



KWAZULU-NATAL PROVINCE
EDUCATION
REPUBLIC OF SOUTH AFRICA

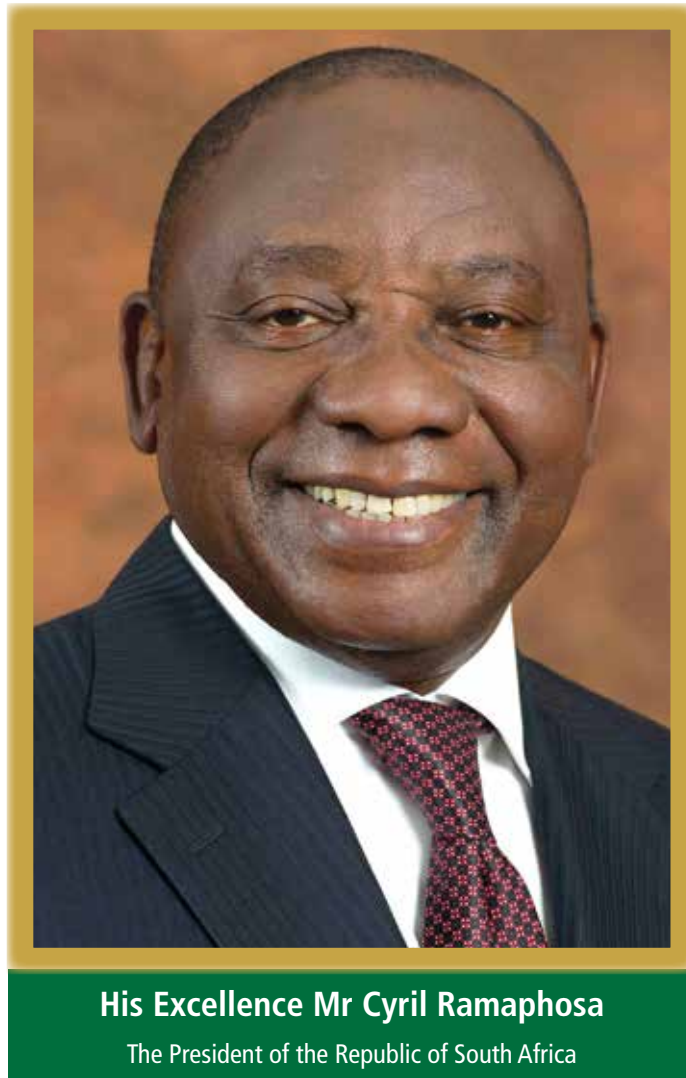
ANNUAL REPORT

2021/2022

**GROWING
KWAZULU-NATAL
TOGETHER**

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His Excellency Mr Cyril Ramaphosa

The President of the Republic of South Africa



Hon. Mrs Angie Motsega

Minister for Department of Basic Education





Hon. Ms M.C. Frazer, MPL

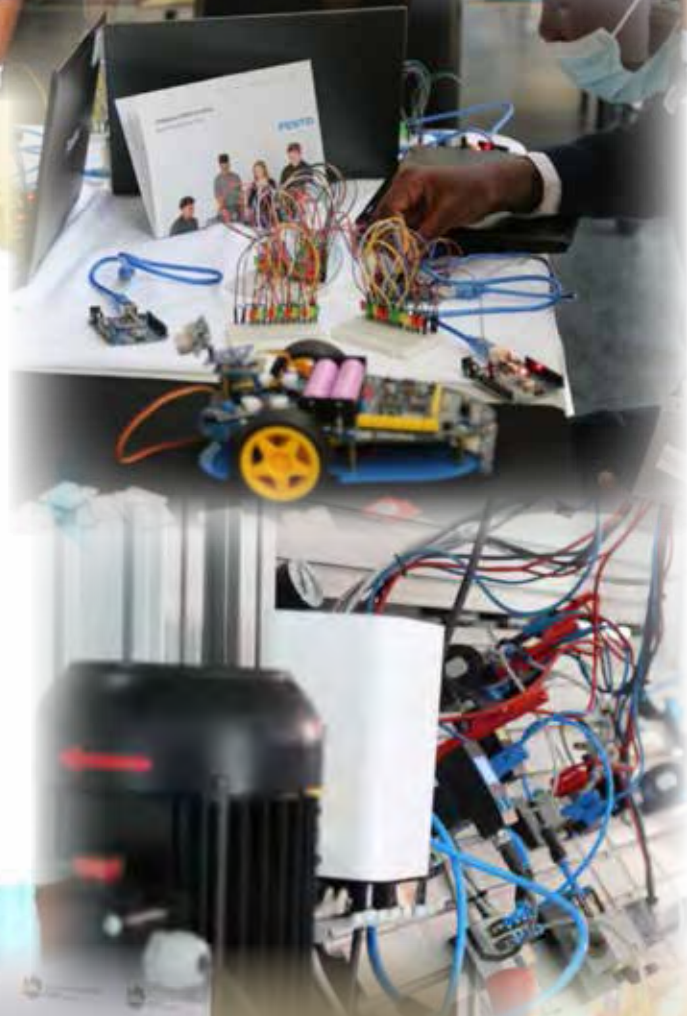
KwaZulu-Natal Legislature MEC: Education

KwaZulu-Natal Provincial Government



Mr G.N. Ngcobo

Head of Department: Education
KwaZulu-Natal



Contents

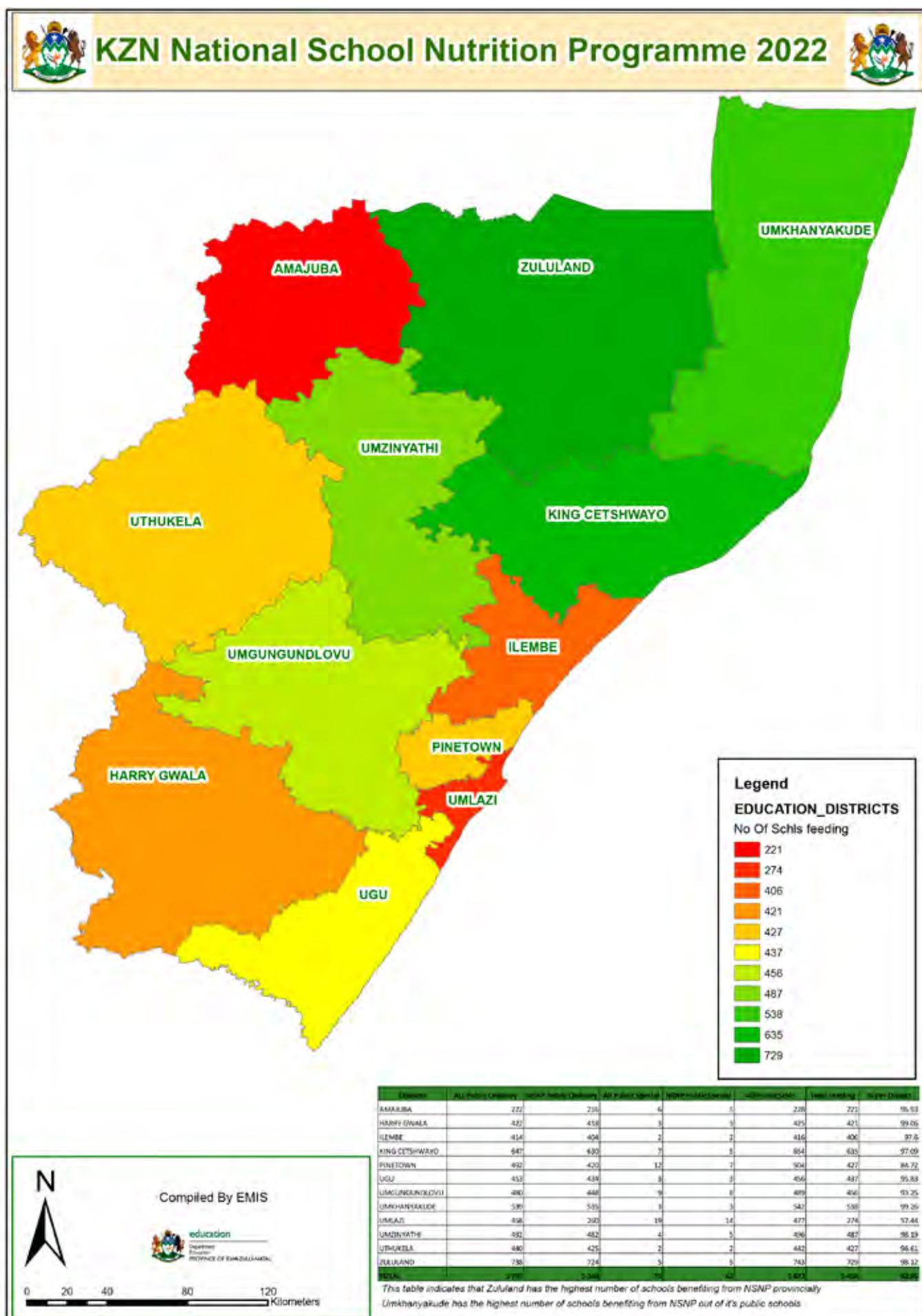
PART A: GENERAL INFORMATION	9
1. DEPARTMENT GENERAL INFORMATION	9
2. LIST OF ABBREVIATIONS/ACRONYMS	16
3. FOREWORD BY THE MEC	18
4. REPORT OF THE ACCOUNTING OFFICER	21
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	32
6. STRATEGIC OVERVIEW	33
6.1. Vision	33
6.2. Mission	33
6.3. Values	33
7. LEGISLATIVE AND OTHER MANDATES	34
8. ORGANISATIONAL STRUCTURE	42
9. ENTITIES REPORTING TO THE MEC	43
PART B: PERFORMANCE INFORMATION	45
1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES	46
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE	46
2.1 Service Delivery Environment	46
2.2 Service Delivery Improvement Plan	49
2.3 Organisational environment	55
2.4 Key policy developments and legislative changes	57
3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES	57
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	59
4.1 Programme 1:	59
4.2 Programme 2	60
4.3 Programme 3:	61
4.4 Programme 4:	62
4.5 Programme 5:	62
4.6 Programme 6	63
4.7 Programme 7	65
5. Performance information for financial year 2021/22	66
6. Linking performance with budgets	75
7. Strategy to Overcome areas of Underperformance	78
8. Response to COVID-19 Pandemic	78
9. Transfer payments	81
10. Conditional grants	82
11. Donor funds	87
12. Capital Investment, maintenance and Asset Management Plan	88

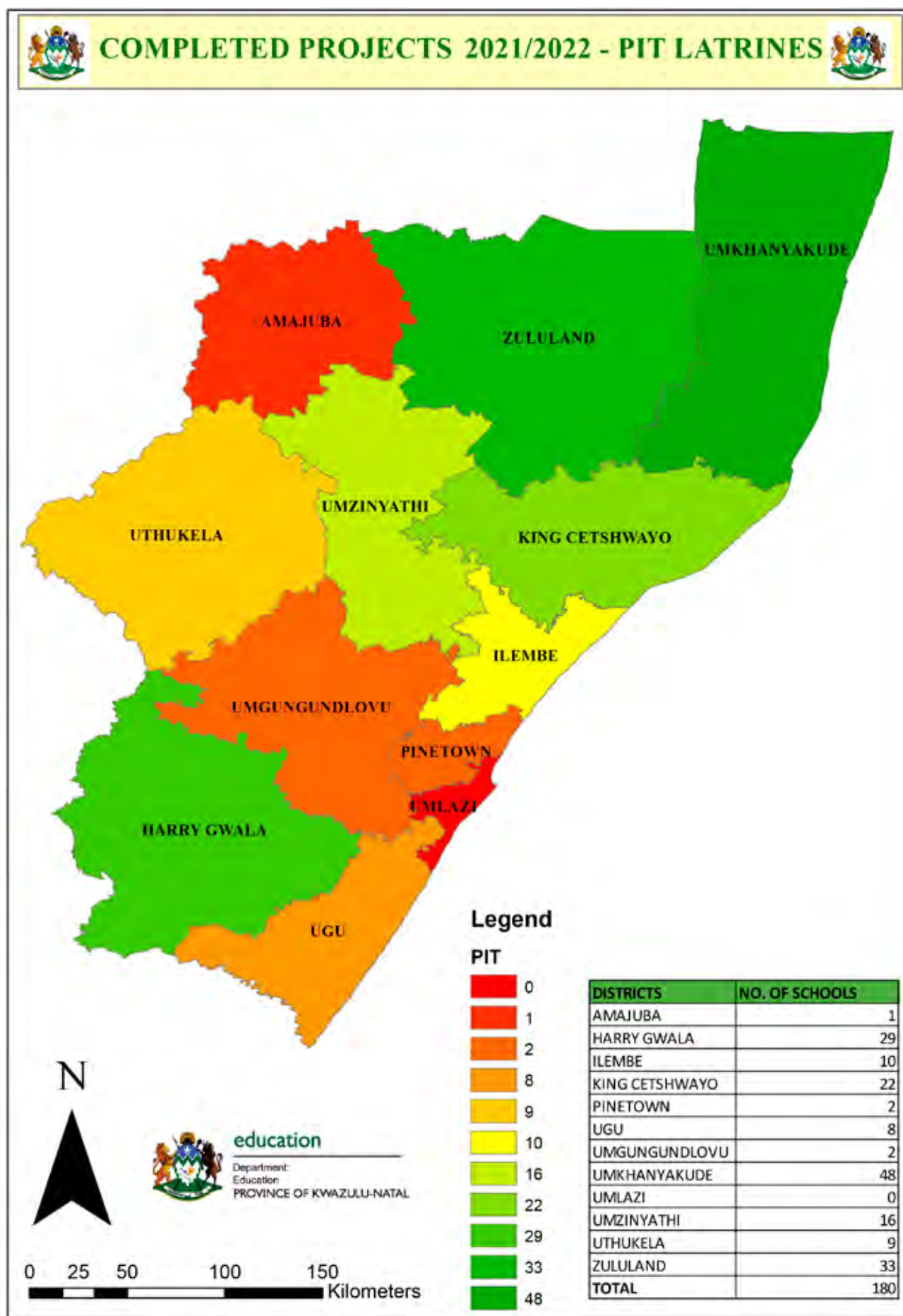
PART C: GOVERNANCE	89
1. INTRODUCTION	90
2. RISK MANAGEMENT	90
3. FRAUD AND CORRUPTION	90
4. MINIMISING CONFLICT OF INTEREST	91
5. CODE OF CONDUCT	91
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	92
7. PORTFOLIO COMMITTEES	92
8. SCOPA RESOLUTIONS	95
9. INTERNAL AUDIT CONTROL	112
10. INTERNAL AUDIT AND AUDIT COMMITTEES	112
11. AUDIT COMMITTEE REPORT	119
12. B-BBEE COMPLIANCE	124
 PART D: HUMAN RESOURCE MANAGEMENT	 125
1. INTRODUCTION	126
2. OVERVIEW OF HUMAN RESOURCES	126
3. HUMAN RESOURCES OVERSIGHT STATISTICS	130
 PART E: FINANCIAL INFORMATION	 165
1. REPORT OF THE AUDITOR GENERAL	166
2. ANNUAL FINANCIAL STATEMENTS	188

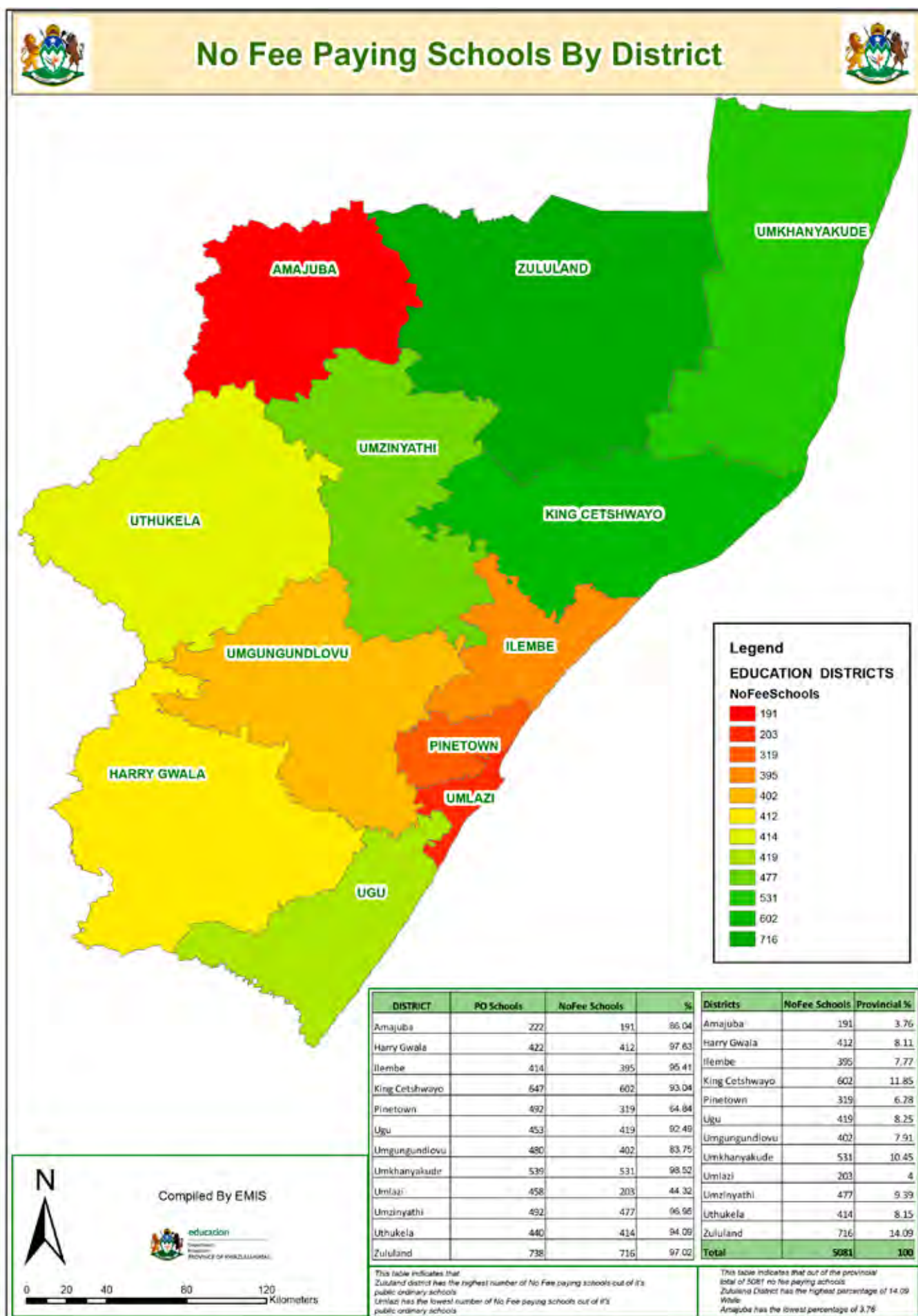


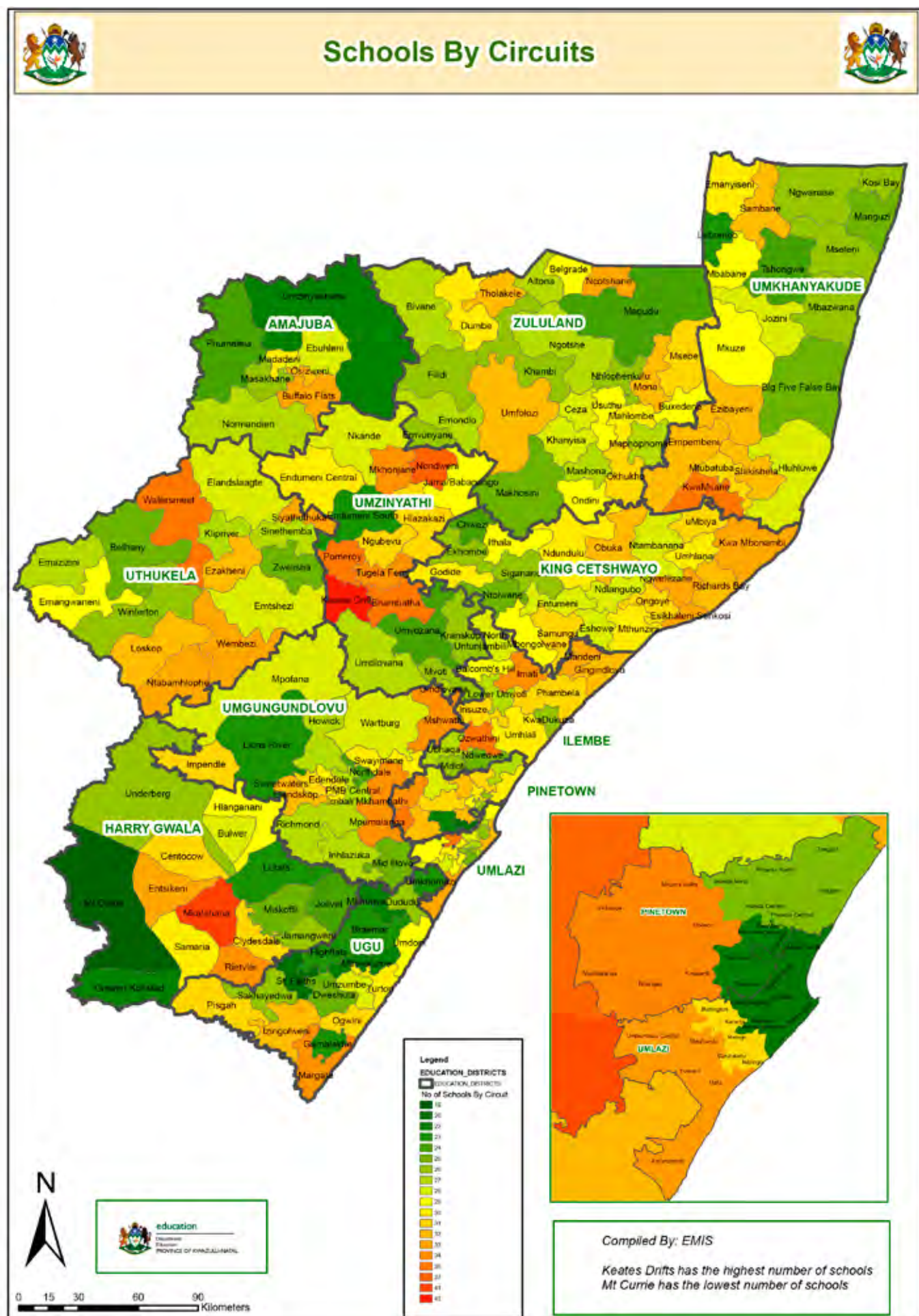
PART A

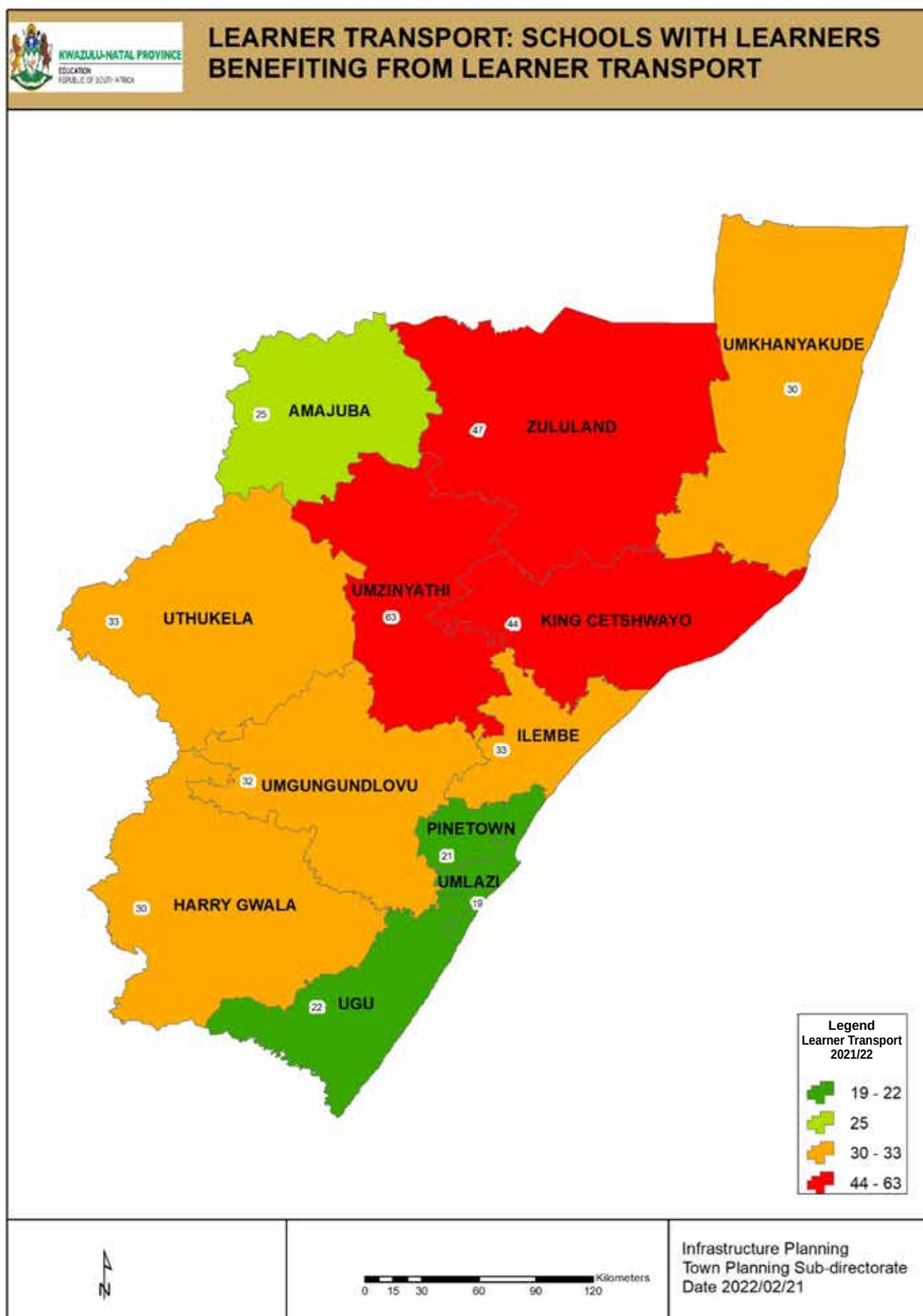
GENERAL INFORMATION













KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

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ISBN: 978-0-621-50420-0

PR: 172/2022

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2. LIST OF ABBREVIATIONS/ACRONYMS

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

NEPA	National Education Policy Act
NQF	National Qualifications Framework
NSC	National Senior Certificate
NSNP	National School Nutrition Programme
NSOI	Non-Standardised Output Indicator
PAJA	Promotion of Administrative Justice Act
PEDs	Provincial Education Departments
PFMA	Public Finance Management Act
PGDP	Provincial Growth Development Plan
PGDS	Provincial Growth Development Strategy
PPP	Public-Private Partnership
PSA	Public Service Act
RCL	Representative Council of Learners
SACMEQ	Southern Africa Consortium for Monitoring Educational Quality
SIAS	Screening, Identification, Assessment and Support (SIAS) Strategy
SASA	South African Schools Act
SASAMS	South African School Administration and Management System
SBAs	School Based Assessments
SCM	Supply Chain Management
SDGs	Sustainable Development Goals
SDIP	Service Delivery Improvement Plan
SDP	School Development Plan
SGB	School Governing Body
SITA	State Information Technology Agency
SMT	School Management Team
SOI	Standardised Output Indicator
Stats-SA	Statistics South Africa
TR	Treasury Regulations
WSE	Whole-School Evaluation

3. FOREWORD BY THE MEC

HON. MS MBALENHLE CLEOPATRA FRAZER, MPL

MEC: EDUCATION KWAZULU-NATAL PROVINCIAL GOVERNMENT



The financial year 2021/22 tested the resilience of the Department beyond unimaginable limits. The Province did not only have to deal with the ravages of the COVID-19 pandemic, but we also had to pick up the pieces after the July 2021 civil unrest and the devastating floods that ruined the lives of many.

These disruptions placed an even greater strain on an ever shrinking budget. For a better part of the year, some schools were left with a gross insufficient number of educators as posts could not be filled. The nett effect was that some of the subjects were only taught for a very limited time thereby compromising performance of learners.

Notwithstanding these difficulties and the marginal decrease of 0.8% in the matric pass rate, we are satisfied with the overall performance of the system. The increase in the quality of passes and the performance in gateway subjects is indicative of a resilient and maturing nature of the biggest system of education in the country. The pass percentage in Mathematics improved by 3.0%; while Physical Science improved by 1,5% and Agricultural Sciences by 3.3 %.

As a Department we are committed to ensure that all children receive a proper education from an early stage. Our children should have a foundation so that they are able to perform all the way through the phases of schooling.

Since the call made by President Cyril Ramaphosa in his 2019 SONA speech that the Department of Basic Education must take Early Childhood Development function which has been under the Department of Social Development, both Departments have been working tirelessly to make this function shift a success. The shift took effect from 01 April 2022.

Whilst the function now officially resides with KZNDOE, the two departments (KZNDOE and KZNDSO) still work together on transitional arrangements. These transitional arrangements, *inter alia*, focus on the norms and standards for an ideal ECD centre; the curriculum to be offered; the qualification of ECD practitioners and other related and miscellaneous matters.

The Department of Education in KwaZulu-Natal has prioritized quality education to ensure the province remains at the cutting edge of the fourth industrial revolution. To this end we have begun with the roll

out of ICT infrastructure to schools in the Province. The Department's plans include the provision of laptops to teachers, replacing all chalk boards with smart interactive boards, setting up smart classrooms in each school, providing laptops to learners as part of a media centre and a hybrid library which consists of digital and hard copies of books and textbooks.

During the period under review the Department has made great strides towards embracing technology in our daily operations. We have launched a programme of *One Principal One Laptop* with an aim of ensuring that principals are able to work online and reduce travelling time for submission of reports and attending engagements that can be done online. This will further make it easy for principals to effectively use the Human Resource (HR) App in the process of appointing educators and thereby reducing the time it takes fill a post.

All principals in KZN now have tablets where each tablet has a software that enables the principal to send requests to fill vacancies as well as all other programmes that should be in a tablet of a manager of the institution.

A number of schools in the province have been modernized through our ICT roll out programme. The Department, together with Vodacom continue to support schools around the province by introducing the smart classroom programme.

In modernising our rural schools, we wish to close the gap between schools in the urban areas and those in rural areas. We are improving the quality of teaching because we want our children to be able to compete fairly with the learners of the other parts of the world.

Hhoye Secondary School was officially opened on Monday, 3rd of October 2021 in Jozini under Umkhanyakude District. The school took 3 years to build and complete at a total cost of R29 255 599.62. The school features 10 classrooms, a media centre, a kitchen, a computer room, administration block and a counsellor suite. The Department will install white interactive boards in all classrooms, provide laptops to all educators, build an ICT lab with 40 computers and a hybrid library which will have digital and hard copies of textbooks.

On the 8th of October 2021 we handed over a newly upgraded and refurbished Pholela High School in the community of Bulwer under the Harry Gwala District. This R74 million state of the art hi-tech school features 5 new multi-purpose classrooms (Life Sciences laboratory, Engineering Graphics & Design Studio and Dramatic Arts), 10 new standard classrooms, a library /media centre, a computer room, a new school nutrition programme kitchen, a guard house, 33 parking bays, internal alterations to the existing administration block and renovations and repairs of all existing buildings. Upgrades were also done to the sports facilities, including a combo-court, a netball court as well as a soccer field.

455 Tablets were also given to the school principals from the Harry Gwala District on the day as part of the Department of Education's ICT Roll out program which aims to provide 6 000 tablets to all school principals around the province.

We also handed over smart classrooms and ICT equipment at Inkosi Utatazela Secondary School which is situated in Escourt under Uthukela District as part of the ICT rollout on 19 October 2021. The school was provided with 14 reflective boards and 14 projectors, smart classrooms and a science laboratory. Wi-Fi connection and 14 laptops were provided for educators. Furthermore, the computer laboratories were provided with 80 tablets for learners. We have prioritised orientation on ICT skills for educators and also trained our educators on the utilization of science kits.

Despite the challenging economic climate, the Department has forged ahead with the provision of physical infrastructure. We have completed the building of the following schools: Cosmo Primary School in uMgungundlovu District, Siphumelele Secondary School in King Cetshwayo District, Bloemfontein Primary School in Harry Gwala District, Ulovu Secondary School in uMlazi District, Sokheni Secondary School and Sinothando Secondary School in uMzinyathi District, Vezukusa Primary School in uMkhanyakude District and KwaMiya Primary in uThukela.

As a Province we are committed to the provision of decent sanitation for our learners. We are determined to eradicate all pit latrines in the province by the end of the financial year 2022/23. Of the identified 1 377 schools with pit latrines, 800 schools have new structures, 408 schools have structures under construction and 108 are on design and tender stages. The remaining figure accounts for schools that were closed due to their non-viability status.



HON. MS MBALENHLE CLEOPATRA FRAZER, MPL

MEC: DEPARTMENT OF EDUCATION

DATE: 31 AUGUST 2022

4. REPORT OF THE ACCOUNTING OFFICER

MR G.N. NGCOBO

HEAD OF DEPARTMENT: EDUCATION KWAZULU-NATAL



Introduction

The financial year 2021/22 has been one of the most challenging year in the history of education in KwaZulu-Natal. Covid-19 disruptions, civil unrest and natural disasters brought on burgeoning complications to an already strained budget. This called for urgent measures and innovation to deal with the serious challenges faced by the Department. Through the dedication of learners, educators, parents, department officials, social partners, business partners and all other stakeholders we were able to rescue the situation and ensure that we delivered on all our mandates.

Academic Achievements

The matric class of 2021 experienced a number of challenges due to the effects of Covid-19 as well as the July 2021 civil unrest. This class lost many days of teaching, learning and assessment in their Grade 11 year in 2020, as well as their Grade 12 year in 2021. The Grade 12 year in 2021 only started in February as schools were still closed in January due to the second wave. In July, the second term was disrupted by the third wave and the July 2021 unrests, hence schools had to close earlier than expected and also opened later. This caused disruptions to both teaching, learning and assessment as the second term assessment programme had to move to August leaving a very limited time to prepare for the trial exams in September.

To improve 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, with the National Senior Certificate results steadily increasing over the past few years.

Common tests were also conducted in other grades. The quarterly common testing programme targeted gateway subjects where schools have underperformed. The underperformance in the Province is defined as any performance that is below 75% in a subject. Quarterly analysis of results is then done and presented to all relevant stakeholders.

The Provincial Academic Improvement Strategy also 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

National Senior Certificate Results in 2021

The National Senior Certificate (NSC) performance in KwaZulu-Natal is one of the most critical indicators of systems improvement. The Province of KwaZulu-Natal provided not only the largest number of candidates but also the biggest number of successful candidates in the 2021 National Senior Certificate Examinations. Of the 166 570 candidates who wrote for the NSC, 127 990 (76%) achieved. The pass rate dropped by 0.8% in comparison to the 2020 pass rate. This drop was mainly due to the Covid-19 disruptions to schooling.

Table 1: Overall Pass Rates by District and Year

DISTRICT	NUMBER WROTE			PASSED			PASS %		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
AMAJUBA	6260	7156	9147	5332	5763	7291	85,2	80,5	79,7%
HARRY GWALA	5306	6024	7229	4104	4515	5497	77,3	75	76,0%
ILEMBE	6147	7145	9429	4972	5495	7135	80,9	76,9	75,7%
KING CETSHWAYO	13713	15240	18914	10876	11396	14637	79,3	74,8	77,4%
PINETOWN	13789	16957	19548	11444	12857	14626	83	75,8	74,8%
UGU	7334	8617	10811	6330	7041	8696	86,3	81,7	80,4%
UMGUNGUNDLOVU	9436	10652	13874	7816	8555	10613	82,8	80,3	76,5%
UMKHANYAKUDE	12053	13433	16598	9711	10828	12500	80,6	80,6	75,3%
UMLAZI	17391	18353	21235	14359	14855	16987	82,6	80,9	80,0%
UMZINYATHI	6553	7956	10212	5071	5779	7320	77,4	72,6	71,7%
UTHUKELA	7349	9763	12113	5821	7172	9033	79,2	73,5	74,6%
ZULULAND	11606	13929	17460	9181	10682	13655	79,1	76,7	78,2%
PROVINCE	116937	135225	166570	95017	104938	127990	81,3	77,6	76,8%

The province improved the percentage of bachelor passes from 33.2% in 2020 to 37.1% in 2021. This represents an increase of 3.9%.

The number of diploma passes increased from 35 214 in 2020 to 42 128 in 2021. The province was also able to reduce the number of Higher Certificate passes in favour of better quality passes.

Performance in gateway subjects also improved in 2021. Mathematics improved from 51.2% in 2020 to 54.2% in 2021 while Physical Science improved from 69.7% in 2020 to 71.2% in 2021. Agricultural Sciences improved by 3.3%, Business Studies improved by 2.2% and Geography improved by 1.4%; however, Life Sciences declined by 0.6%. Accounting declined by 1.0%, Economics declined by 3.1%, History declined by 3.6% and Mathematical Literacy declined by 8.0%.

The province was also able to improve the overall number of distinctions from 49 999 to 61 887.

Performance of special schools

The province has worked hard to improve the education of learners with learning barriers. The majority of these learners are in special schools. In 2021 six special schools obtained 100%, two obtained between 95% and 96% respectively, one obtained 87.5% and another obtained 74.1%.

Performance by gender

In 2021 girl learners obtained an overall pass percentage of 77.1% whilst the boy learners obtained 76.1%.

Table 2: Performance by gender

DISTRICT	FEMALE PASS	MALE PASS %	TOTAL PASS %
AMAJUBA	79,40%	80,10%	79,70%
HARRY GWALA	76,10%	75,90%	76,00%
ILEMBE	77,30%	73,70%	75,70%
KING CETSHWAYO	77,90%	76,70%	77,40%
PINETOWN	76,30%	73,10%	74,80%
UGU	80,40%	80,50%	80,40%
UMGUNGUNDLOVU	77,50%	75,30%	76,50%
UMKHANYAKUDE	74,70%	76,10%	75,30%
UMLAZI	81,50%	78,20%	80,00%
UMZINYATHI	70,90%	72,70%	71,70%
UTHEKELA	74,70%	74,40%	74,60%
ZULULAND	78,70%	77,60%	78,20%
PROVINCIAL AVERAGE	77,12%	76,19%	76,69%

No Fee Schools

The Department allocation is the major source of funding for most KZN public ordinary schools. Schools are ranked into five quintiles (quintiles 1-5) in line with poverty of the areas in which they are situated. The higher the poverty of the area, the lower the quintile. Quintiles 1-3 are declared no-fee schools and quintiles 4 and 5 are fee-paying. Quintiles 1-3 are all given the same per learner allocation of R955 with quintile 4 funded at R522 per learner and quintile 5 at R179 per learner.

The no-fee learners currently constitute 80% of the total population of learners in KZN public ordinary schools, whereas according to the national target minimum percentage they should be at 65.5%. Therefore, the national minimum percentage for KZN no-fee learners has been exceeded by 14.5%.

