.
- R97 million was allocated from provincial cash resources towards property payments for domestic accounts owed by schools to municipalities. These payments were made to reconnect several buildings that were disconnected as a result of non-payment by defaulting Section 21 schools. These funds were allocated under Programme 2, against Goods and services (Property Payments).
- Additional funding of R2.305 billion was allocated for the costs of the 2023 wage agreement with these funds received from National Treasury. It is important to note that this allocation does not fully cover the department's costs in this regard, with the amount allocated providing approximately 78 per cent of the 2023 wage agreement cost implications. The funds were allocated under Compensation of employees.



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Offsetting these increases, were the following fiscal consolidation reductions made by National Treasury to the conditional grant funding due to lower-than-expected revenue to be collected via SARS:

- R8.349 million was cut from the maintenance component of the ECD grant. This cut was implemented under Programme 5, against Goods and services.
- R296.371 million was cut from the Education Infrastructure grant (EIG). This cut was implemented under Programme 6, against Buildings and other fixed structures.
- R3.088 million was cut from the HIV and AIDS (Life Skills Education) grant. This cut was implemented under Programme 7: Examination and Education-Related Services, against Goods and Services.
- R8.070 million was cut from the Maths, Science and Technology (MST) grant. This cut was implemented under Programme 2, against Goods and Services.
- R2.279 million was cut from the Social Sector EPWP Incentive Grant for Provinces. This cut was implemented under Programme 2, against Compensation of Employees.

Furthermore, an amount of R10 million was reduced against the equitable share allocation. This reduction is in respect of funds surrendered towards the provincial Crime Fighting Initiative, as announced by the Premier in SOPA. This reduction was undertaken under Programme 2, against Goods and services.

## 2. Virements and shifting of funds

### 2.1 Shifts

The amount of R13.908 million was shifted to Transfers and subsidies to: Non-profit institutions from Goods and Services, within Sub-programme Public Secondary, in respect of Section 21 schools with function (c) who opted not to follow through with the purchase inventory: LTSM via a management agent and instead procured on their own, and the department transferred the funds to the schools. The purpose of these funds remains unchanged.

### 2.2 Virements

The table below reflects the major final virements that were undertaken by the department, approval has been granted by the Provincial Treasury.

Summary of virements across programmes							
Programme From	Sub-programme From	Classification From	Amount From	Programme To	Sub-programme To	Classification To	Amount To
Prog 1 - Admin	1.2 Corporate Services	Goods and services	(15 993)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	15 993
Prog 1 - Admin	1.2 Corporate Services	Transfers and subsidies	(2 525)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	2 525
Prog 1 - Admin	1.4 HRD P1	Goods and services	(7 908)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	7 908
Prog 1 - Admin	1.5 Education Mgt Information System (EMIS)	Goods and services	(4 505)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	4 505
Prog 4 - LSEN	4.1 Schools	Transfers and subsidies	(2 206)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	2 206
Prog 5 - ECD	5.1 Grade R in Public Schools	Goods and services	(6 582)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	6 582
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(15)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	15
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(12 905)	Prog 2 - POS	2.1 Public Primary Level	Transfers and subsidies	12 905
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(18 123)	Prog 2 - POS	2.2 Public Secondary Level	Transfers and subsidies	18 123
Prog 7 - Exams & Aux	7.2 Professional Services	Compensation of employees	(18 994)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	18 994
Prog 7 - Exams & Aux	7.2 Professional Services	Goods and services	(9 856)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	9 856
Prog 7 - Exams & Aux	7.3 External Examinations	Compensation of employees	(64 460)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	64 460
Prog 7 - Exams & Aux	7.3 External Examinations	Goods and services	(47 145)	Prog 2 - POS	2.1 Public Primary Level	Compensation of employees	47 145
Prog 5 - ECD	5.1 Grade R in Public Schools	Goods and services	(225)	Prog 3 - Indep	3.2 Secondary Level	Transfers and subsidies	225
Prog 2 - POS	2.3 HRD P2	Goods and services	(512)	Prog 4 - LSEN	4.1 Schools	Transfers and subsidies	512
Prog 7 - Exams & Aux	7.3 External Examinations	Compensation of employees	(10 561)	Prog 4 - LSEN	4.1 Schools	Compensation of employees	10 561
Prog 7 - Exams & Aux	7.1 Payments to SETA	Transfers and subsidies	(38)	Prog 5 - ECD	5.2 Grade R in Early Childhood Development Centres	Transfers and subsidies	38
Prog 1 - Admin	1.2 Corporate Services	Goods and services	(33 946)	Prog 6 - Infra	6.2 Public Ordinary Schools	Payments for capital assets	33 946
Prog 1 - Admin	1.4 HRD P1	Goods and services	(299)	Prog 6 - Infra	6.2 Public Ordinary Schools	Payments for capital assets	299
<b>Summary</b>							<b>Outcome</b>
Prog 1 - Admin			(65 176)				(65 176)
Prog 2 - POS			(512)				211 217
Prog 3 - Indep							225
Prog 4 - LSEN			(2 206)				11 073
Prog 5 - ECD			(6 807)				38
Prog 6 - Infra			-				34 245
Prog 7 - Exams & Aux			(182 097)				-



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### 3. Programme Expenditure

The table below reflects the budget after adjustment was R62.852 billion and the expenditure of R62.915 billion, showing an overspend of R63.458 million which is 1.0 per cent of the budget. This was against Programmes 2 and 7.

Appropriation per programme									
	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Programme</b>									
1. <a href="#">ADMINISTRATION</a>	2 210 738	-	(65 176)	2 145 562	2 145 562	-	100.0%	2 088 047	2 088 047
2. <a href="#">PUBLIC ORDINARY SCHOOL EDUCATION</a>	50 715 563	-	210 705	50 926 268	50 944 624	(18 356)	100.0%	49 060 713	48 923 595
3. <a href="#">INDEPENDENT SCHOOL SUBSIDIES</a>	85 283	-	225	85 508	85 508	-	100.0%	93 292	91 829
4. <a href="#">PUBLIC SPECIAL SCHOOL EDUCATION</a>	1 640 166	-	8 867	1 649 033	1 649 033	-	100.0%	1 528 832	1 528 832
5. <a href="#">EARLY CHILDHOOD DEVELOPMENT</a>	1 963 245	-	(6 769)	1 956 476	1 956 476	-	100.0%	1 950 507	1 911 703
6. <a href="#">INFRASTRUCTURE DEVELOPMENT</a>	2 988 101	-	34 245	3 022 346	3 022 346	-	100.0%	2 807 115	2 807 115
7. <a href="#">EXAMINATION AND EDUCATION RELATED SERVICES</a>	3 248 851	-	(182 097)	3 066 754	3 111 856	(45 102)	101.5%	3 141 728	2 990 432
<b>Programme sub total</b>	<b>62 851 947</b>	<b>-</b>	<b>-</b>	<b>62 851 947</b>	<b>62 915 405</b>	<b>(63 458)</b>	<b>100.1%</b>	<b>60 670 234</b>	<b>60 341 553</b>

#### 3.1 Programme 1: Administration

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Interest on rent and land was R396 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Provinces and municipalities was fully spent for the payment of licenses for fleet vehicles.
- Transfers and subsidies to: Households was fully spent and mainly ascribed to staff exit costs.
- Buildings and other fixed structures was fully spent and relates to urgent repairs in administrative buildings in head office and district offices.
- Machinery and equipment was fully spent.
- Payment for financial assets was R92 thousand relates to debts that were written off.

#### 3.2 Programme 2: Public Ordinary School Education

The programme was overspent at 100.05 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was overspent by R17.911 million largely due to the shortfall of funding for the wage agreement.
- Goods and Services was overspent by R408 thousand resulting from in-year reductions to the grants where funds had already been committed.
- Interest on rent and land was R29 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of the transfers to public ordinary schools that comply with the transfer requirements as stipulated in the National Norms and Standards for School Funding.

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- Transfers and subsidies to: Households was overspent by R37 thousand and mainly ascribed to staff exit costs.

### **3.3 Programme 3: Independent Schools Subsidies**

The programme was fully spent at 100.0 per cent of the Final Appropriation relating to transfers to independent schools that request subsidies and comply with subsidy and financial transfer requirements.

### **3.4 Programme 4: Public Special School Education**

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R40 thousand due to the retirement of an official within the LSPID grant.
- Goods and Services was overspent by R40 thousand resulting from pressures against travel costs within the LSPID grant.
- Transfers and subsidies to: Non-profit institutions was fully spent in respect of transfers undertaken to public special schools in accordance with the norms and standards.
- Transfers and subsidies to: Households was fully spent and mainly ascribed to staff exit costs.
- Machinery and Equipment was fully spent and relates to the procurement of buses for special schools.

### **3.5 Programme 5: Early Childhood Development**

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was fully spent.
- Goods and Services was fully spent.
- Transfers and subsidies to: Non-profit institutions was fully spent and relates to the payment of subsidies for running costs in schools offering pre-primary grades and subsidies to ECD centers including conditional grant funding.
- Transfers and subsidies to: Households was fully spent mainly ascribed to staff exit costs.

### **3.6 Programme 6: Infrastructure Development**

The programme was fully spent at 100.0 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of Employees was underspent by R1.260 million due to the two vacant posts that have not yet been filled within the EIG grant.
- Goods and Services was overspent by R1.260 million resulting from pressures against travel costs within the EIG grant.
- Transfers and subsidies to: Households was fully spent mainly ascribed to staff exit costs.
- Buildings and other fixed structures was fully spent and relates to the payment of invoices upon completion of capital projects.

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- Machinery and equipment was fully spent and relates to the procurement of tools of trade for officials within the EIG grant.

### 3.7 Programme 7: Examination and Education-Related Services

The programme was overspent at 101.5 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- Compensation of employees was overspent by R44.528 million due to the non-approval of the rollover for accrual payments relating to the PYEI project.
- Goods and services was overspent by R538 thousand relating largely to travel costs incurred by officials working on the PYEI project.
- Interest on rent and land was R61 thousand and relates to late payments on Telkom and municipal accounts.
- Transfers and subsidies to: Households was overspent by R15 thousand ascribed to staff exit costs.
- Machinery and equipment was overspent by R21 thousand and relates to tools of trade procured by officials within the HIV grant that incurred pressures from in-year reductions for funds already committed.

## 4. Post Establishment (Head Counts)

The table below reflects the employee numbers during the year:

Head Counts per category	Approved Posts	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
EDUC	90 057	86 420	86 923	87 085	87 556	87 643	87 748	87 840	87 763	87 632	85 659	85 115	84 932
SPEC	2 049	1 029	1 028	1 017	1 016	1 011	1 005	1 002	998	996	990	978	965
PS	15 207	11 616	11 607	11 536	11 525	11 542	11 737	11 736	11 701	11 673	11 600	11 538	11 484
THERAPISTS	190	172	173	173	173	172	172	172	172	172	169	168	167
<b>TOTAL: FIXED ESTABLISHMENT</b>	<b>107 503</b>	<b>99 237</b>	<b>99 731</b>	<b>99 811</b>	<b>100 270</b>	<b>100 368</b>	<b>100 662</b>	<b>100 750</b>	<b>100 634</b>	<b>100 473</b>	<b>98 418</b>	<b>97 799</b>	<b>97 548</b>
OTHER ES (INTERNS, SCHOOL SAFETY, ETC)	17 926	9 460	14 813	15 540	16 039	15 879	15 631	15 857	16 090	16 242	15 983	15 856	15 272
OTHER ES - PEI	58 504	52 922	56 944	57 343	57 491	57 163	56 798	344	27	15	15	15	13
OTHER COND GRANTS	16 871	1 543	6 865	14 315	16 602	16 716	16 735	16 734	16 961	16 961	16 950	16 869	16 888
<b>TOTAL: ADDITIONAL TO ESTABLISHMENT</b>	<b>93 301</b>	<b>63 925</b>	<b>78 622</b>	<b>87 198</b>	<b>90 132</b>	<b>89 758</b>	<b>89 164</b>	<b>32 935</b>	<b>33 078</b>	<b>33 218</b>	<b>32 948</b>	<b>32 740</b>	<b>32 173</b>
<b>Total</b>	<b>200 804</b>	<b>163 162</b>	<b>178 353</b>	<b>187 009</b>	<b>190 402</b>	<b>190 126</b>	<b>189 826</b>	<b>133 685</b>	<b>133 712</b>	<b>133 691</b>	<b>131 366</b>	<b>130 539</b>	<b>129 721</b>

The posts approved for the department are 107 503 (90 057 Educators, 2 049 Specialists, 15 207 Public Service employees, and 190 therapists). Specialists include psychologists and specialist subject advisors. A further 34 797 posts are provided for Interns, EPWP grants, NSNP food handlers, Periodic appointments, ECD practitioners, and school security, etc. 58 504 posts were provided for the Presidential Youth Employment Initiative Project (PYEI) which commenced in March 2023 and ended in September 2023.

At year-end, the fixed establishment was reflecting 97 548 filled posts against the fixed establishment which equates to 9 955 vacant posts or 9.3 per cent. Due to the carry-through effects of the 2021/22 budget reductions, the funding of only seventy-eight per cent of the wage agreement, and the non-approval of rollover for the PYEI accruals, the budget was insufficient to fully cover the Compensation of Employees.

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## 5. Conditional Grants

The following table reflects the performance of the conditional grants.