Learner Transport

The total number of learners benefiting from learner transport in KwaZulu-Natal in 2021 is 67 163, which includes learners who constitute overloads. Due to budgetary constraints the Department cannot provide learner transport to all qualifying learners in the province. The province has over 117 000 learners who qualify for learner transport but due to budgetary constraints there are those learners who are currently not accessing this service and therefore remain on the waiting list.

National School Nutrition Programme (NSNP)

The NSNP programme provides nutritious meals to 2 417 713 learners in 5 455 schools throughout the province. This accounts for 86% of learners that benefit from the programme in public primary, combined, secondary and special schools in the province.

As part of promoting economic participation of small businesses and co-operatives, the programme has contracted a total of 2 055 service providers comprising 1 985 SMMEs and 70 co-operatives to supply and deliver food items to participating schools. The NSNP programme also contributed to the improvement of the livelihoods of poor communities through the creation of work opportunities for 14 940 volunteer food handlers who are recruited from unemployed parents of learners to prepare meals for benefitting learners and are paid a monthly stipend of R1 566.00 from the NSNP Conditional Grant

Provincial Academic Improvement Plan

In an attempt to reduce training costs and redirect funds to high pressure areas, the Department introduced the Provincial Academic Improvement Programme which provides in-house training and offers support to learners during the holiday periods.

The Academic Improvement Plan focuses on the following areas:

- Total school management systems functionality and productivity;
- Effective teaching and learning supported by provision of critical resource;
- Focus on Early Childhood Development;
- Creation of a supportive and open environment for inclusive pedagogy;
- Tracking and analysis of learner performance and improvement interventions;
- High impact district and school monitoring and support.;
- Arresting performance decline in the NSC examination and maintaining good performance;
- Linking teacher development to curriculum management and delivery;
- Cultivation and promotion of a culture of reading with meaning;
- Compliance, accountability and consequence management;
- Stakeholder management consultation and engagement; and
- Bringing the Fourth Industrial Revolution (4IR) into curriculum management, leadership and delivery.

Teacher development and support

The Department's conceptualization of new generation schools includes well trained educators who are also steeped in the culture of lifelong learning. For teachers to perform, they also need to be supported. Since the latter part of 2021, the Department resolved that teacher development will be at the centre of the school transformation agenda.

The Skills Development Plan is being reviewed to ensure that the 1% skills levy should be utilized fully and wholly for skills development of the workforce. The Department is reviewing and refining priority

areas of development. In 2021/22 the focus areas of development have been reduced to 18 areas so that we are able to measure the impact of teacher development programmes.

The Department is also working hard to institutionalize Professional Learning Committees across the province. These committees offer educators opportunities to meet to share experiences and best practices in terms of curriculum delivery and management. They also provide platforms for the interfacing of primary and secondary school educators in relation to the type of learners that primary schools feed into secondary schools.

Digital Skills

A Digital Skills Programme which is aimed at improving teachers' skills in remote teaching and learning, different online learning and teaching tools and teaching with radio and television was rolled out in February and March 2022. Through this programme 1 369 Foundation Phase teachers were trained. One hundred and twenty (120) Subject Advisors from all 12 districts were equipped with 21st Century Skills through training on the Professional Development Framework for Digital Learning in January 2022.

Connectivity

During the 2021/2022 financial year 33 District Teacher Development Centres (DTDCs) and the Provincial Teacher Development Institute (PTDI) were provided with internet connectivity through a project led by IT. As a result, critical curriculum ICT integration programmes such as the Professional Development Framework for Digital Learning and Moodle can be rolled out from next year onwards. Teachers will also access professional programmes through the Micro Learning Management System on the DBE Cloud to be launched soon by DBE. Through the Entrepreneurship, Employability, Education (Ecubed) programme, the centres will be used for the online practical aptitude/inclination assessment of learners for the General Education Certificate (GEC).

Twenty-four (24) schools have been provided with school based connectivity for a period of three years. One hundred and nine (109) schools were provided with connectivity through the broadband project; however only 22 out of 109 schools have access to Wi-Fi network. Wi-Fi network deployment is in progress for the rest of the schools. The internet provided to schools through the broadband project is funded by Department of Communications and Digital Technologies (DCDT) for a period of ten years. Seventy-two (72) ICT Data line sites have been upgraded to 10MB with the main aim of increasing data throughput to support innovation and productivity.

Mathematics, Science, Technology (MST)/Information Communication Technology (ICT)

A MST Teacher support programme was implemented to support 452 teachers in content and methodology. Eight (8) MST Focus schools were converted into smart schools to effect curriculum integration. Capacity building for 49 Information Technology Officers (ITO) prepare them to be able to support smart schools and assist during the in-house capacity building for office/school based educators. Science consumables were provided to 54 MST focus secondary schools to support the teaching of physical science, life science and technology. Twelve (12) technical schools were provided with workshop equipment tool/s to improve the teaching of technical subjects.

E- Learning

The process of upgrading the KZNFUNDA e-learning portal has started. One hundred and eighty-five (185) Grade 11 and Grade 12 learners are participating in the Talent Department Programme/University Preparatory Programme Online learning programme for Mathematics as well as Physical Science. Nine

hundred and sixty (960) learner devices have been deployed to schools to actualise e-learning. Twenty-four (24) schools have been provided with Wi-Fi network to implement smart classrooms.

Coding and Robotics

Piloting of Coding and Robotics has commenced in Amajuba, Uthukela, Zululand, Umkhanyakude, King Cetshwayo and Pinetown District for the period 2022-2024. The new subject will be offered in all schools with Grade R-9 as follows:

- Grade R-3 and Grade 7- 2023
- Grade 4-6 and Grade 8 – 2024
- Grade 9 – 2025

In total 299 teachers from 136 schools are piloting Coding and Robotics (C and R) in Grade R-3 and Grade 7 in Amajuba, Uthukela, Pinetown, King Cetshwayo, Umkhanyakude and Zululand districts. The province has established a Steering Committee, Project Management Committee and a Technical Support Team to ensure the smooth roll out of the Coding and Robotics programme. From 25-30 April 2021, 306 Foundation Phase and Grade 7 teachers were orientated by the Provincial Task Team (PTT) in five decentralized venues. The PTT for Grade 4-6 and Grade 8 was orientated by DBE from 17-23 September 2021 and 304 teachers received orientation from 3-8 October 2021.

Over and above the orientation on policy, teachers require intensive content training through a Higher Education Institution (HEI). The Foundation Phase Subject Advisors from all districts and teachers from the piloting schools received content training in February-March 2022 through Unisa. The province engaged HEIs to present their courses for Foundation Phase and Grade 7 teachers. Monitoring and support of the pilot project was conducted by DBE at Nokukhanya Full Service School in Amajuba and Arboretum Primary in King Cetshwayo district on 28 September 2021 and 30 September 2021 respectively. One hundred and twenty-two schools (122) out of 136 piloting schools are implementing the pilot. However, the schools have not been provided with the requisite resources for the Coding and Robotics laboratories resulting in predominantly theory being taught.

Quality Management System (QMS)

This is a performance management system for school based educators that replaced Integrated Quality Management System. In total 83 627 school-based educators were trained on QMS.

Induction of Newly appointed PL1 Educators and School Management Teams (SMTs)

Newly appointed educators are inducted so that they can perform their professional duties effectively. This is an on-going programme that depends on the number of newly appointed educators in a particular term. In 2021, 84 newly appointed educators have been inducted. COVID- 19 restriction protocols have made it difficult to conduct training. Currently KZN is piloting a new Teacher Induction programme in Ilembe district. One hundred and fifteen (115) educators have been inducted in this programme. One thousand six hundred and ninety-two (1 692) newly appointed SMTs from nine districts were inducted in the financial year 2021/22.

Funza Lushaka District Based Recruitment Campaign

The Funza Lushaka District- Based Recruitment Campaign is a bursary programme that is meant to fund students who intend to take up teaching as a career. The target is Grade 12 learners and out-of-school youth that have just completed Grade 12. The focus is on key subjects where there are shortages. The main challenge is that selected learners do not meet admission requirements of the HEIs. During the registration in February 2022, 43 students used the promissory letters to enrol at UKZN, UNIZULU and DUT.

National Teaching Awards (NTA)

The National Teaching Awards (NTA) is part of the Teacher Appreciation Support Programme. The NTA is aimed at acknowledging, recognizing, rewarding and saluting excellence, creative and dedicated teachers for their extra-ordinary efforts in always achieving under very difficult conditions at service to our children, schools and communities at large. The Provincial NTA Function was held on 3 November 2021 at Northlands Primary School in Durban. At National Level the province obtained 1st position in the Lifetime Achievement Award – Umlazi District; 1st position in ICT Enhanced Education – Ilembe District; 2nd position in Secondary School Teaching – Umzinyathi District; and 3rd position in Primary School Teaching - Umzinyathi District.

Professional Learning Communities (PLC)

PLCs are communities that provide the setting and necessary support for groups of classroom teachers, school managers and subject advisors to participate collectively in determining their own developmental trajectories, and to set up activities that will drive their development. In October 2021, 3 244 Mathematics Departmental Heads, 172 Circuit Managers, 134 Subject advisors and a transversal team of 45 Head Office Officials were also trained on PLCs.

Continuing Professional Teacher Development (CPTD) Management System (CPTD)

Teachers are expected to participate in professional development activities, report their participation to SACE and earn a minimum of 150 professional development points in three year cycles. In 2021, 2 812 teachers were supported in professional matters in collaboration with SACE.

Training on Numeracy/Mathematics and Literacy/Languages

Educators from FET and GET are trained on content and methodology in order to improve their quality of teaching and learning outcomes. Every year annual targets are set for teachers to be trained in Numeracy/Mathematics and Literacy/Languages. Over the three year reporting period, 9 767 teachers were trained in Numeracy/Mathematics and 19 549 were trained in Literacy/Languages content and methodology.

Just-in-Time Training for Grade 10-12

Just-in-Time is a rigorous annual programme rolled out by the Department which targets problematic areas in content and methodology. The programme was rolled out in all districts across the province in September 2021 where 8 750 teachers were trained in 17 subjects, including Technical Mathematics and Technical Science. From 3-7 September 2021 all technical subject educators from Amajuba, Harry Gwala, Pinetown, Umgungundlovu, Umkhanyakude, Uthukela and Zululand attended 5 days of intensive

practical training at Majuba TVET College in Newcastle. Subject advisors also attended and monitored the training sessions. From 10-14 September 2021 the second group of teachers from Ilembe, Umlazi, Umzinyathi, Ugu and King Cetshwayo districts attended 5 days of intensive practical training at Majuba TVET College. Educators worked on the Grade 12 Practical Assessment Tasks (PATs) and developed the complete Grade 12 artefact/project. In total 236 teachers received practical training.

Jika Imfundo

Jika Imfundo is a curriculum management and leadership programme for SMTs. The programme seeks to provide SMTs and educators with necessary tools and training needed for professional and supportive conversation about curriculum coverage across all phases. In 2021, 6 226 SMT members were trained on Module 1, and 3 768 were trained on Module 2 “Leading Change for the Improvement of Curriculum Coverage”.

Advance Diploma in Education (ADE)

The Advance Diploma in Education (ADE) is an academic programme for school middle management i.e. Deputy Principals and Department Heads. It is purported to sharpen leadership skills of school managers. ADE is an initiative by the Department of Basic Education (DBE) to encourage leadership growth and school functionality. The province is currently in consultation with the Institutions of Higher Learning and Organised Labour for the programme to be rollout in 2023.

Learner Teacher Support Material (LTSM)

The Department has shown its commitment to providing access of quality learning and teaching material (LTSM) to learners by funding 3 182 schools’ stationery needs and 4 503 schools’ textbook needs through central procurement at a cost of R556m. In addition, a further R333m was committed to schools to undertake school-based quotations through local suppliers. This process included 2 624 schools for stationery and 1 303 schools for textbooks.

In the 2022 school year the KwaZulu Natal, the KwaZulu-Natal Department of Education was proud to achieve LTSM readiness for schools as follows:

- 100% delivery of stationery;
- 100% delivery of Grade R core material;
- 99.9% delivery of textbooks.

This excluded textbooks that were unattainable from publishers (out of print; reprinting; erroneous inclusion in the state-owned catalogue, etc.). To ensure that 100% of the required textbooks were made available, schools were requested to choose alternative titles.

The provincial LTSM management plan for 2021/2022 was aligned to the DBE annual sector plan for LTSM. Whilst the procurement and delivery cycle was met with several challenges (trucking strikes; civil unrest and COVID-19 restrictions), agile planning and execution ensured swift implementation of remedial action. Oversight visits to schools revealed that teaching and learning commenced on day one of the 2022 school year.

Governance and Management

The 2021 School Governing Body Elections were highly successful. One school missed the target date but subsequently completed the process and submitted. The Induction Programme for the newly elected School Governing Body members went well. A financial management workshop was held for all schools though few schools did not attend.

School Safety/ Safety Committees

All schools are implementing the National School Safety Framework (NSSF) and School Safety Committees have been established. School Safety Committees are linked to the Police Stations in line with the NSSF. Umzinyathi District held a very successful School Safety Summit which was done in collaboration with Community Safety. Various stakeholders attended the summit and participated well.

Sanitary Dignity Programme

Sanitary towels are provided to indigent girl learners attending Quintile 1-3 public, farm and special schools. The target of 5 097 schools in Quintiles 1 to 3 and farm schools has been reached. Each indigent girl learner (687 869) receives 6 packs of sanitary towels per quarter. Deliveries are still in progress for the academic year 2022.

Co-curricular Programmes

School sport is being revived and districts are requested to encourage all schools including public, private and independent schools to participate in various leagues. In soccer nearby schools participate by playing each other weekly. Netball leagues which are played live at circuit level are supported by SuperSport.

The Department of Arts and Culture is also reviving creative arts whereby districts are encouraged to motivate schools to participate in Arts and related activities. Schools are also encouraged to participate in choral music. Schools with small enrolments participate in small ensembles, such as, soloists, male and female vocal categories. Learners are also encouraged to participate in debates, scouting and girl guide programmes. Schools are also encouraged to participate in the events such as Youth Citizen-in-Action, Inkosi Albert Luthuli Oral History, Moot Court and other programmes.

Overview of the financial results of the department

Departmental receipts

Departmental receipts	2021/2022			2020/2021		
	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	72 824	61 557	11 267	69 028	60 392	8 636
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	445	51 109	(50 664)	422	1 040	(618)
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	41 621	58 600	(16 979)	39 451	27 146	12 305
Total	114 890	171 266	(56 376)	108 901	88 578	20 323

Programme Expenditure

The table below provides a summary of the actual expenditure of the Department in comparison to the adjusted appropriation for both the current year and previous year.

Sub- Programme Name	2021/2022			2020/2021		
	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	2 026 287	1 998 936	27 351	1 950 072	1 950 072	-
PUBLIC ORDINARY SCHOOL EDUCATION	46 735 858	47 366 520	(630 662)	47 768 794	47 615 123	153 671
INDEPENDENT SCHOOL SUBSIDIES	95 799	91 828	3 971	112 300	110 987	1 313
PUBLIC SPECIAL SCHOOL EDUCATION	1 466 510	1 462 881	3 629	1 394 941	1 394 941	-
EARLY CHILDHOOD DEVELOPMENT	1 328 130	1 362 771	(34 641)	1 376 855	1 376 234	621
INFRASTRUCTURE DEVELOPMENT	2 853 995	2 732 919	121 076	2 870 405	2 876 760	(6 355)
EXAMINATION AND EDUCATION RELATED SERVICES	3 131 728	3 020 832	110 896	1 538 701	1 534 280	4 421
Total	57 638 307	58 036 687	(398 380)	57 012 068	56 858 397	153 671



MR G. N. NGCOBO

HEAD OF DEPARTMENT OF EDUCATION

DATE: 31 AUGUST 2022

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

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

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

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

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

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

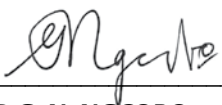
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

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

Yours faithfully



MR G. N. NGCOBO

HEAD OF DEPARTMENT OF EDUCATION

DATE: 31 AUGUST 2022

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 STATEMENT

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

CONSTITUTIONAL MANDATES

CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA ACT NO.: 108 OF 1996

In terms of the Constitution, education other than higher education is a concurrent function shared by the national and provincial spheres of government. The MEC has overall responsibility for providing basic education and progressively providing further education and training. In the execution of his mandate, the Executive Authority operates within the framework of the Constitution and a number of other legislative prescripts and policies in the public service in general and the education sector specifically.

The Constitution of the Republic of South Africa (1996) 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 access to basic education for all, with the provision that everyone has the right to basic education, including adult basic education.

UPDATES TO THE RELEVANT LEGISLATIVE AND POLICY MANDATES

LEGISLATIVE MANDATES

Since 1994, a number of policies and legislation have been implemented which creates a framework for transformation in education and training. The fundamental policy framework of the Ministry of Education is stated in the Ministry's first White Paper: Education and Training in a Democratic South Africa: First Steps to Develop a New System, February 1995. This document adopted as its point of departure the 1994 education policy framework of the African National Congress. After extensive consultation, negotiations and revision, it was approved by Cabinet and has served as a fundamental reference for subsequent policy and legislative development.

The Department is informed by key legislation and policies and summary of the key legislation is reflected hereunder. The development in case law also provides direction to the Department on how to apply legislation and policy and dictates amendments thereto.

NATIONAL EDUCATION POLICY ACT NO. 27 OF 1996

The National Education Policy Act (NEPA) provides a framework for intergovernmental relations with regard to the provision of education. It establishes the roles of the Minister of Education in relation to those of the MECs of Education in provinces.

THE SOUTH AFRICAN SCHOOLS ACT (ACT NO. 84 OF 1996)

The South African Schools Act (SASA) provides access, quality and democratic governance in the schooling system. SASA provides a framework for all learners to exercise their right of access to quality education without discrimination, and provides for compulsory education for children aged 7 to 15 (or 6 to 14). It provides for two types of schools, namely independent schools and public schools. The provision in the Act for democratic school governance, via school governing bodies, is now in place in public schools countrywide. The school funding norms, outlined in SASA, prioritized redress and target poverty with regard to the allocation of funds for the public schooling system.

SASA has been amended by the Education Laws Amendment Act No. 24 of 2005, so as to authorize the declaration of schools in poverty-stricken areas as “no fee schools” and by the Education Laws Amendment Act No. 31 of 2007 to provide among others for the functions and responsibilities of school principals, and matters pertaining to the control of substance abuse and other matters related thereto.

Significant amendments were made to SASA by the Basic Education Laws Amendment Act 2011(BELA). BELA 2011 brought about changes to inter alia to the definition section of the Act, provided for the non-discrimination in respect of official languages, the responsibility of the Principal in assisting the governing body with the management of school funds, the obligation on the Department to ensure that provision is made for the training and development of governing bodies and the prerequisite for the governing bodies obtaining the consent of the MEC before entering into agreements relating to the immovable property of the school.

EMPLOYMENT OF EDUCATORS ACT NO. 76 OF 1998

The Employment of Educators Act provides for the employment of educators. The Act provides for the determination of salaries and other conditions of service for educators and also provides for educators’ professional, moral and ethical responsibilities. The act is subject to the Labour Relations Act, collective agreements concluded by the Education Relations Council and the Personnel Administrative Measures (PAM).

GENERAL AND FURTHER EDUCATION AND TRAINING QUALITY ASSURANCE ACT, (ACT 58 OF 2001)

The General and Further Education and Training Quality Assurance (GENFETQA) Act provides for the establishment of uMalusi, which is charged with a provision of quality assurance in general and further education and training, the issuing of certificates at the various exit points, control over norms and standards of curricula and assessment, as well as conducting of the actual assessment.

SOUTH AFRICAN COUNCIL FOR EDUCATORS ACT NO. 31 OF 2000

The South African Council for Educators Act provides for the governance of the professional teaching corps under a single professional council. The SACE Act further aims to enhance the status of the teaching profession, and to promote the development of educators and their professional conduct. It makes provision for a Legal Affairs and Ethics Department which has to ensure that educators do not breach the Code of Professional Ethics for educators; protect the dignity of the profession and revised the Code of Educators on a continuous basis.

PUBLIC FINANCE MANAGEMENT ACT NO. 1 OF 1999 AS 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.

THE ANNUAL DIVISION OF REVENUE ACT

These Acts provide for the equitable division of revenue raised nationally amongst the national, provincial and local spheres of government; for the reporting requirements for allocations pursuant to such division; for the withholding and delaying of payments; and for the liability for costs incurred in litigation in violation of the principles of co-operative governance and international relations.

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.

PROMOTION OF ADMINISTRATIVE JUSTICE ACT, 2000 (ACT NO.3 OF 2000)

The Promotion of Administrative Justice Act (PAJA), 2000 (Act 3 of 2000) is legislation that emanated from Section 33 of the Constitution. PAJA Applies to administrative acts performed by the State administration that has an effect on the members of the public. It seeks to protect the public from unlawful, unreasonable and procedurally unfair administrative decisions. It ensures that people who are affected by administrative actions are aware of the reason a decision is taken, given an opportunity to provide representations why the decision should not be taken and the right to have the administrator consider the representations. In terms of PAJA the public must be informed of the right to review. PAJA seeks to promote the principles of openness, transparency and accountability.

During the period concerned PAJA awareness will be actively promoted to ensure that it is applied especially in the area of Admissions, Withdrawal of functions of governing bodies, Dissolution of governing bodies, Closure of schools and in certain areas of misconduct.

PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (Act No. 2 of 2000) (PAIA)

Promotion of Access to Information (PAIA) is legislation that emanates from section 32 of the Constitution. It provides that every person has a right of access to a record or information held by the state or information held by the state or another person that is required for the exercise or protection of any rights. It seeks to promote a culture of transparency and accountability in the public sector. A compulsory Section 32 report on the PAIA requests received must be completed annually and submitted to the Information Regulator whereas previously it was submitted to the Human Rights Commission.

The PAIA provides the grounds for the lawful processing of information.

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 makes use of automated or non-automated means in South Africa.

The purpose of POPIA is to-

- Give effect to the constitutional right of privacy by safeguarding Private information;
- Balance the right of privacy against other rights;
- Regulate the manner in which private information must be processed;
- Provide persons with rights and remedies if POPI is contravened;
- Establish an information regulator to ensure that the rights protected by POPI are respected and those rights are protected and enforced.

OTHER LEGISLATIVE MANDATES

Other than legislation pertaining to its core function, the Department is obliged to comply with transversal legislation and policies applicable to the public service. In addition to the National Education Legislation Mandates and Education White Papers (EWP) 1-7, the following mandates have been included:

- Public Service Act No 104 of 1994;
- Labour Relations Act No 66 of 1995;
- Basic Conditions of Employment Act No. 75 of 1997;
- Skills Development Act No.97 of 1998;
- Employment Equity Act No 55 of 1998;
- Public Finance Management Act No 1 of 1999;
- Preferential Procurement Framework Act No 5 of 2000;
- Treasury Regulations;
- Children Act No. 38 of 2005;
- Child Justice Act No.75 of 2008;
- Criminal Law (Sexual Offences and Related Matters) Amendment Act No. 32, 2007;
- Cyber Crimes Act No. 19 of 2020;
- Promotion of Administrative Justice Act No. 3 of 2000;
- Promotion of Access to Information Act No. 2 of 2000;
- Protection of Personal Information Act No. 4 of 2013;
- Protected Disclosures Act No. 4 of 2000;
- Occupational Health and Safety Act No. 85 of 1993;
- Intergovernmental Relations Framework Act No. 13 of 2005;
- Electronic Communications and Transactions Act No. 25 of 2002

In addition to the above legislative mandates the following white papers and policies have an impact on the Department's delivery of its core mandates.

WHITE PAPERS

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

POLICY MANDATES

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 as to promote

the integration of knowledge and skills through learning pathways. Its assessment, qualifications, competency and skills-based framework encourage the development of curriculum models that are aligned to the NQF in theory and practice. The NCS was declared policy in November 2003 to roll out curriculum transformation to schools in the Further Education and Training Band (Grades 10-12). The first year of implementation was 2006 in Grade 10, with Grades 11 implemented in 2007 and the first Grade 12 NCS results released at the end of 2008 academic year.

EDUCATION POLICIES

- National Policy on Whole School Evaluation (July 2001)
- National Curriculum Statement: Grade R-9 (Gazette 23406, Vol. 443-May 2002)
- National Policy on Religion and Education, 2003
- National Education Information Policy (Government Notice 1950 of 2004)
- National policy regarding Further Education and Training Programmes: Approval of the amendment to the programme and promotion requirements for the National Senior Certificate: A Qualification at Level 4
- Addendum to FET Policy document, National curriculum Statement on National Framework regulating learner with Special Needs (11 December 2006)
- National Policy on HIV/AIDS for Learners and Educators in Public Schools and Students and Educators in Further Education and Training Institutions, 1998 on the National Qualification Framework (NQF) [Gazette 29851 of April 2007].
- National Policy on the conduct, administration and management of assessment for the National Certificate (vocational), 2007
- National Education Policy Act: Requirements for Administration of Surveys, (2 April 2007)
- National Policy Framework for Teacher Education and Development in South Africa (26 April 2007)
- Regulation pertaining to conduct, administration and management of assessment for the National Senior Certificate (Gazette 31337, Volume 518 of 29 August 2008)

RELEVANT COURT RULINGS

1. MEC FOR EDUCATION: KWAZULU-NATAL AND OTHERS vs PILLAY 2008 (2) BCLR 99 CONSTITUTIONAL COURT

This case raises the vital questions about the nature of discrimination under the provisions of the Promotion of Equality and Prevention of Unfair Discrimination Act No. 4 2000 as well as the extent of protection afforded to cultural and religious rights in the Public school setting.

The court decided on the place of religious and cultural expression in Public school as are reflected in the Code of Conduct for Learners in those schools.

The Constitution Court found that the Code of Conduct for Learner for Durban Girl High School was discriminatory because it prohibited a learner from wearing a nose stud which was an expression of her religion.

2. GOVERNING BODY JUMA MUSJID PRIMARY SCHOOL AND OTHERS vs. MEC FOR EDUCATION KWAZULU-NATAL AND OTHER 2011 (8) BCLR (761) CONSTITUTIONAL COURT

This is an application for leave to appeal against a decision of the KwaZulu-Natal High Court. The order of the High Court authorised the eviction, of a Public school conducted on private property.

This dispute was between the Juma Masjid Trust which owned the property, the MEC for Education, KwaZulu-Natal as well as the School Governing Body. The case dealt with the right to education in terms of section 29 of the Constitution and the Constitutional obligation of the state to respect, promote, protect and fulfil that right.

3. SOUTH AFRICAN POLICE SERVICE VS SOLIDARITY O.B.O BARNARD – 2014(10) BC 1195 CC

The constitutional court in this case held that an applicant's merit cannot be disregarded in pursuit of Employment Equity especially where service delivery is paramount.

The court emphasised throughout its four concurring judgements that targets should not be pursued so rigidly that they amount to quotas and although the appointment of a candidate from a designated group should be preferred deviations are permitted where for example a candidate from a non-designated group has special skills or where operational requirements require it.

The court also observed that the decision maker should be able to explain how he or she balanced the concerns of both representivity and service delivery with regard to the specific facts of each case.

4. ORGANISASIE VIR GODSDDIENSTE-ONDERRIG EN DEMOKRASIE VS LAERSKOOL RANDHART AND 8 OTHERS- 29847/2014 (2017) ZAGP 160

The Gauteng High Court ruled in favour of the Organisasie in the matter concerning religion in public schools. The High court found that public schools as state institutions cannot promote a single religion to the exclusion of others.

The schools defence was based on Section 16 of the South African Schools Act which allows schools to determine a school's character or ethos according to the school community. The court held that there was nothing in the Constitution which gave public schools and SGB's the right to adopt an ethos from one religion to the exclusion of others.

The Court held that public schools may not adopt one religion to the exclusion of all others.

5. OAKFORD PRIORY INVESTMENTS (Pty) Ltd vs MEMBER OF THE EXECUTIVE COUNCIL FOR THE PROVINCE OF KWAZULU-NATAL: CASE NUMBER 7535/2014 – UNREPORTED JUDGMENT DELIVERED ON 24 AUGUST 2018

The Oakford Primary and Sacred Heart Secondary Schools were public schools situate on the private property belonging to the Dominican Association. On or about 2009 the property was sold to a private owner, Oakford Priory Investments Pty Ltd. Immediately thereafter ongoing legal battles ensued between the Department and the owner. The acrimonious dispute resulted from the amount of rentals paid, access to the schools, services that were provided to the schools and finally the attempted eviction of the learners from the hostel. The MEC thereafter expropriated the schools in terms of Section 58 of the SASA. Section 58(5) of the SASA provides that the expropriation takes immediately upon publication of the notice even though compensation has not been finally determined or paid.

The owner thereafter issued summons against the Department for the sum of R 62 127 000-00 (Sixty-Two Million One Hundred and Twenty Thousand Rand). The Department defended the matter. This amount was reduced during the trial. The Department's valuers were of the view that the expropriated property was valued at R 4 437 500-00 (Four Million Four Hundred and Thirty-Seven Thousand Five Hundred Rand). There was disagreement about the most appropriate valuation methodology. After a lengthy trial the judge found in favour of the Department and ordered that the Department pay an amount of R 4 437 500-00 (Four Million Four Hundred and Thirty-Seven Thousand Five Hundred Rand).

together with interest from date of expropriation with each party to pay its own costs. The Plaintiff applied for Leave to Appeal. The Application for Leave to Appeal was dismissed and the Plaintiff was ordered to pay the Department's legal costs.

6. D MOODLEY VS KENMONT (CCT281/18) [2019] ZACC 37; 2020(1) BLCR 74 (CC)

On or about 2010, the Kenmont School and the SGB excluded a learner from attending school. The parent of the learner brought an urgent application for an order that the School Governing Body's decision not to re-admit the learner be reviewed and set aside and that he be immediately admitted to or be re-instated at the school. The Department did not agree with the actions of the school and SGB and filed a Notice to Abide and thereafter an affidavit at the Courts request. The matter was argued in the High Court and the order was granted in favour of the Applicant (parent).

The SGB then filed an Appeal with the Supreme Court of Appeal (SCA). The Department abided the decision of the Durban High Court. The SCA dismissed the Appeal and the SGB was ordered to pay parents legal costs.

The school and the SGB then sought to hold the Department liable to pay the costs emanating from the cost order and brought an application to the High Court seeking an order that the Department be held liable. The Department opposed such application. The Department disagreed that Section 60(1) applied to cost order granted against the school and SGB. It was also argued that the school and SGB acted contrary to the advices of the Department and in such instances it was argued that the school and SGB should be held liable.

When the school failed to make payment, a warrant of Execution was obtained against the school and as a result thereof the school bus and the money the schools bank account was attached. The school sought to set aside the attachment order and relied on Section 58(4) which prohibited the attachment of the assets of the school. The parent brought a counter application to hold the schools and SGB liable for the cost, alternatively the MEC and also sought to hold the declare section 58(4) unconstitutional. The High Court granted the order as prayed for by the parent.

The parent then approached the Constitutional Court (CC) for confirmation of the declaration of the invalidity of Section 58A (4). The CC held as follows:

- (i) Section 58(4) is meant to protect the constitutional right to basic education. It averts the obvious harm the school will suffer if assets were attached.
- (ii) The cost orders obtained by the parents are competent and the SGB has the statutory mandate to settle it.
- (iii) With regard to Section 60 was held not to be before the court.
- (iv) The school claimed it did not have funds to pay, it was argued on behalf of the MEC and HOD that the school had litigated on a large scale and had not disclosed how it had got its funds. The court noted that the School and SGB had engaged two (2) counsels which does not come cheap. The court did not accept the school's claim of having lack of funds.

The CC also held that the High Court's declaration of 58A (4) as being invalid was not confirmed.

The school was ordered to pay the taxed costs including interest. The members of the SGB must individually or collectively take all steps to ensure that payment is made.

7. KOMAPE VS MINISTER OF BASIC EDUCATION (754/2018) AND 1051/2018[2019] ZASCA 192

This case is about a five (5) year old learner Michael Komape who died when he fell into a dilapidated PIT toilet at his school in Limpopo. He drowned in human waste. The dilapidated structure on top of

the pit latrine could not hold the weight of his body causing him to fall. Michael's parents and siblings all rushed to the scene of the incident and witnessed Michael in that condition. His parents and other member of his family claimed for damages from the Minister of Education arising from his death. The Polokwane High Court refused to award the family damages for emotional shock and grief but upheld the claim for future medical expenses for Michael's two younger siblings. The judge ordered the Limpopo Department of Education to eradicate unsafe and unhygienic toilets at rural schools and provide the court with a report explaining how it intends to do so by the end of July. The matter was taken on Appeal to the Supreme Court (SCA). The SCA overturned the Polokwane's High Court refusal to award the family damages in recognition of their emotional shock and grief. The award relating to how the Education Department intended eradicating the unsafe and unhygienic toilets at rural schools continued to be monitored.

The State in this case admitted that it had a duty to eradicate the pit latrine toilets. The duty is based on the obligation to protect the dignity of learners and the state had to fulfil their constitutional right to basic education.

8. MINISTER OF FINANCE VS AFRIBUSINESS NPC [2022] ZACC 4

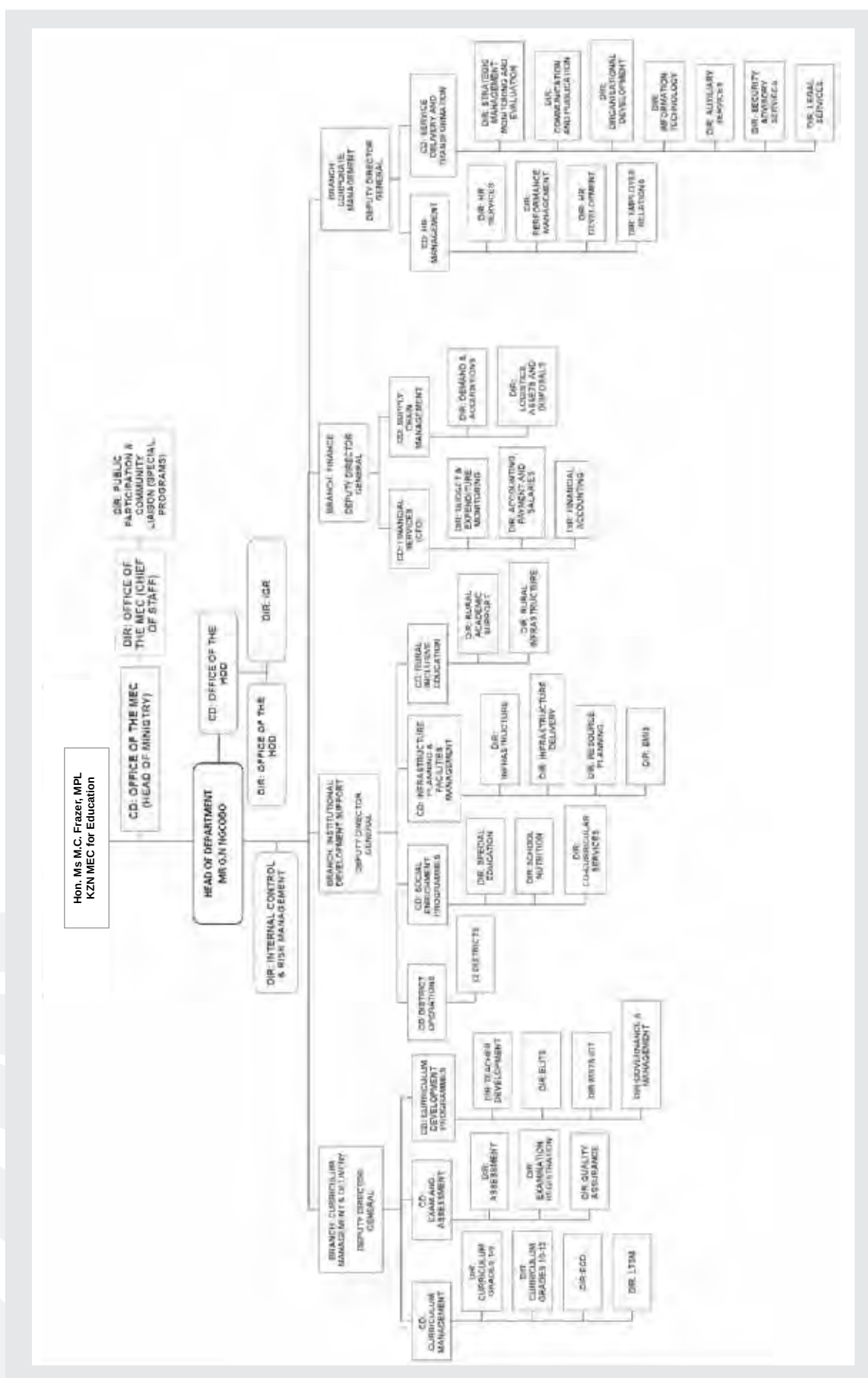
Afri-business launched an application in the High Court and sought an order reviewing and setting aside the Procurement Regulation in terms of the PAJA on the basis that the Minister had acted beyond the scope of his powers and that the Regulations were invalid. The High Court rejected the argument that the Minister had acted beyond the scope of his powers and held that the Minister was authorised to promulgate the regulations. The High Court held that the Procurement Regulations were rational and lawful. Afri-business appealed to the SCA. The SCA held that the Procurement Regulations were declared invalid as it was inconsistent with the Procurement Act and Section 217 of the Constitution. The declaration of invalidity was suspended for twelve months. The Minister applied for leave to appeal to the Constitutional Court against the decision of the SCA. The Constitutional Court dismissed the appeal with costs.

9. JOHANNES MOKO VS ACTING PRINCIPAL OF MALUSI SECONDARY SCHOOL AND OTHERS CCT 297/20[2020] ZACC 30

Mr Moko was a grade twelve learner who went to his school in Limpopo to write his to write his grade 12 Business Studies paper 2 matric examination. He was prevented from going into the school by the Acting principal as he had failed to attend extra lessons. Moko was requested to fetch his parents or guardian to discuss the lessons he had missed. He could not return to school without them. Moko could not find his guardians and return to school without them. The principal did not allow him entry into the examination room. Moko was informed that he would only be allowed to write the supplementary examination. Moko applied for an order that he be allowed to write the examination that he missed. The matter was struck off the roll for lack of urgency. Moko applied for leave to approach the constitutional court directly on an urgent basis. The question for determination was whether the conduct of the first respondent, in refusing the applicant access to the Business Studies Paper 2 examination violated his right to basic education under section 29(1)(a) and to further education in section 29(1)(b). The following two questions needed to be answered: Do matric examinations fall within the purview of "basic education", the right to which is protected under section 29(1)(a) and if yes, does the first respondent have an obligation to give effect to or refrain from interfering with that right?

The Constitutional court granted the Applicant Leave to appeal and the conduct of the first respondent, which resulted in the applicant's inability to sit for the Business Studies Paper 2 examination on 25 November 2020, is declared to be a violation of the applicant's right to education in section 29(1) of the Constitution. The Applicant was granted the opportunity to write the missed examination by 15 January 2021.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

There are no entities reporting to the MEC.





PART B

PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

Refer to page 168 - 169 of the Report of the Auditor- General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The financial year 2021/22 saw the province of KwaZulu-Natal face multiple challenges and our schooling system did not escape the devastating effects of the ailing economy, the Covid-19 pandemic, social unrest as well as the perils of flooding.

To manage these challenges, the Department worked closely with all stakeholders to ensure that teaching and learning takes place without any hindrances. The Department of Health was one of the many stakeholders which assisted the Department during the outbreak of the Covid-19 pandemic. The protection of children and educational facilities was of paramount importance. KZNDOE has taken necessary precautions to prevent the potential spread of COVID-19 in the school setting.

The Department always works on the premise that education is a societal issue and that government cannot deliver education without community involvement. The role of the private sector has been one of the dominant features in the KwaZulu-Natal Department of Education. The need for the involvement of the private sector became evident when the country started experiencing the impact of COVID-19 on available resources. The COVID-19 pandemic came with many challenges to the Department all of which came with demands for huge financial resources. The demands of safety against infections did not match the available financial resources. The private sector came to the rescue. One of them was SAPPI. In an effort to provide some relief the organisation donated items such as hand sanitizers, masks and boxes of paper products to support the most vulnerable.

Our schools did not escape the scourge of crime and violence that plagues the province. Incidence of violence at schools is swelling while armed robberies and break-ins are also on the increase. Teenage pregnancy is also of major concern in certain areas. To counter crime at schools, the Department has strengthened governance and management while also improving safety and security for both learners and educators.

In mitigation of the various set-backs faced in the service delivery environment, the province developed an academic improvement plan aimed at increasing the percentage of learners who attain learning outcomes in all the grades. The plan was designed to focus on various critical areas of improvement of learning outcomes in schools. Each focus area looked at factors which determine the maximization of the available teaching and learning time.

The Department focused on ensuring that schools are not only functional but that they are also productive. The Department of Education had to ensure that schools have teachers and learning material. When the year started the Learner Support Material had been provided in schools in the form of textbooks and stationery.

A major priority during this turbulent period was the availability of water, sanitation, cleaning services, screening services, learning space suitable for social distancing and the safety issues. It was important for the Department to ensure that schools are able to realise educational goals and establish a purposeful schooling environment including measures to deal with learner absenteeism, lack of punctuality and truancy.

Despite the loss of notional time the Department paid more attention to formative and summative assessment in all grades. This focus was on the type of assessment which informs teaching and learning i.e. summative assessment. Quarterly assessments were viewed as the main channel to drive formative assessments. According to the plan the Department organised formative assessment in two ways. Firstly, all schools were expected to set and moderate their quarterly tests for recording and for the improvement of teaching and learning. Secondly, Grade 12 teachers were to set their own assessment instruments in all subjects except in Accounting, Agricultural Sciences, Business Studies, Economics, English First Additional Language, Geography, History, IsiZulu Home Language, Life Sciences, Mathematical Literacy, Mathematics and Physical Sciences. These subjects were tested at provincial level with the use of common test papers in March, June and September.

Regular school functionality visits were conducted by multi-disciplinary task teams to monitor and support underperforming districts and schools.

Content and methodology workshops, known as Just-In-Time, were conducted for teachers throughout the province. The purpose of content and methodology workshops in 2021 was to develop a rigorous, comprehensive revision programme across all identified subjects in an attempt improve the performance of the province in all subjects. Teachers in all the 12 districts were exposed to this programme, despite the fact that the main target was the schools at risk of underperforming. The thrust of the programme is the differentiated approach whereby teachers are equipped on how to pay special focus on the different categories of learners (struggling, average and highflyers) as they take them through various topics.

In 2021 the MEC for Education embarked on district engagements which focused on the improvement of teaching and learning as well as school management. The visits were scheduled for all the 12 districts and the MEC ensured that all school principals attend. In some cases, it was not possible to invite all principals because of the social distancing requirement which was part of the non-pharmaceutical methods of prevention of COVID-19 infections.

In light of the Department's interest in keeping abreast of the rapid development of ICTs and its continuous efforts to integrate technology into education, the department studies the existing ICT tools annually to determine their effectiveness. With the world changing very fast in the field of Information Communication and Technology (ICT) and the Fourth Industrial Revolution (4IR) taking centre stage, we have seen the importance of also catching up with the speed at which the advancements in these two areas are moving. It is for this reason that the department is serious about making strong investments in technology and internet connectivity to lay a solid foundation for a future that is underpinned by innovation and is digitally inclusive. The department has worked hard to build an integrated ICT package that will enable us to continuously modernize methods of teaching and learning. The Department will continue its effort to provide devices to school principals in the province.

The COVID-19 pandemic has brought to the fore the weakness of ICT infrastructure in many schools and gaps with regard to digital content for learners and educators. South Africa is behind many similar countries in this regard. This gap must be closed. Learners, particularly those at the secondary level facing important national examinations, should become more accustomed to using online resources. If teachers are accustomed to using these resources, it becomes easier for this to be realised among learners. Technology innovation is important, whether or not we are faced with a health crisis.

The Department is committed to pilot the introduction of Coding and Robotics at foundation phase as part of aligning with the demands of the 4th Industrial Revolution. To this end, we

would like to report that 60 primary schools, 55 multi-grade schools and 08 special and full-service schools in Grade 7 have been identified to pilot the teaching of these subjects. The training of subject advisors and teachers was undertaken in February 2020.

Coding and Robotics was an unfunded programme in the 2021/2022 financial year therefore piloting schools have not been resourced as yet. The subject is 75% practical and teaching the subject requires that schools have at least one fully resourced Coding and Robotics laboratory. Teaching has been compromised by learners being taught theory only in most piloting schools. Schools do not have reliable internet to access online programmes such as SCRATCH and PYTHON and open resources recommended in lesson plans as required for the new subject. The project was welcomed by all stakeholders, including communities and teacher Unions; however, the absence of resources has affected the enthusiasm of parents, learners and teachers.

Fraud and corruption is rife in many government departments countrywide. The Department has established the Provincial Operation Clean Audit Committee (POCAC) to mitigate against fraud and corruption. To this effect, the Department has developed and implemented an audit turnaround strategy. Support is provided in all areas that require attention in managing finances and performance information. The Department achieved an unqualified audit with findings in 2020-2021 financial year. The achievement was in the outcome of the performance audit where the department received a qualification in 2020-2021 only for one performance indicator whereas in previous years there were too many.

As a result of budgetary constraints which are affecting the whole of government, the department could not achieve some of its priorities. These include the inability to improve the teacher- pupil ratio in schools and to provide learner transport to all qualifying learners in KwaZulu-Natal. This means that, while thousands of learners do benefit from the programme, there are many who are still on the learner transport waiting list throughout the province. However, discussions are ongoing within government and with provincial treasury in particular to look at this situation.

The high vacancy rate as a result of budget cuts restricts the Department from delivering on key mandates and targets in the Department. The Department also experienced challenges in the implementation of Agricultural Schools of Excellence and Autism schools due to court appeals and the legal processes are still underway.

The Department made progress in the establishment of the proposed state of the art, Maritime School of Excellence where all designs have been completed and approved. The appointment of the suitable contractor is anticipated in May 2022.

The migration of the ECD (0-4 year olds) from the Department of Social Development to the Department of Education threatened to be a major test; however, the Department through its various work streams was able to ensure that adequate planning and preparation was done to meet the 1st April 2022 deadline for the function shift to take place.

Climate change is one of the greatest threats to sustainable development and, if climate change is not addressed, it has a potential to undermine many of the positive advances made in meeting the Sustainable Development Goals. Climate change has brought about unpredictable weather patterns, and this is set to change for the worst as it has a negative impact on learners' psychological self. In addition, the unpredictable weather conditions are highly destructive in the school infrastructure environment. This ultimately disrupts education and further exposes existing vulnerabilities. Some of the effects of climate change include learner dropout mainly due to flooding, displacement, emotional distress, and storm related infrastructure damage. Hence, a comprehensive climate change strategy needs to be developed to mitigate the impact of climate change.

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	Current/ Actual standard 2020/2021	Desired Standard 2021/2022	Progress
Improve learner pass rate in Grade 12	77,6%	86,3%	The 2021 learner pass rate is 76,8%. This is a decline of 0,8% from the 2020 pass rate and it is 8,7% lower than the 2021/2022 desired standard. However, the number of learners who passed increased from 104 938 in 2020 to 127 990 in 2021. The target in terms of pass percentage could not be achieved due to the following challenges: • The number of learners enrolled in 2021 increased quite significantly compared to 2020. • The 2021 Grade 12 cohort last wrote full scale examination in 2019 when they were in Grade 10. • A few schools did not have teachers for certain subjects over a significant period of time. • Some teachers struggled to cover curriculum in time because they had to recover some of the learning losses that occurred as a result curriculum trimming. As such, the time was spent on revision was not enough.
Improve Bachelor passes in Grade 12	37,27%	40%	• The percentage of Bachelor passes increased from 37,27% in 2020 to 48% in 2021. This is 8% higher than the 2021/2022 desired standard. The following interventions contributed to the improvement. • Revision materials were developed and distributed to all schools in high enrolment subjects. • Structured revision programmes post preparatory examination were implemented until the day when learners wrote their final paper per subject. • 5+1 or 5+2 Programme where extra tuition was offered on Saturdays and or Sundays. • 1+9 Programme where teachers teaching the same subject met on one day to discuss work to be done in the next two weeks.

Main Services	Current/ Actual standard 2020/2021	Desired Standard 2021/2022	Progress
Improve learner performance in Mathematics	Percentage of Grade 12 learners achieving 50% or more in Mathematics is 20,42%	20%	The percentage of learners who achieved 50% or more in Mathematics is 20,9%. This is an improvement of 0,48% from 2020. The 2021 percentage is 0,9% higher than the 2021/2022 desired standard. The following interventions contributed to the slight improvement: • The structured differentiated approach to revision implemented by schools. • 1+9 Programme where teachers met on one day to discuss work to be done. • 5+1 Programme. Problem Solving workshop for top teachers and subject advisors was conducted on 21/08/21. A total of 44 top teachers and 23 subject advisors attended. The workshop aimed at capacitating teachers with skills to solve higher order questions. A separate revision document focusing more on level 3 and 4 type questions was developed and distributed to schools. Challenge: The Grade 11 content trimmed in 2020 led to teachers rushing into finishing the curriculum while some learners were left behind.
Improve learner performance in Physical Sciences	Percentage of Grade 12 learners achieving 50% or more in Physical Science is 28,2%	34%	The percentage of learners who achieved 50% or more in Physical Sciences is 28,4%. This is an improvement of 0,2% from 2020. However, the 2021 percentage is 5,6 lower than the 2021/2022 desired standard. The deviation is due to the following reason: • Schools struggled to finish curriculum on time due to the Grade 11 content that was trimmed in 2020. • Content gaps in Grades 10 and 11 which are examinable in Grade 12 contributed to the deviation The Just- In- Time workshop emphasised the differentiated approach to revision where learners were given work according to their capabilities. The revision material distributed to schools focused on the different levels of cognitive demand including higher level.

Main Services	Current/ Actual standard 2020/2021	Desired Standard 2021/2022	Progress																												
Increase the number of Secondary schools with NSC pass rate above 60%	1 442 National Senior Certificate (NSC) pass rate of 60% and above	1 550	The number of Secondary Schools with NSC pass rate above 60% increased from 1 442 in 2020 to 1 482 in 2021. However, the 1 550 target could not be achieved. Challenges: - Schools struggled to finish curriculum on time due to the Grade 11 content that had been trimmed in 2020. - Content gaps in Grades 10 and 11 which are examinable in Grade 12 contributed to the deviation.																												
Provision of revision topics for each gateway subject	Lack of revision skills to some of our learners	Improved learner performance in Grade 12	Revision materials were distributed to all schools and for all learners offering Accounting, Business Studies, Economics, Agricultural Sciences, Life Science, Physical Science, Geography, History, Tourism, Mathematical Literacy, Mathematics, IsiZulu Home Language and English First Additional Language. Structured revision programmes beyond preparatory examinations until the day when learners wrote a final examination in a subject were implemented.																												
Provision of Leaner Support material to all schools	Insufficient provision of Learner Support Material to some of our schools	To have all LTSM delivered by day one in the 2021 school year, as ordered. To increase coverage of textbooks to learners to ensure that sharing is prevented.	Revision materials were developed and hard copies were distributed to schools during the month of September. The following table shows the subjects and number of copies that were distributed. <table><tr><th>Subject</th><th>Number of copies</th></tr><tr><td>Accounting</td><td>31 072</td></tr><tr><td>Business Studies</td><td>71 291</td></tr><tr><td>Economics</td><td>36 965</td></tr><tr><td>Agricultural Sciences</td><td>25 573</td></tr><tr><td>Life Sciences</td><td>96 614</td></tr><tr><td>Physical Sciences</td><td>47 245</td></tr><tr><td>Geography</td><td>71 436</td></tr><tr><td>History</td><td>42 401</td></tr><tr><td>Tourism</td><td>915 (Teachers)</td></tr><tr><td>Mathematical Literacy</td><td>111 417</td></tr><tr><td>Mathematics</td><td>62 650</td></tr><tr><td>Technical Mathematics</td><td>2 342</td></tr><tr><td>Technical Sciences</td><td>2 342</td></tr></table> A total of 88 000 Geography Orthophoto Maps for Ceres, Graaff- Reinet and Louis Trichardt were distributed to schools.	Subject	Number of copies	Accounting	31 072	Business Studies	71 291	Economics	36 965	Agricultural Sciences	25 573	Life Sciences	96 614	Physical Sciences	47 245	Geography	71 436	History	42 401	Tourism	915 (Teachers)	Mathematical Literacy	111 417	Mathematics	62 650	Technical Mathematics	2 342	Technical Sciences	2 342
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Main Services	Current/ Actual standard 2020/2021	Desired Standard 2021/2022	Progress
Clustering of districts for intensive support	Lack of support to Districts	Improved performance in grades 6,9 and 12 examinations	MEC held meetings with districts MANCO where two presentations were made The first presentation on analysis of term two results was made by the province and the second one was on the progress made in implementing the 12-point plan. The province provides all districts with support in schools. This includes the tracking of learner performance from Grade 10 to Grade 12. Teacher orientation workshops are organised for the FET phase by the Department.
Training teachers in the concept of formative and Summative Assessment	Lack of setting quality tests by some educators.	Set quality tests to improve performance in Grade 12 examinations	No assessment workshops were conducted. However, some of the aspects of assessment e.g. levels of cognitive demand were accommodated in the revision materials used by schools.
Conduct Booth Camps for high flyers	High failure rate in gateway subjects	Improvement of learner performance in gateway subjects from 81% to 86.3%.	No boot camps were conducted due to COVID-19 protocol restrictions. However, Mathematics and Physical Sciences revision classes for the following partnership programmes were conducted: Kuthlwanong (weekends)– 356 learners attended (face to face and online) Talent Development Programme online classes (Saturdays and two afternoons on weekday)- 40 out of 40 learners attended.
			University Preparation Programme online classes (Saturdays and two afternoons on weekday) - 50 out of 50 learners attended.
Printing and distribution of common tests in Grade 12 Qualitative and quantitative analysis of common tests.	Lack of knowledge on how to develop assessment programmes by some educators.	Improved skills in teaching and learning	Common preparatory examinations were set in October 2021.
Conduct Content and Methodology workshops	Lack of teaching methods by some educators	Improved teaching skills	No content and methodology were workshops were conducted. This period is ring-fenced for revision and examinations.

Main Services	Current/ Actual standard 2020/2021	Desired Standard 2021/2022	Progress																																																																	
Addressing the challenge of language proficiency at all levels	Lack of language proficiency at all levels	Improved learning skills	Content and Methodology workshops were conducted on: 03 – 05/09/21:10 – 12/09/21: 17 – 19/09/21 and 21 – 23/09/21.																																																																	
			The table below shows teacher attendance as well as pre- and post-test results for subjects in which the province was responsible for the rollout.																																																																	
			<table><tr><th>Subject</th><th>Expected number</th><th>Actual number</th><th>Pre-test</th><th>Post-test</th></tr><tr><td>Accounting</td><td>638</td><td>604</td><td>74,4%</td><td>87,7%</td></tr><tr><td>Business Studies</td><td>601</td><td>570</td><td>52%</td><td>73,7%</td></tr><tr><td>Economics</td><td>609</td><td>585</td><td>69,2%</td><td>75%</td></tr><tr><td>Mathematics</td><td>891</td><td>806</td><td>44,84%</td><td>69,38%</td></tr><tr><td>Maths Literacy</td><td>598</td><td>576</td><td>65,37%</td><td>81,24%</td></tr><tr><td>Tech Maths</td><td>65</td><td>61</td><td>64,62%</td><td>80,54%</td></tr><tr><td>Agricultural Science</td><td>487</td><td>404</td><td>94%</td><td>97%</td></tr><tr><td>Life Sciences</td><td>612</td><td>596</td><td>90,4%</td><td>90,3%</td></tr><tr><td>Physical Science</td><td>595</td><td>572</td><td>50,3%</td><td>59,02%</td></tr><tr><td>Technical Science</td><td>84</td><td>65</td><td>73,79%</td><td>83,65%</td></tr><tr><td>Geography</td><td>593</td><td>554</td><td>72,7%</td><td>80,9%</td></tr><tr><td>Technical Subjects</td><td>300</td><td>236</td><td>-</td><td>-</td></tr></table>	Subject	Expected number	Actual number	Pre-test	Post-test	Accounting	638	604	74,4%	87,7%	Business Studies	601	570	52%	73,7%	Economics	609	585	69,2%	75%	Mathematics	891	806	44,84%	69,38%	Maths Literacy	598	576	65,37%	81,24%	Tech Maths	65	61	64,62%	80,54%	Agricultural Science	487	404	94%	97%	Life Sciences	612	596	90,4%	90,3%	Physical Science	595	572	50,3%	59,02%	Technical Science	84	65	73,79%	83,65%	Geography	593	554	72,7%	80,9%	Technical Subjects	300	236	-	-
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The workshops were successful as there was a remarkable improvement in the pre- and post-test results of 11 subjects except for Life Sciences.																																																																				
Addressing the challenge of language proficiency at all levels	Lack of language proficiency at all levels	Improved learning skills	Addressing language proficiency was incorporated during the Just-In-Time workshops for various subjects.																																																																	

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

Current/actual arrangements	Desired arrangements	Actual achievements
Batho pele standards Consultation Media Engagement Marketing and Advertising Use of Social Media Marketing and Advertising Communication Outreach	100% consultation of all relevant stakeholders	26 052 741 beneficiaries reached through various consultation mechanisms
Service Standards Citizens Charter Service Delivery Charter	100% Service Deliver Charter compliance in all offices	Citizens Charter posted on website
Access standards Social media platforms Departmental website Community Outreach Visible signage in offices	100% language and physical access 100% signage visibility	100% Local language availability/usage 97% signage visibility
Courtesy Visible signage in offices	100% signage visibility	97% signage visibility
Complaints Mechanisms Departmental Call Centre Social media platforms	100% complaints resolution	99.7% complaints resolved
Openness & Transparency standards Site visits reports Annual Reports posted in website	Site visits reports Reports posted on website	Site visit reports Reports posted on website

Complaints mechanism

Current/actual complaints	Desired complaints mechanism	Actual achievements	
		Received	Resolved
Bursaries	100% resolution rate	22	22
Examinations		885	858
Governance & Management	100% resolution rate	405	405
HR Related Matters	100% resolution rate	477	477
Pensions	100% resolution rate	17	17
Information Technology	100% resolution rate	23	23
Norms & Standards	100% resolution rate	20	20
Salaries/Tax	100% resolution rate	283	283
General	100% resolution rate	918	918
Total	100%	3 050	3 023

2.3 Organisational environment

In the financial year under review the Department saw the appointment of a new Chief Financial Officer as well as a new Head of Department. This is a major move towards ensuring stability in the Department.

During the current financial year, the Department has retained its educator staff establishment to 90 057 posts which still places the Department at a teacher- pupil ratio of 1: 30. This situation could not be improved mainly due to financial constraints which has been worsened by huge budget cuts which have been effected over the MTEF period.

The KwaZulu-Natal Department of Education has 85 603 school based educators, 1 092 office based educators and 197 therapists employed in terms of the Employment of Educators Act who provide the core function towards ensuring a literate and skilled society through education. The Department also has 12 248 employees who are employed in terms of the Public Service Act to provide support services.

While there is sufficient supply of qualified educators in most of the fields, there is a difficulty in recruiting qualified educators for scarce skills such as Mathematics and Science. There is also a general lack of interest by skilled professionals e.g. Professional Nurses to seek employment within the education sector. Representations have been made to National Department of Basic Education for the awarding of Funza Lushaka bursaries for this Province to target persons studying towards qualifications in the scarce subjects including Mathematics and Science as well as all other identified fields where the supply may not be sufficient.

The moratorium on the filling of public service posts has also resulted in a high vacancy rate in support personnel. Highly skilled and experienced employees were lost through attrition and the posts could not be filled. Succession planning was therefore compromised. The Department has however, in compliance with the cost cutting measures, obtained approval from the Premier of the Province for 18 SMS and 105 public service posts to be filled recently. In addition, volunteers were recruited to address the gap of security and cleaning functions at schools and paid a stipend. Many of the other permanent public service posts at offices and schools remain vacant.

A blanket approval exists for the filling of school based educator posts which are considered essential as they fulfil the core function of the Department and no classroom can be left without a teacher. All vacant posts are therefore filled as soon as they become vacant. Promotion posts are filled in an acting capacity until the formal processes are finalized. The HR App is being utilised for qualified unemployed teachers to register thereby enabling this Department to have a pool of potential educators for the filling of vacancies.

The attrition rate is 2.8% and this shows that there is stability with most employees remaining in service until retirement. HR Planning is undertaken to ensure that there is a sufficient pool of suitable candidates to fill the vacancies which arise.

The Department developed an Employment Equity Plan for the stipulated 5-year period ranging from period 1 April 2019 to 31 March 2024. 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, the Department has fallen short of the prescribed targets. Whilst the workforce comprises of approximately 69% of women, only 33% of SMS posts were occupied by women. More efforts will have to be made towards succession planning and developing women. In the filling of posts, there is also a need for compliance with the Employment Equity Act and the demographics of the Department must be borne in mind for this purpose.

Phase 1 of the Presidential Youth Initiative was implemented from December 2020 until 31 March 2021. In addition to providing much needed employment to the youth, this programme was conceived to provide support to schools in order to ensure continuity of teaching and learning. An amount of R1 338 452 000 was allocated to the Department for phase 2 of this initiative (1 November 2021 to 31 March 2022) and was used to appoint approximately 64 117 Education Assistants (EAs) and General School Assistant (GSAs).

The administration of the office environment in the midst of the pandemic was sustained by adhering to the following protocols viz. virtual training sessions, meetings, working remotely and rotation of personnel.

Notwithstanding the austerity measures, the Department reprioritized its programmes and projects so as to derive optimal benefit from limited financial resources. Even though the financial implications of the COVID-19 pandemic placed an onerous burden on the limited fiscus of the State, the Department was still able to successfully implement its planned educational programmes through visionary leadership, commitment and dedication of its employees, efficient and effective administrative systems and constructive stakeholder participation.

The State President in his State of the Nation Address on 7 February 2021 announced the reconfiguration of government departments and in this regard the migration of the Early Childhood Development Function (ECD) from the Department of Social Development to the Department of Education with effect from 1 April 2022. The proclamation was signed by the President on 30 June 2021. In order to facilitate this process joint technical workstreams were established comprising officials from both Department of Social Development and Department of Education as follows:

- Human Resource Management and Labour Relations
- Finance and Budget
- Moveable and immovable Assets
- Data, Information, Monitoring and Evaluation
- Legislation, Policies, Contracts and Claims
- Stakeholder Management and Communication
- ECD Programme Implementation

A total number of 70 employees were identified to be transferred with effect from 1 April 2022 from the Department of Social Development to the Department of Education made up as follows:

- Social Work Supervisors – 3
- Social Workers – 60
- Contract Workers – 7

Since the transfer of employees is a matter of mutual interest, agreement was reached in the KZN Sectoral Bargaining Chamber of the Public Service Co-ordinating Bargaining Council (PSCBC) regarding their transfer and conditions of service.

The reports of the various work streams were consolidated into a single Provincial Macro Organisation of Government (PMOG) submission which was signed off by the respective MEC's in August 2021 and the Premier in September 2021.

The 70 employees are expected assume duty in their various workstations on 1 April 2022. These officials will provide the necessary technical support to ensure that the function is integrated with the Department of Education.

2.4 Key policy developments and legislative changes

Education Legislation

There were no major changes to educational legislation during the period under review. The consultation in respect of the Basic Education Laws Amendment Act (BELA) has been completed; however, the Act has still not been promulgated.

Amendments to Transversal Legislation

The following were three (3) amendments to Gender based Violence Legislation:

- (i) Criminal and Related matters, Amendment Act No 12 of 2021;
- (ii) Sexual Offences and Related Matters Amendment Act No.13 of 2021;
- (iii) Domestic Violence Amendment Act No 14 of 2021

These three (3) pieces of legislation were promulgated to aid and prevent the scourge of Gender Based Violence (GBV) in Society. The Department has embraced Government's call to eradicate GBV in society. The Department is part of a multi-sectoral team that works together to prevent GBV in our school environment.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Impact Statement of the Department is: *Skilled and competent learners prepared for socio-economic emancipation, while the primary outcome is: Youth better prepared for further learning and the world of work. All the other secondary outcomes such as: A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world; Improved reading for meaning, numeracy and digital skills; A safe, secure school environment for teaching and learning; Decolonized curriculum in language and history studies; and Collaborative and responsive infrastructure planning and implementation contribute to the primary outcome, viz., Youth better prepared for further learning and the world of work.*

Despite the serious challenges brought about by the COVID-19 pandemic, the July 2021 Unrests and the spate of floods in the province, the Department is making progress towards the achievement of the five year targets in relation to the outcome indicators.

The National Senior Certificate results indicate an increase in the number and quality of passes in the province. In an attempt to achieve Outcome 1: *Youth better prepared for further learning and the world of work*, the Department has increased access to niche subjects such as STEM subjects for historically disadvantaged learners. The Department has also implemented a curriculum with skills and competencies for a changing world in many more public schools by adequate provisioning for and 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 schools.

In terms of Outcome 2: *A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world*, the Department's teacher training programme was disrupted due to the COVID-19 disruptions. The province had to resort to alternative methods of teacher training such as virtual workshops and training.

The province adopted a strategy of assisting teachers to teach effectively especially in gateway subjects as a diagnostic report indicated content gaps. Workshops were organised in the twelve districts focusing on the 12 gateway subjects. Each workshop venue was manned by subject advisors and at least 2 practicing top teachers. Participating teachers were drawn from schools with underperforming subjects.

The Department has implemented various programmes to ensure that the 5 year targets for Outcome 3: *Improved reading for meaning, numeracy and digital skills* are met. The Primary School Reading Improvement Programme (PSRIP) for 2021 is an intervention pitched at the GET level. The PSRIP is a reading improvement programme focusing on English First Additional Language (EFAL). This programme seeks to capacitate and up-skill teachers and subject advisors. The PSRIP also aims to support the transition of learners from mother-tongue instruction in the Foundation Phase to English in the Intermediate.

In the Foundation Phase (FP) 22 subject advisors were trained on the Primary School Reading improvement Programme (PSRIP) and 4 055 teachers have been workshopped. 654 Implementing schools were supported in September and October 2021. Lesson plans, resource packs, worksheets, management documents, display boards and big books were provided. In the Intermediate Phase (IP) 21 subject advisors and 742 English First Additional Language teachers were trained in the PSRIP in September and October 2021. 780 Teachers were trained in February and March 2022. In collaboration with National Reading Coalition (NRC) which is part of NECT, 18 Intermediate Phase English Subject Advisors were trained to use a virtual platform to train teachers to implement the PSRIP.

Outcome 4: *A safe, secure school environment for teaching and learning*: The number of schools that are benefitting from the schools' social security programmes such as the Learner Transportation Programme, the National School Nutrition Programme and No Fees School Policy are steadily increasing thus bringing the province closer to the 5-year target.

Three hundred and ninety-seven schools (397) schools are benefitting from the Learner Transportation Programme, 5 455 schools from the National School Nutrition Programme and 5 807 schools from the No Fees School Policy.

Outcome 5: *Decolonized curriculum in language and history studies*: The number of schools offering isiZulu home language is one indicator which helps us assess how we are faring in the realization of outcome 5. IsiZulu home language is offered by the highest number of learners in KwaZulu-Natal from Grade R to Grade 12. A total in excess of 2 297 028 learners in the province pursued IsiZulu home language which is a clear indication that the Province is rapidly approaching the 5-year target for the number of schools offering isiZulu home language.

Outcome 6: *Collaborative and responsive infrastructure planning and implementation*: The Department's infrastructure programme is pro-poor where the most disadvantaged (rural and township) schools are targeted for renovations and refurbishment. The province is on course to achieve the 5 year targets. In modernising our rural schools, we wish to close the gap between schools in the urban areas and those in rural areas.

A number of schools in the province have been modernized through our ICT roll out programme. The Department, together with Vodacom continue to support schools around the province by introducing the smart classroom programme.

Despite the challenging economic climate, the Department has forged ahead with the provision of physical infrastructure. We have completed the building of the following schools: Cosmo Primary School in uMgungundlovu District, Siphumelele Secondary School in King Cetshwayo District, Bloemfontein Primary School in Harry Gwala District, Ulovu Secondary School in uMlazi District, Sokheni Secondary School and Sinothando Secondary School in uMzinyathi District, Vezukusa Primary School in uMkhanyakude District and KwaMiya Primary in uThukela.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME 1: ADMINISTRATION

Purpose:

The purpose of Programme 1: Administration 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-Programme

This programme has six sub-programmes analysed 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

During the reporting period, the Department allocated 9.89% 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. This was above the set target of 10.79% for the financial year. The Department's performance in this regard demonstrates the positive strides that are being made towards prioritising funds towards the achievement of its core mandate.

During the reporting period the Department was successful in providing additional resources with the aim of fast-tracking online connectivity during the pandemic. This is evident in the fact that the Department ensured that 5 540 schools could be contacted electronically (via email), and the target of 5 540 was met.

Despite the COVID-19 pandemic district officials were able to visit 91% (5890) of the targeted schools with the aim of monitoring and the providing support to ensure an effective curriculum in public ordinary schools as well as special schools.

The Department experienced a challenge in meeting its target of ensuring that 50% of SMS positions are occupied by women. Women in Management Service only constitute 33% of all those in SMS positions. On the other hand, females who outnumber males in the teaching fraternity in KZNDOE only constitute 40% women principals in schools.

4.2 PROGRAMME 2: PUBLIC ORDINARY SCHOOLS

Purpose

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

Sub-Programme

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

The Department has shown a high success rate in this programme. This is evident in the fact that the majority of programmes rolled out within in programme 2 to support a youth better prepared for further learning and a world work have reported positive achievements. During the period under review, the Department provided 162 (135%) of the targeted 120 schools with media 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.

The Department has also been successful in ensuring alignment to the national mandate of access to learning through the provision of schooling through the “No-fee School Policy”. During the reporting period the Department reported a total of 2 121 248 (80%) learners benefitting from the “No Fee Schools” policy thereby making its contribution as a province towards ending the exclusion of learners from a poor background from entering the world of learning.

In continuing to ensure accessibility, the Department provided 67 163 Learners with dedicated learner transport which was above its target of 60 000.

With the high rate of unemployment and lack of access to food for some families, the Department has contributed to ensuring the inclusion of all learners within the schooling system school through the school nutrition programme. To this end the Department provided 86% (approximately 2.4 million) learners, which was more than the target of 83%, with meals at schools to eliminate the exclusion of learners from the schooling system due to lack of access to a proper, nutritious meal.

A total of 14 947 Volunteer Food Handlers assisted in cooking the meals for learners during the 196 feeding calendar days.

The Department also provided 32 306 learners with psychosocial support. The social ills campaign covered issues such as bullying, child abuse, human trafficking, substance abuse and learner pregnancy.

4.3 PROGRAMME 3: INDEPENDENT SCHOOLS

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 so that the youth is better prepared for further learning and a world of work.

During the reporting period the Department provided 130 registered independent schools with subsidies to further contribute to enhancing the teaching and learning environment. Some schools have closed. In light of this and given the staff shortages only 114 schools were visited for support purposes.

4.4 PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION

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

The Department recorded an enrolment of 20 545 learners in public special schools. Furthermore, with the drive to employ suitably qualified educators in special schools, the Department recorded an employment of 1 922 educators during the financial year.

The Department has also successfully exceeded its set target of 22% by achieving 31% in ensuring the availability of public special schools to serve as resource centres. This initiative is particularly important as it provides a platform whereby awareness initiatives about inclusive education, including teacher training and parental awareness programmes are rolled out. Irrespective of learner barriers to learning, this programme ensures that there is a competent cohort of educators and appropriate resources for this cohort of the youth to be better prepared for further learning and a world of work.

4.5 PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

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-programme

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

The Department reported an output of 3 982 public schools that offer Grade R. ECD is deemed an important foundation phase of education, therefore this stride by the Department of ensuring that schools offer Grade R within the province may result in educational efficiency as children acquire basic concepts, skills and attitudes required for successful learning and development prior to entering the schooling system. Furthermore, it would be impossible to achieve success without qualified Grade R practitioners. During the reporting period the Department reported 3 617 practitioners having graduated with an NQF level 6 qualification, which was above the set target of 2 049 for the financial year. Strong foundational skills are important in ensuring that the youth is better prepared for further learning and a world of work.

4.6 PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

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

The achievements in the Infrastructure programme are indicative of the Department honouring its mandate to facilitate teaching and learning in a safe and conducive environment for learners.

During the period under review the Education Infrastructure grant (EIG) was used to maintain the ablution facilities in 48 schools. Of these, 31 were completed, four are currently under construction and seven are at design development stage.

The Department initially identified 1 377 schools with pit latrines that needed to be replaced with better ablution facilities. These are ongoing projects of which 776 schools were completed in 2021 where pit latrines were eradicated, 441 schools are under construction whereas 108 schools are at design development stage.

144 Schools which were vandalised during the July 2021 unrests had to be provided with alternative learning spaces to ensure that conducive teaching and learning could continue. The department's infrastructure budget was further impacted by natural disasters that damaged schools. A total of 244 schools were recorded to have been damaged by storms during December 2021 to January 2022. The rehabilitation of these storm damaged schools is estimated to cost R262 million. The schools were provided with 392 mobile classrooms in the interim.

The Department continued to ensure conducive and safe learning spaces through undertaking repairs and renovation to existing school infrastructure, such as repairs to roof leaks, replacing broken windows, repairs to storm water drainage, wall painting, etc. The Department implemented several projects some of which reached practical completion in 2021/22, such as Dr. Macken Mistry Primary School in the Pinetown District, Celimfundo Primary School in the uMzinyathi District, Inkosenhle Primary School in the uMkhanyakude District, Vuthela Primary School in the Zululand District, amongst others.

Four new schools were completed as at the end of December 2021. These included Cosmo Primary School in the uMgungundlovu District, Siphumelele Secondary School in the King Cetshwayo District, Bloemfontein Primary School in the Harry Gwala District, Ulovu Secondary School in the uMlazi District, Sokheni Secondary School and Sinothando Secondary School in the uMzinyathi District, Vezukusa Primary School in the uMkhanyakude District.

The Department continued to focus on the provision of special schools' infrastructure to facilitate access to education for learners with special needs. The scope included the construction of new teaching and learning facilities, specialised rooms for assessment and consultation, as well as boarding facilities. The department continued with the implementation of the Inanda Learners with Special Education Needs (LSEN) school (90 per cent complete) in the Pinetown District, the Open Gate Special School (70 per cent complete) in the uMgungundlovu District, and the YWCA Special School in the Amajuba District (55 per cent complete).

During the reporting period the Department provided 19 schools with electricity infrastructure, 300 schools with sanitation facilities and a further 300 schools with water infrastructure.

4.7 PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

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.

(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 one programme and funded with conditional grants.

Summary of Achievements

The matric class of 2021 experienced a number of challenges due to the effects of Covid-19. This class lost many days of teaching, learning and assessment in their Grade 11 year in 2020, as well as their Grade 12 year in 2021. The Grade 12 year in 2021 only started in February as schools were still closed in January due to the second wave. In July, the second term was disrupted by the third wave and the July 2021 unrests, hence schools had to close earlier than expected and also opened later. This caused disruptions to both teaching, learning and assessment as the second term assessment programme had to move to August leaving a very limited time to prepare for the trial examinations in September 2021.

Schools struggled to finish curriculum on time due to the Grade 11 content that was trimmed in 2020. Content gaps in key areas in Grades 10 and 11 which are examinable in Grade 12 contributed to the under-achievement.

Matric learners were assisted through interventions during the national lockdown. Radio, online lessons and recorded lessons were used but, as some learners are from disadvantaged communities, they were not able to benefit from the online programmes because of a digital divide. The learners were unable to use the Easter holidays and June holidays as part of the matric intervention programme because of the national lockdown restrictions on gatherings.

A total number of 204 517 candidates registered to write the 2021 National Senior Certificate (NSC) examination in the province. In these examinations 76,8% of learners passed while 48% achieved Bachelor passes. The target for Bachelor passes was exceeded due to the matric intervention programmes. The slight decline in the overall performance is attributed to the disruptions caused by the COVID-19 pandemic which resulted in the class of 2021 losing valuable teaching and learning time.

5. PERFORMANCE INFORMATION FOR FINANCIAL YEAR 2021/22

PROGRAMME 1: ADMINISTRATION									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022		Reasons for Deviation
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	Public schools using the South African Schools Administration and Management Systems (SA- SAMs) to electronically provide data Public schools contacted electronically (e-mail) Expenditure going towards non- personnel items To promote employment equity To promote employment equity	STANDARDISED OUTPUT INDICATORS							
		SOI 101: Number of public schools that use the South African Schools Administration and Management Systems (SA-SAMs) or any alternative electronic solution to provide data.	5 881	5 848	5 957	5 877	-80	-1.34%	A total of 80 public schools have been closed since the planned target was set.
		SOI 102: Number of public schools that can be contacted electronically (e-mail).	5 340	5 389	5 540	5 540	0	0.00%	Target achieved
		SOI 103: Percentage of education expenditure going towards non- personnel items.	9,14%	9,43%	10.79%	9.89%	-0.90%	-8.34%	The variance is due to internal cost cutting due to budget pressures on compensation of employees.
		NON-STANDARDISED OUTPUT INDICATORS							
		NSOI 1.1: Percentage of women in Senior Management Service.	31%	33%	50%	33%	-17.00%	-34.00%	Selection committees are being apprised of the Departments' obligations regarding female appointments to SMS posts prior to proceeding with the selection process in order to increase women representation in SMS posts.
		NSOI 1.2: Percentage of women school principals.	41%	40%	40%	40%	0.00%	0.00%	The target has been attained.

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation	
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	Schools provided with media resources.	STANDARDISED OUTPUT INDICATORS							
		SOI 201: Number of schools provided with multi-media resources	161	154	120	162	42	35.00%	The annual target is exceeded due to the promotion of reading events across the province as part of advocacy of the Read to Lead Campaign.
	Learners in public ordinary schools benefiting from the "No Fee Schools" policy.	SOI 202: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy.	2 025 939	2 122 680	2 122 680	2 121 248	-1 432	-0.07%	The KZN reading strategy is central to the 2021/22 plans.
	Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	SOI 203: Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies.	26.43%	3.3%	10%	4.9%	-5.1%	-51.00%	Data Cleaning by EMIS, removal of duplicates, contestations adjustments due to budget challenges, inclusion of new schools, and adjustment of enrolment at schools by EMIS led to the deviation.
	Learners are funded at a minimum level.	SOI 204: Percentage of learners in schools that are funded at a minimum level.	100%	100%	100%	0%	-100.00%	-100.00%	Budget cut of R6.3 billion prevented the full workforce from being appointed. The Department cannot afford non-critical posts. The Department has applied to Cabinet for an increase in the budget allocation.
									Inadequacy of budget, exacerbated by budget cuts led to learners being under-funded.