	Unaudited Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
R thousand	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (2)
Education Infrastructure Grant	2 638 379	2 638 379	-	2 638 379	-	100.0
HIV and AIDS (Life Skills Education) Grant	59 822	59 822	-	59 822	-	100.0
Learners with Profound Intellectual Disabilities Grant	34 534	34 534	-	34 534	-	100.0
Maths, Science and Technology Grant	62 123	62 123	-	62 123	-	100.0
National School Nutrition Programme Grant	2 229 954	2 229 954	-	2 229 954	-	100.0
EPWP Integrated Grant for Provinces	1 985	1 985	-	1 985	-	100.0
EPWP Soc Sect Incentive Grant	29 517	29 517	-	29 517	-	100.0
Early Childhood Development Grant	188 526	188 526	-	188 526	-	100.0
<b>Total</b>	<b>5 244 840</b>	<b>5 244 840</b>	<b>-</b>	<b>5 244 840</b>	<b>-</b>	<b>100.0</b>

- 5.1. *Education Infrastructure grant:* The grant was fully spent at 100 per cent and relates to the payment of various infrastructure projects that are still under construction in respect of the new schools' programme and the payments of invoices to projects with upgrades and additions undertaken. Expenditure on the provision of mobile classrooms, electrification to schools, and maintenance programs.
- 5.2. *HIV and AIDS (Life-Skills Education) grant:* The grant was fully spent at 100 per cent and relates to the payment of salaries for Learner Support Agents (who serve as a first line of support for vulnerable learners infected and affected by HIV & AIDS) and four Assistant Directors who coordinate the programme at the provincial level. It further relates to costs for travel and subsistence, advocacy and social mobilisation on DBE National Policy on HIV, TB and STI's as well as monitoring and evaluation of the grant and other grant administrative tasks.
- 5.3. *Learners with Profound Intellectual Disabilities grant:* The grant was fully spent at 100 per cent and relates mainly to the payment of salaries for specialists appointed against the grant and travel and subsistence costs for the monitoring of DSD care centers with learners with special needs.
- 5.4. *Maths, Science and Technology grant:* The grant was fully spent at 100 per cent and provides ICT resources together with Science Equipment and consumables to selected schools. Two Cuban Mathematics Specialists are deployed to the province by DBE, the specialists are currently hosted by the MST & ICT Directorate to assist the Curriculum Management Subject Advisory components to support Mathematics teaching and materials development.
- 5.5. *National School Nutrition Programme grant:* The grant was fully spent at 100 per cent and includes the training of Food Handlers on food safety and hygiene, as well as feeding of learners.
- 5.6. *EPWP Integrated Grant for Provinces* The grant was fully spent at 100 per cent and targets the cleaning of public ordinary school gardens, grounds, and ablution facilities through labour-intensive methods utilising unemployed youth and indigent women.
- 5.7. *Social Sector EPWP Incentive Grant for Provinces:* The grant was fully spent at 100 per cent and relates to the payment of stipends to Chief Food Handlers in the feeding scheme.
- 5.8. *Early Childhood Development Grant:* The grant was fully spent at 100 per cent and is provided to increase the number of poor children accessing subsidies in ECD services. It is targeted toward children from birth until the year before they enter formal schooling.

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## 6. Exclusive and Specific Funding

The following table reflects the performance of the Exclusive and Specific projects.

**Table 5.7 Analysis of specifically and exclusively appropriated funds - Vote 5 - 2023/24**

	Unaudited Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
R thousand	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (2)
Prog 1: Improving Infrastructure support	8 000	8 000	-	8 000	-	100.0
Prog 1: District Champion of OSS/DDM responsibilities	2 000	2 000	-	2 000	-	100.0
Prog 2: Sanitary Dignity Project	55 116	55 116	-	55 116	-	100.0
Prog 2: Electricity disconnections	97 000	97 000	-	97 000	-	100.0
Prog 7: Presidential Youth Employment Initiative Fund	1 529 033	1 483 931	-	1 483 931	(45 102)	103.0
<b>Total</b>	<b>1 691 149</b>	<b>1 646 047</b>	<b>-</b>	<b>1 646 047</b>	<b>-45 102</b>	<b>102.7</b>

- 6.1. Improving Infrastructure Support relates to payments for assistant programme managers in the twelve districts responsible for updating the Infrastructure Reporting Model (IRM) that was specifically and exclusively appropriated in the 2012/13 MTEF. There are 42 posts funded from this allocation, of which 1 Civil Engineer and 2 Administration clerks are currently vacant.
- 6.2. District Champion of OSS/DDM relates to the amount of R2 million in each year of the MTEF that is allocated for the MEC as district champion of OSS/DDM responsibilities.
- 6.3. Sanitary Dignity Project relates the provision of free sanitary pads to indigent girl learners attending quintiles 1-3 public schools, farm schools, and special schools. This is in line with the National Sanitary Dignity Framework, 2019, promulgated by the Department of Women, Youth and Persons with Disabilities aiming at protecting and preserving the sanitary dignity of indigent persons as a fundamental human right.
- 6.4. Presidential Youth Employment Initiative (PYEI) allocation was for the appointment and training of education assistants for six months, and these assistants are responsible for various duties, such as reading assistants, classroom assistants, handymen, etc. depending on the need of the school. The training and skills development incorporated skill courses on resilience and maturity, IT skills, as well as financial skills where educator assistants administered books for the schools. There were 58 504 posts allocated for Phase 4, of which 57 491 appointments were made. The project ended on 30 September 2023. The PYEI rollover request relating to accruals from 2022/23 was not approved despite this being exclusive and specific funding, resulting in an overspend of R45.102 million on this project.

## 7. Unauthorised, Irregular, and Fruitless expenditure

- 7.1. The unauthorized expenditure for the year amounts to R63.458 million:
  - Programme 2: Public Ordinary School Education reflects unauthorised expenditure of R18.356 million which largely relates to overspending on Compensation of Employees resulting from the insufficient funding of the wage agreement, of which only 78 per cent was funded.
  - Programme 7: Examination and Education-Related Services reflects unauthorised expenditure of R45.102 million which resulted due to the non-approval of the rollover for the PYEI project discussed in Section 6 above.
- 7.2. Irregular expenditure for the year amounts to R156.329 million as disclosed in Note 25 largely due to not following supply chain management processes.
- 7.3. Fruitless and wasteful expenditure for the year amounts to R7.417 million as disclosed in Note 25. The bulk of this expenditure arises from interest incurred in the settlement of legal debts as well as late payment of domestic accounts.

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## **8. Supply Chain Management**

The Department was able to put in place a number of period contracts for frequently procured Goods and Services. These contracts include Printing of Examination Papers, Procurement of LTSM, Transportation of Examination Papers, among others. The contracts will assist in avoiding irregular expenditure and to also fastrack procurement processes. The Department is currently implementing a new period contract for services such as Security and cleaning for the whole department. These services were previously procured through quotations, which resulted in inconsistencies in pricing and, in some cases, non-compliance with SCM Prescript.

Refresher training and workshops were conducted by Provincial Treasury for all SCM Staff Members in the Department including all Bid and Quotations Committee. These refresher training and workshops will be conducted every second quarter of the financial year going forward. Human Capacity constraints remain a major challenge in the functions of the Unit, such as Contract and Acquisitions Management however, the Unit continues to deliver services under these difficult circumstances.

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

Donations of 120 laptops valued at approximately R1,2 million were received to assist with the November National Senior Certificate 2023 release of results functions.

## **10. Public-Private Partnerships**

Due to the unavailability of funds, the project would not continue over the MTEF period.

## **11. Discontinued activities/activities to be discontinued**

There were no discontinued activities during the year. However, enforced cost-cutting measures were implemented to limit projected overspending due to pressures on the compensation budget and staff exit costs.

## **12. New or proposed activities**

There were no new activities to report.

## **13. Exemptions and deviations received from National Treasury**

No deviations or exemptions were received from the National Treasury.

## **14. Events after the reporting date**

There were no events to report.



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**MR GN NGCOBO**  
 HEAD OF DEPARTMENT - EDUCATION  
 DATE: 31 May 2024

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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	2 210 738	-	(65 176)	2 145 562	2 145 562	-	100,0%	2 088 047	2 088 047
2. Public Ordinary School Education	50 715 563	-	210 705	50 926 268	50 944 624	(18 356)	100,0%	49 060 713	48 923 595
3. Independent School Subsidies	85 283	-	225	85 508	85 508	-	100,0%	93 292	91 829
4. Public Special School Education	1 640 166	-	8 867	1 649 033	1 649 033	-	100,0%	1 528 832	1 528 832
5. Early Childhood Development	1 963 245	-	(6 769)	1 956 476	1 956 476	-	100,0%	1 950 507	1 911 703
6. Infrastructure Development	2 988 101	-	34 245	3 022 346	3 022 346	-	100,0%	2 807 115	2 807 115
7. Examination And Education Related Services	3 248 851	-	(182 097)	3 066 754	3 111 856	(45 102)	101,5%	3 141 728	2 990 432
<b>TOTAL (carried forward)</b>	<b>62 851 947</b>	<b>-</b>	<b>-</b>	<b>62 851 947</b>	<b>62 915 405</b>	<b>(63 458)</b>	<b>100,1%</b>	<b>60 670 234</b>	<b>60 341 553</b>

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	2023/24			2022/23	
	Final Budget	Actual Expenditure		Final Budget	Actual Expenditure
	R'000	R'000		R'000	R'000
<b>TOTAL (brought forward)</b>	<b>62 851 947</b>	<b>62 915 405</b>		<b>60 670 234</b>	<b>60 341 553</b>
<b>Reconciliation with statement of financial performance</b>					
<b>ADD</b>					
Departmental receipts	103 853			115 180	
NRF Receipts	-			-	
Aid assistance	-			-	
<b>Actual amounts per statement of financial performance (total revenue)</b>	<b>62 955 800</b>			<b>60 758 414</b>	
<b>ADD</b>					
Aid assistance		-			-
Prior year unauthorised expenditure approved without funding		-			-
<b>Actual amounts per statement of financial performance (total expenditure)</b>		<b>62 915 405</b>			<b>60 341 553</b>



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Appropriation per economic classification									
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
<b>Economic classification</b>									
<b>Current payments</b>	<b>58 324 664</b>	<b>(13 908)</b>	<b>(140 522)</b>	<b>58 170 234</b>	<b>58 233 619</b>	<b>(63 385)</b>	<b>100,1%</b>	<b>55 934 017</b>	<b>55 649 346</b>
Compensation of employees	51 701 390	-	601 270	52 302 660	52 363 799	(61 139)	100,1%	50 530 779	50 477 531
Goods and services	6 623 274	(13 908)	(742 278)	5 867 088	5 869 334	(2 246)	100,0%	5 396 523	5 165 100
Interest and rent on land	-	-	486	486	486	-	100,0%	6 715	6 715
<b>Transfers and subsidies</b>	<b>2 372 122</b>	<b>13 908</b>	<b>75 744</b>	<b>2 461 774</b>	<b>2 461 826</b>	<b>(52)</b>	<b>100,0%</b>	<b>2 447 646</b>	<b>2 403 636</b>
Provinces and municipalities	5 827	-	(2 546)	3 281	3 281	-	100,0%	5 581	1 838
Departmental agencies and accounts	33 495	-	(33 495)	-	-	-	-	55 000	55 000
Non-profit institutions	2 196 353	13 908	14 319	2 224 580	2 224 580	-	100,0%	2 160 785	2 120 518
Households	136 447	-	97 466	233 913	233 965	(52)	100,0%	226 280	226 280
<b>Payments for capital assets</b>	<b>2 155 161</b>	<b>-</b>	<b>64 686</b>	<b>2 219 847</b>	<b>2 219 868</b>	<b>(21)</b>	<b>100,0%</b>	<b>2 288 537</b>	<b>2 288 537</b>
Buildings and other fixed structures	2 111 318	-	49 120	2 160 438	2 160 438	-	100,0%	2 222 596	2 222 596
Machinery and equipment	43 843	-	15 566	59 409	59 430	(21)	100,0%	65 941	65 941
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>-</b>	<b>100,0%</b>	<b>34</b>	<b>34</b>
	<b>62 851 947</b>	<b>-</b>	<b>-</b>	<b>62 851 947</b>	<b>62 915 405</b>	<b>(63 458)</b>	<b>100,1%</b>	<b>60 670 234</b>	<b>60 341 553</b>

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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
<b>Sub programme</b>									
1.1 Office of the MEC	23 521	-	1 015	24 536	24 536	-	100,0%	23 104	23 104
1.2 Corporate Services	1 335 551	-	(54 389)	1 281 162	1 281 162	-	100,0%	1 241 499	1 241 499
1.3 Education Management	797 667	-	3 195	800 862	800 862	-	100,0%	775 908	775 908
1.4 Human Resource Development	12 971	-	(10 956)	2 015	2 015	-	100,0%	8 563	8 563
1.5 Education Management Information System (EMIS)	41 028	-	(4 041)	36 987	36 987	-	100,0%	38 973	38 973
<b>Total for sub programmes</b>	<b>2 210 738</b>	<b>-</b>	<b>(65 176)</b>	<b>2 145 562</b>	<b>2 145 562</b>	<b>-</b>	<b>100,0%</b>	<b>2 088 047</b>	<b>2 088 047</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>2 138 690</b>	<b>-</b>	<b>(63 523)</b>	<b>2 075 167</b>	<b>2 075 167</b>	<b>-</b>	<b>100,0%</b>	<b>1 992 924</b>	<b>1 996 667</b>
Compensation of employees	1 370 382	-	8 823	1 379 205	1 379 205	-	100,0%	1 358 213	1 361 956
Goods and services	768 308	-	(72 742)	695 566	695 566	-	100,0%	634 656	634 656
Interest and rent on land	-	-	396	396	396	-	100,0%	55	55
<b>Transfers and subsidies</b>	<b>27 305</b>	<b>-</b>	<b>(2 525)</b>	<b>24 780</b>	<b>24 780</b>	<b>-</b>	<b>100,0%</b>	<b>31 999</b>	<b>28 256</b>
Provinces and municipalities	5 827	-	(2 546)	3 281	3 281	-	100,0%	5 581	1 838
Households	21 478	-	21	21 499	21 499	-	100,0%	26 418	26 418
<b>Payments for capital assets</b>	<b>44 743</b>	<b>-</b>	<b>780</b>	<b>45 523</b>	<b>45 523</b>	<b>-</b>	<b>100,0%</b>	<b>63 090</b>	<b>63 090</b>
Buildings and other fixed structures	1 112	-	-	1 112	1 112	-	100,0%	25	25
Machinery and equipment	43 631	-	780	44 411	44 411	-	100,0%	63 065	63 065
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>-</b>	<b>100,0%</b>	<b>34</b>	<b>34</b>
<b>Total</b>	<b>2 210 738</b>	<b>-</b>	<b>(65 176)</b>	<b>2 145 562</b>	<b>2 145 562</b>	<b>-</b>	<b>100,0%</b>	<b>2 088 047</b>	<b>2 088 047</b>

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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
<b>Sub programme</b>									
2.1 Public Primary Level	27 451 441	-	468 610	27 920 051	27 938 407	(18 356)	100,1%	26 942 715	26 942 715
2.2 Public Secondary Level	20 667 304	-	(182 112)	20 485 192	20 485 192	-	100,0%	19 792 520	19 796 600
2.3 Human Resource Development	221 056	-	(52 638)	168 418	168 418	-	100,0%	179 101	179 101
2.4 School Sport, Culture and Media Services	52 183	-	(23 155)	29 028	29 028	-	100,0%	36 741	36 741
2.5 National School Nutrition Programme Grant	2 229 954	-	-	2 229 954	2 229 954	-	100,0%	2 006 691	1 865 496
2.6 EPWP Integrated Grant for Provinces	1 985	-	-	1 985	1 985	-	100,0%	2 193	2 193
2.7 Social Sector EPWP Incentive Grant for Provinces Grant	29 517	-	-	29 517	29 517	-	100,0%	30 508	30 505
2.8 Maths, Science and Technology Grant	62 123	-	-	62 123	62 123	-	100,0%	70 244	70 244
<b>Total for sub programmes</b>	<b>50 715 563</b>	<b>-</b>	<b>210 705</b>	<b>50 926 268</b>	<b>50 944 624</b>	<b>(18 356)</b>	<b>100,0%</b>	<b>49 060 713</b>	<b>48 923 595</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>49 236 173</b>	<b>(13 908)</b>	<b>113 654</b>	<b>49 335 919</b>	<b>49 354 238</b>	<b>(18 319)</b>	<b>100,0%</b>	<b>47 508 080</b>	<b>47 370 962</b>
Compensation of employees	44 994 828	-	623 588	45 618 416	45 636 327	(17 911)	100,0%	44 056 066	44 060 142
Goods and services	4 241 345	(13 908)	(509 963)	3 717 474	3 717 882	(408)	100,0%	3 445 365	3 304 171
Interest and rent on land	-	-	29	29	29	-	100,0%	6 649	6 649
<b>Transfers and subsidies</b>	<b>1 479 390</b>	<b>13 908</b>	<b>97 051</b>	<b>1 590 349</b>	<b>1 590 386</b>	<b>(37)</b>	<b>100,0%</b>	<b>1 550 951</b>	<b>1 550 951</b>
Non-profit institutions	1 376 461	13 908	-	1 390 369	1 390 369	-	100,0%	1 367 098	1 367 098
Households	102 929	-	97 051	199 980	200 017	(37)	100,0%	183 853	183 853
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 682</b>	<b>1 682</b>
Machinery and equipment	-	-	-	-	-	-	-	1 682	1 682
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>50 715 563</b>	<b>-</b>	<b>210 705</b>	<b>50 926 268</b>	<b>50 944 624</b>	<b>(18 356)</b>	<b>100,0%</b>	<b>49 060 713</b>	<b>48 923 595</b>

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Programme 3: INDEPENDENT SCHOOL SUBSIDIES									
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
<b>Sub programme</b>									
3.1 Primary Level	54 037	-	(1 426)	-	52 611	-	100,0%	56 725	55 262
3.2 Secondary Level	31 246	-	1 651	-	32 897	-	100,0%	36 567	36 567
<b>Total for sub programmes</b>	<b>85 283</b>	<b>-</b>	<b>225</b>	<b>-</b>	<b>85 508</b>	<b>-</b>	<b>100,0%</b>	<b>93 292</b>	<b>91 829</b>
<b>Economic classification</b>									
<b>Current payments</b>	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>85 283</b>	<b>-</b>	<b>225</b>	<b>85 508</b>	<b>85 508</b>	<b>-</b>	<b>100,0%</b>	<b>93 292</b>	<b>91 829</b>
Non-profit institutions	85 283	-	225	85 508	85 508	-	100,0%	93 292	91 829
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>85 283</b>	<b>-</b>	<b>225</b>	<b>85 508</b>	<b>85 508</b>	<b>-</b>	<b>100,0%</b>	<b>93 292</b>	<b>91 829</b>

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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
<b>Sub programme</b>									
4.1 Schools	1 598 448	-	15 319	1 613 767	1 613 767	-	100,0%	1 492 141	1 492 141
4.2 Human Resource Development	7 184	-	(6 452)	732	732	-	100,0%	2 268	2 268
4.3 Learners with profound Intellectual Disabilities Grant	34 534	-	-	34 534	34 534	-	100,0%	34 423	34 423
<b>Total for sub programmes</b>	<b>1 640 166</b>	<b>-</b>	<b>8 867</b>	<b>1 649 033</b>	<b>1 649 033</b>	<b>-</b>	<b>100,0%</b>	<b>1 528 832</b>	<b>1 528 832</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>1 483 909</b>	<b>-</b>	<b>(3 744)</b>	<b>1 480 165</b>	<b>1 480 165</b>	<b>-</b>	<b>100,0%</b>	<b>1 376 674</b>	<b>1 376 674</b>
Compensation of employees	1 443 196	-	23 478	1 466 674	1 466 634	40	100,0%	1 360 748	1 360 748
Goods and services	40 713	-	(27 222)	13 491	13 531	(40)	100,8%	15 926	15 926
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>156 257</b>	<b>-</b>	<b>(1 674)</b>	<b>154 610</b>	<b>154 610</b>	<b>-</b>	<b>100,0%</b>	<b>152 031</b>	<b>152 031</b>
Non-profit institutions	150 523	-	512	151 035	151 035	-	100,0%	148 703	148 703
Households	5 734	-	(2 159)	3 575	3 575	-	100,0%	3 328	3 328
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>14 258</b>	<b>14 258</b>	<b>14 258</b>	<b>-</b>	<b>100,0%</b>	<b>127</b>	<b>127</b>
Machinery and equipment	-	-	14 258	14 258	14 258	-	100,0%	127	127
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 640 166</b>	<b>-</b>	<b>(8 867)</b>	<b>1 649 033</b>	<b>1 649 033</b>	<b>-</b>	<b>100,0%</b>	<b>1 528 832</b>	<b>1 528 832</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**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
<b>Sub programme</b>									
5.1 Grade R in Public Schools	1 268 195	-	(7 375)	1 260 820	1 260 820	-	100,0%	1 289 922	1 289 922
5.2 Grade R in Early Childhood Development Centres	88 162	-	(2 843)	85 319	85 319	-	100,0%	79 682	79 682
5.3 Pre-Grade R in Early Childhood Development Centres	417 605	-	4 040	421 645	421 645	-	100,0%	354 896	354 896
5.4 Human Resource Development	757	-	(591)	166	166	-	100,0%	-	-
5.5 Early Childhood Development Grant	188 526	-	-	188 526	188 526	-	100,0%	226 007	187 203
<b>Total for sub programmes</b>	<b>1 963 245</b>	<b>-</b>	<b>(6 769)</b>	<b>1 956 476</b>	<b>1 956 476</b>	<b>-</b>	<b>100,0%</b>	<b>1 950 507</b>	<b>1 911 703</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>1 377 669</b>	<b>-</b>	<b>(20 389)</b>	<b>1 357 280</b>	<b>1 357 280</b>	<b>-</b>	<b>100,0%</b>	<b>1 398 418</b>	<b>1 398 418</b>
Compensation of employees	1 234 072	-	39 497	1 273 569	1 273 569	-	100,0%	1 275 667	1 275 667
Goods and services	143 597	-	(59 886)	83 711	83 711	-	100,0%	122 751	122 751
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>585 576</b>	<b>-</b>	<b>13 620</b>	<b>599 196</b>	<b>599 196</b>	<b>-</b>	<b>100,0%</b>	<b>552 089</b>	<b>513 285</b>
Non-profit institutions	584 086	-	13 582	597 668	597 668	-	100,0%	551 000	512 196
Households	1 490	-	38	1 528	1 528	-	100,0%	1 089	1 089
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1 963 245</b>	<b>-</b>	<b>(6 769)</b>	<b>1 956 476</b>	<b>1 956 476</b>	<b>-</b>	<b>100,0%</b>	<b>1 950 507</b>	<b>1 911 703</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**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
<b>Sub programme</b>									
6.1 Administration	35 119	-	23 384	58 503	58 503	-	100,0%	40 801	40 801
6.2 Public Ordinary Schools	2 707 211	-	172 817	2 880 028	2 880 028	-	100,0%	2 708 462	2 708 462
6.3 Special Schools	205 462	-	(127 572)	77 890	77 890	-	100,0%	13 386	13 386
6.4 Early Childhood Development	40 309	-	(34 384)	5 925	5 925	-	100,0%	44 466	44 466
<b>Total for sub programmes</b>	<b>2 988 101</b>	<b>-</b>	<b>34 245</b>	<b>3 022 346</b>	<b>3 022 346</b>	<b>-</b>	<b>100,0%</b>	<b>2 807 115</b>	<b>2 807 115</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>8 77 895</b>	<b>-</b>	<b>(14 995)</b>	<b>862 900</b>	<b>862 900</b>	<b>-</b>	<b>100,0%</b>	<b>584 466</b>	<b>584 466</b>
Compensation of employees	34 969	-	(101)	34 868	33 608	1 260	96,4%	34 351	32 969
Goods and services	842 926	-	(14 894)	828 032	829 292	(1 260)	100,2%	550 115	551 497
Interest and rent on land	-	-	-	-	-	-	-	-	-
							-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>-</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
Households	-	-	101	101	101	-	100,0%	-	-
<b>Payments for capital assets</b>	<b>2 110 206</b>	<b>-</b>	<b>49 139</b>	<b>2 159 345</b>	<b>2 159 345</b>	<b>-</b>	<b>100,0%</b>	<b>2 222 649</b>	<b>2 222 649</b>
Buildings and other fixed structures	2 110 206	-	49 120	2 159 326	2 159 326	-	100,0%	2 222 571	2 222 571
Machinery and equipment	-	-	19	19	19	-	100,0%	78	78
<b>Total</b>	<b>2 988 101</b>	<b>-</b>	<b>34 245</b>	<b>3 022 346</b>	<b>3 022 346</b>	<b>-</b>	<b>100,0%</b>	<b>2 807 115</b>	<b>2 807 115</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**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
<b>Sub programme</b>									
7.1 Payments to Seta	33 495	-	(33 495)	-	-	-	-	55 000	55 000
7.2 Professional Services	658 932	-	(27 232)	631 700	631 700	-	100,0%	636 915	636 915
7.3 External Examinations	1 012 671	-	(121 370)	891 301	891 301	-	100,0%	908 868	908 868
7.4 Conditional Grants	59 822	-	-	59 822	59 822	-	100,0%	61 183	61 176
7.5 Special Projects	1 483 931	-	-	1 483 931	1 529 033	(45 102)	103,0%	1 479 762	1 328 473
<b>Total for sub programmes</b>	<b>3 248 851</b>		<b>(182 097)</b>	<b>3 066 754</b>	<b>3 111 856</b>	<b>(45 102)</b>	<b>101,5%</b>	<b>3 141 728</b>	<b>2 990 432</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>3 210 328</b>	-	<b>(151 525)</b>	<b>3 058 803</b>	<b>3 103 869</b>	<b>(45 066)</b>	<b>101,5%</b>	<b>3 073 455</b>	<b>2 922 159</b>
Compensation of employees	2 623 943	-	(94 015)	2 529 928	2 574 456	(44 528)	101,8%	2 445 734	2 386 049
Goods and services	586 385	-	(57 571)	528 814	529 352	(538)	100,1%	627 710	536 099
Interest and rent on land	-	-	61	61	61	-	100,0%	11	11
<b>Transfers and subsidies</b>	<b>38 311</b>	-	<b>(31 081)</b>	<b>7 230</b>	<b>7 245</b>	<b>(15)</b>	<b>100,2%</b>	<b>67 284</b>	<b>67 284</b>
Departmental agencies and accounts	33 495	-	(33 495)	-	-	-	-	55 000	55 000
Non-profit institutions						-	-	692	201 717
Households	4 816	-	2 414	7 230	7 245	(15)	100,2%	11 592	11 592
<b>Payments for capital assets</b>	<b>212</b>	-	<b>509</b>	<b>721</b>	<b>742</b>	<b>(21)</b>	<b>102,9%</b>	<b>989</b>	<b>989</b>
Machinery and equipment	212	-	509	721	742	(21)	102,9%	989	989
<b>Total</b>	<b>3 248 851</b>	-	<b>(182 097)</b>	<b>3 066 754</b>	<b>3 111 856</b>	<b>(45 102)</b>	<b>101,5%</b>	<b>3 141 728</b>	<b>2 990 432</b>



**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**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 1 (A-C) to the Annual Financial Statements.