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation	
	NON-STANDARDISED OUTPUT INDICATORS								
	To provide access to public ordinary schooling system	NSOI 2.1: Percentage of learners benefitting from school nutrition programme	81,5 %	83%	83%	86%	3.00%	3.61%	The 3% above the target achievement can be attributed to the return of learners to full time attendance since February and the easing of Covid-19 lockdown regulations. This resulted in the improved access to the nutrition programme in most participating schools.
	To provide adequate Learner Teacher Support Materials (LTM) to public ordinary schools	NSOI 2.2: Percentage of core LTSMs delivered to public ordinary schools by day one of the school year, as ordered.	4 537	86%	100%	88%	-12.00%	-12.00%	Some schools did not submit invoices timeously, others did not procure timeously and in some cases publishers did not have stock available. Warning letters as part of consequence management have been sent to defaulting schools by District Offices. Funding to be made available timeously. Publishers to notify the Department of unavailable titles upon receiving orders.
	To measure access to free education in the current financial year	NSOI 2.3: Percentage of learners benefitting from no fee policy	78%	80%	80%	80%	0.00%	0.00%	Target achieved
	To measure the number of learners accessing the dedicated learner transport provided by department	NSOI 2.4: Number of learners benefitting from learner transport	62 070	62 383	60 000	67 163	7 163	11.94%	The demand for learner transport was more than the target. The Department is faced with a serious challenge of insufficient budget for learner transport. Engagements with Treasury will continue with the view to raising the issue of insufficient budget for learner transport.
	To provide support and guidance to learners in mainstream schools	NSOI 2.5: Number of learners benefitting from Psycho-social support programmes.	109 819	16 486	30 000	32 306	2 306	7.69%	The annual target was exceeded due to the aggressive outreach programme building up to the child protection month (May-June) and due to activities conducted during this month. Awareness campaigns on social ills focusing on risky behaviours and support for learners at risk led to the target being achieved. The social ills campaign covered issues such as bullying, child abuse, human trafficking, substance abuse and learner pregnancy. The campaign reached 32 306 learners across the 12 districts.

PROGRAMME 3: INDEPENDENT SCHOOLS SUBSIDIES									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation	
NON-STANDARDISED OUTPUT INDICATORS									
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	To ensure that quality education occurs in subsidized independent schools.	NSOI 3.1: Number of funded independent schools visited for monitoring purposes.	128	49	130	114	-16	-12.31%	Some schools have closed while others were not visited due to staff shortages. There were some schools that changed premises without informing the Department. These challenges resulted in the target not being achieved.

PROGRAMME 4: PUBLIC SPECIAL SCHOOLS EDUCATION									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022		Reasons for Deviation
STANDARDISED OUTPUT INDICATORS									
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world.	Learners enrolled in public special schools.	SOI 401: Number of learners in public special schools.	19 790	19 790	20 590	20 545	-45	-0.22%	The capacity of special schools, including human and other resources to accommodate learners is insufficient. This led to the target not being achieved. The conversion of small and non-viable schools to special schools in areas of need will assist in creating accommodation for more learners in special schools.
Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning.	Therapists/ specialist staff employed in public special schools.	SOI 402: Number of therapists/ specialist staff in public special schools.	193	202	192	194	2	1.04%	
NON-STANDARDISED OUTPUT INDICATORS									
Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	To screen, identify, assess and support learners with barriers to learning for placement and concession.	NSOI 4.1: Number of teachers trained on SIAS Policy	2 682	0	4 000	1 876	-2 124	-53.10%	The target was not reached due to the budget cuts that KZNDOE is experiencing. The Department had to conduct mostly on-site-training. The Department will include the 2 124 educators in training that are set for the 2022/23 financial year.
	To measure the number of employed educators in public special schools	NSOI 4.2: Number of educators employed in public special schools	1 912	1 978	1 967	1 922	-45	-2.29%	The lack of suitably qualified educators led to the under-achievement. Every effort is being made to employ suitably qualified educators.

PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT								
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	Public schools offer Grade R.	SOI 501: Number of public schools that offer Grade R.	3 982	3 982	3 902	3 982	80	2.05 %
	STANDARDISED OUTPUT INDICATORS							
	NON-STANDARDISED OUTPUT INDICATORS							
	To measure the expansion and provision of grade R in subsidized community based centers.	NSOI 5.1: Number of subsidized community based centres offering Grade R.	27	27	27	14	-13	-48.15 %
	Measure the quality provision of Grade R programmes in public schools.	NSOI 5.2: Number of Grade R practitioners employed in public ordinary schools.	5 246	5 190	5 266	5 197	-69	-1.31 %
								The target was exceeded due to some community based Grade R sites being absorbed by public schools.
								Many community-based sites have been placed under primary school names that have Grade 1 that they satellite with. Some stand-alone community based sites no longer qualify for subsidy if they do not have a specific area that they help the Department with as per policy.
								The PPN is considered when employing practitioners. Attrition such as resignations led to the target not being achieved.

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation	
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for the curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	Public ordinary schools provided with water infrastructure.	SOI 601: Number of public schools provided with water infrastructure.	150	1 660	300	300	0	0.00%	The target was achieved
	Public ordinary schools provided with electricity infrastructure.	SOI 602: Number of public schools provided with electricity infrastructure.	109	30	30	19	-11	-36.67%	The Department did not achieve its target as eleven (11) projects are still under construction due to delays from contractors.
	Public ordinary schools supplied with sanitation facilities	SOI 603: Number of public schools supplied with sanitation facilities.	150	500	300	300	0	0.00%	The annual target was achieved
	Schools provided with new or additional boarding facilities.	SOI 604: Number of schools provided with new or additional boarding facilities.	1	1	1	1	0	0.00%	The target was achieved
	Scheduled maintenance projects completed in schools	SOI 605: Number of schools where scheduled maintenance projects were completed.	273	317	100	100	0	0.00%	The target was achieved
	To create job opportunities for women, youth and disabled persons.	NSOI 6.1: Number of women benefiting from EPWP programmes	176	150	80	80	0	0.00%	The target was achieved
Youth benefitting from infrastructure projects	NSOI 6.2: Number of youth benefitting from infrastructure projects	178	130	50	50	0	0.00%	The target was achieved	
Disabled people benefitting from EPWP programmes	NSOI 6.3: Number of disabled people benefiting from EPWP programmes	3	4	2	2	0	0.00%	The target was achieved	

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES										
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation		
Youth better prepared for further learning and world of work. A competent cohort of educators with the requisite skills for the requisite skills for curriculum delivery and assessment in a changing world. Improved reading for meaning, numeracy and digital skills. A safe, secure school environment for teaching and learning. Decolonised curriculum in language and history studies. Collaborative and responsive infrastructure planning and implementation.	Learners passing National Senior Certificate Examination (NSC)	SOI 701: Percentage of learners who passed the National Senior Certificate Examination (NSC)	81,3 %	77,6%	88%	76.8%	-11.20%	-12.73%	The current Grade 12 cohort last wrote a full scale examination in 2019 when they were in Grade 10. A few schools did not have teachers for certain subjects over a significant period of time. Just-in-Time (JIT) workshops are currently being planned and material is being developed for Grades 10 -12. Priority is being given to Grades 10 - 11 teachers and learners. These JIT workshops will be rolled out by Districts. JIT content and methodology workshops for teachers assist in improving the performance of learners in schools that perform below 65%.	
		Grade 12 learners passing at Bachelor Pass level	SOI 702: Percentage of Grade 12 learners passing at Bachelor Pass level.	37,8%	37,8%	43%	48%	5.00%	11.63%	The target was exceeded due to matric intervention programmes.
		Grade 12 learners achieving 60% or more in Mathematics	SOI 703: Percentage of Grade 12 learners achieving 60% or more in Mathematics	16,5%	20,5%	18.5%	11.5%	-7.00%	-37.84%	Some schools struggled to finish the curriculum on time due to the Grade 11 content that was trimmed in 2020. Content overload in Grade 12 as a result of Grade 11 trimmed curriculum led to the target not being achieved. A Just-In-Time (JIT) workshop was conducted in January 2022 and material has been developed in the form of Step-Ahead lesson plans and activities for learners have been scaffolded, addressing lower to higher levels of cognitive demand. JIT content and methodology workshops for teachers assist in improving the performance of learners in schools.

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES									
Outcome	Output	Output Indicator	Audited Actual Achievement 2019/2020	Audited Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from Planned Target to actual Achievement for 2021/2022	Reasons for Deviation	
	Grade 12 learners achieving 60% or more in Physical Sciences	SOI 704: Percentage of Grade 12 learners achieving 60% or more in Physical Sciences	32,7%	28,3%	36%	15%	-21.00%	Schools struggled to finish curriculum on time due to the Grade 11 content that was trimmed in 2020. Content gaps in key areas in Grades 10 and 11 which are examinable in Grade 12 contributed to the deviation Planning for the Just-In-Time (JIT) workshops took place in January 2022 and material was developed in the form of Step Ahead lesson plans and activities for Gr 10 - 12. Activities for learners have been scaffolded, addressing lower to higher levels of cognitive demand.	
	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	1 523	1 459	1 600	1 482	-118	Schools struggled to finish curriculum on time due to the Grade 11 content that was trimmed in 2020. Content gaps in key areas in Grades 10 and 11 which are examinable in Grade 12 contributed to the deviation Planning for the Just-In-Time (JIT) workshops took place in January 2022 and material was developed in the form of Step Ahead lesson plans and activities for Gr 10 - 12. Activities for learners have been scaffolded, addressing lower to higher levels of cognitive demand.	
NON-STANDARDISED OUTPUT INDICATORS									
To attain the highest possible educational outcomes amongst learners in public ordinary schools.		NSOI 7.1: Number of schools with an NSC pass rate below 60%	239	307	180	275	95	The current Grade 12 cohort last wrote a full scale examination in 2019 when they were in Grade 10. A few schools did not have teachers for certain subjects over a significant period of time. This led to the under-achievement. Just in Time workshops are planned for teachers of schools that performed below 65% in the NSC Exams	52.78%

6. LINKING PERFORMANCE WITH BUDGETS

PROGRAMME 1: ADMINISTRATION

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
OFFICE OF THE MEC	20 288	19 145	1 143	18 645	18 645	-
CORPORATE SERVICES	1 192 210	1 173 112	19 098	1 141 436	1 163 259	(21 823)
EDUCATION MANAGEMENT	775 457	771 315	4 142	757 043	736 371	20 672
HUMAN RESOURCE DEVELOPMENT	1 023	1 023	-	362	362	-
EDUCATION MANAGEMENT INFORMATION SYSTEM	37 309	34 341	2 968	32 586	31 435	1 151
TOTAL	2 026 287	1 998 936	27 351	1 950 072	1 950 072	-

PROGRAMME 2: PUBLIC ORDINARY SCHOOLS

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
PUBLIC PRIMARY LEVEL	26 271 723	26 306 125	(34 402)	27 013 769	27 014 532	(763)
PUBLIC SECONDARY LEVEL	18 301 666	18 948 689	(647 023)	18 852 887	18 852 299	588
HUMAN RESOURCE DEVELOPMENT	62 845	65 920	(3 075)	74 120	74 120	-
SCHOOL SPORT, CULTURE AND MEDIA SERVICES	15 840	15 915	(75)	15 118	14 788	330
NATIONAL SCHOOL NUTRITION PROGRAMME GRANT	1 985 276	1 931 362	53 914	1 727 246	1 573 575	153 671
EPWP INTEGRATED GRANT FOR PROVINCES	2 110	2 110	-	2 180	2 182	(2)
SOCIAL SECTOR EPWP INCENTIVE GRANT FOR PROVINCES GRANT	28 543	28 543	-	22 842	22 975	(133)
MATHS, SCIENCE AND TECHNOLOGY GRANT	67 855	67 856	(1)	60 632	60 652	(20)
TOTAL	46 735 858	47 366 520	(630 662)	47 768 794	47 615 123	153 671

PROGRAMME 3: INDEPENDENT SCHOOL SUBSIDIES

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
PRIMARY LEVEL	59 980	57 214	2 766	71 225	69 912	1 313
SECONDARY LEVEL	35 819	34 614	1 205	41 075	41 075	-
Total	95 799	91 828	3 971	112 300	110 987	1 313

PROGRAMME 4: PUBLIC SPECIAL SCHOOL EDUCATION

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
SCHOOLS	1 433 918	1 430 289	3 629	1 362 160	1 361 746	414
HUMAN RESOURCE DEVELOPMENT	16	16	-	195	195	-
LEARNERS WITH PROFOUND INTELLECTUAL DISABILITIES GRANT	32 576	32 576	-	32 586	33 000	(414)
Total	1 466 510	1 462 881	3 629	1 394 941	1 394 941	-

PROGRAMME 5: EARLY CHILDHOOD DEVELOPMENT

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
GRADE R IN PUBLIC SCHOOLS	1 222 613	1 257 254	(34 641)	1 254 609	1 263 605	(8 996)
GRADE R IN EARLY CHILDHOOD DEVELOPMENT CENTRES	82 813	82 813	-	82 235	82 235	-
PRE-GRADE R TRAINING	22 447	22 447	-	40 011	30 394	9 617
HUMAN RESOURCE DEVELOPMENT	257	257	-	-	-	-
Total	1 328 130	1 362 771	(34 641)	1 376 855	1 376 234	621

PROGRAMME 6: INFRASTRUCTURE DEVELOPMENT

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/Under Expenditure	Final	Actual	(Over)/Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	36 832	36 832	-	40 699	39 517	1 182
PUBLIC ORDINARY SCHOOLS	2 816 984	2 695 908	121 076	2 748 281	2 755 818	(7 537)
SPECIAL SCHOOLS	179	179	-	71 384	71 384	-
EARLY CHILDHOOD DEVELOPMENT	-	-	-	10 041	10 041	-
Total	2 853 995	2 732 919	121 076	2 870 405	2 876 760	(6 355)

PROGRAMME 7: EXAMINATION AND EDUCATION RELATED SERVICES

Sub- Programme Name	2021/2022			2020/2021		
	Final	Actual	(Over)/ Under Expenditure	Final	Actual	(Over)/ Under Expenditure
	Appropriation	Expenditure		Appropriation	Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000
PAYMENTS TO SETA	40 000	40 000	-	36 396	36 396	-
PROFESSIONAL SERVICES	629 180	641 982	(12 802)	710 388	712 452	(2 064)
EXTERNAL EXAMINATIONS	860 928	867 731	(6 803)	744 555	737 942	6 613
CONDITIONAL GRANTS	61 450	61 450	-	47 362	47 490	(128)
PRESIDENTS YOUTH EMPLOYMENT INITIATIVE	1 540 170	1 409 669	130 501	-	-	-
Total	3 131 728	3 020 832	110 896	1 538 701	1 534 280	4 421

7. STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE

The Department implemented an audit turnaround strategy to overcome areas of underperformance. Responsibility managers were capacitated on how to manage performance information through workshops and one on one engagements throughout the year. Where necessary performance indicators were reviewed, technical indicator descriptions were amended and business processes were strengthened.

8. RESPONSE TO THE COVID-19 PANDEMIC

The years 2020 and 2021 were different from the previous years as they came with a number of complications caused by COVID-19. One of these complications was that teaching time had been lost whilst Grade 12 learners were expected to write a full examination. The other complication was that schools were “stopping and starting” as a result of new infections; therefore, curriculum coverage was not very easy for the matric class of 2021 because of COVID-19 challenges.

The class of 2021 was one of the most disadvantaged groups since the outbreak of the COVID-19 pandemic in 2020. In 2020 when most of the grades were already learning as per the risk adjusted return to schools, the class of 2021 remained at home until close to the end of the year. This situation rendered them increasingly more disadvantaged because they could not cover the Trimmed Annual Teaching Programmes (TATPs) in 2020. Further to this the class of 2021 missed out on certain aspects of the curriculum that would have laid necessary background to the Grade 12 work. They started the academic year with varying content knowledge levels because they were subjected to varying time-tabling approaches, one of which was mainly based on rotation. Furthermore, this class was severely impacted by “wave three” of COVID-19 in 2021 as they closed early for winter holidays and did not open earlier.

The KwaZulu-Natal “12 Focus Point Improvement Acceleration Plan” was crafted by the Department of Education after noting that there are no guarantees about the availability of teaching and learning time because the COVID-19 “wave three” had unpredictable peaks and resultant alert levels. The 12-point plan placed a sharp focus on the most critical aspects of preparing the Class of 2021 for the National Senior Certificate examination.

During the 2021 COVID-19 challenging times the Department also provided guidance to ECD Practitioners in teaching and learning. A circular was distributed to schools guiding them on teaching and learning of Grade R in the 2021 academic year. This was done to ensure that the Grade R Practitioners revert to the original curriculum policy on the teaching programme instead of using the trimmed Annual Teaching Programme. Grade R Practitioners were provided with direction on the use of the original curriculum policy documents to teach Mathematics, Life Skills and Home Language. The guiding Circular was useful to make ECD Practitioners aware of the expectations of the Department of Education in 2021.

In spite of the continued challenges that came with a “wave-after-wave” of COVID-19, the KZND OE continued to protect teaching and learning time, monitor school functionality, support education delivery, provide scholar transport, ensure adequate water supply and sanitation, roll out the school nutrition programme, build schools and implement policies as expected by the government. As a result, all schools in 2021 were able to cover the curriculum and to participate in quarterly formative assessments and to write the final examinations.

COVID-19 is unlikely to disappear quickly and beyond that there is a high likelihood that we could be struck by another pandemic. In future, the basic education system should be better prepared for this risk. Good nutrition

and hygiene are the backbone of effective learning, especially for younger learners. The NSNP is now better prepared to ensure that food continues to be available to learners from poor households, even during school closures. Emergency plans have been put in place to ensure that school managers are familiar with and which can be put into effect at relatively short notice. School infrastructure has been prepared to support hygiene. An uninterrupted supply of water, which had not been a reality for all schools, has been prioritised.

Apart from the provision of PPEs, the biggest intervention in 2021 against COVID-19 was the campaign for the vaccination of employees of the Department in June and July. The campaign paid special attention to the vaccination of all school-based employees, the majority of whom were the teachers. During the campaign, 120 123 employees were vaccinated. That translated into 94% of employees being vaccinated which would have significantly contributed towards increasing the overall number of people vaccinated in the province. The biggest benefit to the Department was limiting the spread of COVID-19 in schools and in the offices. The next intervention is the current vaccination of the 12 to 17-year-old children. The total number of children at this age category is 1 305 712 and the majority of them are in the secondary schools. The target is to vaccinate 70% of these learners by 31st March 2022.

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

The Table below reflects the progress on the Department's response to the COVID-19 Pandemic.

Budget Programme	Intervention	Geographic location (Province/District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
6	Number of identified schools provided with water supply.	All Districts	N/A	N/A	R53 000 000	R10 533 048	1500	A safe, secure school environment for teaching and learning.
6	Number of water tanks delivered and installed in identified schools.	All Districts	N/A	N/A			1500	
6	Number of water tanks filled with water in all identified schools with insufficient water supply	All Districts	N/A	N/A			1500	
6	Number of portable water containers delivered to identified schools.	All Districts	N/A	N/A			1500	
6	Number of identified schools provided with mobile classrooms.	All Districts	N/A	N/A	R154 881 000	R191 960 113	1200	
6	Number of mobile toilets provided to identified schools.	All Districts	N/A	N/A	R50 000 000	R80 168 703	500	
6	Number of damaged schools repaired.	All Districts	N/A	N/A	R50 250 000	R53 911 499	467	

9. TRANSFER PAYMENTS

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

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	Covid-19 Response Cleaning		1 455 137	440	These are funds not transferred to non-compliant schools.
Various Schools	Independent School	Running Costs & LTSM		91 828	3 971	These are funds not transferred to non-compliant schools.
Various Schools	Public Special School Education	Covid-19 Response Cleaning		139 501	3 629	Lower than anticipated learner numbers that resulted in the underspend. These are funds not transferred to non-compliant schools.
Various Schools	Early Childhood Development	Payment Leave Gratuity / Non LTSM Running Costs		27 071	213	These are funds not transferred to non-compliant schools.
Various Directorates/ Sub Directorates / Districts / Circuits	Infrastructure Development	Payment Leave Gratuity		-		
Various Directorates/ Sub Directorates / Districts / Circuits	Examination & Education Related Services	Payment Leave Gratuity / Payment to SETA		201 717	-	

10. CONDITIONAL GRANTS

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

Conditional Grant 1: MST ICT

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements (CAPS) for the improvement of MST teaching and learning at selected public school
Expected outputs of the grant	ICT resource items should be procured as per the minimum specifications defined by the DBE and in line with CAPS. Subject specific ICT resources refer to hardware and software, which are compulsory and required by the curriculum. The grant also supports the training of all end-users in the utilisation of all ICT resources provided to a school Workshop equipment and machinery items should be supplied, repaired, maintained and/or replaced where appropriate in order to meet the minimum specifications defined by the DBE and in line with CAPS Laboratories' workshop equipment, apparatus and consumables should be procured as per the minimum specifications as defined by the DBE and in line with CAPS. This should be prioritised in line with the budget allocated to this item. These resources are provided to improve practical teaching and learning in all mathematics, science and technology subjects with special attention to mathematics and physical science Learner support is provided to all 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. This support includes study camps for identified learners as per the provincial programme including a focus on girl learners. Teaching Mathematics for Understanding support material Learner Activity Book Teacher support is provided to all identified teachers in line with provincial needs in support of curriculum delivery. Teacher training or development should be based on a structured programme, which must be submitted to the transferring department as and when required. No ad-hoc training will be supported from the grant
Actual outputs achieved	• 8 MST Focus schools provided with ICT resources during the smart schools' project. • 54 MST Focus schools provided with science consumables and technology kits • 12 Technical High schools provided with workshop equipment and tools • 5957 learners participated in MST Olympiads • 452 MST teachers capacitated on content and methodology
Amount per amended DORA	R 67 855 000.00
Amount received (R'000)	R 67 855 000.00
Reasons if amount as per DORA was not received	Not applicable
Amount spent by the department (R'000)	R 67 855 000.00
Reasons for the funds unspent by the entity	Not applicable

Reasons for deviations on performance	Lockdown restrictions due to Covid-19 had a negative impact on teacher and learner support programmes which then resulted on funds re-allocated to other Grants outputs.
Measures taken to improve performance	Collaborative planning with Directorates which are directly involved in rolling out MST intervention projects.
Monitoring mechanism by the receiving Department	Digital Learning Working Committee is in place with members in all districts – these members working together with the ICT Coordinator are tasked as part of their duties for ensuring that monitoring is done at district level. Sampling of schools is also performed at Head Office level where Provincial Officials will visit certain schools to ensure that delivery of devices has occurred, and continuous support is given to schools

Conditional Grant 2: HIV and AIDS Life Skills Education

Department who transferred the grant	Department of Basic Education
Purpose of the grant	To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners to mitigate the impact of HIV and TB for learners and educators.
Expected outputs of the grant	24 630 learners and educators reached through co-curricular peer education activities on provision of comprehensive sexuality education. 20 500 learners and educators reached through Care and support programmes to support vulnerable learners using the care and support for teaching and learning framework. 688 Learner Support Agents appointed to support vulnerable learners using the care and support for teaching and learning framework. 75 330 copies of curriculum and assessment policy statement and COVID-19 compliant material printed and distributed to schools.
Actual outputs achieved	24 630 reached through co-curricular peer education activities on provision of comprehensive sexuality education. 20 500 learners and educators reached through Care and support programmes to support vulnerable learners using the care and support for teaching and learning framework. 688 Learner Support Agents appointed to support vulnerable learners using the care and support for teaching and learning framework. 75 330 copies of curriculum and assessment policy statement and COVID-19 compliant material printed and distributed to schools.
Amount per amended DORA	R 61 450 000
Amount received (R'000)	R 61 450 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 61 450 000
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	N/A

Measures taken to improve performance	High rate of attrition is compromising performance. A submission has been written to HOD to request for the vacant posts to be filled in order to improve performance.
Monitoring mechanism by the receiving Department	Monitoring mechanism 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

Conditional Grant 3: Learners with Severe to Profound Intellectual Disabilities Conditional

Department who transferred the grant	Department of Basic Education
Purpose of the grant	The purpose of the grant is to provide necessary support, resources, and equipment to identified special care centers and schools for the severely Impaired (SID) for the provision of education to children with severe to profound intellectual disability.
Expected outputs of the grant	Hiring of 36 Human Resource Training of 210 caregivers, 150 teachers, 120 officials and 35 in-service therapists. Administration/Outreach Services to 1150 learners in 70 Special Care Centres and 34 identified special schools Purchasing of LTSM/Assistive Devices for 150 learners in Special Care Centres Provision of PPEs and technological support to 70 Special Care Centres in response to COVID 19 pandemic
Actual outputs achieved	Hired 31 Human Resource Training of 31 Transversal team members, 250 care givers, 120 teachers, 03 in-service therapists and 30 officials Conducted Administration/Outreach Services to 889 learners in 48 Special Care Centres and 16 Special Schools Purchased LTSM/Assistive Devices for 150 learners Provided PPE and technological support to 48 Special Care Centres in response to COVID 19
Amount per amended DORA	N/A
Amount received (R'000)	R 32 576 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R 32 576 000
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	Non availability of support staff in Special Care Centres and Special Schools. COVID 19 Pandemic Attrition of staff

Measures taken to improve performance	05 Posts have been advertised to be filled in 2022/2023 financial year Advocacy conducted to principals and SGB members of 34 schools. Support visits conducted to non-functional Special Care Centres
Monitoring mechanism by the receiving Department	Finances and implementation of the Learning Programme is conducted. Monitoring tools have been developed to this end. The findings are communicated via the Annual Evaluation Report

An amount of R32 576 000 was deposited for the Learners with Severe to Profound Intellectual Disabilities (LSPID) Conditional Grant. The money was allocated as follows as per Grant Framework:

1. 05% for training of caregivers, in-service therapists, officials, teachers and outreach teams;
2. 18% for LTSM, toolkits and equipment for special care centres and selected schools;
3. 65% for compensation of employees; and
4. 12% for administration, including travel, vehicles, accommodation and subsistence.

Human Resource: The human resource is comprised of 01 Grant Manager and 35 Transversal Itinerant Outreach Team Members. Each team is comprised of a Senior Education Specialist, Speech and Language Therapist, Occupational Therapist, Physiotherapist and an Educational Psychologist. There are 07 teams and each team is servicing 02 districts with the exception of the Harry Gwala and Umgungundlovu teams. Four teams have an incomplete component, 05 posts are advertised and to be filled in the 2021/22 financial year. R 3 000 000 for the compensation of 05 employees has been deviated to LTSM/ Assistive Devices

Conditional Grant 4: Infrastructure

Department who transferred the grant	Department of Basic Education
Purpose of the grant	- To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education, including District and Circuit Offices - To enhance capacity to deliver infrastructure in education - To address damage to infrastructure caused by natural disasters - To address achievement of targets set out in the minimum norms and standards for school infrastructure.
Expected outputs of the grant	- Number of new schools, additional education spaces, education support spaces and administrative facilities constructed as well as equipment and furniture - Number of existing schools' infrastructure upgraded and rehabilitated - Number of new and existing schools maintained - Number of work opportunities created - Number of new special schools provided - Number of existing special schools and full service schools upgraded and maintained. - Number of schools where contracts focused on the development and upgrading of potable water supply and safe sanitation have reached practical completion

Expected outputs of the grant	- Number of schools where contracts focussed on the COVID-19 emergency potable water supply have reached practical completion - Number of schools where contracts focussed on the COVID-19 emergency safe sanitation have reached practical completion - Volume of water supplied through trucking (with details of which schools were supplied on what dates) - Number of schools provided with sanitisation materials and equipment (with quantities specified)
Actual outputs achieved	Output Achievements as per Departmental APP targets tabled above. SOI 601,603, 604 & 605
Amount per amended DORA	R2 120 492 000
Amount received (R'000)	R 2 325 614. The Department received an additional R 205 122 which was fully spent.
Reasons if amount as per DORA was not received	All funds were received
Amount spent by the department (R'000)	R 2 325 614 000
Reasons for the funds unspent by the entity	All funds were spent, no unspent funds
Reasons for deviations on performance	The Department was unable to achieve the following SOIs: SOI 602: Number of public schools provided with electricity infrastructure. This was due to projects that were delayed by service providers; however, the department has engaged the affected project managers to ensure a turnaround strategy for the completion of projects.
Measures taken to improve performance	The Department has instructed the districts to implement the electrification programme in light of delays by the implementing agents. This will assist the department in fast-tracking the delivery of the electrification projects.
Monitoring mechanism by the receiving Department	- The Department has the following structures that monitor the effectiveness of the Implementing Agents in implementing the Infrastructure portfolio: ➤ Monthly Provincial Infrastructure Delivery Committee ➤ Bilateral meeting between Head of Infrastructure and IA management ➤ Site meetings on each specific projects ➤ Pre-audits to ascertain compliance ➤ One on One and Oversight monitoring meeting by DBE - The Department monitors the Implementing Agent to ensure they adhere to the Service Delivery Agreements conditions - Over and above that, the Department has appointed Works Inspectors at District at Districts and Programme Managers appointed at Head Office are allocated to dedicated Implementing Agents for more controlled monitoring and accountability.

Conditional Grant 5: National School Nutrition Programme (NSNP)

Department who transferred the NSNP grant	Department of Basic Education
Strategic Goal of NSNP grant	To enhance learning capacity and improve access to education
Purpose of the NSNP grant	To provide nutritious meals to targeted learners
Expected outputs of the NSNP grant	2 487 301
Actual outputs achieved	2 139 079
Amount per amended DORA	R1 985 276 000
Amount received (R'000)	R1 985 276 000
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	R1 931 362 000
Reasons for the funds unspent by the entity	The unspent funds relate to March invoices that will be paid in April 2022.
Reasons for deviations on performance	COVID-19 resulting in rotational timetable
Measures taken to improve performance	Food parcels and full-time attendance
Monitoring mechanism by the receiving Department	NSNP conducts sampled monitoring in an action research approach for schools participating in the programme. The content from the monitoring tool is captured into the MRR report which is ultimately consolidated into a provincial quarterly report.

11. DONOR FUNDS

Name of donor	Nil
Full amount of the funding	-
Period of the commitment	-
Purpose of the funding	-
Expected outputs	-
Actual outputs achieved	-
Amount received (R'000)	-
Amount spent by the department (R'000)	-
Reasons for the funds unspent	-
Monitoring mechanism by the donor	-

12. CAPITAL INVESTMENT, MAINTENANCE AND ASSET MANAGEMENT PLAN

	2021/2022			2020/2021		
Infrastructure projects	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
New and replacement assets	236 666	225 956	10 710	133 359	133 359	-
Existing infrastructure assets	-	-	-	-	-	-
- Upgrades and additions	1 473 986	1 396 296	77 690	1 679 851	1 687 196	(7 345)
- Rehabilitation, renovations and refurbishments	573 765	541 089	32 676	257 939	257 939	-
- Maintenance and repairs	468 865	428 090	40 775	650 750	650 750	-
Infrastructure transfer	-	-	-	-	-	-
Current	468 865	428 090	40 775	650 750	650 750	-
Capital	2 284 417	2 163 341	121 076	2 071 149	2 078 494	(7 345)
Total	2 753 282	2 591 431	161 851	2 721 899	2 729 244	(7 345)

PART C

GOVERNANCE

1. INTRODUCTION

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

2. RISK MANAGEMENT

The Department has a unit responsible for monitoring the implementation of the action plans as espoused in the risk register. The responsibility, accountability and timeframe for the implementation of the action plans are articulated against each senior official in the risk register. Regular assessments of the implementation are conducted and progress reports including emergent risks are presented to Top Management and oversight committees such as the Cluster for Audit and the Risk Committee (CARC).

The risk registers for different business units were completed and quarterly monitoring of the implementation of action plans were undertaken.

Ethics risk assessment was also conducted in November 2021 and the ethics risk register was developed with action plans. These risks will be monitored on a quarterly basis.

In March 2021 risk assessments were conducted on Information Technology (IT), Fraud Risk Assessments and Business Continuity Management (BCM). The risk registers were issued on the 31 March 2021. The monitoring of implementation of action plans was done during the course of 2021/2022 financial year.

The Department has a Risk Management Committee (RMC) which serves as an oversight committee accountable to the Head of Department for the monitoring, designing, implementing and coordinating the Department's risk management initiatives.

To ensure that the Department is in line with good governance practices, the RMC is responsible for formulating, promoting and reviewing the risk management strategy and progress at strategic and risk management level. The Risk Committee meets every quarter.

The roll out of risk management to all levels within the Department viz. districts and schools has been negatively affected due to capacity constraints within the Department's Risk Unit. Nonetheless, the Department has a risk steering committee where risk champions were appointed to represent different units which assist with coordinating the risk management information. In 2022/2023 risk champions will be appointed to assist with risk registers of districts and schools as the development of district registers are included in the operational plan.

3. FRAUD AND CORRUPTION

During the year the Department revised its Fraud Prevention Plan and related 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 CARC.

The fraud prevention plan and related policies have been uploaded onto the departmental website. The fraud prevention plan provides guidelines in preventing, detecting and reporting fraudulent activities within the Department.

During the year, a fraud risk assessment was conducted. The resultant risks that were identified are included in the revised fraud risk register with action plans to be implemented by the relevant risk owners which is monitored quarterly.

All employees and stakeholders are encouraged to report suspicious fraudulent activities without fear of reprisals or recriminations to the Department. Employees and the public can also report allegations of fraud anonymously to the National Anti-Corruption Hotline (NACH) established within the Public Service Commission.

Cases reported via the NACH hotline or internally are dealt with by way of investigation processes according to forensic procedures. The Department also coordinates some of the cases with the South African Police Services (SAPS) and other law enforcement agencies. Once the investigations are concluded, some cases proceed into internal disciplinary processes, whilst others that are of a criminal nature, are handed over to the SAPS.

4. MINIMISING CONFLICT OF INTEREST

The Department revised its Conflict of Interest Policy during the year.

The following management processes are implemented to minimise conflicts 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, were 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

During the year, the Department reviewed its Code of Conduct which was approved by the HOD.

The Department's Code of Conduct comprises primarily of the content of 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 directorate dealing with the Code of Conduct investigates the matter thoroughly and after investigation, the matter is dealt with either formally or informally, depending on the seriousness of the conduct.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

A senior official has been appointed with effect from 1 May 2021 who is now responsible for Occupational Health and Safety (OHS). Twenty-three (23) trained OHS representatives have been appointed at Head Office and District offices to undertake risk assessment and to ensure OHS compliance. The Provincial OHS committee and District Committees have been established who meet on a quarterly basis.

With regards to COVID -19, the offices and institutions are in compliance with sanitisation and social distancing regulations. Personal protective equipment (PPE) and sanitizers have been supplied to all offices and institutions. Structures are created in offices and institutions to monitor compliance with all COVID-19 regulations. Psychological services were rendered, where necessary, to victims of COVID-19. Virtual meetings are undertaken instead of “face to face” meetings to limit the spread of COVID-19. Risk assessment, infections control and prevention measures are undertaken on an on-going basis. The Department’s aim is to ensure that health and safety of workers and of others in the workplace are protected.

7. PORTFOLIO COMMITTEES

7.1 Education Portfolio Committee

Date of the meeting	Matters raised by Portfolio Committee	Department response to matter/ How the Department addressed the matter
03 August 2021 16 November 2021	Resolution 54/2021: Education: Overspending on the infrastructure budget Noting that: (a) The department overspent its infrastructure allocation despite additional funding allocated to the department during the Second, Third and Fourth Adjustments Estimates. (b) This overspending resulted in unauthorised expenditure. The Committee resolves that: The Accounting Officer must provide a report by 1 February 2022 on the following: 1. Indicate whether decisions were taken to proceed with projects without first assessing availability of budget. 2. Indicate steps that the department will take to avoid overspending its budget in future.	1. Indicate whether decisions were taken to proceed with projects without first assessing availability of budget. There was sufficient budget to complete outstanding projects The programme overspent by R6.355 million due the restrictions on the 8 % virements as can be seen in the tables provided. Due to invoices being paid late in the financial year on the purchase of 4170 water tanks to 1907 schools, provision of 1494 chemical toilets to 1060 schools' provision of mobile classrooms for social distancing and capital repairs to 467 vandalised schools. There were slight misallocations Buildings and other fixed structure were at 100.4 per cent relates to the payment of invoices upon completion of projects. This could not be accurately projected during budget adjustments 2. Indicate steps that the department will take to avoid overspending its budget in future. • The Department has implemented control measures to ensure correct codes used • Budget versus expenditure is monitored on a monthly basis to mitigate any overspend
	Resolution 55/2021: Education: Specifically, and exclusively funded projects Noting that: (a) The department was allocated R100 million for its sanitation projects during the Second Adjustments Estimate. (b) The department implemented various projects in-year, including the borehole project that was implemented in iLembe and uMkhanyakude District municipalities as part of Covid-19 response.	The Department was allocated an additional R100 million in the Second Adjustment Estimate. The funding was utilised to fund the implementation of projects that were on construction stage since the implementation of projects on pre-construction stage had been halted. The current status of the projects that were funded with this funding is as follows: • 129 projects are complete to date and • 210 projects are on construction stage.

Date of the meeting	Matters raised by Portfolio Committee	Department response to matter/ How the Department addressed the matter
	The Committee resolves that: The Accounting Officer must provide a report to the Committee by 1 February 2022 on the following: 1. Indicate whether the sanitation projects have been completed 2. Indicate whether the projects that were implemented in-year were budgeted for.	
	Resolution 56/2021: Education: Sanitary dignity project Noting that: (a) It is not clear how many learners have benefitted from the sanitary dignity project since the opening of schools in February 2021. (b) It is not clear whether the unspent funds for this project were committed at year-end. (c) It is not clear whether there was no supply of the sanitary dignity project from June when schools re-opened and at the end of the year or whether this was just in the last few months of the financial year from January to March. (d) The overall underspending of the Vote does not include underspending under the sanitary dignity project, which is indicative of the fact that specifically and exclusively appropriated funds were utilised for another purpose. The Committee resolves that: The Accounting Officer must provide a report to the Committee by 1 February 2022 on the following: 1. What as the targeted number of learners to benefit from the sanitary dignity project? 2. Why was underspending not higher if the department only supplied sanitary towels for a small part of the year?	1. What was the targeted number of learners to benefit from the sanitary dignity project? The targeted number of learners to benefit from sanitary dignity project for 2020/2021 financial year was 1 049 550 girls, however the total number of learners who actually benefitted was 966 171 girls. The variance between the targeted number and those who actually benefitted was due to the intermittent closure of schools as a result of the outbreak of COVID-19 and its resultant restrictions coupled with lockdown. The remainder of sanitary towels that were earmarked to benefit learners in 2020/21 financial year which could not be distributed due to COVID-19 were distributed to schools from June 2021 when the schools re-opened. This resulted in the full stock being delivered to schools benefitting the targeted learners. 2. Why was underspending not higher if the department only supplied sanitary towels for a small part of the year? Sanitary Dignity programme budget and expenditure 2020/21: 2020/2021 Budget - R48 000 000 Spent - R29 978 816 Under-expenditure - R 18 211 840 • The above detail shows that from the Budget of R 48 000 000 for the 2020/21 financial year, the department only spent R29 978 816 and had an under-expenditure of R18 211 840. • This under expenditure was due to the fact that the department could not continue with the purchase of stock when learners were not accessible due to COVID-19. • It was prudent to only distribute the available stock when schools re-open and finish it first before purchasing further stock. • In order to avoid losing funds that were unspent, the department applied for and was granted the roll-over of R18 211 840 which was added to the 2021/22 financial year budget allocation. • As it has been mentioned above, although the department only supplied sanitary towels for a small part of the 2020/21 financial year, the remaining stock that had already been purchased was distributed to schools from June 2021 when the schools re-opened ensuring that deserving learners benefit.
	Resolution 57/2021: Education: Non-filling of ECD educator and practitioner posts Noting that: The department underspent against Compensation of employees under Programme 5.	1. Indicate the number of vacant ECD educators and ECD practitioner posts. There were 19 out of 1,300 Grade R substantive posts that were vacant in 2020/21 and these have been filled. ECD posts are filled as and when the need arises, however, the incremental creation of translation of 2,380 practitioners who already held an appropriate NQF L6 qualification (2020/21) into Grade R substantively posts has not taken place (HRS Competency).