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

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

**3. Detail on payments for financial assets**

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

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

**4.1 Per programme**

Programme	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
1. Administration	2 145 562	2 145 562	-	0%
2. Public Ordinary School Education	50 926 268	50 944 624	(18356)	0%
3. Independent School Subsidies	85 508	85 508	-	0%
4. Public Special School Education	1 649 033	1 649 033	0	0%
5. Early Childhood Development	1 956 476	1 956 476	0	0%
6. Infrastructure Development	3 022 346	3 022 346	-	0%
7. Examinations and Education Related Services	3 066 754	3 111 856	(45 102)	-1%

Refer to the Report of the accounting officer for narratives on expenditure incurred.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**NOTES TO THE APPROPRIATION STATEMENT**  
for the year ended 31 March 2024

**4.2 Per economic classification**

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
<b>Current expenditure</b>				
Compensation of employees	52 302 660	52 363 799	(61 139)	0%
Goods and services	5 867 088	5 869 334	(2 246)	0%
Interest and rent on land	486	486		0%
<b>Transfers and subsidies</b>				
Provinces and municipalities	3 281	3 281	-	0%
Departmental agencies and accounts	-	-	-	0%
Non-profit institutions	2 224 580	2 224 580	-	0%
Households	233 913	233 965	(52)	0%
<b>Payments for capital assets</b>				
Buildings and other fixed structures	2 160 438	2 160 438	-	0%
Machinery and equipment	59 409	59 430	(21)	0%
<b>Payments for financial assets</b>	<b>92</b>	<b>92</b>	-	<b>0%</b>

Refer to the Report of the accounting officer for narratives on expenditure incurred.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**NOTES TO THE APPROPRIATION STATEMENT**  
for the year ended 31 March 2024

**4.3 Per conditional grant**

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
1. National School Nutrition Programme (NSNP)	2 229 954	2 229 954	-	0%
2. EPWP Integrated Grant for Provinces	1 985	1 985	-	0%
3. Social Sector EPWP Incentive Grant For Provinces Grant	29 517	29 517	-	0%
4. Maths, Science and Technology Grant (MST)	62 123	62 123	-	0%
5. Learners With Profound Intellectual Disabilities (LPID)	34 534	34 534	-	0%
6. Early Childhood Development Grant (ECD)	188 526	188 526	-	0%
7. HIV and Aids (Life-Skills Education) Grants (HIV/Aids)	59 822	59 822	-	0%
8. Education Infrastructure Grant (EIG)	2 638 379	2 638 379	-	0%

***“National School Nutrition Programme”*** - Grant was fully spent. ***“Social Sector EPWP”*** - Grant was fully spent. ***“EPWP Integrated Grant for Provinces”*** - Grant was fully spent. ***“Maths, Science & Technology”*** - Grant was fully spent. ***“Learners with Profound Intellectual Disabilities”*** - Grant was fully spent. ***“Early Childhood Development Grant”*** - Grant was fully spent. ***“HIV and Aids”*** - Grant was fully spent. ***“Education Infrastructure Grant”*** - Grant was fully spent.

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
for the year ended 31 March 2024

		2023/24	2022/23
	Note	R'000	R'000
<b>REVENUE</b>			
Annual appropriation	1	62 851 947	60 670 234
Departmental revenue	2	103 853	115 180
<b>TOTAL REVENUE</b>		<b>62 955 800</b>	<b>60 785 414</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>		<b>58 233 619</b>	<b>55 649 346</b>
Compensation of employees	4	52 363 799	50 477 531
Goods and services	5	5 869 334	5 165 100
Interest and rent on land	6	486	6 715
<b>Transfers and subsidies</b>		<b>2 461 826</b>	<b>2 403 636</b>
Transfers and subsidies	8	2 461 826	2 403 636
<b>Expenditure for capital assets</b>		<b>2 219 868</b>	<b>2 288 537</b>
Tangible assets	9	2 219 868	2 288 537
Unauthorised expenditure approved without funding		-	-
<b>Payments for financial assets</b>	7	<b>92</b>	<b>34</b>
<b>TOTAL EXPENDITURE</b>		<b>62 915 405</b>	<b>60 341 553</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>40 395</b>	<b>443 861</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted funds		(63 458)	328 681
Annual appropriation		(63 458)	148 672
Conditional grants		-	180 009
Departmental revenue and NRF receipts	13	103 853	115 180
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>40 395</b>	<b>443 861</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**STATEMENT OF FINANCIAL POSITION**  
for the year ended 31 March 2024

	Note	2023/24 R'000	2022/23 R'000
<b>ASSETS</b>			
<b>Current assets</b>		<b>64 660</b>	<b>59 148</b>
Cash and cash equivalents		-	-
Prepayments and advances		-	-
Receivables	10	64 660	59 148
Loans		-	-
Aid assistance prepayments		-	-
Aid assistance receivable		-	-
<b>Non-current assets</b>		<b>651 931</b>	<b>605 478</b>
Investments	11	2 171	2 061
Prepayments and advances		-	-
Receivables	10	649 760	603 417
Loans		-	-
<b>TOTAL ASSETS</b>		<b>716 591</b>	<b>664 626</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>		<b>1 445 934</b>	<b>1 365 827</b>
Voted funds to be surrendered to the Revenue Fund	12	-	332 764
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	31 677	25 379
Bank overdraft	14	1 353 222	955 278
Payables	15	61 035	52 406
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
<b>Non-current liabilities</b>			
Payables	16	2 174	2 066
<b>TOTAL LIABILITIES</b>		<b>1 448 108</b>	<b>1 367 893</b>
<b>NET LIABILITIES</b>		<b>(731 517)</b>	<b>(703 267)</b>
<b>Represented By:</b>			
Capitalisation reserve		-	-
Recoverable revenue		297 322	262 114
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		(1 028 839)	(965 381)
<b>TOTAL</b>		<b>(731 517)</b>	<b>(703 267)</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**STATEMENT OF CHANGES IN NET ASSETS**  
for the year ended 31 March 2024

	Note	2023/24 R'000	2022/23 R'000
<b>Capitalisation reserves</b>			
Opening balance		-	-
Transfers			
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
<b>Recoverable revenue</b>			
Opening balance		262 114	246 682
Transfers:		<b>35 208</b>	<b>15 432</b>
Irrecoverable amounts written off		-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		-	-
Debts raised		35 208	15 432
Closing balance		<b>297 322</b>	<b>262 114</b>
<b>Retained funds</b>			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
<b>Revaluation reserve</b>			
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
<b>Unauthorised expenditure</b>			
Opening balance		(965 381)	(973 165)
Unauthorised expenditure - current year		<b>(63 458)</b>	<b>(4 080)</b>
Relating to overspending of the vote or main division within the vote		(63 458)	(4 080)
Incurred not in accordance with the purpose of the vote or main division		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	11 864
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Less: Amounts recoverable		-	-
Less: Amounts written off		-	-
Closing Balance		<b>(1 028 839)</b>	<b>(965 381)</b>
<b>TOTAL</b>		<b>(731 517)</b>	<b>(703 267)</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**CASH FLOW STATEMENT**  
for the year ended 31 March 2024

		2023/24	2022/23
	Note	R'000	R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>62 955 800</b>	<b>60 782 035</b>
Annual appropriation funds received	1.1	62 851 947	60 670 234
Departmental revenue received	2	103 357	102 930
Interest received	2.2	496	8 871
Net (increase)/decrease in net working capital		3 117	6 241
Surrendered to Revenue Fund		(430 319)	(443 173)
Surrendered to RDP Fund/Donor		-	-
Current payments		(58 233 133)	(55 642 631)
Interest paid	6	(486)	(6 715)
Payments for financial assets		(92)	(34)
Transfers and subsidies paid		(2 461 826)	(2 403 636)
<b>Net cash flow available from operating activities</b>	<b>17</b>	<b>1 833 061</b>	<b>2 292 087</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Distribution/dividend received		-	-
Payments for capital assets	9	(2 219 868)	(2 288 537)
Proceeds from sale of capital assets	2.3	-	3 379
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		(110)	(69)
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	10	(46 343)	(24 258)
<b>Net cash flow available from investing activities</b>		<b>(2 266 321)</b>	<b>(2 309 485)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/(decrease) in net assets		35 208	27 296
Increase/(decrease) in non-current payables		108	71
<b>Net cash flows from financing activities</b>		<b>35 316</b>	<b>27 367</b>
Net increase/(decrease) in cash and cash equivalents		(397 944)	9 969
Cash and cash equivalents at beginning of period		(955 278)	(965 247)
Unrealised gains and losses within cash and cash equivalents		-	-
<b>Cash and cash equivalents at end of period</b>	<b>18</b>	<b>(1 353 222)</b>	<b>(955 278)</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

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.

However, 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, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act.

## **1. Presentation of the Financial Statements**

### **1.1 Basis of preparation**

The Financial Statements have been prepared on a modified cash standard basis of accounting, except where stated otherwise. The modified cash standard basis constitutes the cash basis of accounting supplemented with additional disclosure items where it is deemed to be useful to the users of the financial statements. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid.

The "modification" results from the recognition of certain near-cash balances in the financial statements as well as the revaluation of foreign investments and loans and the recognition of resulting revaluation gains and losses.

### **1.2 Going concern**

The financial statements have been prepared on a going concern basis.

### **1.3 Presentation currency**

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

### **1.4 Rounding**

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

### **1.5 Comparative figures**

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 financial statements.

### **1.6 Errors**

Current period errors in that period are investigated and corrected before the financial statements are authorised for issue. Material errors discovered in a subsequent period and these prior period errors are corrected in the comparative information presented in the financial statements for subsequent period.



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## **1.7 Comparative figures - Appropriation Statement**

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

## **2. Revenue**

### **2.1 Appropriated funds**

Appropriated funds comprise of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the financial records on the date the appropriation becomes effective. Adjustments to the appropriated funds made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

Total appropriated funds are presented in the Statement of Financial Performance.

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.

### **2.2 Departmental revenue**

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

#### **2.2.1 Sales of goods and services other than capital assets**

The proceeds received from the sale of goods and/or the provision of services is recognised in the Statement of Financial Performance when the cash is received.

#### **2.2.2 Interest, dividends and rent on land**

Interest, dividends and rent on land is recognised in the Statement of Financial Performance when the cash is received.

#### **2.2.3 Sale of capital assets**

The proceeds received on sale of capital assets are recognised in the Statement of Financial Performance when the cash is received.

#### **2.2.4 Financial transactions in assets and liabilities**

Repayments of loans and advances previously extended to employees and public corporations for policy purposes are recognised as revenue in the Statement of Financial Performance on receipt of the funds.

Cheques issued in previous accounting periods that expire before being banked is recognised as revenue in the Statement of Financial Performance when the cheque becomes stale. When the cheque is reissued the payment is made from Revenue.

Forex gains are recognised on payment of funds.

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### **2.2.5 Transfers received (including gifts, donations, and sponsorships)**

All cash gifts, donations and sponsorships are paid into the Provincial Revenue Fund and recorded as revenue in the Statement of Financial Performance when received. Amounts receivable at the reporting date are disclosed in the disclosure notes to the financial statements.

All in-kind gifts, donations and sponsorships are disclosed at fair value in an annexure to the financial statements.

## **2.3 Aid assistance**

Local and foreign aid assistance is recognised as revenue when notification of the assistance is received from the National Treasury or when the department directly receives the cash from the donor(s).

All in-kind local and foreign aid assistance are disclosed at fair value in the annexures to the annual financial statements.

The cash payments made during the year relating to local and foreign aid assistance projects are recognised as expenditure in the Statement of Financial Performance. The value of the assistance expensed prior to the receipt of the funds is recognised as a receivable in the Statement of Financial Position. Inappropriately expensed amounts using local and foreign aid assistance and any unutilised amounts are recognised as payables in the Statement of Financial Position.

## **3. Expenditure**

### **3.1 Compensation of employees**

#### **3.1.1 Short-term employee benefits**

Salaries and wages comprise payments to employees (including leave entitlements, thirteenth cheques and performance bonuses). Salaries and wages are recognised as an expense in the Statement of Financial Performance when final authorisation for payment is affected on the system (by no later than 31 March of each year).

All other payments are classified as current expense.

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

#### **3.1.2 Post-retirement benefits**

The department provides retirement benefits (pension benefits) for certain of its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions.

Employer contributions (i.e. social contributions) to the fund are expensed when the final authorisation for payment to the fund is affected on the system (by no later than 31 March of each year). No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National/ Provincial Revenue Fund and not in the financial statements of the employer department.

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The department provides medical benefits for certain of its employees. Employer contributions to the medical funds are expensed when final authorisation for payment to the fund is affected on the system (by no later than 31 March of each year).

**3.1.3 Termination benefits**

Termination benefits such as severance packages are recognised as an expense in the Statement of Financial Performance as a transfer (to households) when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

**3.1.4 Other long-term employee benefits**

Other long-term employee benefits (such as capped leave) are recognised as an expense in the Statement of Financial Performance as a transfer (to households) when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

Long-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or Position.

**3.2 Goods and services**

Payments made for goods and/or services are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year). The expense is classified as capital if the goods and services were used for a capital project or an asset of R5,000 or more is purchased. All assets costing less than R5,000 will also be reflected under goods and services.

**3.3 Interest and rent on land**

Interest and rental payments are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

**3.4 Financial transactions in assets and liabilities**

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or under spending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts, but amounts are disclosed as a disclosure note.

All other losses are recognised when authorisation has been granted for the recognition thereof.

**3.5 Transfers and subsidies**

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

**3.6 Unauthorised expenditure**

The overspending of a vote or a main division within a vote; or expenditure that was not made in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

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When discovered unauthorised expenditure is recognised in the Statement of Changes to Net Assets and the notes to the financial statements when confirmed. Unauthorised incurred in the current year.

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:

- 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.

### **3.7 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. It is expenditure made in vain and would have been avoided had reasonable care been exercised.

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

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

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:

- 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.

### **3.8 Irregular expenditure**

Irregular Expenditure is recorded in the notes to the financial statements when confirmed. Irregular expenditure comprises expenditure, other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- 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.

### **3.9 Expenditure for capital assets**

Payments made for capital assets are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is affected on the system (by no later than 31 March of each year).

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## **4. Assets**

### **4.1 Cash and cash equivalents**

Cash and cash equivalents are carried in the Statement of Financial Position at cost.

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.

### **4.2 Other financial assets**

Other financial assets are carried in the Statement of Financial Position at cost.

### **4.3 Prepayments and advances**

Amounts prepaid or advanced are recognised in the Statement of Financial Position when the payments are made and derecognised as and when the goods/services are received, or the funds are utilised.

Pre-payments and advances outstanding at the end of the year are carried in the Statement of Financial Position at cost.

### **4.4 Receivables**

Receivables included in the Statement of Financial Position arise from cash payments made that are recoverable from another party (including departmental employees) and are derecognised upon recovery or write-off.

Receivables outstanding at year-end are carried in the Statement of Financial Position at cost. Amounts that are potentially irrecoverable are included in the disclosure notes.

### **4.5 Investments**

Capitalised investments are shown at cost in the Statement of Financial Position. Any cash flows such as dividends received or proceeds from the sale of the investment are recognised in the Statement of Financial Performance when the cash is received.

Investments are tested for an impairment loss whenever events or changes in circumstances indicate that the investment may be impaired. Any loss is included in the disclosure notes.

### **4.6 Loans**

Loans are recognised in the Statement of Financial Position at the nominal amount when cash is paid to the beneficiary. Loan balances are reduced when cash repayments are received from the beneficiary. Amounts that are potentially irrecoverable are included in the disclosure notes.

Loans that are outstanding at year-end are carried in the Statement of Financial Position at cost.

### **4.7 Inventory**

Inventories purchased during the financial year are disclosed at cost in the notes. This would be inventory held in the form of materials or supplies that are to be consumed or distributed in the rendering of services.

The cost formula used to measure inventory is "First In First Out (FIFO)".

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#### **4.8 Contingent assets**

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.

#### **4.9 Capital assets**

##### **4.9.1 Movable assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

Subsequent expenditure of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset," recorded in the notes of the financial statements and is capitalised in the asset register of the department on completion of the project. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Repairs and maintenance is expensed as current "goods and services" in the Statement of Financial Performance.

##### **4.9.2 Immovable assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the immovable capital asset is stated at R1 unless the fair value for the asset has been reliably estimated.

Work-in-progress of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset." Completed projects before final completion and handover to Department of Public Works is disclosed in the notes. On final completion and handover, the total cost of the project is included in the asset register of the department that legally owns the asset or the provincial/national Department of Public Works.

Repairs and maintenance are expensed as current "goods and services" in the Statement of Financial Performance.

##### **4.9.3 Intangible assets**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

Subsequent expenditure of a capital nature is recorded in the Statement of Financial Performance as "expenditure for capital asset," recorded in the notes of the financial statements and is capitalised in the asset register of the department on completion of the project. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

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## **5. Liabilities**

### **5.1 Voted funds to be surrendered to the Revenue Fund**

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund. Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position.

### **5.2 Departmental revenue to be surrendered to the Revenue Fund**

Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position at cost.

### **5.3 Bank overdraft**

The bank overdraft is carried in the Statement of Financial Position at cost.

### **5.4 Payables**

Payables comprise of all money owed by the department which is due after reporting date. This is recognised in the Statement of Financial Position at cost.

### **5.5 Contingent liabilities**

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

### **5.6 Commitments**

Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

### **5.7 Accruals**

Accruals are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

Accrued expenditure payable is recorded in the notes to the financial statements. Accrued expenditure payable is measured at cost.

### **5.8 Payables not recognised**

Accruals are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

### **5.9 Employee benefits**

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or the Statement of Financial Position.



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#### **5.10 Lease commitments**

Lease commitments are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance but are included in the notes.

Operating lease payments are recognised as an expense in the Statement of Financial Performance. The operating lease commitments are disclosed in the disclosure notes to the financial statements.

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.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

#### **5.11 Provisions**

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits because of events in the past and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation or 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.

### **6. Accrued departmental revenue**

Accrued departmental revenue are disclosed in the notes to the annual financial statements. These accrued departmental revenues are written off when identified as irrecoverable and are disclosed separately.

### **7. Net assets**

#### **7.1 Capitalisation reserve**

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 transferred to the National/Provincial Revenue Fund on disposal, repayment, or recovery of such amounts.

#### **7.2 Recoverable revenue**

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.

### **8. Related party transactions**

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

### **9. Key management personnel**

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

### **10. Principal-Agent**

The Agents costs is recorded in the notes to the financial statements. These Agents are contracted to the Department of Education to manage and facilitate capital projects on its behalf.



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## 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
1. Administration	2 145 562	2 145 562	-	2 088 047	2 088 047	-
2. Public Ordinary School Education	50 926 268	50 926 268	-	49 060 713	49 060 713	-
3. Independent School Subsidies	85 508	85 508	-	93 292	93 292	-
4. Public Special School Education	1 649 033	1 649 033	-	1 528 832	1 528 832	-
5. Early Childhood Development	1 956 476	1 956 476	-	1 950 507	1 950 507	-
6. Infrastructure Development	3 022 346	3 022 346	-	2 807 115	2 807 115	-
7. Examination And Education Related Services	3 066 754	3 066 754	-	3 141 728	3 141 728	-
<b>Total</b>	<b>62 851 947</b>	<b>62 851 947</b>	<b>-</b>	<b>60 670 234</b>	<b>60 670 234</b>	<b>-</b>

### 1.2 Conditional grants

		2023/24	2022/23
	Note	R'000	R'000
Total grants received	35	5 244 840	4 914 264
Provincial grants included in total grants received		<b>2 638 379</b>	<b>2 483 015</b>

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

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## 2. Departmental revenue

		2023/24	2022/23
	Note	R'000	R'000
Sales of goods and services other than capital assets	2.1	64 826	75 241
Interest, dividends and rent on land	2.2	496	8 871
Sales of capital assets	2.3	-	3 379
Transactions in financial assets and liabilities	2.4	38 531	27 689
Transfer received		-	-
<b>Total revenue collected</b>		<b>103 853</b>	<b>115 180</b>
Less: Own revenue included in appropriation	13	-	-
<b>Total</b>		<b>103 853</b>	<b>115 180</b>

### 2.1. Sales of goods and services other than capital assets

		2023/24	2022/23
	Note	R'000	R'000
Sales of goods and services produced by the department		64 826	75 241
Sales by market establishment		1 229	1 351
Other sales		63 597	73 890
Sales of scrap, waste and other used current goods		-	-
<b>Total</b>	<b>2</b>	<b>64 826</b>	<b>75 241</b>

### 2.2. Interest, dividends and rent on land

		2023/24	2022/23
	Note	R'000	R'000
Interest		496	8 871
Dividends		-	-
Rent on land		-	-
<b>Total</b>	<b>2</b>	<b>496</b>	<b>8 871</b>

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**2.3. Sales of capital assets**

		2022/23	2021/22
	Note	R'000	R'000
<b>Tangible capital assets</b>		-	3 379
Buildings and other fixed structures		-	-
Machinery and equipment		-	3 379
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Total</b>	<b>2</b>	<b>-</b>	<b>3 379</b>

**2.4. Transactions in financial assets and liabilities**

		2023/24	2022/23
	Note	R'000	R'000
Receivables		13 884	14 515
Other receipts including Recoverable Revenue		24 647	13 174
<b>Total</b>	<b>2</b>	<b>38 531</b>	<b>27 689</b>

**3. Aid Assistance**

**3.1. Donations received in kind (not included in the main note)**

		2023/24	2022/23
	Note	R'000	R'000
Donation of schools furniture as a result of the April 2022 flood disaster		-	19 132
Donation of school workbooks as a result of the April 2022 flood disaster		-	5 817
Donation of textbooks from various publishers as a result of the April 2022 flood disaster.		-	1 009
<b>Total</b>		<b>-</b>	<b>25 958</b>

*These donations received in cash and kind is as a result of the April 2022 flood disaster that occurred in the Province.*

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#### 4. Compensation of employees

##### 4.1. Analysis of balance

		2023/24	2022/23
	Note	R'000	R'000
Basic salary		36 404 737	33 850 592
Performance award		21 611	25 411
Service based		86 644	84 260
Compensative/circumstantial		617 528	609 875
Periodic payments		9 290	7 915
Other non-pensionable allowances		7 589 605	8 813 406
<b>Total</b>		<b>44 729 415</b>	<b>43 391 459</b>

##### 4.2. Social contributions

		2023/24	2022/23
Employer contributions	Note	R'000	R'000
Pension		4 687 147	4 344 399
Medical		2 909 695	2 705 606
UIF		23 106	22 244
Bargaining council		3 161	3 057
Official unions and associations		11 259	10 732
Insurance		16	34
<b>Total</b>		<b>7 634 384</b>	<b>7 086 072</b>
<b>Total compensation of employees</b>		<b>52 363 799</b>	<b>50 477 531</b>
Average number of employees		99 642	100 398

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**5. Goods and services**

		2023/24	2022/23
	Note	R'000	R'000
Administrative fees		8 265	10 534
Advertising		4 484	1 030
Minor assets	5.1	596	424
Bursaries (employees)		73	1 198
Catering		88 615	95 957
Communication		33 632	32 992
Computer services	5.2	136 036	87 069
Consultants: Business and advisory services		295 524	172 087
Legal services		17 657	20 917
Contractors		43 046	45 663
Agency and support / outsourced services		1 926 148	1 546 452
Entertainment		-	11
Audit cost - external	5.3	24 305	20 317
Fleet services		62 820	58 045
Inventories	5.4	1 033 738	1 110 087
Consumables	5.5	119 222	123 542
Operating leases		122 961	110 488
Property payments	5.6	1 326 325	1 081 669
Rental and hiring		10 740	12 055
Transport provided as part of the departmental activities		32 818	15 230
Travel and subsistence	5.7	287 938	310 460
Venues and facilities		20 944	22 640
Training and development		9 877	16 298
Other operating expenditure	5.8	263 570	269 935
<b>Total</b>		<b>5 869 334</b>	<b>5 165 100</b>

**5.1. Minor assets**

		2023/24	2022/23
	Note	R'000	R'000
<b>Tangible capital assets</b>		<b>595</b>	<b>424</b>
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		595	424
Land and subsoil assets		-	-
Specialised military assets		-	-
<b>Intangible capital assets</b>		<b>1</b>	<b>-</b>
Software		1	-
<b>Total</b>	<b>5</b>	<b>596</b>	<b>424</b>

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**5.2. Computer services**

		2023/24	2022/23
	Note	R'000	R'000
SITA computer services		73 885	70 347
External computer service providers		62 151	16 722
<b>Total</b>	<b>5</b>	<b>136 036</b>	<b>87 069</b>

**5.3. Audit cost - external**

		2023/24	2022/23
	Note	R'000	R'000
Regularity audits		24 305	20 317
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
<b>Total</b>	<b>5</b>	<b>24 305</b>	<b>20 317</b>

**5.4. Inventories**

		2023/24	2022/23
	Note	R'000	R'000
Clothing material and accessories		492	405
Food and food supplies		62	78
Fuel, oil and gas		2 658	1 712
Learning, teaching and support material		686 123	712 632
Materials and supplies		42	342
Other supplies	5.4.1	344 361	394 918
<b>Total</b>	<b>5</b>	<b>1 033 738</b>	<b>1 110 087</b>

**5.4.1. Other supplies**

		2023/24	2022/23
	Note	R'000	R'000
Assets for distribution		<b>343 245</b>	<b>393 460</b>
Machinery and equipment		70	-
School furniture		343 175	393 460
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		1 116	1 458
<b>Total</b>	<b>5.4</b>	<b>344 361</b>	<b>394 918</b>

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**5.5. Consumables**

		2023/24	2022/23
	Note	R'000	R'000
Consumable supplies		87 849	92 170
Uniform and clothing		1 568	904
Household supplies		82 498	85 757
Building material and supplies		422	611
Communication accessories		-	-
IT consumables		-	-
Other consumables		3 361	4 898
Stationery, printing and office supplies		31 373	31 372
<b>Total</b>	5	<b>119 222</b>	<b>123 542</b>

**5.6. Property payments**

		2023/24	2022/23
	Note	R'000	R'000
Municipal services		334 500	397 926
Property management fees		-	-
Property maintenance and repairs		737 720	480 185
Other		254 105	203 558
<b>Total</b>	5	<b>1 326 325</b>	<b>1 081 669</b>