Date of the meeting	Matters raised by Portfolio Committee	Department response to matter/ How the Department addressed the matter
	The Committee resolves that: The Accounting Officer must provide a report to the Committee by 1 February 2022 on the following: 1. Indicate the number of vacant ECD educators and ECD practitioner posts. 2. Indicate how teaching and learning was affected by the non-filling of these posts. 3. Provide an update on the movement of ECD from Department of Social Development to Department of Education.	2. Indicate how teaching and learning was affected by the non-filling of these posts. Teaching and Learning was negatively impacted due to the lack of stability in Grade R classes resulting from the movement of appropriately qualified teachers to substantive posts in the foundation phase whenever opportunities arose. The lack of stability had negative impact on the provision of quality teaching and learning. 3. Provide an update on the movement of ECD from Department of Social Development to Department of Education. Preparations for the function shift are underway. The six work-streams are working together to ensure that there is a smooth transition from the Department of Social Development to the Department of Education, and that services continue to be provided without interruption as required. A seventh Work-stream to specifically deal with ECD programmes has been created.
	Resolution 58/2021: Education: Staff debt Noting that: (a) The total staff debt was at R610 million as at December 2020. (b) The department has written-off 23% of this debt. The Committee resolves that: The Accounting Officer must provide a report to the Committee by 1 February 2022 on the following: 1. What control measures are in place to avoid accumulative staff debt. 2. Is there a turnaround plan in place to recover the remaining balance of debts owing to the department? 3. What control measures or strategies are in place to mitigate the risk of staff debts going forward?	1. What control measures are in place to avoid accumulative staff debt? The Department has since developed Standard Operating Procedures (SOPs) which are being implemented to avoid accumulative staff debt resulting from late termination of service of staff exiting the system. 2. Is there a turnaround plan in place to recover the remaining balance of debts owing to the department? The Department has appointed Debt Collectors as well implementing its Debt Management Policy to recover these financial losses. 3. What control measures or strategies are in place to mitigate the risk of staff debts going forward? The Department will ensure strict adherence to and implementation of Standard Operating Procedures (SOPs) and clear processes and responsibilities have been assigned to employees to prevent the risk of staff debts. An electronic system is also being procured and will be implemented to fast track the flow of termination documents from place of origin (Schools) to the point of processing (Districts).
	Resolution 59/2021: Education: Overspending on EPWP Integrated Grant for Provinces Noting that: The department overspent its allocation of the EPWP Integrated Grant for Provinces. The Committee resolves that: The Accounting Officer must provide a report to the Committee by 1 February 2022 on the following: 1. Provide reasons for overspending the EPWP Integrated Grant for Provinces allocation. 2. Provide the number of beneficiaries that were not budgeted for.	1. Upon investigation, the Persal revealed a number of appointments were incorrectly made against EPWP integrated grant code (103030). These appointments included but not limited to teachers, screeners and school safety volunteer who are being paid using this code. 2. All journals are to be processed before financial year end. The remaining budget of will be used to pay the stipend of employed beneficiaries and for payment if administrative support at head office. The EPWP Integrated Grant will be fully spent before the end of the financial year.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department
1. Resolution 200/2021	Department of Education: Human Resource Management: Vacancies in senior management positions	Noting that: - (a) The senior management vacancy rate stood at 23% at financial year-end. (b) Positions in senior management positions were vacant for more than 12 months. (c) Vacant positions in senior management were not advertised within six months. (d) Delays in filling of critical posts are attributed to the approval process and the non-approval by Provincial Treasury of the filling of non-educator posts. (e) The implementation of the departmental HR Plan is dependent on funding being received. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on progress made in the filling of senior management positions, as well as the outcomes of their engagements with Provincial Treasury on the filling of non-educator posts and the funding thereof.	• Subsequent to the last meeting of the Standing Committee on Public Account, the Department has filled two positions of Chief Directors: Examination & Assessment and Financial Services. • Processes for the filling of three (3) SMS posts had been finalized, however, these have been put on hold due to pending approval from the MEC for Treasury and the Premier. • Two SMS vacancies, namely, Internal Control and King Cetshwayo have arose due to attrition. • Shortly after the King Cetshwayo Director became vacant, the department sought approval from Provincial Treasury to fill the vacancy but the request was not approved due to pressures on Compensation of Employees. • A request for approval to advertise the Director post: Internal Control has been prepared for submission to Provincial Treasury and Office of the Premier. • Engagements with the Provincial Treasury to reprioritize funds for filling of non-educator posts are still ongoing.
2. Resolution 201/2021	Department of Education: Human Resources Management: Appointment processes and overpayments on termination of services	Noting that: - (a) The Auditor-General was unable to obtain appropriate evidence that appointments were made in posts that had been advertised and that the prescribed selection and approval processes were followed, the relevant information not being in the employee files and not provided subsequently. (b) Verification of new appointments did not always take place and did not cover criminal record checks and qualification verifications. (c) Terminated employees were not timeously removed from the payroll system, resulting in numerous salary overpayments. (d) The department maintains that it adheres to its recruitment policy and that all qualifications are verified, but conceded that recruitment related documents have been omitted in some instances.	The department is regularly conducting its own internal auditing to ensure that all files contain all information that is relevant to persons concerned. Strict adherence to Standard Operating Procedures is being maintained. This has proven to be a very effective recently • The newly developed SOPs will make monitoring processes simpler and therefore consequence management in case of non-compliance easier to apply. These mitigating factors are likely to bring positive results. • Control measures will be assessed on a quarterly bases and quarterly reports will be submitted to the Auditor-General.

Resolution No.	Subject	Details	Response by the department
		(e) The department has developed Standard Operating Procedures to avoid the recurrence of overpayments on termination of services. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] The steps taken to improve on record-keeping in relation to Human Resources matters and to ensure the availability of appropriate audit evidence in all instances. [2] The effectiveness of controls put in place to avoid overpayments on termination of services and whether assurance can be provided that no such overpayments will occur in future. [3] Measures put in place to monitor and oversee the implementation of these steps by management to ensure compliance.	
3. Resolution 202/2021	Department of Education: Staff debts	Noting that: - (a) The department has a staff debt balance of R476.02 million relating to current and former employees, after deducting an amount of R142.49 million which was written off as irrecoverable in respect of past employee debts that had been outstanding for more than five years. (b) Provision for debt impairment of R329.27 million (69%) was made against the staff debt balance in respect of doubtful debts, mainly for past employee debts that had been outstanding for three years or more and which had become prescribed. (c) New staff debts are being accumulated due to the failure to timeously terminate staff exiting the system, mainly at district level. (d) The department has implemented a process of consequence management in relation to District Directors to prevent late terminations.	1. An age analysis of the staff debt per district as provided by the Department Detail provided by the Department. The reasons for the failure of the department to recover staff debts timeously are as follows. - This is a result of failure to comply with regulated processes by officials responsible for the implementation of departmental circulars, in this respect, HRM 19 of 2014 and HRM 69 of 2020 are attached herein. - Additional reasons is as follows: - Employees cannot be traced – incorrect addresses updated on the system. - Employees refuse to sign the acknowledgement of debt forms - Debts are raised after the employee has been terminated in respect of Thandile Risk Management. - Employees with fake qualification abscond without signing any documents when caught. - Debts that are raised for deceased employee's estate has been worn-up. - The Pension Fund refuses to recover the debts from the employee's pension benefits. 2. The steps taken to implement consequence management against officials responsible for a) the debts arising and b) the failure to recover the debts timeously. Warning letters have been issued to District Directors whose Districts have continued to accumulate more debts under their stewardships. The District Directors are expected to issue warning letters to staff below them as well, after identifying those responsible for the delayed termination

Resolution No.	Subject	Details	Response by the department
		(e) The department is exploring an electronic system to improve on the processing of terminations, leave capturing and payment of leave gratuities. (f) It is the responsibility of an accounting officer in terms of section 38(1)(c)(i) of the PFMA, and any official to whom such powers and duties are assigned in terms of section 44 of the PFMA, to take effective and appropriate steps to recover all money due to the department, and failure to do so constitutes an act of financial misconduct. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on:	3. The steps taken by the department to recover the losses from the officials responsible in terms of Treasury Regulation 12.7.1. This will be implemented after disciplinary actions have been completed 4. Specific steps taken by the department to collect recoverable staff debts to prevent further losses and progress made in the collection of the debts. The Department has appointed Debt Collectors as well as implementing its Debt Management Policy to recover these financial losses. Strict adherence to the Standard Operating Procedures on timeous terminations will prevent further loss. 5. Progress made in the acquisition of an electronic system to process staff terminations, leave calculations and leave payouts, the cost of the system, whether funding is available and the time frame for implementation. • This is currently being implemented in the Zululand District • This has been budgeted under the EMIS directorate which is driving the implementation • The Project is envisaged to be completed by 31 July 2022 6. The effectiveness of the steps taken in the interim to avoid new staff debts, including overpayments on termination of services, or to recover such debts timeously, as well as steps taken against District Directors who are non-compliant. The following steps was sent out to stop debts from increasing. • The resurrection of workshops with all 12 Districts that have been conducted previously but with more emphasis on implementation on consequence management. • Below is an example of a workshop held by the Ilembe District Office and the management plan. 7. Measures implemented to ensure adequate monitoring of compliance by District Directors and other officials with the Standard Operating Procedures to avoid overpayments on termination of services. Detailed reports and data was provided by the Department.

Resolution No.	Subject	Details	Response by the department
4. Resolution 203/2021	Department of Education: Bank overdraft	Noting that: - (a) The department's bank overdraft stood at R836.95 million at year-end. (b) This indicates that a material uncertainty exists that may cast significant doubt on the ability of the department to settle future expenditure obligations. (c) The steps taken to reduce the overdraft include the timely collection of in-service debts, the reduction of accruals and requests to National Treasury to reduce the budget cuts on compensation of employees. (d) It is the responsibility of an Accounting Officer in terms of section 38(1)(a)(i), (d) and (f) of the PFMA to ensure the department has effective systems of financial and risk management in place, to manage the liabilities of the department and to pay all monies owing by the department. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] Progress made in the reduction of the overdraft and the balance thereof. [2] The monthly cost of servicing the overdraft. [3] The key drivers of the overdraft and steps taken to ensure the key drivers are adequately budgeted for. [4] Measures implemented to improve budget and cash flow management processes and to ensure that expenditure is cost efficient and within the allocated budget.	1. Progress made in the reduction of the overdraft and the balance thereof. The Department has been implementing the following strategies in decreasing the bank overdraft: - Reducing accruals - Implementing strategies on terminations on time - Increase the debt recoveries - Ensure there is no underspend per vote and avoid surrender of cash - Presented budget pressures to cabinet on budget cuts - Avoid unauthorised Expenditure 2. The monthly cost of servicing the overdraft. - Due to that PT manages the actual bank account and this has not been overdrawn for a number of years, therefore was no interest paid by the Department 1. The key drivers of the overdraft and steps taken to ensure the key drivers are adequately budgeted for. Some of key drivers are as follows - Emergencies especially storm damages, learner transport etc (provision to be made in the budgeting process) - Unfunded mandates by National DBE (difficult to budget for these) - Emergencies – (provide a budget) - Minimize accruals - Ensure the budget versus expenditure is monitored biweekly 2. Measures implemented to improve budget and cash flow management processes and to ensure that expenditure is cost efficient and within the allocated budget. - Cash flow management to implemented immediately whereby - Bank accounts to be reconciled monthly - Commitments and orders analysis to be implemented monthly - Introduce budget blocking on the BAS system (maybe a challenge) - Inform PT and cabinet in advance of major cash flow challenges
5. Resolution 204/2021	Department of Education: Material misstatements in Annual Performance Report: Predetermined Objectives for Programme 2 – Public ordinary schools	Noting that: - (a) The Auditor-General was unable to obtain sufficient appropriate audit evidence for the achievement of 96% reported against the planned target of 95% for PPM 208: Percentage of learners provided with English First Language and Mathematics textbooks in grades 3, 6, 9 and 12 due to the lack of proper performance management systems and processes to measure, monitor and report on the indicator in accordance with its predetermined measurement process.	a) The department has implemented corrective measures, which include capacity building workshops, training on managing performance information, establishment of quality assurance teams to ensure data integrity and guidance and support to schools on management of performance information and maintaining proper record keeping. b) Management has reviewed indicator names and technical indicator descriptions to ensure that they are consistent with each other.

Resolution No.	Subject	Details	Response by the department
		(b) Due to the material misstatements in the reported performance information of Programme 2, the Auditor-General raised a material finding on the usefulness and reliability of the reported performance information, resulting in a qualified finding on Predetermined Objectives. (c) The department has implemented corrective measures, which include capacity building workshops, training on managing performance information, establishment of quality assurance teams to ensure data integrity and guidance and support to schools on management of performance information and maintaining proper record keeping. The Committee resolves: That the Accounting Officer report to the Committee by 31 January 2022 on the effectiveness and adequacy of the interventions implemented by the Department to address this audit finding and to ensure the review and validation of the reported performance information.	c) Management has ensured that indicators and targets are well defined to ensure that the indicators are well managed where data can be collected consistently and such data is supported by accurate, evidence. Management has also set targets that are measurable and time bound. d) The Programme Managers for the indicators related to LTSM are closely monitored and supported by the Strategic Management Team. Regular updates on the LTSM processes are provided by the managers concerned.
6. Resolution 205/2021	Department of Education: Material findings on Procurement and Contract Management	Noting that: - (a) Some goods and services for the provision of learner transport of a transaction value above R500 000 were procured without inviting competitive bids. (b) Contracts were awarded to some suppliers whose tax matters had not been declared by SARS to be in order. (c) The department has implemented corrective measures, which include a process for approval of deviations, participation in the Department of Transport Database of Learner Transport Providers and verification of tax status. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on the effectiveness and adequacy of the interventions implemented by the department to address this audit finding and to provide assurance that a recurrence will be avoided.	a) All learner Transport related procurement requirements are now dealt with in consultation with the KZN Department of Transport's Database of Transport Providers. The department as requested participation in the contract and will source future requirements in line with the provisions of the Database; b) Processes and procedures have been put in place to ensure that the Tax Status of all bidders is verified on CSD during the evaluation and award processes. CSD Reports are then printed and saved for future references.

Resolution No.	Subject	Details	Response by the department
7. Resolution 206/2021	Department of Education: Material findings on Expenditure Management and Consequence Management: Irregular Expenditure of R330.744 million in 2020/21 (prior years: R8.154 billion)	Department of Education: Material findings on Expenditure Management and Consequence Management: Irregular Expenditure of R330.744 million in 2020/21 (prior years: R8.154 billion) Noting that: - (a) The department incurred irregular expenditure in an amount of R330.744 million in the 2020/21 financial year. (b) The irregular expenditure was mainly attributable to non-compliance with supply chain management legislation in relation to the NSNP contracts and local content requirements. (c) The Auditor-General was unable to find sufficient appropriate audit evidence that disciplinary steps were taken against officials who were responsible for the irregular expenditure and in some instances, investigations were not performed. (d) The department is putting in place period contracts to minimize transactions concluded via quotations and will initiate bidding processes for the NSNP contract 12 months before expiry of the current contract to avoid further irregular expenditure. (e) The balance of irregular expenditure relating to prior financial years amounting to R8.154 billion has not yet been condoned. The Committee resolves: That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] Measures implemented to ensure compliance with local content requirements and assurance that the audit finding has been addressed.	1. Measures implemented to ensure compliance with local content requirements and assurance that the audit finding has been addressed. Local Content forms have been included as standard bidding/quotation documents to avoid any future omissions. 2. Progress made in the determination testing of the 2020/21 irregular expenditure and submission to Provincial Treasury for condonation, as well as time frames. - Letters were sent out to all responsibility managers to complete the determination tests and implement consequence management where necessary in November 2021 - Due to the processes to be followed, the responses are due by 31 March 2022 - Thereafter it would be submitted for condonation 3. The outcomes of the investigations of the 2020/21 irregular expenditure and steps taken to implement the recommendations, including disciplinary action against officials responsible for the irregular expenditure and implementation of other remedial steps, recovery of losses and opening of criminal cases where fraud or other criminal conduct was involved. This is still in progress by Internal Control Directorate Detailed data / responses was provided by the Department 4. Progress made the determination testing of the prior years' irregular expenditure and time frames for finalization thereof and submission to Provincial Treasury for condonation. Where investigations have been concluded, the report must include the findings and recommendations as well as steps taken to implement the recommendations and time frames for implementation. Detailed data / responses was provided by the Department
		Resolution 206/2021: [2] Progress made in the determination testing of the 2020/21 irregular expenditure and submission to Provincial Treasury for condonation, as well as time frames.	

Resolution No.	Subject	Details	Response by the department
		[3] The outcomes of the investigations of the 2020/21 irregular expenditure and steps taken to implement the recommendations, including disciplinary action against officials responsible for the irregular expenditure and implementation of other remedial steps, recovery of losses and opening of criminal cases where fraud or other criminal conduct was involved. [4] Progress made the determination testing of the prior years' irregular expenditure and time frames for finalization thereof and submission to Provincial Treasury for condonation. Where investigations have been concluded, the report must include the findings and recommendations as well as steps taken to implement the recommendations and time frames for implementation.	
8. Resolution 207/2021	Department of Education: Material findings on Expenditure Management: Failure to make payment within 30 days	Noting that: - The department did not ensure that all suppliers were paid within 30 days from date of receipt of invoices. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on steps taken to address this audit finding and whether the steps have been adequate and effective in ensuring compliance with Treasury Regulation 8.2.3.	• The Department has made major strides in ensuring that all NSNP suppliers are paid within 30 days • There are still challenges in paying Infrastructure suppliers within 30 days this as explained previously is due to the verification of invoices • The attached strategy is still in progress regarding other payments • It must be noted due to cash restrictions, all equitable share payments cannot be achieved within 30 days • Consequence management will be implemented where it has been discovered payments were NOT done purposely or due to the inefficiencies of officials
9. Resolution 208/2021	Department of Education: Material Findings on Consequence Management: Fraud not reported	Noting that: - Allegations of fraud which exceeded R100 000 were not reported to the South African Police Service, as required by section 34(1) of the Prevention and Combatting of Corrupt Activities Act, 2004. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on the measures implemented to address this audit finding, including implementation of adequate monitoring controls to ensure compliance.	The finding relates to three cases of misconduct, which had an element of alleged criminal activity were not reported to SAPS as per section 34 (1) Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA). The Department has developed an audit improvement strategy to ensure that all cases (both Departmental and Office of the Premier) over R100 000 where there is an element of criminal activity, is reported to SAPS. Detailed data / responses was provided by the Department

Resolution No.	Subject	Details	Response by the department
10. Resolution 209/2021	Department of Education: Material Findings on Expenditure Management and Consequence Management: Fruitless and Wasteful Expenditure of R599 000 in 2020/21 (unresolved prior years: R191.831 million)	Noting that: - (a) The department incurred fruitless and wasteful expenditure of R599 000 in the 2020/21 financial year. (b) This expenditure was mainly attributable to interest on overdue accounts and construction work that had to be re-performed. (c) The Auditor-General was unable to find sufficient appropriate audit evidence that disciplinary steps were taken against officials who were responsible for the fruitless and wasteful expenditure and in some instances, investigations were not performed. (d) Prior years' fruitless and wasteful expenditure amounting to R191.831 million has not yet been resolved. That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] Progress made in the investigations relating to the 2020/21 and prior financial years' fruitless and wasteful expenditure and time frames for finalization of the investigations. [2] The findings and recommendations of completed investigations and steps taken to implement the recommendations, including disciplinary action against officials responsible for the fruitless and wasteful expenditure and other remedial action, as well as recovery of losses and opening of criminal cases, where applicable, and time frames for implementation.	- These are still being investigated by Internal control - Due to capacity and funding challenge's OTP will be approached to assist in these investigation's
11. Resolution 210/2021	Department of Education: Risk Management	Noting that: - (a) The department has not implemented an adequate risk assessment and risk management strategy to ensure that risks are identified and addressed in a timely manner. (b) The department has implemented a turnaround strategy, which includes the review of the Risk Register, the implementation of action plans and establishment of the Clean Audit Committee to monitor implementation.	The Turnaround strategy has been implemented and requires all Branches to have risk management as a standing item on the agenda at all Branch meetings. The Branch Heads are now required to present the status of implementation of action plans, including challenges with implementation of action plans and reasons for overdue action plans at the quarterly risk management meetings.

Resolution No.	Subject	Details	Response by the department
		The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on the implementation and effectiveness of the turnaround strategy and to provide assurance that this audit finding has been adequately addressed.	The Provincial Operation Clean Audit Committee (POCAC) also monitors the progress on implementation of the action plans in the risk register. Branch Heads will now be called to account to the POCAC on the implementation of the action plans in the risk register as well as how they will address the slow progress on the implementation of the action plans.
12. Resolution 211/2021	Department of Education: Material Irregularity: Failure to timeously deduct and pay over PAYE to SARS	Noting that: - (a) The department failed to timeously pay over PAYE withheld from employees to SARS from 2017 to 2020, resulting in a material financial loss through penalties and interest of R6.69 million being charged by SARS. (b) Based on an assessment done by the department in February 2021, the Accounting Officer indicated that no specific person was responsible as the problem was deemed to be system-related. (c) The department has engaged SARS in an attempt to obtain a remission of the penalties and interest. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] The detailed findings of the assessment conducted by the department on the causes of this material irregularity, the reasons for concluding that the problem was system related and not due to any act or omission by an official, the detailed recommendations and a detailed report on implementation of the recommendations, including recovery of losses, implementation of consequence management and other remedial action. [2] If the findings reported in February 2021 were only preliminary, steps taken to conduct a final investigation, progress made and the time frame for concluding the investigation. [3] Measures implemented to address this audit finding in the interim and an evaluation of the effectiveness of the measures so implemented, as well as measures implemented to ensure adequate compliance monitoring.	1. The reason that the department has stated that it is a system issue, is on the side of SARS. Their system generated interest (automatically) on the appointment of educators that was because of the timing difference. SARS officials had not raised this interest but was system generated, thus it would not be possible to highlight any official that would have incurred this loss. The department has met with SARS to recoup or recover this interest, but because this has been raised via their system it also proving a challenge on their side. Engagement is continuing this matter and the department is hoping for a positive outcome from this These funds were directly taken from the department's bank account without any notification by SARS. 2. Currently this matter as stated above is being resolved between SARS and the department to recover this amount. The department will keep the committee update on this matter. 3. The department is making sure this type of interest does not recur. The Department has been notified of the updating of all SARS matters before the close of the tax period. The development of a tool (incorporated with EMIS) to detect any appointment and terminations on PERSAL. This will ensure all functions and systems are updated timeously before all reporting deadline dates. 3. An online meeting was held in November with SARS officials with this issue on the agenda and at the meeting they communicated that this matter was resolved and cleared. The department was required to send an email to finalise this but on receipt of this communication we were notified that it was error, and the matter is still not resolved.

Resolution No.	Subject	Details	Response by the department
		[4] The outcomes of the engagements with SARS on the remission of the penalties and interest charged and time frames for concluding these engagements.	Senior management at the department is following this matter up with SARS in the 2022 and will have further meetings to finalise the recoupment of this funds. The conclusion of this matter proposed target date is at the end of February 2022.
13. Resolution 212/2021	Department of Education: Forensic Investigations	Noting that: - (a) The Provincial Forensic Audit Unit conducted twenty-four investigations covering the period 1 April 2009 to 31 March 2019. (b) The 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 who did not render services. (c) Fourteen investigations were completed and ten are still in progress. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] The nature of the allegations, the amounts involved and the detailed findings and recommendations of the completed investigations, per matter and with reference to the relevant FR number. [2] Steps taken to implement the recommendations and the outcomes thereof, including a report on disciplinary action taken, 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.	Detailed reports / responses was provided by the Department
14. Resolution 213/2021	Department of Education: Internal Investigations	Noting that: - (a) The department conducted 77 internal investigations relating to various allegations of mismanagement of school funds, fake qualifications, procurement irregularities, duplicate salary payments and invalid payments. (b) Of these investigations, 50 were completed and 27 were ongoing at the time of the audit report.	The current status of these cases are as follows: Finalised/Closed - 70 In-progress - 7 Total cases - 77 The detailed findings, recommendations of the completed investigations, per matter and with reference to the relevant FR number, including outcomes of disciplinary action, sanctions imposed, recovery of losses, criminal cases opened. It is anticipated that matters in progress will be completed by 31 March 2022. This will be provided confidentially.

Resolution No.	Subject	Details	Response by the department
		(c) The department is anticipating that the remaining investigations will be finalized by 31 March 2022. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] The nature of the allegations, the amounts involved and the detailed findings and recommendations of the completed investigations, per matter. [2] Steps taken to implement the recommendations of the finalized investigations and the outcomes thereof, including a report on disciplinary action taken, 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. [3] Progress made in the finalization of the remaining investigations.	
15. Resolution 214/2021	Department of Education: SIU investigations	Noting that: - (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 PPE contracts amounting to R183.36 million. (b) The nature of the allegations include collusion between officials and service providers, fraud and overpricing. (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. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] The number of officials implicated, the nature of the allegations of misconduct against each official and the amounts involved, per matter.	Detailed reports / responses was provided by the Department

Resolution No.	Subject	Details	Response by the department
		[2] Steps taken to implement the recommendations of the SIU pertaining to disciplinary action, progress made therein and the sanctions imposed, as well as time frames for finalization of outstanding disciplinary matters.	
16. Resolution 215/2021	Department of Education: Unauthorized expenditure in 2020/21: R6.355 million	Noting that: - The department incurred unauthorized expenditure of R6.355 million in the 2020/21 financial year due to overspending on Programme 6: Infrastructure Development. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] Details of, and the reasons for, the over-expenditure on Programme 6: Infrastructure Development in 2020/21 and whether the Vote itself was overspent as a result. [2] Whether the department utilized savings in other programmes towards the defrayment of excess expenditure in Programme 6 and if so, whether the virement complies with section 43 of the Public Finance Management Act, 1999, read with Treasury Regulation 6.3. [3] Disciplinary steps taken against the officials responsible for the unauthorized expenditure in terms of section 38(1)(h) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.3. [4] Steps taken to recover any losses from the officials responsible in terms of section 38(1)(c) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.4 and 12.	1. Indicate whether decisions were taken to proceed with projects without first assessing availability of budget. There was sufficient budget to complete outstanding projects The programme overspent by R6.355 million due the restrictions on the 8 % virements as can be seen in the tables provided. Due to invoices being paid late in the financial year on the purchase of 4170 water tanks to 1907 schools, provision of 1494 chemical toilets to 1060 schools' provision of mobile classrooms for social distancing and capital repairs to 467 vandalised schools. There were slight misallocations Buildings and other fixed structure were at 100.4 per cent relates to the payment of invoices upon completion of projects. This could not be accurately projected during budget adjustments 2. Indicate steps that the department will take to avoid overspending its budget in future. • The Department has implemented control measures to ensure correct codes used • Budget versus expenditure is monitored monthly to mitigate any overspend 3. Disciplinary steps taken against the officials responsible for the unauthorized expenditure in terms of section 38(1)(h) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.3. • There were no disciplinary steps taken, due to internal control still completing the assessments 4. Steps taken to recover any losses from the officials responsible in terms of section 38(1)(c) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.4 and 12. Not applicable due to the investigation's not completed

Resolution No.	Subject	Details	Response by the department
17. Resolution 216/2021	Department of Education: Unauthorized expenditure in prior financial years: Accumulated balance not yet authorized: R733.455 million	Noting that: - The accumulated balance of R733.455 million of unauthorized expenditure incurred in prior financial years has not yet been authorized or written off. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on: - [1] Details of, and the reasons for, the over-expenditure, per financial year and whether the Vote itself was overspent in any year as a result. [2] Disciplinary steps taken against the officials responsible for the unauthorized expenditure in terms of section 38(1)(h) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.3. [3] Steps taken to recover any losses from the officials responsible in terms of section 38(1)(c) of the Public Finance Management Act, 1999, read with Treasury Regulation 9.1.4 and 12.	Explanations on Unauthorized Expenditure from 2017-2020 Unauthorized Expenditure -2017-18 As disclosed in note 8 to the financial statements, unauthorized expenditure of R485, 86 million was incurred, due to overspending on programme 2 (public ordinary schools), programme 4 (public special school education), and programme 7 (examination and education related services). The majority of the unauthorized expenditure (56, 8%) related to compensation of employees as well as transfers and subsidies. Moreover, had the balance on the accruals and payables not recognised above 30 days been paid at year-end, this would have increased the unauthorized expenditure by a further R244, 11 million to R729, 97 million. Responses The breakdown for the Unauthorized Expenditure is shown in the table below per programme and is inclusive of conditional grants - The unauthorized expenditure was R 346 895 million from the Equitable Share and R 138 967 million from the Conditional Grants, totaling R 485 862 million - Although the Department has incurred an unauthorized expenditure of R485 862 million, the actual overall over -expenditure was R 76 396 million against the total budget - This is because the unauthorized expenditure is calculated per programme and not on the overall budget of the Department - This affected Programmes were 2 and 4 mainly due to the unfunded inflationary wage adjustments - The 8 % restriction to VIRE funds from programmes that had a savings also prevented the Department to reduce the unauthorized expenditure and had to be surrendered to Treasury (letter on surrender to Provincial Treasury) - A roll over of R 136 585 million has been requested and has been provisionally granted by Provincial Treasury - It must also be noted that the budgets cuts implemented and the unfunded inflationary wage adjustments also contributed to the Unauthorized Expenditure
			Unauthorized Expenditure -2018 -19 Unauthorized expenditure amounted to R11.864 million in Programme Six (Infrastructure) was ascribed mainly to Buildings and other fixed structures for work that had accelerated on site to allow teaching and learning to continue. Unauthorized Expenditure -2019-2020 - Unauthorized expenditure amounted to R235.729 million for the 2019/20 financial year, with the amount of R851 thousand to be surrendered in Programme 3, resulting in the net effect of R234.878 million. The amount of R9.734 million increases the unauthorized expenditure against the vote due to the underspend from the National School Nutrition Programme. This has been followed-up with a request for a Rollover from Provincial Treasury. - Programme 1: Administration reflects unauthorized expenditure of R31.518 million against Goods and services due to higher than budgeted costs for property payments and Transfers and subsidies to: Households ascribed to staff exit costs.

Resolution No.	Subject	Details	Response by the department
			- Programme 2: Public Ordinary School Education reflects unauthorised expenditure of R73.909 million against Compensation of employees due to in-year fluctuating educator headcount numbers and Transfers and subsidies to: Households due to higher than anticipated staff exit costs. - Programme 4: Public Special School Education reflects unauthorised expenditure of R17.648 million against Compensation of employees due to higher than anticipated costs relating to the salaries for Specialist educators and Therapists in special schools. Goods and services was over-spent due to higher than anticipated costs against Inventory: Assets to be distributed to schools within the Learners with Profound Intellectual Disability (LPID) grant. - Programme 6: Infrastructure Development reflects unauthorised expenditure of R112.654 million against Compensation of employees and Goods and services which over-spent on management fees and property payments which were higher than budgeted in respect of maintenance costs relating to the repair of schools damaged by storms in 2019, as the magnitude of damage was worse than anticipated.
18. Resolution 217/2021	Department of Education: Underspensing of NSNP grant by R153.67 million	Noting that: - The department has underspent on the NSNP grant by R153.67 million, due to outstanding invoices for the month of March 2021. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on whether a roll-over of the underspent amount of R153.67 million has been approved and whether the amount has been spent in full.	A roll over has been subsidized in full by Provincial Treasury
19. Resolution 218/2021	Department of Education: Findings on Information Technology: IT controls	Noting that: - Management did not ensure that the required IT controls were consistently applied, which could impact negatively on the confidentiality, integrity and availability of financial reporting processes. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on the measures implemented to address this audit finding and an evaluation of the effectiveness of the measures.	Audit Finding: The helpdesk log did not include the field to record the name of the user for password reset activities performed on the Windows Active Directory. Action Taken: The IT Help Desk System has been enhanced and an additional field has been included as recommended by the AG. The audit finding raised by the AG has been resolved. Audit Finding: Disaster recovery and restoration tests not performed for the Windows Active Directory and Education Management Information System Action Taken: A Disaster Recovery Test for EMIS was scheduled for December 2021 and the Dr Recovery test was executed successfully. A Disaster Recovery Test for Windows Active Directory is schedule for 25 Feb 2022.

Resolution No.	Subject	Details	Response by the department
			Audit Finding: The security and configuration setting of the Windows operating system server for EMIS was either inadequate or not configured. Action Taken: A server access review exercise was conducted. The aim of the review was to identify users who were no longer required to have access to the shared drive. Access to users who no longer required access to the shared drive were revoked access to the shared drive and only authorised users remain active. The audit finding raised by the AG has been resolved. Audit Finding: Review of system administrator activities not performed in line with the approved User Account Management Procedure for the Windows Active Directory Action Taken: A Tracking tools have been acquired and implemented to track administrator activities, this intervention automates the review process. The finding raised by the AG has been completed.
20. Resolution 219/2021	Department of Education: Findings on Information Technology: Education Management Information System (EMIS) and the SA Schools Administration System (SA-SAMS)	Noting that: - (a) Interventions are required in relation to the EMIS and SA-SAMS system controls. (b) The department has implemented measures to address issues relating to the EMIS system, which include upgrading the system to a Cloud Hosting platform with additional security features and an improved reporting turnaround time. (c) The department has implemented measures to address the issues relating to user access controls on the SA-SAMS system, while issues relating to enhancement of security are the responsibility of the National Department and the DBE Modernization Project will be rolled out to all provinces by August 2023, making the system an Online/Web-based Application program. The Committee resolves: - That the Accounting Officer report to the Committee by 31 January 2022 on the progress made in the implementation of the interventions and the effectiveness thereof in addressing the audit findings.	The Modernized SA-SAMS Project (Online Solution) will address a number of challenges in the current application system (Standalone / Distributed / Offline SA-SAMS version). The National Education Collaboration Trust (NECT) is managing the implementation of the Web-based solution and the Kwazulu-Natal customized Implementation plan will be finalized with the NECT by February 2022 in anticipation for August 2023. The current SA-SAMS system control challenges are mitigated through ongoing SA-SAMS Patches and manual interventions by Information Technology Officers (ITOs) and SA-SAMS Officers deployed to the CMCs. The EMIS challenges at the reporting level (Province) are being addressed through the Cloud Hosting Platform. The Cloud Hosting Platform will be piloted at Zululand District and the training of officials in this district will commence on the 18th January 2022.

Resolution No.	Subject	Details	Response by the department
21. Resolution 290/2021	Transversal Resolution – Filling of Critical Posts	Noting: That vacancies exist in critical management posts within departments and public entities and the adverse effect this is having on audit findings, particularly on compliance with legislation, internal controls and financial and performance management. The Committee resolves: That the Accounting Officers and Accounting Authorities of the relevant departments and public entities report to the Committee by 31 January 2022 on progress made in the filling of critical management posts and the time frames for the filling of those posts.	- As confirmed under resolution 201, there are still existing vacancies in critical management posts, but the department has already commenced processes to fill the two Director posts, namely, Internal Control and King Cetshwayo District. The filling of all two posts, including the other three posts awaiting approval is dependent on the approval of the MEC for Treasury and the Premier. - Should approval be obtained from the MEC and the Premier, the department will be on course to finalize processes within the prescribed six months' timeframe.
22. Resolution 291/2021	Transversal Resolution: Compliance with HRM matters	Noting: The following reports on compliance by SMS members with Human Resources Management (HRM) matters. The Committee resolves: - That the relevant Accounting Officers and Accounting Authorities report to the Committee by 31 January 2022 on measures taken to ensure full compliance with HRM matters in relations to signing of performance agreements, security vetting, submission of financial disclosure forms and verification of qualifications.	A circular was issued to remind all SMS members to sign performance agreements with their supervisors in line with Chapter 4 of the SMS handbook. Reminder letters were also written to individuals SMS members. There were 56 SMS members in total and 50 concluded and submitted their Performance Agreements which accounts for 89% of the overall members of the Senior Management Service (SMS). Only 6 SMS members could not conclude their PA owing to suspensions which accounts for 11% of the overall total SMS members.
23. Transversal Resolution 292/2021	Officials doing business with the State	Noting that: - (a) Regulation 13(c) of the Code of Conduct contained in the Public Service Regulations 2016, prohibits officials from doing business with an organ of state or from being a director of a public or private company conducting business with an organ of state. (b) Section 8 of the Public Administration Management Act, 2014, makes it a criminal offence and further provides that it constitutes serious misconduct which may result in termination of employment.	a) The Department will issue the Annual Circular to all staff members reminding them of the policy prohibiting state employees from doing business with the state. b) The CSD is checked during evaluation of bids and quotations to ensure that there are no possible conflicts. c) The labour relations Directorate is currently sending letters of intension to institute for Disciplinary to all Departmental staff doing business with state

Resolution No.	Subject	Details	Response by the department
		The Committee resolves: That all Accounting Officers report to the Committee by 31 January 2022 on: - [1] The steps taken to monitor compliance with the legal prescripts relating to the prohibition of officials doing business with the state. [2] Whether the Central Supplier Database is checked each time for verification to ensure that officials employed by the state or their companies are not awarded tenders or contracts. [3] Reports or notifications received in 2020/21 from National Treasury, the Department of Public Service and Administration and the Public Service Commission or from any other source regarding officials doing business with the state and if so, full details thereof. [4] Steps taken to implement consequence management in relation to transgressions, including details of disciplinary action and sanctions imposed, as well as criminal cases opened.	

9. INTERNAL CONTROL UNIT

The Internal Control Unit has been a unit responsible for the control of internal processes mainly associated with finance and compliance. The unit has four sub-directorates, Internal Control, Risk Management, Financial Controls and Forensic Investigations which is overseen by the Chief Risk Officer. The functions of Risk Management and Internal Audit were not fully operational due to lack of capacity. These functions were residing in the Internal Audit Unit of Provincial Treasury which is also assisting the Department to build capacity in Risk Management. The responsibility of the Department's unit was the monitoring of the implementation of the provincial audit plans.