**5.7. Travel and subsistence**

		2023/24	2022/23
	Note	R'000	R'000
Local		287 388	309 945
Foreign		550	515
<b>Total</b>	5	<b>287 938</b>	<b>310 460</b>

**5.8. Other operating expenditure**

		2023/24	2022/23
	Note	R'000	R'000
Professional bodies, membership and subscription fees		-	273
Resettlement costs		-	1 477
Other		263 570	268 185
<b>Total</b>	5	<b>263 570</b>	<b>269 935</b>

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**6. Interest and rent on land**

		2023/24	2022/23
	Note	R'000	R'000
Interest paid		486	6 715
Rent on land		-	-
<b>Total</b>		<b>486</b>	<b>6 715</b>

**7. Payments for financial assets**

		2023/24	2022/23
	Note	R'000	R'000
Debts written off	7.1	92	34
<b>Total</b>		<b>92</b>	<b>34</b>

**7.1. Debts written off**

		2023/24	2022/23
Nature of debts written off	Note	R'000	R'000
<b>Other debt written off</b>			
Debts written by Legal Services for deceased cases (various districts)		92	34
<b>Total debt written off</b>	7	<b>92</b>	<b>34</b>

**8. Transfers and subsidies**

		2023/24	2022/23
	Note	R'000	R'000
Provinces and municipalities	36	3 281	1 838
Departmental agencies and accounts	Annex 1A		55 000
Non-profit institutions	Annex 1B	2 224 580	2 120 518
Households	Annex 1C	233 965	226 280
<b>Total</b>		<b>2 461 826</b>	<b>2 403 636</b>



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## 9. Expenditure for capital assets

		2023/24	2022/23
	Note	R'000	R'000
<b>Tangible capital assets</b>		<b>2 219 868</b>	<b>2 288 537</b>
Buildings and other fixed structures	31	2 160 438	2 222 596
Heritage assets		-	-
Machinery and equipment	29	59 430	65 941
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Total</b>		<b>2 219 868</b>	<b>2 288 537</b>

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

	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>2 219 868</b>	<b>-</b>	<b>2 219 868</b>
Buildings and other fixed structures	2 160 438	-	2 160 438
Heritage assets		-	-
Machinery and equipment	59 430	-	59 430
Specialised military assets		-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
<b>Total</b>	<b>2 219 868</b>	<b>-</b>	<b>2 219 868</b>

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

	2022/23		
	Voted funds	Aid assistance	Total
Name of entity	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>2 288 537</b>	<b>-</b>	<b>2 288 537</b>
Buildings and other fixed structures	2 222 596	-	2 222 596
Heritage assets	-	-	-
Machinery and equipment	65 941	-	65 941
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
<b>Total</b>	<b>2 288 537</b>	<b>-</b>	<b>2 288 537</b>

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**10. Receivables**

	Note	2023/24			2022/23		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
Claims recoverable	10.1	6 934	8 182	<b>15 116</b>	2 536	6 817	<b>9 353</b>
Staff debt	10.2	52 784	540 508	<b>593 292</b>	47 355	491 989	<b>539 344</b>
Other receivables	10.3	4 942	101 070	<b>106 012</b>	9 257	104 611	<b>113 868</b>
<b>Total</b>		<b>64 660</b>	<b>649 760</b>	<b>714 420</b>	<b>59 148</b>	<b>603 417</b>	<b>662 565</b>

**10.1. Claims recoverable**

	Note	2023/24 R'000	2022/23 R'000
National departments		1 556	1 526
Provincial departments		13 560	7 827
<b>Total</b>	<b>10</b>	<b>15 116</b>	<b>9 353</b>

**10.2. Staff debt**

	Note	2023/24 R'000	2022/23 R'000
Staff Debt Account		586 655	532 585
Salary: Tax Debt		6 637	6 759
<b>Total</b>	<b>10</b>	<b>593 292</b>	<b>539 344</b>

**10.3. Other receivables**

	Note	2023/24 R'000	2022/23 R'000
Fruitless and wasteful expenditure		19 924	19 924
Advances to Public Corporations and Private Enterprises		1 095	1 095
Debt Account: Supplier Debtors		2 795	2 595
Official Union Debt		69 563	69 563
Sal:Deduction Disall Acc:ca		359	329
Sal:Reversal Control:ca		6 678	11 309
Sal:Compliant Loan Deductions:cl		3	3
Sal:Finance Other Institution:cl		65	65
Sal:Housing:cl		17	17
Sal:Insurance Deductions:cl		1 834	1 559
Sal:Official Unions:cl		286	266
Sal:Pension Fund:cl		2 092	3 642
Online Travel Control Account		1 300	3 501
Salary Deduction Parking:ca		1	-
<b>Total</b>	<b>10</b>	<b>106 012</b>	<b>113 868</b>

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**10.4. Impairment of receivables**

		2023/24	2022/23
	Note	R'000	R'000
Estimate of impairment of receivables		447 725	404 119
<b>Total</b>		<b>447 725</b>	<b>404 119</b>

*Staff debts pertaining to ex-employees that is outstanding for three or more years.*

**11. Investments**

		2023/24	2022/23
Non-current	Note	R'000	R'000
<b>Securities other than shares</b>			
<i>Investments at cost</i>			
JMNA Hershensohnn Fund		277	268
Robert Acutt Scholarship Fund		258	251
FL Johnsson Scholarship Fund		132	126
Harry Escombe Scholarship Fund		202	189
HA Koch Scholarship Fund		1 204	1 131
Jean Miller Memorial Prize Fund		98	96
		-	-
<b>Total non-current investments</b>		<b>2 171</b>	<b>2 061</b>

		2023/24	2022/23
Analysis of non-current investments	Note	R'000	R'000
Opening balance		2 061	1 992
Additions in cash		110	69
Disposals for cash		-	-
Non-cash movements		-	-
<b>Closing balance</b>		<b>2 171</b>	<b>2 061</b>

*These trust funds were inherited from the erstwhile Natal Education Department and they stem from bequeaths of individuals who had left monies in their wills to the erstwhile Natal Education Department. The main purposes of these funds were to distribute bursaries to individuals in terms and conditions as stipulated in the wills of the individuals. These funds are invested in savings and money market instruments, thus earning market related interest. For the 2023/24 financial year end the trusts earned R 108 215,79 (R 1 072 425 - from 2006/7 to 2022/23). The credit in respect of the interest is posted to the Payables-non-current - Note 16.*

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**12. Voted funds to be surrendered to the Revenue Fund**

		2023/24	2022/23
	Note	R'000	R'000
Opening balance		332 764	320 839
Prior period error		-	-
As restated		332 764	320 839
Transferred from statement of financial performance (as restated)		(63 458)	328 681
Add: Unauthorised expenditure for the current year		63 458	4 080
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures)		-	-
Conditional grants surrendered by the provincial department		-	-
Paid during the year		(332 764)	(320 836)
<b>Closing balance</b>		<b>-</b>	<b>332 764</b>

*The above closing balance consists of a nil ('000) rand value to be surrendered to National Departments for unspent conditional grants and a nil ('000) rand value to be surrendered to the Provincial Revenue Fund.*

**12.1. Reconciliation on unspent conditional grants**

		2023/24	2022/23
	Note	R'000	R'000
Total conditional grants received	1.2	5 244 840	4 914 264
Total conditional grants spent		(5 244 840)	(4 734 255)
Unspent conditional grants to be surrendered		-	<b>180 009</b>
Less: Paid to the Provincial Revenue Fund by Provincial department		-	-
Approved for rollover		-	-
Not approved for rollover		-	-
Add: Received from provincial revenue fund by national department	12	-	-
<b>Due by the Provincial Revenue Fund</b>		<b>-</b>	<b>180 009</b>

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

		2023/24	2022/23
	Note	R'000	R'000
Opening balance		25 379	32 536
Prior period error		-	-
As restated		<b>25 379</b>	<b>32 536</b>
Transferred from statement of financial performance (as restated)		103 853	115 180
Own revenue included in appropriation		-	-
Transfer from aid assistance	4	-	-
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)		-	-
Paid during the year		(97 555)	(122 337)
<b>Closing balance</b>		<b>31 677</b>	<b>25 379</b>

**14. Bank overdraft**

		2023/24	2022/23
	Note	R'000	R'000
Consolidated Paymaster General account		1 353 222	955 278
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
<b>Total</b>		<b>1 353 222</b>	<b>955 278</b>

The department's financial health is unfavourable, the bank overdraft has increased to the rand value of R397 944 ('000) (42%).

A continuous increase in staff debts due to overpayments. A continuous increase in staff debts due to overpayments. The department's financial situation was affected by the outbreak of Covid-19 pandemic in prior years, where some funds were reprioritised toward the procurement of personnel protective equipment such as face masks, gloves, hand sanitisers and cleaning equipment to ensure the safety of officials in head office, various district offices, teachers and learners at schools.

Furthermore, the additional funding pressure included leasing of chemical toilets, provision of water to schools, and appointment of temporary educators to assist with replacing those with comorbidities to ensure continuation of teaching and learning at school. Further, budget cuts have been implemented, which has also added to the pressure. A partially funded wage agreement has also added to the pressure with regard to the financial position of the department.

These conditions, if not addressed and monitored with proper controls and budget processes, will result in material uncertainty that may cast significant doubt on the ability of the department to meet its future expenditure obligations.

The department has a turnaround strategy with regard to making sure going concern is controlled and managed: implementation of cost cutting measures, re-prioritizing budgets for each financial year, requesting additional funds through Provincial/National Treasury, constantly reviewing and managing the cashflow situation monthly, focusing on key service delivery areas to ensure costs are managed, moratorium on filling of posts (i.e. non-critical), and reporting to various other oversight bodies regarding cash flow pressures.

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**15. Payables - current**

		2023/24	2022/23
	Note	R'000	R'000
Clearing accounts	15.1	40 526	37 154
Other payables	15.2	20 509	15 252
<b>Total</b>		<b>61 035</b>	<b>52 406</b>

**15.1. Clearing accounts**

Description	Note	2023/24	2022/23
		R'000	R'000
Sal:ACB recalls		10 414	10 760
Sal: Bargaining council		29	15
Sal: Finance institution study loans		789	820
Sal:Garnishee order		213	215
Sal: Income tax		23 598	19 075
Sal: Medical aid		5 473	4 958
Sal: UIF		10	1 311
<b>Total</b>	15	<b>40 526</b>	<b>37 154</b>

**15.2. Other payables**

Description	Note	2023/24	2022/23
		R'000	R'000
Sal: Pension Debt Account		2 801	2 895
Sal: GEHS refund control		17 708	12 357
<b>Total</b>	15	<b>20 509</b>	<b>15 252</b>

**16. Payables - non-current**

		2023/24				2022/23
	Note	One to two years	Two to three years	Older than three years	Total	Total
		R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received		-	-	-	-	-
Other payables	16.1	179	51	1 944	2 174	2 066
<b>Total</b>		<b>179</b>	<b>51</b>	<b>1 944</b>	<b>2 174</b>	<b>2 066</b>

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**16.1. Other payables**

		2023/24	2022/23
Description	Note	R'000	R'000
JMNA Hershensohn Fund		280	272
Robert Acutt Scholarship Fund		258	251
FL Johnsson Scholarship Fund		132	127
Harry Escombe Scholarship Fund		202	189
HA Koch Scholarship Fund		1 203	1 130
Jean Miller Memorial Prize Fund		98	96
Umkomaas War Memorial Fund		1	1
<b>Total</b>	<b>16</b>	<b>2 174</b>	<b>2 066</b>

**17. Net cash flow available from operating activities**

		2023/24	2022/23
	Note	R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance		40 395	443 861
Add back non cash/cash movements not deemed operating activities		<b>1 792 666</b>	<b>1 848 226</b>
(Increase)/decrease in receivables		(5 512)	3 968
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		8 629	2 273
Proceeds from sale of capital assets		-	(3 379)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		2 219 868	2 288 537
Surrenders to Revenue Fund		(430 319)	(443 173)
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		-	-
Other non-cash items		-	-
<b>Net cash flow generating</b>		<b>1 833 061</b>	<b>2 292 087</b>

**18. Reconciliation of cash and cash equivalents for cash flow purposes**

		2023/24	2022/23
	Note	R'000	R'000
Consolidated Paymaster General account		(1 353 222)	(955 278)
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
<b>Total</b>		<b>(1 353 222)</b>	<b>(955 278)</b>

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## 19. Contingent liabilities and contingent assets

### 19.1. Contingent liabilities

Liable to	Nature	Note	2023/24	2022/23
			R'000	R'000
Housing loan guarantees	Employees	Annex 3A	1 147	1 147
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	1 480 065	1 431 718
Intergovernmental payables		Annex 4	104 529	124 242
<b>Total</b>			<b>1 585 741</b>	<b>1 557 107</b>

*"Housing loan guarantees" reside with financial institutions and the uncertainty of when the department becomes liable.*

*"Claims against the department" are those claims made by third parties, where there is an uncertainty around the settlement amount.*

*"Intergovernmental payables (unconfirmed balances)" are balances that the department cannot confirm at date of reporting.*

### 19.2. Contingent assets

Nature of contingent asset	Note	2023/24	2022/23
		R'000	R'000
Termination Ex-employees (Without Reversals) and Frozen cases		2 040	3 387
Legal claims on behalf of the department		373	545
Transfers to other Departments		1 120	5 938
Disputed payments Ilembe Enterprises/NSNP		6 304	6 304
<b>Total</b>		<b>9 837</b>	<b>16 174</b>

## 20. Capital commitments

	Note	2023/24	2022/23
		R'000	R'000
Buildings and other fixed structures		8 137 328	5 439 025
Machinery and equipment		-	194
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
<b>Total</b>		<b>8 137 328</b>	<b>5 439 219</b>

*Capital commitments amounting to R 8 370 297 ('000) is per the Infrastructure Reporting Template developed internally by the department. This amount is inclusive of infrastructure accruals.*



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## 21. Accruals and payables not recognised

### 21.1. Accruals

Listed by economic classification	Note	2023/24			2022/23
		30 Days R'000	30+ Days R'000	Total R'000	Total R'000
Goods and services		173 685	5 758	179 443	365 569
Interest and rent on land		-	-	-	-
Transfers and subsidies		33 050	6 456	39 506	35 714
Capital assets		57 511	-	57 511	79 692
Other		11 530	-	11 530	-
<b>Total</b>		<b>275 776</b>	<b>12 214</b>	<b>287 990</b>	<b>480 975</b>

Listed by programme level	Note	2023/24	2022/23
		R'000	R'000
Administration		65 446	122 716
Public ordinary school education		97 662	186 121
Public special school education		5	2 854
Early childhood development		39 434	35 134
Infrastructure development		71 371	114 057
Examination and education related services		14 072	20 093
<b>Total</b>		<b>287 990</b>	<b>480 975</b>

### 21.2. Payables not recognised

Listed by economic classification	Note	2023/24			2022/23
		30 Days R'000	30+ Days R'000	Total R'000	Total R'000
Goods and services		293 622	136 327	429 949	428 280
Interest and rent on land		-	-	-	-
Transfers and subsidies		5 511	8 485	13 996	2 363
Capital assets		203 917	-	203 917	48 201
Other		53 283	-	53 283	114 922
<b>Total</b>		<b>556 333</b>	<b>144 812</b>	<b>701 145</b>	<b>593 766</b>

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Listed by programme level	Note	2023/24 R'000	2022/23 R'000
Administration		52 471	190 532
Public ordinary school education		330 274	106 710
Independent school subsidies		-	17
Public special school education		1 008	60
Early childhood development		7 470	2 674
Infrastructure development		286 668	201 391
Examination and education related services		23 254	92 382
<b>Total</b>		<b>701 145</b>	<b>593 766</b>

Included in the above totals are the following:	Note	2023/24 R'000	2022/23 R'000
Confirmed balances with other departments	Annex 4	298 021	95 967
Confirmed balances with other government entities		-	-
<b>Total</b>		<b>298 021</b>	<b>95 967</b>

## 22. Employee benefits

	Note	2023/24 R'000	2022/23 R'000
Leave entitlement		162 066	169 466
Service bonus		1 582 895	1 463 018
Performance awards		-	-
Capped leave		1 715 223	1 798 906
Other		78 147	78 459
<b>Total</b>		<b>3 538 331</b>	<b>3 509 849</b>

*The leave entitlement and capped leave balances as disclosed above are the net of negative balances. The negative balances amount is R 646 846-29, relating to 110 cases.*

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## 23. Lease commitments

### 23.1. 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	-	4 564	50 064	10 160	64 788
Later than 1 year and not later than 5 years	-	18 518	30 401	10 616	59 535
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	<b>-</b>	<b>23 082</b>	<b>80 465</b>	<b>20 776</b>	<b>124 323</b>

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	-	4 630	32 970	8 217	45 817
Later than 1 year and not later than 5 years	-	18 542	57 408	5 980	81 930
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	<b>-</b>	<b>23 172</b>	<b>90 378</b>	<b>14 197</b>	<b>127 747</b>

Generally the lease commitments of the Department relate to leased buildings whose period maybe between a period of one to ten years. The other category relates to the leasing of machinery whose period is less than or equal to three years. The final category relates to the renting of public schools on private land which are termed Section 14 agreements per the South African Schools Act of 1996. These agreements are in perpetuity, however the disclosure is made up of five years. The department has no renewal or purchase options. There are no lease restrictions.

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**23.2. 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	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	-	-	-

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	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	-	-	-

**24. Accrued departmental revenue**

	Note	2023/24 R'000	2022/23 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		7 417	7 417
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		21 092	21 092
<b>Total</b>		<b>28 509</b>	<b>28 509</b>

*These are funds due to the department for LTSM discounts and interest from Managing Agents.*

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**24.1. Analysis of accrued departmental revenue**

	2023/24	2022/23
Note	R'000	R'000
Opening balance	28 509	28 509
Less: amounts received	-	-
Less: services received in lieu of cash	-	-
Add: amounts recorded	-	-
Less: amounts written off/reversed as irrecoverable	-	-
Less: amounts transferred to receivables for recovery	-	-
Other (Specify)	-	-
<b>Closing balance</b>	<b>28 509</b>	<b>28 509</b>

**25. Unauthorised, Irregular and Fruitless and wasteful expenditure**

	2023/24	2022/23
Note	R'000	R'000
Unauthorised expenditure	63 458	4 080
Irregular expenditure	156 329	1 519,244
Fruitless and wasteful expenditure	7 417	7 558
<b>Total</b>	<b>227 204</b>	<b>1 530,882</b>

*Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.*

**26. Related party transactions**

*The Department is involved in the KwaZulu-Natal Education Development Trust. This trust is operated in conjunction with major donors in the private sector. The Department exercises significant influence over the activities of the trust as majority of the Trustees are officials of the Department of Education. No voted funds were transferred to the trust during the 2023/24 financial period. No funds were received from the Flemish Government on behalf of the trust for the 2023/24 financial period, as a result no funds are credited to the KwaZulu-Natal Education Development Trust. The Department acts as an agent in respect of the receipt of these funds.*

**27. Key management personnel**

	2023/24	2022/23
	R'000	R'000
Political office bearers	2 098	2 030
Officials:	-	-
Level 15 to 16	7 865	6 210
Level 14	16 544	16 692
Family members of key management personnel	12 427	11 602
<b>Total</b>	<b>38 934</b>	<b>36 534</b>

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**28. Provisions**

	2023/24	2022/23
Note	R'000	R'000
Provision 1 - S14 Schools Unsigned Leases	585	591
Provision 2 - Retentions for Infrastructure Projects (Capital)	159 291	110 936
Provision 3 - Legal Services to be paid to third parties.	23 641	23 641
<b>Total</b>	<b>183 517</b>	<b>135 168</b>

**28.1. Reconciliation of movement in provisions – 2023/24**

	2023/24			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	591	110 936	23 641	<b>135 168</b>
Increase in provision	-	48 355	-	<b>48 355</b>
Settlement of provision	(6)			<b>(6)</b>
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
<b>Closing balance</b>	<b>585</b>	<b>159 291</b>	<b>23 641</b>	<b>183 517</b>

**28.2. Reconciliation of movement in provisions – 2022/23**

	2022/23			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	591	120 276	23 139	<b>144 006</b>
Increase in provision	-	-	502	<b>502</b>
Settlement of provision	-	(9 340)	-	<b>(9 340)</b>
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
<b>Closing balance</b>	<b>591</b>	<b>110 936</b>	<b>23 641</b>	<b>135 168</b>

*Provision 1 - S14 Schools Unsigned Leases - these leases may become recoverable if the landlords claim the rental.*

*Provision 2 - Retentions for Infrastructure Projects (Capital) - amounts due to contractors on final completion of projects.*

*Provision 3 - Legal Services to be paid to third parties - this is amounts to be paid to third parties where the department acts as a mediator.*

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**29. Movable Tangible Capital Assets**
**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

			2023/24		
	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>HERITAGE ASSETS</b>	-	-	-	-	-
Heritage assets	-	-	-	-	-
<b>MACHINERY AND EQUIPMENT</b>	<b>566 328</b>	-	<b>64 174</b>	<b>408</b>	<b>630 094</b>
Transport assets	328 111	-	21 498	-	349 609
Computer Equipment	185 120	-	41 411	364	226 167
Furniture and office equipment	44 818	-	819	37	45 600
Other machinery and equipment	8 279	-	446	7	8 718
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets	-	-	-	-	-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets	-	-	-	-	-
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>566 328</b>	-	<b>64 174</b>	<b>408</b>	<b>630 094</b>

- Disposal of assets for the King Cetshwayo DO office approved in the financial period 2023/24.
- Addition of the ferry boats acquired through the Department of Transport.

**Movable Tangible Capital Assets under investigation**

	Number	Value
Note		R'000
<b>Included in the above total of the movable tangible capital assets per the asset register that are under investigation:</b>		
Heritage assets		
Machinery and equipment	22 715	69 402
Specialised military assets		
Biological assets		
<b>Total</b>	<b>22 715</b>	<b>69 402</b>

The assets stated above are still under investigation and is to be resolved next financial periods.

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

<b>2022/23</b>					
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>510 316</b>	<b>(659)</b>	<b>73 347</b>	<b>16 676</b>	<b>566 328</b>
Transport assets	334 308	-	8 289	14 486	328 111
Computer equipment	125 339	(495)	62 287	2 011	185 120
Furniture and office equipment	44 067	(164)	1 067	152	44 818
Other machinery and equipment	6 602	-	1 704	27	8 279
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>510 316</b>	<b>(659)</b>	<b>73 347</b>	<b>16 676</b>	<b>566 328</b>

**29.1.1. Prior period error**

		<b>2022/23</b>
Nature of prior period error	Note	R'000
<b>Relating to 2019/20[ affecting the opening balance]</b>		<b>(659)</b>
Disposals of assets for iLembe DO		(659)
<b>Relating to 2022/23</b>		<b>6 989</b>
Transfer of assets from Department of Social Development (DSD)		6 989
<b>Total prior period errors</b>		<b>6 330</b>

1. These assets from DSD was supposed be taken into the HARDCAT register for 2022/23 but due to issues around the transfer and verification the department was unable finalise this process. The was verified in 2023/24.
2. Disposal of assets for the iLembe DO office approved in the financial period 2019/20.



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**29.2. Minor assets****MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24					
	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	64 975	-	64 975
Value adjustments	-	-	-	-	-	-
Additions	-	1	-	595	-	595
Disposals	-	-	-	200	-	200
<b>TOTAL MINOR CAPITAL ASSETS</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>65 370</b>	<b>-</b>	<b>65 371</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	40 007	-	40 007
Number of minor assets at cost	-	-	-	36 719	-	36 719
<b>TOTAL NUMBER OF MINOR ASSET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76 726</b>	<b>-</b>	<b>76 726</b>

1. **Disposal of assets for the King Chetshwayo DO office approved in the financial period 2023/24.**

**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23					
	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	64 861	-	64 861
Prior period error	-	-	-	(229)	-	(229)
Additions	-	-	-	797	-	797
Disposals	-	-	-	454	-	454
<b>Total Minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64 975</b>	<b>-</b>	<b>64 975</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	40 022	-	40 022
Number of minor assets at cost	-	-	-	36 627	-	36 627
<b>Total number of minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76 649</b>	<b>-</b>	<b>76 649</b>

**29.2.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2019/20 [affecting the opening balance]		(229)
Disposals of assets for Ilembe DO.		(229)
<b>Total prior period errors</b>		<b>(229)</b>

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**30. Intangible Capital Assets****MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>SOFTWARE</b>	25 421	-	-	25 421
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	25 421	-	-	25 421

**30.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23				
	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>SOFTWARE</b>	25 421	-	-	-	25 421
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	25 421	-	-	-	25 421

**31. Immovable Tangible Capital Assets****MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	17 864 469	1 660 591	-	19 525 060
Dwellings	-	-	-	-
Non-residential buildings	17 864 469	1 660 591	-	19 525 060
Other fixed structures	-	-	-	-
<b>HERITAGE ASSETS</b>	-	-	-	-
Heritage assets	-	-	-	-
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	17 864 469	1 660 591	-	19 525 060

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**31.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23				
	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>16 181 120</b>	<b>-</b>	<b>1 683 349</b>	<b>-</b>	<b>17 864 469</b>
Dwellings	-	-	-	-	-
Non-residential buildings	16 181 120	-	1 683 349	-	17 864 469
Other fixed structures	-	-	-	-	-
<b>HERITAGE ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Heritage assets	-	-	-	-	-
<b>LAND AND SUBSOIL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>16 181 120</b>	<b>-</b>	<b>1 683 349</b>	<b>-</b>	<b>17 864 469</b>

**31.2. Immovable tangible capital assets: Capital Work-in-progress  
CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023**

	2023/24				
	Note Annex 7	Opening Balance 1 April 2023 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		3 132 759	2 102 995	1 819 335	3 416 419
<b>Land and subsoil assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>3 132 759</b>	<b>2 102 995</b>	<b>1 819 335</b>	<b>3 416 419</b>

*Included in the WIP amount of R3 416 419 ('000) above total, are the terminated projects to the value of R158 744 ('000). These projects were terminated due to various reasons being: poor performance by contractors and consultants, conflict among joint venture partners, litigation of the contracted companies, cash flow challenges, disputes between main business contractors and subcontractors, community unrest, negative interference by business forums, under-estimation of project costs by contractors and poor workmanship.*

Payables not recognised relating to Capital WIP		2023/24	2022/23
	Note	R'000	R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		203 917	126 758
<b>Total</b>		<b>203 917</b>	<b>126 758</b>

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**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022/23			
		Opening Balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated
		R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		2 649 457	-	2 222 596	1 739 294
Land and subsoil assets		-	-	-	-
<b>Total</b>		<b>2 649 457</b>	<b>-</b>	<b>2 222 596</b>	<b>1 739 294</b>
					<b>3 132 759</b>