The Key focus areas of the Internal Financial Control – Transaction review and Transaction verification:

- Payroll Control;
- Payment Voucher Control;
- Audited Financial Statement Control;
- Loss Control;
- Review transactions;
- Verify payments made in respect of goods and services; and
- Verify transactions on ledger reports.

10. INTERNAL AUDIT AND AUDIT COMMITTEES

10.1 Objective

The objective of the Internal Audit Unit is to provide as an independent, objective assurance and consulting activity designed to add value and improve the departments operations. It helps the department and the KZN Provincial Government accomplish its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes

10.2 Key Activities

The scope of possible activities that the PIAS can engage in includes:

- Reviewing the reliability and integrity of financial and operational information and the means used to identify, measure, classify and report such information.
- Reviewing the extent of compliance with, relevance and financial effect of established policies, standards, plans and procedures and the extent of compliance with external laws and regulation.
- Reviewing the extent to which the assets and interests of the institution are accounted for and safeguarded from losses of all kinds arising from waste, extravagance, carelessness, ineffective administration, poor value for money, fraud, corruption or other causes.
- Appraising the economy, effectiveness and efficiency with which resources are employed.
- Reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned.
- Evaluating and assessing the merging or consolidation of significant functions and new or changing services, processes, operations, and control processes if applicable.

- Evaluating the integrity of processes and systems (including systems implemented for the management of information assets) to ensure that controls offer adequate protection against error, fraud and loss of any kind and that the processes/systems align with the KZNPG's strategic goals
- The follow-up on actions taken to remedy the weaknesses identified by internal audit
- Facilitating the development and review of fraud prevention plans
- Co-ordinating internal audit efforts with those of the external auditors
- Provide any other specialized audit services as determined through the risk assessment process
- Reviewing plans, programs and operations to ascertain consistency with the KZNPG and National strategy and to establish the extent to which value for money is being achieved
- Reviewing the planning, design, development, implementation and operation of major computerized systems to ensure that these systems meet their intended purpose and objectives
- Assist and support the Provincial Audit and Risk Committee to report on the effectiveness of the system of internal controls in the annual report.

10.3 Summary of Work Done

The following internal audit projects were performed:

- Performance Information
- Q1 and Q2 Follow Up on Resolved Findings
- Q1 Follow Up on COVID 19 Procurement Audit
- Supply Chain Management
- Transfer of Funds to Schools

10.4. Key Activities and Objectives of the Audit Committee

10.4.1 Objective

The Executive Council has established the Provincial Audit and Risk Committee (PARC) in accordance with regulations and instructions prescribed in terms of sections 76 and 77 of the Public Finance Management Act, Act No. 1 of 1999 as amended by Act No. 29 of 1999 (PFMA). The PARC reports to the Member of Executive Council (MEC) for Finance.

The KwaZulu- Natal Provincial Government has also established the following three Cluster Audit and Risk Committees (CARC), which report directly to the PARC:

- Governance, State Capacity and Institutional Development Cluster
- Economic Sector and Infrastructure Development Cluster
- Social Protection, Community & Human Development Cluster

The Department of Education is governed by the Social Protection, Community and Human Development Cluster Audit & Risk Committee which is constituted by 3 members of the PARC.

The objective of the shared Audit & Risk Committee is to assist the Department in fulfilling their oversight responsibilities for the integrity of the Government's financial reporting process, system of internal controls, audit process, process for monitoring compliance with laws and regulations and KZNPG's Code of Conduct, fraud prevention, the risk management process and any other good governance processes.

10.4.2 Key Activities

Internal Controls, Accounting Systems & Internal Audit
Review of the internal audit reports to manage critical risks and to ensure the adequacy and effectiveness of the departmental internal control structure including: - Financial and internal controls, - Accounting systems and reporting and - Corporate governance
Review any significant matters reported by the internal auditors and the extent to which the recommendations have been implemented by management; and provide any additional recommendations to Accounting Officers.
Direct the Accounting Officer to provide status reports detailing the progress made in implementing the Committee's recommendations.
Through PIAS reports, evaluate IT governance systems and the related internal controls.
Ensure that the relevant departmental management demonstrates accountability over internal control functions.
Consider the fact and potential of any limitation on the scope of internal audit, and if there is, report to the MEC for Finance.
Fraud Prevention
Ensure that the Accounting Officer develops and implement strategies, policies, procedures and systems to prevent and detect fraud and corruption
Ensure that the Accounting Officer demonstrates some pro-activeness in maintaining anti-fraud and corruption strategies to protect the Provincial assets entrusted to them
Review and evaluate the effectiveness of such strategies, policies/procedures.
Should a report to the Audit Committee, whether from the PIAS or any other source, implicate the Accounting Officer in fraud, corruption or negligence, the chairperson of Audit Committee must promptly report this to the relevant executive authority via the MEC for Finance.
Financial Statements
Ensure that the timing and nature of reports from the external auditor(s) are in accordance and comply with the requirements of the PFMA.
Consider key matters arising in the AG SA management report and audit report (including illegal acts or irregularities) and satisfy themselves that they are being properly followed up and resolved.
Consider the reports and function of the External Audit Steering committee to ensure that external audits are performed efficiently and that management co-operates with the AG SA.
Comment on its evaluation of the annual financial statements, the interim financial reports, the preliminary announcement of the AG SA report and any other announcement regarding the KZNPG's results or other financial information to be made public, prior to the submission to and approval by the Accounting Officer and/or Executive Authority.
Consider any accounting treatments, significant unusual transactions, or accounting judgments, which could be contentious to ensure that these are properly addressed.
In line with TR 3.1.13 (b), comment on the quality of IYM and monthly/quarterly reports submitted in terms of the PFMA and DoRA.
Risk Oversight
The Committee is an integral component of the risk management process and shall oversee: - Financial reporting risks - Fraud risk as it relates to financial reporting - IT risk as it relates to financial reporting - All other strategic and operational risks that may impede the department from achieving their business objectives.
Review the procedures for identifying business risks and mitigating their impact on the department.
Ensure that the Accounting Officer and Accounting Authority maintains and regularly reviews the system of risk management within their areas of responsibilities.
Review the results of the risk assessment to determine the material risks to which the departments may be exposed and evaluate strategies to mitigate those risks.
Ensure that the Accounting Officer has incorporated reputational and ethical risks and opportunities in the risk management process.

Ethics
Review the internal audit reports on compliance with the ethical code of conduct and policies of the Department based on the number of statutory, common law and other requirements which cover the ethical behaviour of senior management, and officials of the Departments.
Identify through PIAS reports, any violation of ethical conduct, environmental and social issues.
Provide advice on any identified potential conflict of interest.
Reporting Responsibilities
The Committees must report and make recommendations to the Accounting Officer on a regular basis (TR 3.1.12).
The Committees should engage with Accounting Officers of respective departments at least on a quarterly basis.
The Committees may communicate any concerns they deem necessary to the executive authorities, Head of Provincial Treasury and the AG SA (TR 3.1.15).

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

AUDIT COMMITTEE MEMBERS QUALIFICATIONS & CONTRACT DETAILS:

Name	Qualifications	Internal or External member	If Internal, position in the Department	Date Appointed	Date Contract Renewed	Contract Review Date	CONTACT DETAILS	STATUS
Mr S P Simelane (Acting Chairperson of PARC and Economic CARC)	CA(SA)	External	N/A	23 February 2015	29 th October 2018	28 th October 2021	Cell: 074 212 1010	Contract Ended
Mr P Christianson (Economic CARC)	CA(SA)	External	N/A	23 February 2015	29 th October 2018	28 th October 2021	Cell: 084 510 5665	Contract Ended
Mr V Ramphal (Economic CARC)	CA(SA)	External	N/A	23 February 2015	29 th October 2018	28 th October 2021	Cell: 082 806 9574	Contract Ended
Ms T Njozela	MBA	External	N/A	23 February 2015	29 th October 2018	28 th October 2021	Cell: 079 527 4522	Contract Ended
Mr D O'Connor	CA(SA)	External	N/A	23 February 2015	29 th October 2018	28 th October 2021	Cell: 074 239 8165	Contract Ended
* Mr M Tarr	MSc Agricultural Economics	External	N/A	01 May 2018	10 May 2021	31 May 2024	Cell: 082 568 8246	2nd Term

*Mr M Tarr currently serving 2nd TERM, ending 31st May 2024.

CLUSTER AUDIT AND RISK COMMITTEE MEETINGS: 2020/21 & 2021/22

No	CLUSTERS	CARC MEETING DATES			
		Q4: 2020/21	Q1: 2021/22	Q2: 2021/22	Q3: 2021/22
	Economic Cluster	10 & 11 May 21	16 & 17 Aug 21 & 06 Sept 21	No Meetings Held	No Meetings Held
	Governance and Administration Cluster	14 & 20 May 21	17 & 20 Aug 21	No Meetings Held	No Meetings Held
	Social Cluster	17, 18 & 24 May 21	13, 14, 20 & 23 Sept 21	No Meetings Held	No Meetings Held

ATTENDANCE TO MEETINGS

#	Audit Committee Members	Social Cluster						Economic Cluster				Governance and Administration Cluster	
	Reporting period and Number of sessions per Cluster	Q4: 20/21			Q1: 21/22			Q4: 20/21		Q1: 21/22		Q4:20/21	Q1: 21/22
		1	2	3	1	2	3	1	2	1	2	1	1
1	Mr Siyakhula Simelane: (Acting Chairperson for PARC & Chairperson for G&A and Eco Clusters)	N/A	N/A	N/A	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓
2	Ms Thobeka Njozela (Chairperson: Social Cluster)	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	N/A	N/A	N/A
3	Mr Peter Christianson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Mr David O'Connor <i>(Member)</i>	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	N/A	N/A	N/A
5	Mr Vereesh Ramphal <i>(Member)</i>	N/A	N/A	N/A	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓
7	Mr Mike Tarr <i>(Member)</i>	N/A	N/A	N/A	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓

*Notes:

CARC Sessions per Cluster: Social Cluster – 3 Days, Economic Cluster – 2 Days and Governance Cluster – 1 Day

Not Applicable (N/A), Attended (✓), Not Attended (X), Resigned (R)

PARC MEETINGS: 20/21/22

No	Committee Members	DATE OF MEETINGS		
		20 MAY 21	5 Oct 21	15 Oct 21
1	Mr Siyakhula Simelane: Acting Chairperson: PARC Chairperson: Eco & G&A Clusters)	✓	✓	✓
2	Ms Thobeka Njozela: Chairperson: Social Cluster	✓	✓	✓
3	Mr Peter Christianson (<i>Member</i>)	✓	✓	✓
4	Mr David O'Connor (<i>Member</i>)	✓	✓	✓
5	Mr Vereesh Ramphal (<i>Member</i>)	✓	X	✓
6	Mr Mike Tarr (<i>Member</i>)	✓	X	✓

DATE & PURPOSE OF THE MEETING:

No	Date of Meeting	Purpose of Meeting
1	20 May 2021	Approval of Carry-Over Projects from the 2021/22 Operational Plan, Forensic Investigation (DAC) & Update on Provincial Debt Account
2	05 October 2021	Asset Valuation Methodology and Material Irregularity (Social Cluster Members & PARC Chairperson, DOH, AGSA & PAIS Management)
3	15 October 2021	Meeting with the MEC – Update on Cluster Risk and Audit Committee Issues by PARC

11. AUDIT COMMITTEE REPORT

REPORT OF THE AUDIT & RISK COMMITTEE ON VOTE 5 – DEPARTMENT OF EDUCATION

The Audit Committee herewith presents its report for the financial year ended 31 March 2022, 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.

The Audit Committee reports that it has adopted formal terms of reference contained in its Audit and Risk Committee Charter. The Committee complied with its responsibilities arising from the Public Finance Management Act and Treasury Regulations; except that the Committee was not fully constituted for the full financial year.

1. Audit Committee Members and Attendance

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

#	Name of Member	PARC Meetings Attended	SPCHD CARC Meetings Attended
1.	Ms T Njozela (Acting Chairperson of SPCHD Cluster)	2 of 2	1 of 1
2.	Mr P Christianson	2 of 2	1 of 1
3.	Mr D O'Connor	2 of 2	1 of 1
4.	Mr S Simelane	2 of 2	N/A*
5.	Mr V Ramphal	2 of 2	N/A*
6.	Mr M Tarr	2 of 2	N/A*

**refers to PARC members who did not serve on the SPCHD CARC*

The contracts of five members ended on 31 October 2021 following a two-term of 3 years each. On 18 May 2022, new Provincial Audit and Risk Committee members were appointed by the MEC for Finance for a period of 3 years. The new Provincial Audit and Risk Committee met on 28 & 29 May 2022 to review the Annual Financial Statements for the 2021/22 financial year; and held a special PARC meeting in June 2022 to deal with outstanding internal audit reports relating to the 2022 financial year. The table below provides details of the newly constituted PARC and attendance of meetings held subsequent to the financial year-end:

#	NAME & SURNAME	MEETING	
		AFS Review	Special PARC
1.	Mr Z Zulu – PARC Chairperson	✓	✓
2.	Mr M Tarr	✓	✓
3.	Ms S Makhathini	✓	✓
4.	Mr S Mthethwa	✓	✓
5.	Ms R Ramphal	✓	✓
6.	Mr S Maharaj	✓	✓

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 the Departments audit results, however notes the weaknesses identified in the control environment in the following areas:

- Supply Chain Management
- Performance information
- Transfer payments
- Payments within 30 days.

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. The significant number of unresolved and re-reported items on the consolidated audit logs is a clear indication that management is not implementing corrective measures recommended by both PIAS and AGSA timeously, which is a cause for concern for the Committee.

3. Effectiveness of Internal Audit

PIAS activities were reviewed by the Committee during the special 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 fifteen (15) audit assignments for the period under review, of which twelve (12) were finalised, one (1) was deferred to the next financial year, one (1) was rolled over, and one (1) was cancelled.

The Committee is satisfied that PIAS performed effectively during the period under review. During the 2022/23 financial year, the Committee will continue to monitor the progress made by the PIAS against its operational plans in order 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 against the risk management operational plan.

As at the 2021/22 financial year-end, the Department's risk register status was as follows:

Focus Areas	Grouping					Total
	Critical	Major	Moderate	Minor	Insignificant	
Number of risks identified	21	18	3	1	0	43
Number of agreed actions	94	49	10	0	N/A	153
No of implemented action plans	28	19	9	N/A	N/A	56
% of implemented actions	30%	39%	90%	N/A	N/A	37%

The Committee was concerned with the slow progress (37%) in implementing risk mitigation plans, and the inadequate capacity within the Department's risk management function, which was further exacerbated by the resignation of the chief risk officer, in December 2021. The Department was urged to secure the services of a Chief Risk Officer urgently and to consider further capacitation of its internal control component, as the effectiveness of these units will result in an enhanced control environment. Further to the above, the Department was urged to ensure:

- timely mitigation of risks, particularly for risks classified as critical and major, and
- that the planned and implemented risk mitigations are adequate and effective, such that they have an effect on reducing the risk exposure.

In addition, the Department was advised to begin implementation of the newly approved Provincial Risk Management Framework, together with the minimum risk management standards contained therein, as these would assist the Accounting Officer to embed risk management within the Department. Coupled with the risk management framework implementation, the Department was also urged to implement the combined assurance framework as this would enable directing prioritised efforts/actions to achieve synergies and efficiencies in key processes, thereby enhancing the control environment and minimising risk events.

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

Due to the Committee not being constituted for the full financial year, the Committee did not review all reports in respect to in year management and quarterly performance prepared and issued by the Accounting Officer during the year under review in terms of the PFMA and the Division of Revenue Act. The newly appointed Committee will in the 2022/23 financial year ensure that all its responsibilities are met.

The Committee draws attention to the department's bank overdraft which has increased by R128,30 million (15%) to R965,28 million at year-end. These conditions indicate that a material uncertainty exists that may cast significant doubt on the ability of the department to settle future expenditure obligations. The committee also noted the disclosure of staff debt of R493,24 million, made up of current and former staff members. Furthermore, a provision for debt impairment of R355,31 million (72%) was made against the staff debt balance in respect of doubtful debts.

Based on the reports of the PIAS and the Auditor General, the Committee also notes with concern the deficiencies identified in the usefulness and reliability of reported performance information of Program 2. Management of the department has been urged to implement appropriate improvement strategies in order to address the recurring identified shortcomings

6. Evaluation of Financial Statements

The Committee has:

- Reviewed and discussed the Annual Financial Statements, including the audit report, with the Accounting Officer, Auditor General and PIAS;
- Reviewed the Auditor General's Management Report;
- Reviewed the Department's processes for compliance with legal and regulatory provisions, and concerns have been noted around procurement and contract management and failure to prevent unauthorised and irregular expenditure as well as lack of appropriate consequence management in certain instances;
- Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department noting the material findings that were raised on the performance information of Programme 2– Public Ordinary Schools; and
- Reviewed the material irregularity reported by the Auditor General, being payments to persons no longer employed by the department resulting in a material financial loss of R142.49 million by 31 March 2021 and is likely to result in further material financial losses for the Department of Education. The committee noted the actions planned and implemented by the Department in this regard in a written submission by the Accounting Officer to the Auditor General.
- Reviewed the material irregularity previously reported by the Auditor General, being the failure by the Department to timeously deduct and pay over Pay As You Earn (PAYE) due to the South African Revenue Services (SARS) resulting in a material financial loss due to the imposition of interest and penalties totalling R6, 69 million, and noted the actions planned and implemented by the Department in this regard in a written submission by the Accounting Officer to the Auditor General.

7. Forensic Investigations

The Committee draws attention to paragraphs 62-64 in the audit report relating to investigations. The department and Forensic Investigation Services at the Office of the Premier are urged to promptly finalise the outstanding investigations and implement recommendations in the finalised investigations.

8. Auditor-General's Report

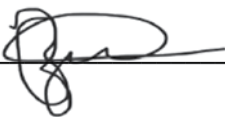
The Committee has met with the Auditor General of South Africa to discuss and evaluate the issues that emanated from the current regulatory audit.

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 and accepts the conclusion of the Auditor General's unqualified opinion on the Annual Financial Statements, and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

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.



Mr Z Zulu

Chairperson: Provincial Audit and Risk Committee

15 August 2022

12. B-BBEE COMPLIANCE

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (Include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	N/A
Developing and implementing a preferential procurement policy?	No	We have been applying a pre-qualification criterion in all our bids as per the provisions of the PPPA Regulations. This includes a Specific BBBEE Level, EME/QSE and Subcontracting where possible. This has not been developed into a Preferential Procurement Policy because of the recent court judgment which found the PPPA Regulations to non-compliant with the provisions of the Constitution. We have, however, been guided by National Treasury to continue applying the Regulations, while they are appealing/engaging the court on this matter.
Determining qualification criteria for the sale of state-owned enterprises?	No	N/A
Developing criteria for entering into partnerships with the private sector?	No	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	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

The status of human resources in the department

In respect of the 2021/22 financial year the existing educator establishment comprises of **86 737**. This excludes **2 020** 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 (PPN) 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 86 767 in totality. In view thereof, only critical posts have been filled.

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

- 46 Circuit Manager Posts
- 72 Chief Education specialists
- 16 SMS posts
- 22 Deputy Director posts
- 20 Assistant Director Posts

Human resource priorities

Movement of surplus educators

The number of surplus educators was reduced from 1 067 to 166 after the new Educator Post Provisioning Norms was declared for 2022. The surpluses for 2022 is largely due to a decrease in learner enrolment. The Department is currently expediting the redeployment of surplus educators through various approaches. The Department envisages placing all unplaced surplus educators by 24 May 2022.

Filling of critical vacant SMT post

Notwithstanding the moratorium, all vacant educator posts at educational institutions were identified as being critical and consequently filled. The Department has advertised 2 122 SMT posts for 2022 thus far and these posts will be filled by 19 July 2022. Notwithstanding that these posts are vacant, they currently have acting appointments performing the duties of the post. 1 367 Critical (Scarce Teaching Subjects) level 1 posts have been filled with Bursary and First Time Appointments.

HR Plan

Reporting on the MTEF HR Plan 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, and job evaluation. Progress on the Action Plan contained in the HR Plan was reported on in compliance with the prescribed template and submitted by 31 May 2021 after having been signed off by the HOD and MEC for Education.

Employment Equity

The 5-year Employment Equity Plan for the 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, KZNDOE has fallen short of the prescribed targets. The Employment Equity Report for the year 1 April 2019 to 31 March 2021 which was due by 15 December 2021 has been successfully finalised and submitted electronically to Department of Labour.

Management of Leave

The period 2021/22 heralded 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.

Employee Exits

The eradication of delays in the pension payments has 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 which were 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 in identifying the gaps in the system and adopting processes to alleviate the problem. 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.

Developing the skills of employees at all levels

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

Skills Audit Projects

The Department of Education and the Office of the Premier embarked on two skills audits which were 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 first skills audit project was conducted by the Office of the Premier (OTP) through Moses Kotane Institutes which had already completed Senior Managers and Middle Managers. The OTP Skills Audit Project could not be completed within the targeted timeframe because there were Junior Managers whom did not comply and fully participate in the exercise and that has caused this project to be considered for extension.

The Second Skills Audit Project was conducted by the Department of Education through the Ilitha Management Consultants which had already completed Senior Managers and all employees attached to head office. The districts were divided into two phases - the first phase was completed with the following districts: Ilembe, Pinetown, Ugu, Umgungundlovu, Umlazi, and Uthukela and the second phase due to be completed on 15th April 2022 in the following districts: Umzinyathi, Amajuba, King-Cetshwayo, Zululand, Harry-Gwala, and Umkhanyakude.

The Ilitha Management Consultants provided the comprehensive Skills Audit Reports after completion of analyses of the skills level of the employees. The reports from skills audit has been incorporated in the business plan; however, due to the current financial constraints, the actual implementation might be impeded. Nevertheless, specialised training programmes which are aimed at improving the productivity levels, efficiency and effectiveness of the employees were implemented. The 2022/2023 business plan have been developed and forwarded to Head of Department for the approval which included all training programmes to be implemented in the current financial period in order to nurture and enhance the skills of the employees for improved performance levels which are in line with the targeted departmental performance standards.

Developing and enhancing the professional quality and academic performance of managers and educators

All Senior Managers were provided with developmental opportunity in terms of training or skills programmes; however, due to their busy schedule they do not attend the scheduled training 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 and teachers, the Primary School Reading Improvement Plan (PSRIP), ICT, Professional Learning Communities (PLCs), Quality Management System (QMS), NTA Advocacy, teacher attendance, school management, professional conduct as well as curriculum management.

Competency Assessment was done for 12 SMS members for developmental purposes.

Dealing decisively with issues of fraud, corruption and maladministration

All disciplinary cases especially cases relating to fraud, corruption and maladministration were monitored on an ongoing basis with a view to ensuring its conclusion within specified time frames.

Improving HR Information Management Systems

Whilst various PERSAL reports are obtained and used for planning and decision making, there is a need to update 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 2020/21 in line with the revised performance management frameworks which include:

- Integrated Quality Management System (IQMS) for educators;
- 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 SMS members.

Annual Assessments and moderations took place in 2021, and thereafter pay progression in respect of all eligible employees was effected. Performance bonuses were not paid due to the Department's budgetary constraints. In addition, all employees who qualified for grade progression for 2021/2022 had their payments effectively processed in line with Resolution 3 of 2009.

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
- Counselling and testing conducted by GEMS
- Condom distribution

Dealing with the High vacancy rate

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 amongst existing employees. This arrangement cannot be sustained as it is leading to low morale and high levels of frustration. In mitigation, serious consideration will have to be given to the filling of all vacant posts.

3. HUMAN RESOURCE OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

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

PROGRAMME	TOTAL EXPENDITURE (R'000)	PERSONNEL EXPENDITURE (R'000)	TRAINING EXPENDITURE (R'000)	PROFESSIONAL AND SPECIAL SERVICES EXPENDITURE (R'000)	PERSONNEL EXPENDITURE AS A % OF TOTAL EXPENDITURE	AVERAGE PERSONNEL COST PER EMPLOYEE (R'000)
ADMINISTRATION	2 026 287	1 322 869	0,00	0,00	65,30	405
PUBLIC ORDINARY SCHOOL EDUCATION	46 735 858	42 074 875	0,00	0,00	90,00	276
INDEPENDENT SCHOOL SUBS	95 799	0	0,00	0,00	0,00	0
PUBLIC SPECIAL SCHOOL EDUCATION	1 466 510	1 272 517	0,00	0,00	86,80	306
EARLY CHILDHOOD DEVELOPMENT	1 328 130	1 183 719	0,00	0,00	89,10	182
INFRASTRUCTURE DEVELOPMENT	2 853 995	30 747	0,00	0,00	1,10	628
EXAMINATION & EDUCATION REL SERV	3 131 728	2 312 464	0,00	0,00	73,80	58
Total as on Financial Systems (BAS)	57 638 307	48 197 191	0,00	0,00	83,60	235

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

SALARY BAND	PERSONNEL EXPENDITURE (R'000)	% OF TOTAL PERSONNEL COST	NO. OF EMPLOYEES	AVERAGE PERSONNEL COST PER EMPLOYEE (R'000)
01 LOWER SKILLED (Levels 1-2)	528 899	78,30	2 887	183 200
02 SKILLED (Levels 3-5)	2 100 116	66,90	8 238	254 930
03 HIGHLY SKILLED PRODUCTION (Levels 6-8)	31 123 113	98,80	70 010	444 552
04 HIGHLY SKILLED SUPERVISION (Levels 9-12)	11 923 607	96,00	17 817	669 226
05 SENIOR MANAGEMENT (Levels >= 13)	75 319	111,00	54	1 394 802
11 CONTRACT (Levels 3-5)	2 609	19,10	10	260 927
12 CONTRACT (Levels 6-8)	16 000	156,50	128	125 001
13 CONTRACT (Levels 9-12)	17 895	140,00	25	715 787
14 CONTRACT (Levels >= 13)	2 543	63,80	2	1 271 562
18 CONTRACT OTHER	45 638	118,90	597	76 446
19 PERIODICAL REMUNERATION	53 142	125,40	3 827	13 887
20 ABNORMAL APPOINTMENT	2 535 656	414,00	104 295	24 312
TOTAL	48 424 537	99,70	207 977	232 836

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

PROGRAMME	SALARIES		OVERTIME		HOME OWNERS ALLOWANCE		MEDICAL AID	
	AMOUNT (R'000)	SALARIES AS A % OF PERSONNEL COSTS	AMOUNT (R'000)	OVERTIME AS A % OF PERSONNEL COSTS	AMOUNT (R'000)	HOA AS A % OF PERSONNEL COSTS	AMOUNT (R'000)	MEDICAL AID AS A % OF PERSONNEL COSTS
ADMINISTRATION	1 132 748	75,00	35 757	2,50	38 157	2,70	76 715	5,40
PUBLIC ORDINARY SCHOOL EDUCATION	36 480 443	86,10	2 206	0,00	1 339 095	3,20	2 331 956	5,50
PUBLIC SPECIAL SCHOOL EDUCATION	1 072 857	83,70	777	0,10	46 351	3,60	87 110	6,80
EARLY CHILDHOOD DEVELOPMENT	1 119 059	93,90	0	0,00	22 050	1,80	39 349	3,30
INFRASTRUCTURE DEVELOPMENT	26 971	87,10	0	0,00	598	1,90	1 134	3,70
EXAMINATION & EDUCATION RELATED SERVICES	2 177 266	93,50	19 340	0,80	15 201	0,70	31 821	1,40
TOTAL	42 009 344	86,50	58 080	0,10	1 461 452	3,00	2 568 085	5,30

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2020 and 31 March 2021

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
01 LOWER SKILLED (Levels 1-2)	420 971	79,70	130	0,00	43 802	8,30	40 286	7,60
02 SKILLED (Levels 3-5)	1 662 268	79,10	29 219	1,40	135 640	6,50	177 199	8,40
03 HIGHLY SKILLED PRODUCTION (Levels 6-8)	26 734 228	85,90	17 755	0,10	1 006 916	3,20	1 809 494	5,80
04 HIGHLY SKILLED SUPERVISION (Levels 9-12)	10 341 284	85,80	8 777	0,10	274 577	2,30	539 421	4,50
05 SENIOR MANAGEMENT (Levels >= 13)	70 066	86,50	0	0,00	117	0,10	792	1,00
11 CONTRACT (Levels 3-5)	2 182	83,50	102	3,90	125	4,80	108	4,10

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
12 Contract (Levels 6-8)	15 317	95,60	349	2,20	150	0,90	342	2,10
13 Contract (Levels 9-12)	16 499	85,70	131	0,70	125	0,60	430	2,20
14 Contract (Levels >= 13)	1 703	66,30	0	0,00	0	0,00	12	0,50
18 Contract Other	46 303	101,10	1 617	3,50	0	0,00	0	0,00
19 Periodical Remuneration	55 835	97,40	0	0,00	0	0,00	0	0,00
20 Abnormal Appointment	2 642 687	104,40	0	0,00	0	0,00	0	0,00
TOTAL	42 009 344	86,50	58 080	0,10	1 461 452	3,00	2 568 085	5,30

3.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations

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 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATION, Permanent	4 201	3 001	28,6	504
EARLY CHILDHOOD DEVELOPMENT, Permanent	1 626	1 463	10,0	2
EXAMINATION & EDUCATION REL SERV, Permanent	1 799	1 230	31,6	222
INFRASTRUCTURE DEVELOPMENT, Permanent	61	49	19,7	0
PUBLIC ORDINARY SCHOOL EDUCA, Permanent	102 747	90 767	11,7	526

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PUBLIC SPECIAL SCHOOL EDUC, Permanent	3 975	3 345	15,8	17
TOTAL	114 409	99 855	12,7	1 271

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

Salary Band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
LOWER SKILLED (Levels 1-2)	3 537	2 887	18,4	0
SKILLED (Levels 3-5)	11 447	8 238	28,0	9
HIGHLY SKILLED PRODUCTION (Levels 6-8)	78 071	70 010	10,3	484
HIGHLY SKILLED SUPERVISION (Levels 9-12)	20 432	17 817	12,8	37
SENIOR MANAGEMENT (Levels >= 13)	73	54	26,0	0
OTHER	684	684	0,0	615
CONTRACT (Levels 3-5)	10	10	0,0	8
CONTRACT (Levels 6-8)	128	128	0,0	111
CONTRACT (Levels 9-12)	25	25	0,0	5
CONTRACT (Levels >= 13)	2	2	0,0	2
TOTAL	114 409	99 855	12,7	1 271

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

CRITICAL OCCUPATION	NUMBER OF POSTS ON APPROVED ESTABLISHMENT	NUMBER OF POSTS FILLED	VACANCY RATE	NUMBER OF EMPLOYEES ADDITIONAL TO THE ESTABLISHMENT
ADMINISTRATIVE RELATED, Permanent	142	108	24	30
AGRICULTURE RELATED, Permanent	10	6	40	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS, Permanent	5	4	20	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS, Permanent	1	1	0	0
AUXILIARY AND RELATED WORKERS, Permanent	677	590	13	1
BOILER AND RELATED OPERATORS, Permanent	10	5	50	0
BUILDING AND OTHER PROPERTY CARETAKERS, Permanent	224	150	33	0
BUS AND HEAVY VEHICLE DRIVERS, Permanent	101	78	23	0
CIVIL ENGINEERING TECHNICIANS, Permanent	2	2	0	0

CRITICAL OCCUPATION	NUMBER OF POSTS ON APPROVED ESTABLISHMENT	NUMBER OF POSTS FILLED	VACANCY RATE	NUMBER OF EMPLOYEES ADDITIONAL TO THE ESTABLISHMENT
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC., Permanent	3 406	2 752	19	0
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS), Permanent	6	5	17	0
COMMUNICATION AND INFORMATION RELATED, Permanent	11	11	0	0
CONSERVATION LABOURERS, Permanent	3	3	0	0
EDUCATIONISTS., Permanent	5	0	100	0
ENGINEERING SCIENCES RELATED, Permanent	7	6	14	0
ENGINEERS AND RELATED PROFESSIONALS, Permanent	46	39	15	0
FARM HANDS AND LABOURERS, Permanent	62	46	26	0
FARMING FORESTRY ADVISORS AND FARM MANAGERS, Permanent	2	1	50	0
FINANCE AND ECONOMICS RELATED, Permanent	42	33	21	0
FINANCIAL AND RELATED PROFESSIONALS, Permanent	61	36	41	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS, Permanent	304	220	28	0
FOOD SERVICES AIDS AND WAITERS, Permanent	137	113	18	0
FOOD SERVICES WORKERS, Permanent	2	0	100	0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS, Permanent	1	1	0	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF, Permanent	1	1	0	0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER, Permanent	4	3	25	1
HEALTH SCIENCES RELATED, Permanent	2	1	50	0
HOUSEHOLD AND LAUNDRY WORKERS, Permanent	623	422	32	0
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED, Permanent	16	16	0	0
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS, Permanent	198	91	54	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent	58	33	43	0

CRITICAL OCCUPATION	NUMBER OF POSTS ON APPROVED ESTABLISHMENT	NUMBER OF POSTS FILLED	VACANCY RATE	NUMBER OF EMPLOYEES ADDITIONAL TO THE ESTABLISHMENT
HUMAN RESOURCES CLERKS, Permanent	498	357	28	33
HUMAN RESOURCES RELATED, Permanent	122	75	39	0
INFORMATION TECHNOLOGY RELATED, Permanent	2	2	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN, Permanent	2	2	0	0
LEGAL RELATED, Permanent	2	2	0	0
LIBRARIANS AND RELATED PROFESSIONALS, Permanent	11	3	73	0
LIBRARY MAIL AND RELATED CLERKS, Permanent	162	121	25	2
LIGHT VEHICLE DRIVERS, Permanent	92	55	40	0
LOGISTICAL SUPPORT PERSONNEL, Permanent	3	2	33	0
MATERIAL-RECORDING AND TRANSPORT CLERKS, Permanent	65	43	34	0
MESSENGERS PORTERS AND DELIVERERS, Permanent	34	26	24	0
MOTOR VEHICLE DRIVERS, Permanent	9	9	0	0
OCCUPATIONAL THERAPY, Permanent	1	1	0	1
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent	5 513	4 049	27	597
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent	82	37	55	1
OTHER INFORMATION TECHNOLOGY PERSONNEL., Permanent	55	42	24	0
OTHER MACHINE OPERATORS, Permanent	3	0	100	0
OTHER OCCUPATIONS, Permanent	95 126	87 167	8	599
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS, Permanent	5	5	0	0
PRINTING AND RELATED MACHINE OPERATORS, Permanent	17	12	29	0
PROFESSIONAL NURSE, Permanent	39	22	44	0
Rank: DEPARTMENTAL HEAD, Permanent	185	0	100	0
Rank: DEPUTY PRINCIPAL, Permanent	11	0	100	0

CRITICAL OCCUPATION	NUMBER OF POSTS ON APPROVED ESTABLISHMENT	NUMBER OF POSTS FILLED	VACANCY RATE	NUMBER OF EMPLOYEES ADDITIONAL TO THE ESTABLISHMENT
Rank: EDUCATION SPECIALIST DEPUTY CHIEF (OFFICE BASED), Permanent	3	0	100	0
Rank: PRINCIPAL GR7, Permanent	1	0	100	0
Rank: PRINCIPAL P1, Permanent	5	0	100	0
Rank: PRINCIPAL P2, Permanent	47	0	100	0
Rank: PRINCIPAL P3, Permanent	12	0	100	0
Rank: TEACHER, Permanent	2 308	19	99	0
RISK MANAGEMENT AND SECURITY SERVICES, Permanent	4	4	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent	243	168	31	1
SECURITY GUARDS, Permanent	3 467	2 779	20	0
SECURITY OFFICERS, Permanent	6	5	17	0
SENIOR MANAGERS, Permanent	69	48	30	2
SOCIAL SCIENCES RELATED, Permanent	5	5	0	1
SOCIAL SCIENCES SUPPLEMENTARY WORKERS, Permanent	1	1	0	0
SOCIAL WORK AND RELATED PROFESSIONALS, Permanent	10	5	50	1
SPEECH THERAPY AND AUDIOLOGY, Permanent	1	1	0	1
STAFF NURSES AND PUPIL NURSES, Permanent	5	3	40	0
TRADE LABOURERS, Permanent	13	8	39	0
TOTAL	114 409	99 855	12,7	1 271

3.3 Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 2022

SMS LEVEL	TOTAL NUMBER OF FUNDED SMS POSTS	TOTAL NUMBER OF SMS POSTS FILLED	% OF SMS POSTS FILLED	TOTAL NUMBER OF SMS POSTS VACANT	% OF SMS POSTS VACANT
DIRECTOR-GENERAL/ HEAD OF DEPARTMENT					
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	38	70	16	30
TOTAL	73	55	75	18	25

Table 3.3.2 SMS post information as on 30 September 2022

SMS LEVEL	TOTAL NUMBER OF FUNDED SMS POSTS	TOTAL NUMBER OF SMS POSTS FILLED	% OF SMS POSTS FILLED	TOTAL NUMBER OF SMS POSTS VACANT	% OF SMS POSTS VACANT
DIRECTOR-GENERAL/ HEAD OF DEPARTMENT					
SALARY Level 16	-	-	-	-	-
SALARY Level 15	-	-	-	-	-
SALARY Level 14	-	-	-	-	-
SALARY Level 13	-	-	-	-	-
TOTAL	-	-	-	-	-

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

SMS LEVEL	ADVERTISING	FILLING OF POSTS	
	NUMBER OF VACANCIES PER LEVEL ADVERTISED IN 6 MONTHS OF BECOMING VACANT	NUMBER OF VACANCIES PER LEVEL FILLED IN 6 MONTHS OF BECOMING VACANT	NUMBER OF VACANCIES PER LEVEL NOT FILLED IN 6 MONTHS BUT FILLED IN 12 MONTHS
Director-General/ Head of Department			
SALARY Level 16	0	0	0
SALARY Level 15	0	0	0
SALARY Level 14	1	1	0
SALARY Level 13	0	0	0
TOTAL	1	1	0

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

REASONS FOR VACANCIES NOT ADVERTISED WITHIN SIX MONTHS
Non-availability of funds awaiting for approval from Office of the Premier

REASONS FOR VACANCIES NOT FILLED WITHIN TWELVE MONTHS
Non-availability of funds awaiting for approval from Office of the Premier

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

REASONS FOR VACANCIES NOT ADVERTISED WITHIN SIX MONTHS
No disciplinary steps taken
Non-availability of funds awaiting for approval from Office of the Premier

REASONS FOR VACANCIES NOT FILLED WITHIN SIX MONTHS
Non-availability of funds awaiting for approval from Office of the Premier

3.4 Job Evaluation

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

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

SALARY BAND	NUMBER OF POSTS ON APPROVED ESTABLISHMENT	NUMBER OF JOBS EVALUATED	% OF POSTS EVALUATED BY SALARY BANDS	POSTS UPGRADED		POSTS DOWNGRADED	
				NUMBER	% OF POSTS EVALUATED	NUMBER	% OF POSTS EVALUATED
LOWER SKILLED (Levels 1-2)	3 537	0	0	0	0	0	0
Skilled (Levels 3-5)	11 447	0	0	0	0	0	0
HIGHLY SKILLED PRODUCTION (Levels 6-8)	78 071	0	0	0	0	0	0
HIGHLY SKILLED SUPERVISION (Levels 9-12)	20 432	0	0	0	0	0	0
SENIOR MANAGEMENT SERVICE Band A	52	0	0	0	0	0	0
SENIOR MANAGEMENT SERVICE Band B	15	0	0	0	0	0	0
SENIOR MANAGEMENT SERVICE Band C	4	0	0	0	0	0	0
SENIOR MANAGEMENT SERVICE Band D	2	0	0	0	0	0	0
09 Other	684	0	0	0	0	0	0
CONTRACT (Levels 3-5)	10	0	0	0	0	0	0
CONTRACT (Levels 6-8)	128	0	0	0	0	0	0
1 CONTRACT (Levels 9-12)	25	0	0	0	0	0	0
CONTRACT Band B	1	0	0	0	0	0	0
CONTRACT Band D	1	0	0	0	0	0	0
TOTAL	114 409	0	0	0	0	0	0

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 2021 and 31 March 2022

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 2021 and 31 March 2022

OCCUPATION	NUMBER OF EMPLOYEES	JOB EVALUATION LEVEL	REMUNERATION LEVEL	REASON FOR DEVIATION
NONE	-	-	-	-
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 2021 and 31 March 2022

GENDER	AFRICAN	ASIAN	COLOURED	WHITE	TOTAL
FEMALE	-	-	-	-	-
MALE	-	-	-	-	-
TOTAL	-	-	-	-	-
Employees with a disability					-
Total number of Employees whose salaries exceeded the grades determine by job evaluation					None

3.5 Employment Changes

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

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

SALARY BAND	NUMBER OF EMPLOYEES AT BEGINNING OF PERIOD-1 APRIL 2020 OR 2021	APPOINTMENTS AND TRANSFERS INTO THE DEPARTMENT	TERMINATIONS AND TRANSFERS OUT OF THE DEPARTMENT	TURNOVER RATE
LOWER SKILLED (Levels 1-2)	3 031	2	121	4
SKILLED (Levels 3-5)	8 605	101	358	4
HIGHLY SKILLED PRODUCTION (Levels 6-8)	70 870	4 663	6 066	9
HIGHLY SKILLED SUPERVISION (Levels 9-12)	18 977	32	1 623	9
SENIOR MANAGEMENT Service Band A	41	1	5	12
SENIOR MANAGEMENT Service Band B	8	2	1	13
SENIOR MANAGEMENT Service Band C	4	0	0	0
SENIOR MANAGEMENT Service Band D	1	0	0	0
OTHER	640	5	34	5
CONTRACT (Levels 3-5)	7	12	7	100
CONTRACT (Levels 6-8)	143	5	18	13
CONTRACT (Levels 9-12)	26	0	0	0
CONTRACT Band D	1	0	1	100
TOTAL	102 354	4 823	8 234	8

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

CRITICAL OCCUPATION	NUMBER OF EMPLOYEES AT BEGINNING OF PERIOD-1 APRIL 2020 OR 2021	APPOINTMENTS AND TRANSFERS INTO THE DEPARTMENT	TERMINATIONS AND TRANSFERS OUT OF THE DEPARTMENT	TURNOVER RATE
ADMINISTRATIVE RELATED Permanent	108	2	4	4
AGRICULTURE RELATED Permanent	6	0	0	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS Permanent	4	0	0	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS Permanent	1	0	0	0
AUXILIARY AND RELATED WORKERS Permanent	614	0	22	4
BOILER AND RELATED OPERATORS Permanent	5	0	0	0
BUILDING AND OTHER PROPERTY CARETAKERS Permanent	163	0	11	7
BUS AND HEAVY VEHICLE DRIVERS Permanent	77	3	4	5

CRITICAL OCCUPATION	NUMBER OF EMPLOYEES AT BEGINNING OF PERIOD- APRIL 2020 OR 2021	APPOINTMENTS AND TRANSFERS INTO THE DEPARTMENT	TERMINATIONS AND TRANSFERS OUT OF THE DEPARTMENT	TURNOVER RATE
CIVIL ENGINEERING TECHNICIANS Permanent	2	0	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. Permanent	2 912	0	147	5
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS) Permanent	5	0	0	0
COMMUNICATION AND INFORMATION RELATED Permanent	10	0	0	0
CONSERVATION LABOURERS Permanent	4	0	1	25
ENGINEERING SCIENCES RELATED Permanent	6	0	0	0
ENGINEERS AND RELATED PROFESSIONALS Permanent	38	0	0	0
FARM HANDS AND LABOURERS Permanent	51	0	5	10
FARMING FORESTRY ADVISORS AND FARM MANAGERS Permanent	1	0	0	0
FINANCE AND ECONOMICS RELATED Permanent	27	4	0	0
FINANCIAL AND RELATED PROFESSIONALS Permanent	40	5	6	15
FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent	227	0	8	4
FOOD SERVICES AIDS AND WAITERS Permanent	124	0	9	7
FOOD SERVICES WORKERS Permanent	1	0	1	100
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS Permanent	1	0	0	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF Permanent	1	0	0	0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER Permanent	3	0	1	33
HEALTH SCIENCES RELATED Permanent	1	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS Permanent	448	2	28	6
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED Permanent	16	0	0	0
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS Permanent	94	1	4	4
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent	34	2	2	6
HUMAN RESOURCES CLERKS Permanent	371	0	18	5
HUMAN RESOURCES RELATED Permanent	73	4	5	7
INFORMATION TECHNOLOGY RELATED Permanent	3	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN Permanent	3	0	1	33
LEGAL RELATED Permanent	2	0	0	0

CRITICAL OCCUPATION	NUMBER OF EMPLOYEES AT BEGINNING OF PERIOD- APRIL 2020 OR 2021	APPOINTMENTS AND TRANSFERS INTO THE DEPARTMENT	TERMINATIONS AND TRANSFERS OUT OF THE DEPARTMENT	TURNOVER RATE
LIBRARIANS AND RELATED PROFESSIONALS Permanent	3	0	0	0
LIBRARY MAIL AND RELATED CLERKS Permanent	130	0	7	5
LIGHT VEHICLE DRIVERS Permanent	63	0	6	10
LOGISTICAL SUPPORT PERSONNEL Permanent	2	0	1	50
MATERIAL-RECORDING AND TRANSPORT CLERKS Permanent	48	0	5	10
MESSENGERS PORTERS AND DELIVERERS Permanent	26	0	0	0
MOTOR VEHICLE DRIVERS Permanent	10	0	1	10
OCCUPATIONAL THERAPY Permanent	1	0	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent	4 222	17	173	4
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent	43	2	7	16
OTHER INFORMATION TECHNOLOGY PERSONNEL. Permanent	45	0	2	4
OTHER MACHINE OPERATORS Permanent	1	0	1	100
OTHER OCCUPATIONS Permanent	89 095	4 769	7 628	9
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS Permanent	5	0	0	0
PRINTING AND RELATED MACHINE OPERATORS Permanent	13	0	1	8
PROFESSIONAL NURSE Permanent	26	0	5	19
Rank: TEACHER Permanent	2	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES Permanent	4	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent	183	4	17	9
SECURITY GUARDS Permanent	2 876	1	90	3
SECURITY OFFICERS Permanent	6	0	1	17
SENIOR MANAGERS Permanent	49	2	5	10
SOCIAL SCIENCES RELATED Permanent	5	3	3	60
SOCIAL SCIENCES SUPPLEMENTARY WORKERS Permanent	1	0	0	0
SOCIAL WORK AND RELATED PROFESSIONALS Permanent	7	2	4	57
SPEECH THERAPY AND AUDIOLOGY Permanent	1	0	0	0
STAFF NURSES AND PUPIL NURSES Permanent	3	0	0	0
TRADE LABOURERS Permanent	8	0	0	0
TOTAL	102 354	4 823	8 234	8

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 2021 and 31 March 2022

TERMINATION TYPE	NUMBER	% OF TOTAL RESIGNATIONS
DEATH	599	7
RESIGNATION	1 107	13
EXPIRY OF CONTRACT	4 407	54
DISMISSAL – OPERATIONAL CHANGES		
DISMISSAL – MISCONDUCT	59	1
DISMISSAL – INEFFICIENCY		
DISCHARGED DUE TO ILL-HEALTH	60	1
RETIREMENT	2 002	24
TRANSFER TO OTHER PUBLIC SERVICE DEPARTMENTS		
OTHER		
TOTAL	8 234	100
TOTAL NUMBER OF EMPLOYEES WHO LEFT AS A % OF TOTAL EMPLOYMENT		8%

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

PROMOTIONS BY CRITICAL OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022					
ADMINISTRATIVE RELATED	108	6	6	80	74
AGRICULTURE RELATED	6	0	0	6	100
ARCHITECTS TOWN AND TRAFFIC PLANNERS	4	0	0	4	100
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	1	0	0	1	100
AUXILIARY AND RELATED WORKERS	614	0	0	598	97
BOILER AND RELATED OPERATORS	5	0	0	5	100
BUILDING AND OTHER PROPERTY CARETAKERS	163	0	0	154	95
BUS AND HEAVY VEHICLE DRIVERS	77	0	0	79	103
CIVIL ENGINEERING TECHNICIANS	2	0	0	2	100
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	2 912	0	0	2 806	96
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	5	0	0	5	100
COMMUNICATION AND INFORMATION RELATED	10	0	0	11	110
CONSERVATION LABOURERS	4	0	0	3	75
ENGINEERING SCIENCES RELATED	6	1	17	6	100
ENGINEERS AND RELATED PROFESSIONALS	38	0	0	39	103
FARM HANDS AND LABOURERS	51	0	0	47	92

PROMOTIONS BY CRITICAL OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022					
FARMING FORESTRY ADVISORS AND FARM MANAGERS	1	0	0	1	100
FINANCE AND ECONOMICS RELATED	27	2	7	34	126
FINANCIAL AND RELATED PROFESSIONALS	40	0	0	40	100
FINANCIAL CLERKS AND CREDIT CONTROLLERS	227	1	0	224	99
FOOD SERVICES AIDS AND WAITERS	124	0	0	117	94
FOOD SERVICES WORKERS	1	0	0	0	0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	0	0	1	100
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	1	0	0	1	100
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	3	1	33	2	67
HEALTH SCIENCES RELATED	1	0	0	1	100
HOUSEHOLD AND LAUNDRY WORKERS	448	0	0	429	96
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	16	0	0	16	100
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	94	0	0	94	100
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	34	0	0	33	97
HUMAN RESOURCES CLERKS	371	0	0	330	89
HUMAN RESOURCES RELATED	73	2	3	76	104
INFORMATION TECHNOLOGY RELATED	3	0	0	3	100
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	3	0	0	2	67
LEGAL RELATED	2	0	0	2	100
LIBRARIANS AND RELATED PROFESSIONALS	3	0	0	3	100
LIBRARY MAIL AND RELATED CLERKS	130	0	0	122	94
LIGHT VEHICLE DRIVERS	63	0	0	57	91
LOGISTICAL SUPPORT PERSONNEL	2	1	50	2	100
MATERIAL-RECORDING AND TRANSPORT CLERKS	48	0	0	46	96
MESSENGERS PORTERS AND DELIVERERS	26	0	0	26	100
MOTOR VEHICLE DRIVERS	10	0	0	9	90
OCCUPATIONAL THERAPY	1	0	0	1	100

PROMOTIONS BY CRITICAL OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022					
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	4 222	1	0	3 504	83
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	43	0	0	39	91
OTHER INFORMATION TECHNOLOGY PERSONNEL	45	0	0	45	100
OTHER MACHINE OPERATORS	1	0	0	0	0
OTHER OCCUPATIONS	89 095	1 950	2	89 269	100
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	5	0	0	5	100
PRINTING AND RELATED MACHINE OPERATORS	13	0	0	12	92
PROFESSIONAL NURSE	26	0	0	21	81
Rank: TEACHER	2	0	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES	4	0	0	4	100
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	183	0	0	175	96
SECURITY GUARDS	2 876	0	0	2 815	98
SECURITY OFFICERS	6	0	0	6	100
SENIOR MANAGERS	49	7	14	51	104
SOCIAL SCIENCES RELATED	5	0	0	5	100
SOCIAL SCIENCES SUPPLEMENTARY WORKERS	1	0	0	1	100
SOCIAL WORK AND RELATED PROFESSIONALS	7	0	0	6	86
SPEECH THERAPY AND AUDIOLOGY	1	0	0	1	100
STAFF NURSES AND PUPIL NURSES	3	0	0	3	100
TRADE LABOURERS	8	0	0	8	100
TOTAL	102 354	1 972	2	101 488	99

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

SALARY BAND	EMPLOYEES 1 APRIL 2021	PROMOTIONS TO ANOTHER SALARY LEVEL	SALARY BANDS PROMOTIONS AS A % OF EMPLOYEES BY SALARY LEVEL	PROGRESSIONS TO ANOTHER NOTCH WITHIN A SALARY LEVEL	NOTCH PROGRESSION AS A % OF EMPLOYEES BY SALARY BANDS
LOWER SKILLED (LEVELS 1-2)	3 031	0	0	2 923	96
SKILLED (Levels 3-5)	8 605	0	0	8 362	97
HIGHLY SKILLED PRODUCTION (Levels 6-8)	70 870	864	1	71 955	102
HIGHLY SKILLED SUPERVISION (Levels 9-12)	18 977	1 099	6	18 135	96
SENIOR MANAGEMENT (Levels >= 13)	54	7	13	56	104
Other	640	0	0	0	0
CONTRACT (Levels 3-5)	7	0	0	10	143
Contract (Levels 6-8)	143	0	0	20	14
CONTRACT (Levels 9-12)	26	0	0	25	96
CONTRACT (Levels >= 13)	1	2	200	2	200
TOTAL	102 354	1 972	2	101 488	99

3.6 Employment Equity

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

OCCUPATIONAL CATEGORY	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
LEGISLATORS, SENIOR OFFICIALS AND MANAGERS	34	0	3	0	17	0	1	0	55
PROFESSIONALS	22 305	161	1 853	392	54 385	533	5 706	1 775	87 110
TECHNICIANS AND ASSOCIATE PROFESSIONALS	198	0	19	2	491	6	40	9	765
CLERKS	1 130	4	149	6	3 136	46	361	131	4 963
SERVICE AND SALES WORKERS	2 554	4	14	1	308	3	7	7	2 898
SKILLED AGRICULTURE AND FISHERY WORKERS									
CRAFT AND RELATED TRADES WORKERS	4	0	0	0	1	0	0	0	5

OCCUPATIONAL CATEGORY	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
PLANT AND MACHINE OPERATORS AND ASSEMBLERS	108	2	40	1	8	0	0	0	159
LABOURERS AND RELATED WORKERS	1 466	12	57	11	2 153	22	64	28	3 813
UNKNOWN	32	0	3	4	39	1	3	5	87
ELEMENTARY OCCUPATIONS									
TOTAL	27 831	183	2 138	417	60 538	611	6 182	1 955	99 855
EMPLOYEES WITH DISABILITIES	8	1	5	-	19	1	4	2	40

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

OCCUPATIONAL BAND	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
TOP MANAGEMENT	3	0	1	0	1	0	0	0	5
SENIOR MANAGEMENT	31	0	2	0	16	0	1	0	50
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	6 106	92	1 065	185	8 058	158	1 681	472	17 817
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMAN AND SUPERINTENDENTS	16 277	73	900	211	46 583	391	4 228	1 346	70 009
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	4 032	13	129	9	3 637	48	241	129	8 238
UNSKILLED AND DEFINED DECISION MAKING	1 082	5	35	7	1 719	12	24	3	2 887
NOT AVAILABLE	241	0	5	5	420	2	6	5	684
CONTRACT (TOP MANAGEMENT)	1	0	0	0	0	0	0	0	1
CONTRACT (SENIOR MANAGEMENT)	1	0	0	0	0	0	0	0	1
CONTRACT (PROFESSIONALLY QUALIFIED)	9	0	1	0	15	0	0	0	25
CONTRACT (SKILLED TECHNICAL)	44	0	0	0	83	0	1	0	128
CONTRACT (SEMI-SKILLED)	4	0	0	0	6	0	0	0	10
TOTAL	27 831	183	2 138	417	60 538	611	6 182	1 955	99 855
EMPLOYEES WITH DISABILITIES	8	1	5	-	19	1	4	2	40

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

OCCUPATIONAL CATEGORY	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
SENIOR MANAGEMENT	2	0	0	0	1	0	0	0	3
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID- MANAGEMENT	19	0	1	2	7	1	2	0	32
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMEN	1 319	4	66	18	2 847	21	274	114	4 663
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	48	0	1	0	47	2	2	1	101
UNSKILLED AND DEFINED DECISION MAKING	2	0	0	0	0	0	0	0	2
NOT AVAILABLE	0	0	0	0	5	0	0	0	5
CONTRACT (SKILLED TECHNICAL)	2	0	0	0	3	0	0	0	5
CONTRACT (SEMI-SKILLED)	5	0	0	0	7	0	0	0	12
TOTAL	1 397	4	68	20	2 917	24	278	115	4 823
EMPLOYEES WITH DISABILITIES	-	-	-	-	-	-	-	1	1

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

OCCUPATIONAL BAND	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
TOP MANAGEMENT	2	0	1	0	1	0	0	0	4
SENIOR MANAGEMENT	37	0	2	0	19	0	1	0	59
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	6 497	100	1 202	195	8 717	169	1 834	520	19 234
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMEN	17 040	75	964	222	48 242	407	4 448	1 421	72 819
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	4 095	13	134	10	3 678	48	249	135	8 362
UNSKILLED AND DEFINED DECISION MAKING	1 095	5	36	7	1 740	12	24	4	2 923
CONTRACT (TOP MANAGEMENT)	1	0	0	0	0	0	0	0	1
CONTRACT (SENIOR MANAGEMENT)	3	0	0	0	0	0	0	0	3
CONTRACT (PROFESSIONALLY QUALIFIED)	9	0	1	0	15	0	0	0	25
CONTRACT (SKILLED TECHNICAL)	8	0	0	0	12	0	0	0	20
CONTRACT (SEMI-SKILLED)	4	0	0	0	6	0	0	0	10
TOTAL	28 791	193	2 340	434	62 430	636	6 556	2 080	103 460
EMPLOYEES WITH DISABILITIES									

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

OCCUPATIONAL CATEGORY	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
02 SENIOR MANAGEMENT, PERMANENT	3	0	0	0	2	1	0	0	6
03 PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT, PERMANENT	386	11	138	19	777	21	196	75	1 623
04 SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMEN, PERMANENT	1 404	6	102	19	3 942	32	381	180	6 066
05 SEMI-SKILLED AND DISCRETIONARY DECISION MAKING, PERMANENT	187	0	10	4	127	2	16	12	358
06 UNSKILLED AND DEFINED DECISION MAKING, PERMANENT	43	0	3	0	74	0	0	1	121
07 NOT AVAILABLE, PERMANENT	16	0	0	0	17	0	1	0	34
08 CONTRACT (Top Management), Permanent	1	0	0	0	0	0	0	0	1
11 CONTRACT (Skilled Technical), Permanent	7	0	0	0	11	0	0	0	18
12 CONTRACT (Semi-Skilled), Permanent	4	0	0	0	3	0	0	0	7
TOTAL	2 051	17	253	42	4 953	56	594	268	8 234
EMPLOYEES WITH DISABILITIES									

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

DISCIPLINARY ACTION	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
DISMISSAL	4	0	1	0	2	0	0	1	8
FINAL WRITTEN WARNING	13	0	1	0	17	0	0	0	31
FINE	19	0	2	1	42	1	0	0	65
NO OUTCOME	55	0	7	2	34	0	4	0	102
SUSPENDED WITHOUT PAYMENT	16	1	0	1	30	0	0	0	48
WRITTEN WARNING	1	0	0	0	0	1	0	0	2
TOTAL	108	1	11	4	125	2	4	1	256

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

OCCUPATIONAL CATEGORY	MALE				FEMALE				TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
LEGISLATORS, SENIOR OFFICIALS AND MANAGERS	12	0	0	0	23	0	1	0	36
PROFESSIONALS	4 443	142	227	97	8 899	147	380	122	14 457
TECHNICIANS AND ASSOCIATE PROFESSIONALS	0	0	0	0	0	0	0	0	0
CLERKS									
SERVICE AND SALES WORKERS	1 590	11	46	1	2 034	3	155	8	3 848
SKILLED AGRICULTURE AND FISHERY WORKERS	0	0	0	0	0	0	0	0	0
CRAFT AND RELATED TRADES WORKERS	0	0	0	0	0	0	0	0	0
PLANT AND MACHINE OPERATORS AND ASSEMBLERS	0	0	0	0	0	0	0	0	0
ELEMENTARY OCCUPATIONS	0	0	0	0	0	0	0	0	0
TOTAL	6 045	153	273	98	10 956	150	536	130	18 341
EMPLOYEES WITH DISABILITIES	0	0	0	0	0	0	0	0	0

3.7 Signing of Performance Agreements by SMS Members

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2021

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	4	2	50%
SALARY Level 14	14	8	10	90%
SALARY Level 13	54	41	32	80%
TOTAL	73	54	45	83.3%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2022

Reasons
Suspended – 4
New Appointments - 3
Retired - 2

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2022

Reasons
-
-

3.8 Performance Rewards

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

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

RACE AND GENDER	BENEFICIARY PROFILE			COST	
	NUMBER OF EMPLOYEES	NUMBER OF BENEFICIARIES	NUMBER OF BENEFICIARIES	COST (R'000)	COST (R'000)
AFRICAN		-	-	-	-
MALE	27 823	-	-	-	-
FEMALE	60 519	-	-	-	-
ASIAN		-	-	-	-
MALE	2 133	-	-	-	-
FEMALE	6 178	-	-	-	-
COLOURED		-	-	-	-
MALE	182	-	-	-	-
FEMALE	610	-	-	-	-
WHITE		-	-	-	-
MALE	417	-	-	-	-
FEMALE	1 953	-	-	-	-
TOTAL	99 855	-	-	-	-

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

SALARY BAND	BENEFICIAL 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)	-	2 887	-	-	-	-
SKILLED (Levels 3-5)	-	8 238	-	-	-	-
HIGHLY SKILLED PRODUCTION (Levels 6-8)	-	70 010	-	-	-	-
HIGHLY SKILLED SUPERVISION (Levels 9-12)	-	17 814	-	-	-	-
09 OTHER	-	684	-	-	-	-
11 CONTRACT (Levels 3-5)	-	10	-	-	-	-
12 CONTRACT (Levels 6-8)	-	128	-	-	-	-
13 CONTRACT (Levels 9-12)	-	25	-	-	-	-
TOTAL	-	99 796	-	-	-	-

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

CRITICAL OCCUPATION	BENEFICIAL PROFILE			COST	
	NUMBER OF BENEFICIARIES	NUMBER OF EMPLOYEES	% OF TOTAL WITHIN THE OCCUPATION	TOTAL COST (R'000)	AVERAGE COST PER EMPLOYEE
FINANCIAL CLERKS AND CREDIT CONTROLLERS	0	220	0	0,00	0
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	0	16	0	0,00	0
HUMAN RESOURCES CLERKS	0	357	0	0,00	0
SECURITY OFFICERS	0	5	0	0,00	0
HOUSEHOLD AND LAUNDRY WORKERS	0	422	0	0,00	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	0	1	0	0,00	0
HUMAN RESOURCES & ORGANISATION DEVELOPMENT & RELATE PROF	0	33	0	0,00	0
MESSENGERS PORTERS AND DELIVERERS	0	26	0	0,00	0
RISK MANAGEMENT AND SECURITY SERVICES	0	4	0	0,00	0

CRITICAL OCCUPATION	BENEFICIAL PROFILE			COST	
	NUMBER OF BENEFICIARIES	NUMBER OF EMPLOYEES	% OF TOTAL WITHIN THE OCCUPATION	TOTAL COST (R'000)	AVERAGE COST PER EMPLOYEE
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	0	5	0	0,00	0
SOCIAL SCIENCES RELATED	0	5	0	0,00	0
BOILER AND RELATED OPERATORS	0	5	0	0,00	0
FINANCE AND ECONOMICS RELATED	0	33	0	0,00	0
LOGISTICAL SUPPORT PERSONNEL	0	2	0	0,00	0
OTHER ADMINISTRATION & RELATED CLERKS AND ORGANISERS	0	4 049	0	0,00	0
HOUSEKEEPERS LAUNDRY AND RELATED WORKERS	0	91	0	0,00	0
AUXILIARY AND RELATED WORKERS	0	590	0	0,00	0
OTHER OCCUPATIONS	0	87 164	0	0,00	0
LEGAL RELATED	0	2	0	0,00	0
FINANCIAL AND RELATED PROFESSIONALS	0	36	0	0,00	0
BUILDING AND OTHER PROPERTY CARETAKERS	0	150	0	0,00	0
OCCUPATIONAL THERAPY	0	1	0	0,00	0
RANK: TEACHER	0	19	0	0,00	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	0	4	0	0,00	0
SOCIAL SCIENCES SUPPLEMENTARY WORKERS	0	1	0	0,00	0
ADMINISTRATIVE RELATED	0	108	0	0,00	0
COMMUNICATION AND INFORMATION RELATED	0	11	0	0,00	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	0	168	0	0,00	0
LIBRARY MAIL AND RELATED CLERKS	0	121	0	0,00	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	0	2 752	0	0,00	0
HUMAN RESOURCES RELATED	0	75	0	0,00	0
PRINTING AND RELATED MACHINE OPERATORS	0	12	0	0,00	0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	0	3	0	0,00	0
TRADE LABOURERS	0	8	0	0,00	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	0	2	0	0,00	0
SOCIAL WORK AND RELATED PROFESSIONALS	0	5	0	0,00	0

CRITICAL OCCUPATION	BENEFICIAL PROFILE			COST	
	NUMBER OF BENEFICIARIES	NUMBER OF EMPLOYEES	% OF TOTAL WITHIN THE OCCUPATION	TOTAL COST (R'000)	AVERAGE COST PER EMPLOYEE
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	0	1	0	0,00	0
CIVIL ENGINEERING TECHNICIANS	0	2	0	0,00	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	0	1	0	0,00	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	0	43	0	0,00	0
FARM HANDS AND LABOURERS	0	46	0	0,00	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	0	37	0	0,00	0
PROFESSIONAL NURSE	0	22	0	0,00	0
BUS AND HEAVY VEHICLE DRIVERS	0	78	0	0,00	0
SENIOR MANAGERS	0	48	0	0,00	0
FARMING FORESTRY ADVISORS AND FARM MANAGERS	0	1	0	0,00	0
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS)	0	5	0	0,00	0
SPEECH THERAPY AND AUDIOLOGY	0	1	0	0,00	0
ENGINEERS AND RELATED PROFESSIONALS	0	39	0	0,00	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0	42	0	0,00	0
LIGHT VEHICLE DRIVERS	0	55	0	0,00	0
ENGINEERING SCIENCES RELATED	0	6	0	0,00	0
MOTOR VEHICLE DRIVERS	0	9	0	0,00	0
SECURITY GUARDS	0	2 779	0	0,00	0
HEALTH SCIENCES RELATED	0	1	0	0,00	0
FOOD SERVICES AIDS AND WAITERS	0	113	0	0,00	0
CONSERVATION LABOURERS	0	3	0	0,00	0
LIBRARIANS AND RELATED PROFESSIONALS	0	3	0	0,00	0
INFORMATION TECHNOLOGY RELATED	0	2	0	0,00	0
AGRICULTURE RELATED	0	6	0	0,00	0
STAFF NURSES AND PUPIL NURSES	0	3	0	0,00	0
TOTAL	0	99 852	0	0,00	0

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

SALARY BAND	BENEFICIAL 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	-	38	-	-	-	55 798,83
BAND B	-	12	-	-	-	17 745,43
BAND C	-	4	-	-	-	7 154,23
BAND D	-	2 (Incl. MEC)	-	-	-	4 098,84
TOTAL	-	56	-	-	-	84 97,33

3.9 Foreign Workers

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

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

SALARY BAND	01 APRIL 2021		31 MARCH 2022		CHANGE	
	NUMBER % OF TOTAL	% OF TOTAL	NUMBER % OF TOTAL	% OF TOTAL	NUMBER % CHANGE	% OF TOTAL
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	333	90,2	275	91,4	-58	85,3
HIGHLY SKILLED SUPERVISION (Levels 9-12)	21	5,7	5	1,7	-16	23,5
LOWER SKILLED (Levels 1-2)	1	0,3	1	0,3	0	0,0
SKILLED (Levels 3-5)	14	3,8	20	6,6	6	-8,8
TOTAL	369	1,0	301	100	-68	100

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

MAJOR OCCUPATION	01 APRIL 2021		31 MARCH 2022		CHANGE	
	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL	NUMBER	% CHANGE
ADMINISTRATIVE OFFICE WORKERS	1	0,3	0	0,0	-1	1,5
ELEMENTARY OCCUPATIONS	2	0,5	1	0,3	-1	1,5
OTHER OCCUPATIONS	361	97,8	294	97,7	-67	98,5
PROFESSIONALS AND MANAGERS	3	0,8	3	1,0	0	0,0
TECHNICIANS AND ASSOCIATED PROFESSIONALS	2	0,5	3	1,0	1	-1,5
TOTAL	369	100	301	100	-68	100

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2021 to 31 December 2022

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)
CONTRACT (Levels 6-8)	191	61	44	0	4	87,00
CONTRACT (Levels 9-12)	9	100	2	0	5	28,00
CONTRACT Other	727	67	170	0	4	204,00
HIGHLY SKILLED PRODUCTION (Levels 6-8)	191 935	79	29 991	71	6	308 814,00
HIGHLY SKILLED SUPERVISION (Levels 9-12)	51 806	79	7 887	19	7	125 131,00
LOWER SKILLED (Levels 1-2)	6 289	81	1 090	3	6	3 692,00
SENIOR MANAGEMENT (Levels 13-16)	64	91	13	0	5	314,00
SKILLED (Levels 3-5)	18 839	80	3 106	7	6	16 464,00
TOTAL	269 860	79	42 303	100	6	454 734,00

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

SALARY BAND	TOTAL DAYS	% DAYS WITH MEDICAL CERTIFICATION	NUMBER OF EMPLOYEES USING SICK LEAVE	% OF TOTAL EMPLOYEES USING SICK LEAVE	AVERAGE DAYS PER EMPLOYEE	ESTIMATED COST (R'000)
LOWER SKILLED (Levels 1-2)	1 848	100	55	2	34	1 086,00
SKILLED (Levels 3-5)	3 512	100	127	5	28	3 093,00
HIGHLY SKILLED PRODUCTION (Levels 6-8)	78 654	100	1 926	72	41	128 005,00
HIGHLY SKILLED SUPERVISION (Levels 9-12)	25 694	100	570	21	45	61 530,00
TOTAL	109 708	100	2 678	100	41	193 715,00

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

Table 3.10.3 Annual Leave for the period 1 January 2021 to 31 December 2022

SALARY BAND	TOTAL DAYS TAKEN	NUMBER OF EMPLOYEES USING ANNUAL LEAVE	AVERAGE PER EMPLOYEE
CONTRACT (Levels 3-5)	24	4	6
CONTRACT (Levels 6-8)	1 389	107	13
CONTRACT (Levels 9-12)	265	16	17
CONTRACT Other	5 599	486	12
LOWER SKILLED (Levels 1-2)	6 154	672	9
SKILLED (Levels 3-5)	36 573	2 522	15
HIGHLY SKILLED PRODUCTION (Levels 6-8)	17 626	1 036	17
HIGHLY SKILLED SUPERVISION (Levels 9-12)	26 565	1 685	16
SENIOR MANAGEMENT (Levels 13-16)	472	40	12
TOTAL	94 667	6 568	14

Table 3.10.4 Capped leave for the period 1 January 2021 to 31 December 2022

SALARY BAND	TOTAL DAYS TAKEN	NUMBER OF EMPLOYEES USING ANNUAL LEAVE	AVERAGE PER EMPLOYEE	AVERAGE CAPPED LEAVE PER EMPLOYEE AS ON 31 MARCH 2021
LOWER SKILLED (Levels 1-2)	0	0	0	4
SKILLED (Levels 3-5)	30	7	4	47
HIGHLY SKILLED PRODUCTION (Levels 6-8)	1 368	260	5	41
HIGHLY SKILLED SUPERVISION (Levels 9-12)	3 007	489	6	55
SENIOR MANAGEMENT (Levels 13-16)	0	0	0	71
TOTAL	4 405	756	6	49

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

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

REASON	TOTAL AMOUNT (R'000)	NUMBER OF EMPLOYEES	AVERAGE PER EMPLOYEE (R'000)
LEAVE PAYOUT FOR 2021/22 DUE TO NON-UTILISATION OF LEAVE FOR THE PREVIOUS CYCLE	252 754 528,56	2239	112 887 239,00
CAPPED LEAVE PAYOUTS ON TERMINATION OF SERVICE FOR 2021/22			
CURRENT LEAVE PAYOUT ON TERMINATION OF SERVICE FOR 2021/22			
TOTAL	252 754 528,56	2239	112 7 239,00

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
-	-
-	-

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	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	✓		Mr 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.	✓		Employee health and wellness has 14 practitioners. 12 practitioners are based at Districts and 2 practitioners are based at Head Office
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.	✓		Employee health and wellness sub-directorate provides the following programmes: Wellness Health Screening, EH&W Advocacy, Trauma Debriefing, Financial Literacy, HIV/AIDS, TB and STI awareness workshop, Eye Screening, Retirement Sessions
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.		✓	
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	✓		HIV/TB and STI Policy
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.	✓		HIV/AIDS and TB Policy, Conduct 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.	✓		1005 employees participated in Wellness Health Screening: HCT pre counselled: 500 Tested positive for HIV: 1
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	✓		Evaluation Forms, Submit to DPSA Quarterly, Annual and Systems Monitoring Tool reports

3.12 Labour Relations

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

Subject matter	Date
Total number of agreements	None
Total number of Collective agreements	None

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

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

OUTCOMES OF DISCIPLINARY HEARINGS	NUMBER	% OF TOTAL
CORRECTIONAL COUNSELLING	1	0.57%
VERBAL WARNING	0	0%
WRITTEN WARNING	2	0,8
FINAL WRITTEN WARNING	31	12,1
SUSPENDED WITHOUT PAY	48	18,8
FINE	65	25,4
DEMOTION	1	0.57%
DISMISSAL	8	3,1
NOT GUILTY	5	2.86%
CASE WITHDRAWN	8	4.57%
NO OUTCOME	102	39,8
TOTAL	256	100
Total number of Disciplinary hearings finalised	None	

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

TYPE OF MISCONDUCT	NUMBER	% OF TOTAL
ABSENCE WITHOUT PERMISSION(EDU)	0	0,0
ABSENT FROM WORK WITHOUT REASON OR PERMISSION	12	5,5
ASSAULT/ATTEMPTS OR THREATENS TO ASSAULT A PERSON	0	0,0
ATTEMPT/ASSAULT ANOTHER PERSON(EDU)	21	9,6
COMMIT ACT OF DISHONESTY(EDU)	4	1,8
COMMIT COMMON LAW/STATUTORY OFFENCE ON PREMISES	0	0,0
CONDUCT SELF IN IMPROPER/UNACCEPTABLE MANNER	0	0,0
DISPLAY DISRESPECT/DEMONST ABUSIVE BEHAVIOUR(EDU)	8	3,7
DISRESPECT/ABUSIVE OR INSOLENT BEHAVIOUR	0	0,0
FAIL TO CARRY OUT ORDER/INSTRUCTION(EDU)	0	0,0
FAILS TO CARRY OUT ORDER OR INSTRUCTION	23	10,6

TYPE OF MISCONDUCT	NUMBER	% OF TOTAL
FAILS TO COMPLY WITH OR CONTRAVENES AN ACT	35	16,1
FAILS TO COMPLY/CONTRAVENTE LEGAL OBLIGATION(EDU)	0	0,0
FALSIFIES RECORDS OR ANY DOCUMENTS	1	0,5
IMPROPER/UNACCEPTABLE CONDUCT(EDU)	50	22,9
INCITES OTHERS TO UNPROCEDURAL/UNLAWFUL CONDUCT	0	0,0
INTIMIDATES/VICTIMISE OTHERS	0	0,0
INTIMIDATES/VICTIMISE OTHERS(EDU)	0	0,0
MISMANAGES FINANCES OF STATE(EDU)	14	6,4
MISUSE POSITION TO PREJUDICE INTERESTS(EDU)	2	0,9
PARTICIPATE IN UNLAWFUL INDUSTRIAL ACTION	0	0,0
PARTICIPATION IN UNLAWFUL INDUSTRIAL ACTION(EDU)	0	0,0
PERFORMS POORLY FOR REASONS OTHER THAN INCAPACITY	1	0,5
POSSESSES OR WRONGFULLY USES PROPERTY OF STATE	2	0,9
PREJUDICES ADMIN/DISCIPLINE OF STATE(EDU)	1	0,5
PREJUDICES ADMINISTRATION OF ORGANISATION OR DEPT	0	0,0
REG 20(S) DISPLAYS DISRESPECT TOWARDS OTHERS	0	0,0
SERIOUSLY ASSAULTING LEARNER EMPLOYEE(EDU)	18	8,3
SEXUAL ASSAULT-LEARNER EMPLOYEE(EDU)	12	5,5
SEXUAL HARASSMENT	13	6,0
UNDER INFLUENCE OF HABIT-FORMING/STUPEFYING DRUG	0	0,0
UNDER INFLUENCE OF INTOXICATING SUBSTANCE(EDU)	1	0,5
WILFULLY OR NEGLIGENTLY MISMANAGES FINANCES	0	0,0
TOTAL	218	100

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

GRIEVANCES	NUMBER	% OF TOTAL
NUMBER OF GRIEVANCES RESOLVED	229	52
NUMBER OF GRIEVANCES NOT RESOLVED	211	48
TOTAL NUMBER OF GRIEVANCES LODGED	440	

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

DISPUTES	NUMBER	% OF TOTAL
NUMBER OF DISPUTES UPHELD	194	97
NUMBER OF DISPUTES DISMISSED	7	3
TOTAL NUMBER OF DISPUTES LODGED	201	

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

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 2021 and 31 March 2022

NUMBER OF PEOPLE SUSPENDED	24
NUMBER OF PEOPLE WHOSE SUSPENSION EXCEEDED 30 DAYS	19
AVERAGE NUMBER OF DAYS SUSPENDED	90
COST OF SUSPENSION(R'000)	R16 726 059.25

3.13 Skills development

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

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

OCCUPATIONAL CATEGORY	GENDER	NUMBER OF EMPLOYEES AS AT 1 APRIL 2021	TRAINING NEEDS IDENTIFIED AT START OF THE REPORTING PERIOD			
			LEARNERSHIPS	SKILLS PROGRAMMES & OTHER SHORT COURSES	OTHER FORMS OF TRAINING	TOTAL
LEGISLATORS, SENIOR OFFICIALS AND MANAGERS	Female	19	0	19	0	19
	Male	36	0	35	0	35
PROFESSIONALS	Female	64 129	0	5 940	8 330	14 270
	Male	25 094	0	1 050	5 810	6 860
TECHNICIANS AND ASSOCIATE PROFESSIONALS	Female	79	0	0	60	60
	Male	73	0	0	26	26
CLERKS	Female	3 405	0	415	610	1 025
	Male	1 114	0	85	203	288
SERVICE AND SALES WORKERS	Female	262	0	0	0	0
	Male	2 675	0	0	0	0
SKILLED AGRICULTURE AND FISHERY WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
CRAFT AND RELATED TRADES WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
PLANT AND MACHINE OPERATORS AND ASSEMBLERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
ELEMENTARY OCCUPATIONS FEMALE	Female	2 802	0	138	200	338
	Male	1 914	0	54	200	254
SUB TOTAL	Female	70 696	0	6 512	9 200	15 712
	Male	30 905	0	1 224	6 239	7 463
TOTAL		101 602	0	7 736	15 439	23 175

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

OCCUPATIONAL CATEGORY	GENDER	NUMBER OF EMPLOYEES AS AT 1 APRIL 2021	TRAINING 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	0	12	0	12
	Male	36	0	24	0	24
PROFESSIONALS	Female	64 129	0	594	8 954	9 548
	Male	25 094	0	105	4 804	4 909
TECHNICIANS AND ASSOCIATE PROFESSIONALS	Female	79	0	0	0	0
	Male	73	0	0	0	0
CLERKS	Female	3 405	0	171	2 029	2 200
	Male	1 114	0	83	1 565	1 648
SERVICE AND SALES WORKERS	Female	262	0	0	0	0
	Male	2 675	0	0	0	0
SKILLED AGRICULTURE AND FISHERY WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
CRAFT AND RELATED TRADES WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
PLANT AND MACHINE OPERATORS AND ASSEMBLERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
ELEMENTARY OCCUPATIONS FEMALE	Female	2 802	0	0	0	0
	Male	1 914	0	0	0	0
SUB TOTAL	Female	70 696	0	777	10 983	11 760
	Male	30 905	0	212	6 369	6 581
TOTAL		101 602	0	989	17 352	18 41

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

NATURE OF INJURY ON DUTY	NUMBER	% OF TOTAL
REQUIRED BASIC MEDICAL ATTENTION ONLY	-	-
TEMPORARY TOTAL DISABLEMENT	-	-
PERMANENT DISABLEMENT	-	-
FATAL	-	-
TOTAL	-	-

3.15 Utilisation of Consultants

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

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

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

PROJECT TITLE	TOTAL NUMBER OF CONSULTANTS THAT WORKED ON PROJECT	DURATION (WORK DAYS)	CONTRACT VALUE IN RAND
VARIOUS	-	261	R812 p.hr
TRAVELLING COSTS	-	261	4.959 p. km
TOTAL COST OF CONSULTANTS	-		1 923 182 000,00

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 2021 and 31 March 2022

PROJECT TITLE	PERCENTAGE OWNERSHIP BY HDI GROUPS	PERCENTAGE MANAGEMENT BY HDI GROUPS	NUMBER OF CONSULTANTS FROM HDI GROUPS THAT WORK ON THE PROJECT
-	-	-	-
-	-	-	-
-	-	-	-

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

PROJECT TITLE	TOTAL NUMBER OF CONSULTANTS THAT WORKED ON PROJECT	DURATION (WORK DAYS)	DONOR AND CONTRACT VALUE IN RAND
-	-	-	-
-	-	-	-
-	-	-	-

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 2021 and 31 March 2022

PROJECT TITLE	PERCENTAGE OWNERSHIP BY HDI GROUPS	PERCENTAGE MANAGEMENT BY HDI GROUPS	NUMBER OF CONSULTANTS FROM HDI GROUPS THAT WORK ON THE PROJECT
-	-	-	-
-	-	-	-
-	-	-	-

3.16 Severance Packages

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

SALARY BAND	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF APPLICATIONS REFERRED TO THE MPSA	NUMBER OF APPLICATIONS SUPPORTED BY MPSA	NUMBER OF PACKAGES APPROVED BY DEPARTMENT
LOWER SKILLED (Levels 1-2)	-	-	-	-
SKILLED LEVELS (3-5)	-	-	-	-
HIGHLY SKILLED PRODUCTION (Levels 6-8)	-	-	-	-
HIGHLY SKILLED SUPERVISION (Levels 9-12)	-	-	-	-
SENIOR MANAGEMENT (Levels 13-16)	-	-	-	-
TOTAL	-	-	-	-



PART E

FINANCIAL INFORMATION

Audit Report for the year ended 31 March 2022

GROWING KNOWLEDGE, UNITING TOGETHER

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Education set out on pages 188 to 247, which comprise the appropriation statement, statement of financial position as at 31 March 2022, the 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, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at 31 March 2022 and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2021 (Act No. 9 of 2021) (Dora).