## 32. Principal-agent arrangements

### 32.1. Department acting as the principal

	Note	2023/24	2022/23
		R'000	R'000
COEGA		22 334	21 188
IDT		49 703	42 749
Ethekwini Water		2 487	4 845
Umhlathuze Water		-	-
DBSA		15 891	24 613
<b>Total</b>		<b>90 415</b>	<b>93 395</b>

*The Agents listed above are contracted to the Department of Education to manage and facilitate capital and maintenance projects on its behalf. The amounts stated above are the management fees paid to these Implementing Agents.*

## 33. Prior period errors

### 33.1. Correction of prior period errors

	Note	2022/23		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000

**Expenditure**

1. Transfer of functions from DSD for assets (capital)	29.1	-	6,989	<b>6,989</b>
2. Disposal of assets for the Ilembe DO approved prior period (capital)	29.1	659	(659)	-
2. Disposal of assets for the Ilembe DO approved prior period (current)	29.1	229	(229)	-

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## 34. Inventories

### 34.1. Inventories for the year ended 31 March 2024

	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total
	R'000	R'000	R'000
Opening balance	57 912	20 059	77 971
Add/(Less): Adjustments to prior year balances	-	-	-
Add: Additions/Purchases - Cash	751 764	18 358	770 122
Add: Additions/Purchases - Non-cash	-	878	878
(Less): Disposals	-	-	-
(Less): Issues	(799 370)	(19 680)	(799 379)
Add/(Less): Received current, not paid (Paid current year, received)	-	207	207
Add/(Less): Adjustments	-	(3)	(3)
<b>Closing balance</b>	<b>29 986</b>	<b>19 819</b>	<b>49 805</b>

### Inventories for the year ended 31 March 2023

	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total
	R'000	R'000	R'000
Opening balance	5 453	20 289	25 742
Add/(Less): Adjustments to prior year balances	-	(2)	(2)
Add: Additions/Purchases - Cash	983 030	47 323	1 030 353
Add: Additions/Purchases - Non-cash	-	472	472
(Less): Disposals	-	(384)	(384)
(Less): Issues	(930 571)	(51 024)	(981 595)
Add/(Less): Received current, not paid (Paid current year, received)	-	3 385	3 385
Add/(Less): Adjustments	-	-	-
<b>Closing balance</b>	<b>57 912</b>	<b>20 059</b>	<b>77 971</b>

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**35. Statement of conditional grants received**

2023/24												2022/23	
GRANT ALLOCATION						SPENT							
Name of grant	Division of Revenue Act / Provincial grants	Roll overs	DORA Ad-justments	Other Ad-justments	Total Available	Amount received by department	Amount spent by department	Under- / (Over- spending)	% 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		
<b>Division of Revenue Act:</b>													
National School Nutrition Programme	2 088 759	141 195	-	-	<b>2 229 954</b>	2 229 954	2 229 954	0	100%	2 006 691	1 865 496		
EPWP Integrated Grant for Provinces	1 985	-	-	-	<b>1 985</b>	1 985	1 985	0	100%	2 193	2 193		
EPWP Social Sector Incentive Grant for Provinces	29 517	-	-	-	<b>29 517</b>	29 517	29 517	0	100%	30 508	30 505		
Maths, Science and Technology Grant	62 123	-	-	-	<b>62 123</b>	62 123	62 123	0	100%	70 244	70 244		
Learners with Profound Intellectual Disabilities grant	34 534	-	-	-	<b>34 534</b>	34 534	34 534	0	100%	34 423	34 423		
Early Childhood Development grant	188 526	-	-	-	<b>188 526</b>	188 526	188 526	0	100%	226 007	187 203		
National Department of Education - HIV/AIDS	59 822	-	-	-	<b>59 822</b>	59 822	59 822	0	100%	61 183	61 176		
<b>Provincial Grants:</b>													
Education Infrastructure Grant	2 638 379				<b>2 638 379</b>	2 638 379	2 638 379	0	100%	2 483 015	2 483 015		
<b>TOTAL</b>	<b>5 103 645</b>	<b>141 195</b>	<b>-</b>	<b>-</b>	<b>5 244 840</b>	<b>5 244 480</b>	<b>5 244 480</b>	<b>0</b>		<b>4 914 264</b>	<b>4 734 255</b>		

The grants are fully spent.

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**36. Statement of conditional grants and transfers paid to provincial departments and municipalities**

Name of provincial department	2023/24				2022/23		
	GRANT ALLOCATION		TRANSFER		DORA and other transfers		Actual transfer
	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department %
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
KwaZulu-Natal Department of Transport	3 281	-	-	3 281	3 281	-	-
							5 581
<b>TOTAL</b>	<b>3 281</b>	<b>-</b>	<b>-</b>	<b>3 281</b>	<b>3 281</b>	<b>-</b>	<b>1 838</b>

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**37. 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.

**38. Natural Disaster or relief expenditure**

		2023/24	2022/23
	Note	R'000	R'000
Compensation of employees		-	-
Goods and services		1 833	35 930
Transfers and subsidies		-	-
Expenditure for capital assets		378 118	53 181
Other		-	-
<b>Total</b>	Annex 7	<b>379 951</b>	<b>89 111</b>



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ANNEXURE 1A  
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

	2023/24						2022/23	
	TRANSFER ALLOCATION				TRANSFER			
Departmental Agency or Account	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
EDTP SETA	-	-	-	-	-		55 000	55 000
TOTAL	-	-	-	-	-		55 000	55 000

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**ANNEXURE 1B**  
**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

Non-profit institutions	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	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
<b>Transfers</b>								
Public Ordinary School Education	1 390 369	-	-	<b>1 390 369</b>	1 390 369	100%	1 367 098	1 367 098
Independent Schools	85 508	-	-	<b>85 508</b>	85 508	100%	93 292	91 829
Public Special School Education	151 035	-	-	<b>151 035</b>	151 035	100%	148 703	148 703
Early Childhood Development	597 668	-	-	<b>597 668</b>	597 668	100%	551 000	512 196
Examination and Education Related Services	-	-	-	-	-		692	692
<b>TOTAL</b>	<b>2 224 580</b>	-	-	<b>2 224 580</b>	<b>2 224 580</b>		<b>2 160 785</b>	<b>2 120 158</b>

KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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ANNEXURE 1C  
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
Household	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Employees	233 913	-	-	233 913	233 965	100%	226 280	226 280
TOTAL	233 913	-	-	233 913	233 965	100%	226 280	226 280

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
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**ANNEXURE 1D**  
**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

Name of organisation	Nature of gift, donation or sponsorship	2023/24	2022/23
		R'000	R'000
<b>Received in cash</b>			
Tsogo Sun	Donation received for the repair of four schools damaged during the April 2022 flood disaster. This was done through the MTEF 2022/23.	-	3 000
<b>Subtotal</b>		-	<b>3 000</b>
<b>Received in kind</b>			
Department of Forestry & Fisheries	Donation of schools furniture as a result of the April 2022 flood disaster	-	19 132
Department of Basic Education	Donation of school workbooks as a result of the April 2022 flood disaster	-	5 817
Various Publishers	Donation of textbooks from various publishers as a result of the April 2022 flood disaster.	-	1 009
<b>Subtotal</b>		-	<b>25 958</b>
<b>TOTAL</b>		-	<b>28 958</b>

*These donations received in cash and kind is as a result of the April 2022 flood disaster that occurred in the province.*

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**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 2022	Guarantees draw downs during the year	Guarantees repayments/cancelled/reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	<b>Housing</b>								
Standard Bank		-	676	-	-	-	676	-	-
FNB		-	44	-	-	-	44	-	-
ABSA		-	401	-	-	-	401	-	-
Ithala Limited		-	26	-	-	-	26	-	-
	<b>TOTAL</b>	-	1 147	-	-	-	1 147	-	-

KWAZULU-NATAL DEPARTMENT OF EDUCATION  
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ANNEXURE 2B  
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

Nature of liability	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
Legal Claims	1 431 718	48 347	-	-	1 480 065
<b>TOTAL</b>	<b>1 431 718</b>	<b>48 347</b>	<b>-</b>	<b>-</b>	<b>1 480 065</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 3**  
**CLAIMS RECOVERABLE**

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>Department</b>								
Gauteng Department of Education	-	-	5 283	2 665	5 283	2 665	-	-
Mpumalanga Department of Education	-	-	2 609	1 273	2 609	1 273	-	-
Eastern Cape Department of Education	-	-	911	422	911	422	-	-
KZN Agriculture	-	-	99	99	99	99	-	-
KZN Department of Social Development	-	-	693	693	693	693	-	-
KZN Arts & Culture	-	-	744	744	744	744	-	-
Free State Department of Education	-	-	305	39	305	39	-	-
KZN Department of Transport	-	-	-	-	-	-	-	-
Western Cape Department of Education	-	-	881	131	881	131	-	-
National Higher Education & Training	-	-	1 363	1 363	1 363	1 363	-	-
National Department of Correctional Services	-	-	119	89	119	89	-	-
Northwest Department of Education	-	-	840	688	840	688	-	-
Northern Cape Department of Education	-	-	14	71	14	71	-	-
KZN Safety and Security	-	-	163	163	163	163	-	-
Limpopo Department of Education	-	-	1 018	839	1 018	839	-	-
National Water Affairs	-	-	56	56	56	56	-	-
KZN Public Works	-	-	18	18	18	18	-	-
National Department of Justice	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>15 116</b>	<b>9 353</b>	<b>15 116</b>	<b>9 353</b>	-	-

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 4**  
**INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023	Payment date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>DEPARTMENTS</b>								
<b>Current</b>								
KwaZulu-Natal Department of Transport	19 831	774	12 635	10 372	32 466	11 146	-	-
KwaZulu-Natal Department of Public Works	271 415	88 156	84 894	113 747	356 309	201 903	-	-
Department of Justice	6 775	5 075	7 000	123	13 775	5 198	-	-
Department of Basic Education	-	1 962	-	-	-	1 962	-	-
<b>Total Departments</b>	<b>298 021</b>	<b>95 967</b>	<b>104 529</b>	<b>124 242</b>	<b>402 550</b>	<b>220 209</b>	<b>-</b>	<b>-</b>
<b>TOTAL INTER-GOVERNMENT PAYABLES</b>	<b>298 021</b>	<b>95 697</b>	<b>104 529</b>	<b>124 242</b>	<b>402 550</b>	<b>220 209</b>	<b>-</b>	<b>-</b>



**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

## ANNEXURE 5 INVENTORIES

Inventories for the year ended 31 March 2023	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total
	R'000	R'000	R'000
Opening balance	57 912	20 059	77 971
Add/(Less): Adjustments to prior year balances	-	-	-
Add: Additions/Purchases - Cash	751 764	18 358	770 122
Add: Additions - Non-cash	-	878	878
(Less): Disposals	-	-	-
(Less): Issues	(779 690)	(19 680)	(799 370)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	207	207
Add/(Less): Adjustments	-	(3)	(3)
<b>Closing balance</b>	<b>29 986</b>	<b>19 819</b>	<b>49 805</b>

*This annexure discloses opening, movements and closing values relating to the departments stores and Ndabase Printing Solutions Warehouse. This excludes "Inventory" as represented by certain directorates that purchase on their own behalf and any other that the department buys on behalf of schools.*

Inventories for the year ended 31 March 2023	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total
	R'000	R'000	R'000
Opening balance	5 453	20 289	25 742
Add/(Less): Adjustments to prior year balances	-	(2)	(2)
Add: Additions/Purchases - Cash	983 030	47 323	1 030 353
Add: Additions - Non-cash	-	472	472
(Less): Disposals	-	(384)	(384)
(Less): Issues	(930 571)	(51 024)	(981 595)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	3 385	3 385
Add/(Less): Adjustments	-	-	-
<b>Closing balance</b>	<b>57 912</b>	<b>20 059</b>	<b>77 971</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**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
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>3 132 759</b>	<b>2 102 995</b>	<b>1 819 335</b>	<b>3 416 419</b>
Non-residential buildings	3 132 759	2 102 995	1 819 335	3 416 419
<b>TOTAL</b>	<b>3 132 759</b>	<b>2 102 995</b>	<b>1 819 335</b>	<b>3 416 419</b>

**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
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>2 649 457</b>	<b>-</b>	<b>2 222 596</b>	<b>(1 739 294)</b>	<b>3 132 759</b>
Non-residential buildings	2 649 457	-	2 222 596	(1 739 294)	3 132 759
<b>TOTAL</b>	<b>2 649 457</b>	<b>-</b>	<b>2 222 596</b>	<b>(1 739 294)</b>	<b>3 132 759</b>

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**  
**VOTE 5**  
**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
for the year ended 31 March 2024

**ANNEXURE 7**  
**NATURAL DISASTER RELIEF EXPENDITURE**  
Per quarter and in total

Expenditure per economic classification	2023/24				2022/23	
	Q1 R'000	Q2 R'000	Q3 R'000	Q4 R'000	Total R'000	Total R'000
<b>Goods and services</b>	<b>4 765</b>	<b>711</b>	<b>(1 497)</b>	<b>(2 146)</b>	<b>1 833</b>	<b>35 930</b>
Property Payments	4 765	711	(1 497)	(2 146)	1 833	35 930
<b>Expenditure for capital assets</b>	<b>73 123</b>	<b>86 613</b>	<b>139 289</b>	<b>79 093</b>	<b>378 118</b>	<b>53 181</b>
Buildings	73 123	86 613	139 289	79 093	378 118	53 181
<b>TOTAL</b>	<b>77 888</b>	<b>87 324</b>	<b>137 792</b>	<b>76 947</b>	<b>379 951</b>	<b>89 111</b>

## NOTES:

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## NOTES:

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