Basis for opinion

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

Material uncertainty relating to financial sustainability

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. As stated in note 15 to the financial statements, inter alia, the department's bank overdraft has increased by R128,30 million (15%) to R965,28 million at year-end. This was as a result of budget reductions, the negative impact of the Covid-19 pandemic and the resultant spending on personnel protective equipment (PPE) which continues to place further pressure on the finances of the department. These conditions indicate that a material uncertainty exists that may cast significant doubt on the ability of the department to settle future expenditure obligations.

Emphasis of matter

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

Provision for impairment of receivables: staff debts

9. As disclosed in notes 11.2 and 11.5 to the financial statements, the department had a staff debt balance of R493,24 million (2021:R476,23 million), made up of current and former staff members. Furthermore, a provision for debt impairment of R355,31 million (72%) (2021:R329,27 million) was made against the staff debt balance in respect of doubtful debts. This provision was mainly due to past employee debts that had been outstanding for three or more years.

Other matter

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

Unaudited supplementary schedules

11. The supplementary information set out on pages 248 to 264 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
13. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

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

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

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

Report on the audit of the annual performance report

Introduction and scope

16. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
17. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
18. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for programme 2 – public ordinary schools presented on pages 67 to 68 in the department's annual performance report for the year ended 31 March 2022.
19. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
20. The material findings on the usefulness and reliability of the performance information of the selected programme are as follows:

Programme 2 – Public ordinary schools

NSOI 2.1: Percentage of learners benefitting from school nutrition programme

21. The method of calculation for achieving the planned indicator was not clearly defined.

NSOI 2.4: Number of learners benefiting from learner transport

22. I was unable to obtain sufficient appropriate audit evidence for the achievement of 67 163 reported against the planned target of 60 000 in the annual performance report, due to the lack of accurate and complete records. In addition, differences were noted between reported achievements and supporting schedules. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievement.

Other matter

23. I draw attention to the matter below.

Achievement of planned targets

24. The annual performance report on pages 67 to 68 sets out information on the achievement of planned targets for the year and management explanations provided for the under and over-achievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 21 and 22 of this report.

Report on the audit of compliance with legislation**Introduction and scope**

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

Expenditure management

27. Effective and appropriate steps were not taken to prevent unauthorised expenditure amounting to R719,22 million, as disclosed in note 9 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The unauthorised expenditure was caused by overspending of the vote or a main division within the vote.
28. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R26,19 million, as disclosed in note 26 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of irregular expenditure incurred was caused by non-compliance with supply chain management regulations.
29. Some payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.

Consequence management

30. 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 into such expenditure were not performed in some instances.
31. Disciplinary hearings were not held for confirmed cases of financial misconduct committed by some of the officials, as required by treasury regulation 4.1.1.

Other information

32. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programme presented in the annual performance report that has been specifically reported in this auditor's report.
33. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
34. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
35. The other information I obtained prior to the date of this auditor's report are general information, governance and human resource management. The report of the audit committee and foreword by Member of executive committee (MEC) are expected to be made available to us after the 31 July 2022.
36. 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.
37. When I do receive and read the report of the audit committee and the foreword by MEC, 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

38. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report and the findings on compliance with legislation included in this report.
39. Management did not perform adequate reviews and reconciliations over credibility of the reported performance information. In addition, management did not prevent non-compliance with applicable legislation by instilling discipline in the institutionalisation of policies and procedures as well as strict monitoring of compliance checklists.

Material irregularities

40. 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 the material irregularities reported in the previous year's auditor's report.

Material irregularities identified during the audit

41. The material irregularities identified are as follows:

Salary payments to persons no longer employed by the department

42. 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 treasury regulation 8.1.1.
43. Salary payments to persons no longer employed by the departments has resulted in a material financial loss of R142,49 million by 31 March 2021 for the department and is 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.
44. The accounting officer was notified of the material irregularity on 30 September 2021 and was invited to make a written submission on the actions taken and that will be taken to address the matter.
45. The following actions have been taken to resolve the material irregularity:
 - Standard operating procedure has been developed and is being implemented to avoid late termination of services of staff exiting the system.

- The department has appointed debt collectors to recover these financial losses.
- District workshops have been held with staff responsible for processing staff terminations.
- An electronic system is being procured and will be implemented to fast track the flow of termination documentation from places of origin (schools) to the point of processing (districts).

46. I will follow up on the implementation of the planned actions during my next audit.

Status of previously reported material irregularities

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

47. 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.
48. The accounting officer was notified of the material irregularity on 11 December 2020 and was invited to make a written submission on the actions taken and that will be taken to address the matter.
49. The following actions have been taken to resolve the material irregularity:
- The accounting officer issued Circular No. 69 of 2020 dated 03 December 2020 to all departmental officials urging them to ensure that appointments and terminations are communicated timeously to their respective human resource components to prevent salary overpayments and penalties by SARS, as a consequence of late processing of appointments and terminations on the Persal system.
 - The department engaged SARS on 28 November 2019, 26 January 2021, 03 February 2021 and 08 February 2021, in the hope of getting a remission on the penalties and interest imposed on the department.
 - The department initiated processes of developing an electronic system that would assist in timeously alerting the salaries and tax sections immediately of appointments and terminations of educators that takes place at any school and any district within the province. The project is planned to commence from 17 September 2021 and the planned delivery of the system is 24 December 2021.

- Roadshows were conducted at four district offices in March 2021, where officials were conscientised about the impact of the late appointments and late termination on the system as well as consequence management if officials are found to have contributed to the matter in future.
- Based on the assessment done by the department between December 2020 and February 2021, the Accounting Officer indicated that no specific person can be held liable for now as the problem was deemed to be system related. Management's responses of 08 February 2021, 19 May 2021 and 08 September 2021 details how after implementing the various measures, that they will now be able to implement consequence management.
- Actions will be taken against any official whose action or negligence thereof that may lead to the incurring of fruitless and wasteful expenditure through interest and penalties from the 2022 tax year going forward.
- The accounting officer further plans to continue its engagements with SARS with the intention of getting a remission on the penalties and interest imposed on the department. The department has on 1 July 2022, appointed a legal tax specialist to further engage SARS on its behalf as the department's application for remission was disallowed with no option to object.

50. I will follow up on the implementation of the planned actions during my next audit.

Other reports

52. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

Investigations

53. The provincial forensic unit conducted 20 investigations covering the period 1 April 2009 to 31 March 2022. 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, ten had been completed whilst ten are ongoing at the date of this report. The implementation of recommendations of completed investigations were in progress at the date of this report.

54. The internal control unit of the department conducted 77 internal investigations relating to various allegations of mismanagement of school funds, false qualifications, procurement irregularities, duplicate salary payments, and invalid payments. Of these investigations, seventy had been completed whilst seven are ongoing at the date of this report. The implementation of recommendations for the completed investigations were in progress at the date of this report.

55. In terms of Proclamation No. R23 of 2020, issued in Government Gazette No. 313 of 15 March 2020, the Special Investigating Unit investigated the following:

- Allegations of excessive pricing for contracts awarded for the supply, delivery and installation of 41 000 water tanks, suggesting that the department was prejudiced due to this procurement.
- Allegations of irregular procurement by the department, namely, as to whether procurement prescripts were followed, any collusion between officials and service providers; any fraud committed by any party; whether the department received value for money; any overpricing of PPE; and as to whether PPE procured were Covid-19 essential items as determined by National Treasury.

Four reports had been completed and issued to the accounting officer. The implementation of recommendations were in progress at the date of this report.

Auditor-General

Pietermaritzburg

31 July 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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



PART E

FINANCIAL INFORMATION

TABLE OF CONTENTS

Page

Report of the Accounting Officer	179
Appropriation Statement	188
Notes to the Appropriation Statement	199
Statement of Financial Performance	202
Statement of Financial Position	203
Statement of Changes in Net Assets	204
Cash Flow Statement	205
Accounting Policies	206
Notes to the Annual Financial Statements	215
Statement of conditional grants received	245
Statement of conditional/unconditional grants and transfers to provincial departments and municipalities	246
COVID 19 Response Expenditure	247

Annexures – Unaudited schedules

Annexure 1A – Statement of transfers to departmental agencies and accounts	248
Annexure 1B – Statement of transfers to non-profit institutions	249
Annexure 1C – Statement of transfers to households	250
Annexure 2A – Statement of financial guarantees issued as at 31 March 2022	251
Annexure 2B – Statement of contingent liabilities as at 31 March 2022	252
Annexure 3 – Claims recoverable	253
Annexure 4 – Inter-government payables	255
Annexure 5 – Inventory	256
Annexure 6 – Movement in capital work in progress	257
Annexure 7 – Inter-entity advances paid	258
Annexure 8 – COVID 19 response expenditure	259

The following supplementary information does not form part of the annual financial statements and is unaudited

Schedule – Immovable, land and sub-soil assets	260
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Report of the Accounting Officer for the year ended 31 March 2022

1. Overview of the financial results of the department

1.1 Departmental Receipts

The department collected R171.3 million which exceeds the budget of R114.9 million. The net over-collection of R57 million is explained as follows:

- *Interest, dividends and rent on land* shows revenue collection of R51.1 million against a budget of R445 thousand. This high collection is related to the higher than anticipated interest received from outstanding staff debts, mainly related to in-service debts and out-of-service debts that are still recoverable. There was an over-collection as a result of debts that were written off due to their irrecoverable status. This was meant to take place in 2020/21 but was physically done in 2021/22. It is noted that KZN Education has many district offices with a high number of indebted employees, and hence the department outsourced this function to some debt collection agencies, including Credit Intelligence and ITCBA MEDECO to assist with tracing debtors, and this resulted in a higher recovery of debts with interest within this financial year.
- *Transactions in financial assets and liabilities* reflects a collection of R58.6 million against a budget of R41.6 million. The over-collection was mainly on recovery from previous years' expenditure which is in respect of staff debts including out-of-service debt which is difficult to recover. This also included funds that were not allocated by the banking section since some schools share names, and these funds reverted to the department. Furthermore, funds were returned by Durban University of Technology (DUT) relating to learners that did not attend after being awarded bursaries.
- The over-collection was offset, to an extent, by an under-collection against *Sale of goods and services other than capital assets*. This revenue source collected R61.6 million against a budget of R72.8 million. Revenue from this category relates to tender fees, parking rentals, commission on PERSAL deductions such as insurance and garnishees, re-marking of exam papers and re-issuing of certificates, etc. The under-collection relates to lower than anticipated rentals from officials occupying state houses, and the department received fewer applications for re-marking of exam papers and re-issuing certificates.

1.2 Discussion

The main appropriation of the Department of Education was R53.184 billion in 2021/22. During the year the department's budget was adjusted by R4.454 billion. This was due to the following:

- R153.674 million was rolled-over against *Goods and services* in Programme 2: Public Ordinary School Education in respect of the National School Nutrition Programme (NSNP) grant. This related to March 2020 invoices for feeding which were paid in April 2021. KZN Commitment No. 44 of 2021/22 has reference.
- R795.677 million was provided towards pressures against *Compensation of Employees*. KZN Commitment No. 50 of 2021/22 has reference.

Report of the Accounting Officer for the year ended 31 March 2022

- R14 million was allocated to *Upgrade and additions: Capital* to address damages to schools resulting from unrest related incidents that occurred in the Province. KZN Commitment No. 54 of 2021/22 has reference. These funds are specifically and exclusively appropriated.
- R1.338 billion was allocated for the Presidential Youth Employment Initiative for employing education assistants, and general school assistants at public ordinary and public special schools and was split between *Compensation of Employees* and *Goods and services* relating to the payment of stipends and training costs. KZN Commitment No. 56 of 2021/22 has reference. These funds are specifically and exclusively appropriated.
- R1.797 billion in additional funding was provided towards the 2021 wage agreement. The allocation applied only to the non-pensionable cash allowance, excluding the 1.5 per cent increase. KZN Commitment No. 57 of 2021/22 has reference.
- R150 million was allocated because of proposals presented to MinComBud to fund the balance of the repairs to schools damaged in the unrests, R86 million was allocated to *Upgrade and additions: Capital* and R64 million to *Refurbishment and rehabilitation: Capital* to be used for spending pressures in the infrastructure budget. KZN Commitment No. 61 of 2021/22 has reference. These funds are specifically and exclusively appropriated.
- R205.122 million was approved in the Second Adjustments Appropriation Bill, that was passed in the Provincial Legislature on 25 March 2022. These funds were allocated to the EIG to fund projects within the grant. (R128.045 million was allocated to *Upgrade and additions: Capital*, R27.982 million to *Refurbishment and rehabilitation: Capital* and R49.095 million to *New infrastructure assets: Capital*.) KZN Commitment No. 66 of 2021/22 has reference.

1.2.1 Virements and Shifting of funds

1.2.1.1 Virements

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

Appropriation per economic classification							
	2021/22						
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%
Current payments	53 187 372	-	(38 527)	53 148 845	53 638 948	(490 103)	100.9%
Compensation of employees	47 977 398	-	219 793	48 197 191	48 813 534	(616 343)	101.3%
Goods and services	5 209 974	-	(258 494)	4 951 480	4 825 237	126 243	97.5%
Interest and rent on land	-	-	174	174	177	(3)	101.7%
Transfers and subsidies	2 092 128	-	38 527	2 130 655	2 188 105	(57 450)	102.7%
Provinces and municipalities	5 163	-	(1 135)	4 028	4 028	-	100.0%
Departmental agencies and accounts	40 000	-	-	40 000	40 000	-	100.0%
Non-profit institutions	1 925 267	-	(1 760)	1 923 507	1 915 254	8 253	99.6%
Households	121 698	-	41 422	163 120	228 823	(65 703)	140.3%
Payments for capital assets	2 358 807	-	-	2 358 807	2 209 634	149 173	93.7%
Buildings and other fixed structures	2 284 581	-	297	2 284 878	2 163 802	121 076	94.7%
Machinery and equipment	69 226	-	(297)	68 929	45 832	23 097	66.5%
Software and other intangible assets	5 000	-	-	5 000	-	5 000	-
Payment for financial assets	-	-	-	-	-	-	-
	57 638 307	-	-	57 638 307	58 036 687	(398 380)	100.7%

Report of the Accounting Officer for the year ended 31 March 2022

1.2.1.2. Shifts

There were no shifts undertaken for the 2021/22 financial year.

1.3 Programme Expenditure

The tables below reflect the budget after adjustment was R57.638 billion and the expenditure of R58.037 billion, showing an over spend of R398.380 million which is 0.69 per cent of the budget. This was mainly against Programmes 2 and 5.

Appropriation per programme							
	Adjusted Appropriation	Shifting of Funds	Virement	2021/22		Variance	Expenditure as % of final appropriation
				Final Appropriation	Actual Expenditure		
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%
Programme							
1. ADMINISTRATION	2 030 550	-	(4 263)	2 026 287	1 998 936	27 351	98.7%
2. PUBLIC ORDINARY SCHOOL EDUCATION	46 894 406	-	41 452	46 735 858	47 366 520	(630 662)	101.3%
3. INDEPENDENT SCHOOL SUBSIDIES	95 799	-	-	95 799	91 828	3 971	95.9%
4. PUBLIC SPECIAL SCHOOL EDUCATION	1 470 246	-	(3 736)	1 466 510	1 462 881	3 629	99.8%
5. EARLY CHILDHOOD DEVELOPMENT	1 328 338	-	(208)	1 328 130	1 362 771	(34 641)	102.6%
6. INFRASTRUCTURE DEVELOPMENT	2 892 095	-	(38 100)	2 853 995	2 732 919	121 076	95.8%
7. EXAMINATION AND EDUCATION RELATED SERVICES	3 126 873	-	4 855	3 131 728	3 020 832	110 896	96.5%
TOTAL	57 638 307	-	-	57 638 307	58 036 687	(398 380)	100.7%

Programme 1: Administration was under spent by R27.351 million at 98.7 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was under spent by R2.809 million. This was mainly attributed to delays in filling posts for the infrastructure support personnel provided as Exclusive and Specific funding.
- *Goods and services* were under spent by R1.043 million which can be ascribed to under spend against the Exclusive and Specific funding, which was provided for the Office of the MEC's activities relating to allocated for the implementation of Operation Sukuma Sakhe (OSS) Cabinet Day at eThekweni Metropolitan Municipality. The costs for this event were lower than the budget provided.
- *Interest on rent and land* was R169 thousand and relates to late payments on Telkom and municipal accounts.
- *Transfers and subsidies to: Provinces and municipalities* was fully spent. This relates to the payment of licenses for motor vehicles which was over-budgeted for.
- *Transfers and subsidies to: Households* was fully spent mainly ascribed to staff exit costs.
- *Buildings and other fixed structures* were fully spent and relates to the installation of replacement security gates in administrative buildings in district offices.
- *Machinery and equipment* were under spent by R18.499 million attributed to an order placed for replacement of desktops and laptops that was not delivered before year end due to non-availability of stock because of the unrest in the province. A roll-over has been requested for R17.736 million in committed funds.
- *Software and other intangible assets* under-spent by R5 million due to the payment of Microsoft licences for both office-based users and school-based users being made against goods and services under computer services in line with the correct SCOA classification.

 Report of the Accounting Officer for the year ended 31 March 2022

Programme 2: Public Ordinary School Education was over spent by R630.662 million at 101.3 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was over spent by R619.329 million which was largely due to pressures against this category because of the unfunded 1.5 wage adjustment. It should be noted that in-year fluctuating educator headcount numbers, including the appointment of temporary or substitute educators to replace educators with co-morbidities and screeners appointed in respect of the Covid-19 health protocols implemented also had an impact on this category.
- *Goods and services* were under spent by R49.791 million mainly against NSNP grant feeding scheme in respect of March invoices for feeding of learners that was undertaken for which a roll-over has been requested.
- *Interest on rent and land* was R5 thousand and relates to late payments on Telkom and municipal accounts.
- *Transfers and subsidies to: Non-profit institutions* was under spent by R440 thousand in respect of the payment of subsidies to public ordinary schools due to non-compliance in terms of the non-submission of Audited Financial Statements of schools.
- *Transfers and subsidies to: Households* was over spent by R65.703 and relates to staff exit costs which are difficult to project.
- *Machinery and equipment* were under spent by R4.139 million relating to delays in processing invoices and delivery of vehicles and other tools of trade relating to the NSNP grant.

Programme 3: Independent Schools Subsidies was under spent by R3.971 million at 95.9 per cent of the Final Appropriation, because of 13 schools that did not meet compliance requirements and therefore could not receive the allocated subsidized funding.

Programme 4: Public Special School Education was under spent by R3.629 million at 99.8 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was fully spent in respect of costs relating to the salaries for specialist educators and therapists in special schools.
- *Goods and services* were fully spent and includes costs relating to LTSM, Travel and subsistence, training and development for both special schools and the LSPID grant.
- *Transfers and subsidies to: Non-profit institutions* was under spent by R3.629 million due to late submission by schools of their required financial compliance documents, thereby resulting in transfers not being made prior to year-end.
- *Transfers and subsidies to: Households* was fully spent and relates to staff exit costs.
- *Machinery and equipment* were fully spent for the procurement of 10 buses for special schools.

Programme 5: Early Childhood Development was over spent by R34.641 million at 102.6 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was over spent by R34.854 million which was due to pressures against this category because of the unfunded 1.5 wage adjustment.

 Report of the Accounting Officer for the year ended 31 March 2022

- *Goods and services* were fully spent and relates to the procurement of LTSM to ensure coverage in all Grade R centres and public schools, including the purchase of textbooks, stationery and core materials for the development of fine and gross motor skills and fantasy play.
- *Transfers and subsidies to: Non-profit institutions* was under spent by R213 thousand due to non-compliance of schools in terms of the non-submission of Audited Financial Statements of schools.
- *Transfers and subsidies to: Households* was fully spent in relation to staff exit costs.

Programme 6: Infrastructure Development was under spent by R121.076 million at 95.8 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was fully spent for the payment of officials under the EIG grant.
- *Goods and services* were fully spent and includes costs relating to management fees which forms part of the capital project. Furthermore, costs relating to travel and subsistence, procurement of furniture for newly completed schools, property payments and outsourced contractors are included here.
- *Buildings and other fixed structures* were under spent by R121.076 million and relates to the payment of invoices upon receipt, for completed projects. The department notes that there were R61.206 million in payables, R56.725 million in accruals and more than R100 million in commitments of which R29.736 million relates to the installation of boreholes. A roll-over of R150.721 million has been requested on the equitable share in this programme.

Programme 7: Examination and Education Related Services was under spent by R110.896 million at 96.5 per cent of the Final Appropriation. The main expenditure movements in this Programme were as follows:

- *Compensation of employees* was under spent by R35.031 million mainly attributed to the Presidential Employment Youth Initiative (PYEI) where the number of stipends budgeted for were lower than projected because of not all posts being filled throughout the period.
- *Goods and Services* was under spent by R75.409 million largely due to procurement delays in the finalization of training and data procurement for the PYEI.
- *Interest and Rent on Land* was at R3 thousand and relates to interest paid on overdue Telkom and municipal accounts for education centres.
- *Transfers and subsidies to: Departmental agencies and accounts* was fully spent and relates to costs paid to Education Training and Development (ETD) SETA for services rendered.
- *Transfers and subsidies to: Households* was fully spent in respect of staff exit costs.
- *Machinery and equipment* were under spent by R459 thousand because of delays in the procurement of tools of trade for the PYEI and Examinations.

Report of the Accounting Officer for the year ended 31 March 2022

1.3.1 Compensation of employees

The table below reflects the employee numbers during the year. Due to the implementation of budget reductions, the budget was insufficient to fully cover the approved post establishment of 107 433 and 104 450 additional to establishment. The fixed establishment posts were therefore revised to 101 319 critical vacant posts that need to be filled within the limitations caused by the budget cuts. The priority being to ensure that educator posts are not reduced as that would have a direct negative impact on teaching and learning, which is the core business of the Department. In respect of the support posts, priority was given to those positions that directly support or manage schools, in line with the resolutions taken by the Provincial Executive Council. It should be noted that the headcount fluctuates in-year due to various reasons ranging from the appointment of temporary or substitute educators based on need. It is also important to note that these numbers exclude the impact of the unfunded 1.5 wage adjustment that was payable with effect from 1 July 2021.

	COMPENSATION OF EMPLOYEES 2021/2022														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Post Approved	Post Revised	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
EDUC.	90 057	87 678	87 407	87 752	88 267	88 051	87 935	88 222	88 122	87 931	88 073	88 151	84 952	85 554	
SPEC	2 230	1 142	1 190	1 180	1 171	1 184	1 192	1 149	1 144	1 140	1 141	1 128	1 118	1 110	
PS	15 131	12 501	12 809	12 743	12 683	12 629	12 577	12 538	12 493	12 448	12 422	12 349	12 302	12 250	
THERAPISTS	0	0	190	169	189	188	188	188	187	185	185	185	182	182	
TOTAL	107 433	101 319	101 586	101 584	102 319	102 031	101 862	102 091	101 546	101 794	101 821	98 823	98 554	98 096	
OTHER ES (INTERNS, SCHOOL SAFETY, COVID)	23 926	23 926	12 941	17 118	19 280	20 058	21 042	20 768	21 170	21 051	21 455	21 458	20 519	21 170	
OTHER ES - PE	54 117	64 117	18	18	17	16	16	15	15	28 640	60 702	62 316	62 169	61 642	
OTHER COND GRANTS	18 407	18 407	1 948	8 147	12 302	14 544	17 039	17 060	18 589	18 558	18 579	18 548	18 431	18 207	
TOTAL	164 450	164 450	14 306	25 283	31 657	34 818	38 997	37 843	37 754	66 297	98 736	100 352	99 121	99 019	
GRAND TOTAL	211 883	205 769	116 502	125 147	133 967	136 849	139 859	139 940	139 300	168 091	200 557	199 175	197 675	198 115	
COST (R'000)	47 977 396	47 977 358	3 708 978	3 765 281	3 604 094	3 746 240	3 791 095	4 591 793	3 651 354	4 231 090	4 712 972	4 163 312	4 040 370	4 205 473	

1.3.2 Conditional Grants and Rollovers

Conditional Grant Name	Budget	Additional Funding	Adjustment / Rollover	Adjusted Appropriation	2021/22		Projected Total Expenditure 2021/22	(Over)/Under Expenditure	Roll over Requested
					Year to date Expenditure as at 31 March 2022	% Spent			
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Education Infrastructure Grant	2 120 492	205 122	-	2 325 614	2 325 614	100.0%	2 325 614	-	-
HIV and AIDS (Life Skills Education) Grant	61 450	-	-	61 450	61 450	100.0%	61 450	-	-
Learners with Profound Intellectual Disabilities Grant	32 576	-	-	32 576	32 576	100.0%	32 576	-	-
Maths, Science and Technology Grant	67 855	-	-	67 855	67 855	100.0%	67 855	(1)	-
National School Nutrition Programme Grant	1 831 602	-	153 674	1 985 276	1 931 362	97.3%	1 931 362	53 914	53 914
EPWP Integrated Grant for Provinces	2 110	-	-	2 110	2 110	100.0%	2 110	-	-
EPWP Soc Sect Incentive Grant	28 543	-	-	28 543	28 543	100.0%	28 543	-	-
Total	4 144 628	205 122	153 674	4 503 424	4 449 511	98.8%	4 449 511	53 913	53 914

- The Education Infrastructure Grant (EIG) was fully spent at 100 per cent and this includes the additional funding of R205.122 million that was allocated in the Second Adjustments Estimate. The department implemented various projects, including the borehole programme in the iLembe, Zululand, King Cetshwayo, Ugu, uMzinyathi and uMkhanyakude Districts. The department was able to provide 140 boreholes in Buhlebethu Secondary School in the Ugu District, Dunga Junior Primary school in the iLembe District, Ntlingwe Primary School in the Zululand District, among others. In addition, spending included upgrades and additions to Phangindawo Special School in the uMgungundlovu District and Pholela High School in the Harry Gwala District. Furthermore, the department completed eight schools under the new/replacement programme, including Kwamiya Primary School in the uThukela District, Ulovu Secondary School in the uMlazi District, Bloemfontein Primary School in the Harry Gwala District, etc. There were 300 facilities that were provided with water, 300 with sanitation facilities, 277 ordinary classrooms and 52 specialist classrooms were completed.

 Report of the Accounting Officer for the year ended 31 March 2022

- The HIV and AIDS (Life-Skills Education) grant was fully spent at 100 per cent. The expenditure relates to the payment of salaries for Learner Support Agents and 4 Assistant Directors, purchase of inventory: LTSM for HIV, TB and Covid-19, as well as costs relating to travel and subsistence for district monitoring. In addition, this catered for the training of district officials and Learner Support Agents on the DBE national policy on HIV, TB and STI's commemoration of the World AIDS Day in 1st December.
- The NSNP grant was at 97.3 per cent spent, and this includes a roll-over of R153.674 million for commitments from 2020/21. The grant reflects under-spending at R53.914 million mainly in respect of March invoices for feeding of learners that was undertaken for which a roll-over has been requested. Spending includes the purchase of PPE, training of Food Handlers on food safety and hygiene, as well as feeding of learners, etc.
- The Math's, Science and Technology (MST) grant was fully spent at 100 per cent. This relates mainly to the purchase of learner support material distributed to MST focus schools for the procurement of e-LTSM for smart classrooms and workshop equipment, respectively. The expenditure relates mainly to the purchase of learning support material to be distributed to schools, training of Educators on the MST curriculum, strengthening the use of online learning platforms by both teachers and learners, etc.
- The Learners with Profound Intellectual Disability (LPID) grant was fully spent at 100 per cent. The expenditure relates to the purchase of PPE for Specialists appointed against the grant, implementation of learning programmes for special care centers, conducting therapeutic assessments and interventions, travel and subsistence for gathering of data in various DSD special care centers, as well as the purchase of assistive devices (go talk communication device, wheelchairs, etc.).
- The EPWP Integrated Grant for Provinces was fully spent at 100 per cent. Expenditure relates to an accelerated programme which targets the cleaning of school gardens, grounds and ablution facilities through labour intensive methods utilising unemployed youth and indigent women. This included the Zululand, uMgungundlovu, King Cetshwayo and Pinetown Districts. The department reported that 117 work opportunities were created.
- The Social Sector EPWP Incentive Grant for Provinces was fully spent at 100 per cent. It is noted that the grant relates to the payment of stipends to 1 165 Covid-19 screeners in schools.

1.4 Unauthorised, irregular and fruitless expenditure

- Unauthorised expenditure amounted to R719.217 million for the 2021/22 financial year.
- The amount of R7.766 million is to be surrendered in Programme 1 due to underspending on the exclusively and specifically appropriated funds against Infrastructure Support and Operation Sukuma Sakhe (OSS). R130.501 million is to be surrendered in Programme 7 due to underspend on the PYEI project, for which a roll-over was requested due to the continuation of the project over the MTEF. The amount of R121.076 million against *Buildings and other fixed structures* and R18.858 million (excluding E&S) against *Machinery and Equipment* were underspent as explained earlier, for which roll-over of R168.457 million has been requested. *Software and other intangible assets* were underspent by R5 million as a result of cost cutting measures. R3.971 million to be surrendered in Programme 3 for gazetted schools that were not compliant

Report of the Accounting Officer for the year ended 31 March 2022

with departmental subsidy requirements. R3.629 million to be surrendered in Programme 4 due to non-compliant special schools. The amount of R53.914 million in Programme 2 relating to underspend on the National School Nutrition Programme for which a roll-over has been requested.

- Irregular expenditure for the year amounts to R26.188 million as disclosed in Note 26 largely due to not following supply chain management processes. A large part of the previous year's expenditure was from the National School Nutrition Programme which is being regularised in this financial year of R3.357 billion.
- The department's fruitless and wasteful expenditure for the year amounts to R446 thousand as disclosed in Note 27. The bulk of this expenditure arises from interest incurred in settlement of legal debts as well as late payments of domestic accounts.

1.5 Public Private Partnerships

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

1.6 Discontinued activities/activities to be discontinued.

There were no discontinued activities during the year, however, matric intervention programmes and sporting and cultural activities were limited due to the Covid-19 pandemic. Furthermore, enforced cost cutting measures were implemented to limit projected over spend due to pressures on the compensation budget and staff exit costs.

1.7 New or proposed activities

There were no new activities to report.

1.8 Supply Chain Management

The Department has fully implemented the use of the Central Suppliers Database (CSD). This is to ensure compliance with all relevant legislation in the selection of suppliers. There were no unsolicited bids that were concluded for the year under review. All bids followed a normal supply chain management process and where such processes could not be followed due to impracticality or urgency reasons, the approval from the Accounting Officer as per Treasury Regulation 16.A6.4 was sought and reasons were recorded as such in the accompanying requests for approval. Any bids that did not meet any of the above requirements are recorded as irregular expenditure and disclosed accordingly in the disclosure notes.

The Department has not fully complied with the "Local Content" Treasury Instruction in advertising and evaluating of some of its tenders during the year under review. These have been declared as irregular expenditure in the financial statements.

The National Government has introduced "designated sectors" which are sectors, sub-sectors or industries that have been designated by the Department of Trade and Industry in line with national development and industrial policies for local production, where only locally produced services, works or goods or locally manufactured goods meet the stipulated minimum threshold for local

Report of the Accounting Officer for the year ended 31 March 2022

production and content. Where the Department has not advertised tenders in line with the Local Content Treasury instruction, such expenditure has been declared as irregular expenditure in Note 26.

The pressure on the budget for compensation of employees with the resultant non-filling of posts is creating an emerging risk with respect to the separation of duties as well as general execution of processes within the supply chain environment.

With regards to asset management the Head Office component works in tandem with the twelve (12) district offices to ensure that the department always has an updated Fixed Asset Register (FAR) that meets the minimum reporting standards. Annual physical verification of assets, quarterly inventory counts, and monthly asset reconciliations have ensured that this aspect of Finance is under control. The department has migrated its current asset register onto the Provincial HARDCAT system which is anticipated to elevate the efficiency of future asset verifications, reporting and general maintenance of the department's movable asset register or FAR.

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

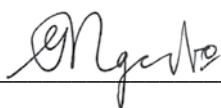
There were no gifts and donations received in kind from non-related parties.

1.10 Exemptions and deviations received from National Treasury

No deviations or exemptions were received from National Treasury.

1.11 Events after the reporting date

This has been reported in the Note 31 to the Annual Financial Statements.



MR G. N. NGCOBO

HEAD OF DEPARTMENT: EDUCATION

APPROPRIATION STATEMENT for the year ended 31 March 2022

Appropriation per programme									
	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programmes									
1. Administration	2 030 550	-	(4 263)	2 026 287	1 998 936	27 351	98.7%	1 950 072	1 950 072
2. Public Ordinary School Education	46 694 406	-	41 452	46 735 858	47 366 520	(630 662)	101.3%	47 768 794	47 615 123
3. Independent School Subsidies	95 799	-	-	95 799	91 828	3 971	95.9%	112 300	110 987
4. Public Special School Education	1 470 246	-	(3 736)	1 466 510	1 462 881	3 629	99.8%	1 394 941	1 394 941
5. Early Childhood Development	1 328 338	-	(208)	1 328 130	1 362 771	(34 641)	102.6%	1 376 855	1 376 234
6. Infrastructure Development	2 892 095	-	(38 100)	2 853 995	2 732 919	121 076	95.8%	2 870 405	2 876 760
7. Examination and Education Related Services	3 126 873	-	4 855	3 131 728	3 020 832	110 896	96.5%	1 538 701	1 534 280
TOTAL (carried forward)	57 638 307	-	-	57 638 307	58 036 687	(398 380)	100.7%	57 012 068	56 858 397

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22		2020/21	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)	57 638 307	58 036 687	57 012 068	56 858 397
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	171 266		88 578	
NRF Receipts	-		-	
Aid assistance	-		-	
Actual amounts per statement of financial performance (total revenue)	57 809 573		57 100 646	
ADD				
Aid assistance		-		-
Prior year unauthorised expenditure approved without funding		-		-
Actual amounts per statement of financial performance (total expenditure)		58 036 687		56 858 397

APPROPRIATION STATEMENT for the year ended 31 March 2022

Appropriation per economic classification									
	2021/22					2020/21			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	53 187 372	-	(38 527)	53 148 845	53 638 948	(490 103)	100.9%	51 638 196	51 478 311
Compensation of employees	47 977 398	-	219 793	48 197 191	48 813 534	(616 343)	101.3%	45 791 779	45 991 819
Goods and services	5 209 974	-	(258 494)	4 951 480	4 825 237	126 243	97.5%	5 846 333	5 486 408
Interest and rent on land	-	-	174	174	177	(3)	101.7%	84	84
Transfers and subsidies	2 092 128	-	38 527	2 130 655	2 188 105	(57 450)	102.7%	3 097 042	3 099 974
Provinces and municipalities	5 163	-	(1 135)	4 028	4 028	-	100.0%	5 350	4 647
Departmental agencies and accounts	40 000	-	-	40 000	40 000	-	100.0%	36 396	36 396
Non-profit institutions	1 925 267	-	(1 760)	1 923 507	1 915 254	8 253	99.6%	2 818 791	2 824 299
Households	121 698	-	41 422	163 120	228 823	(65 703)	140.3%	236 505	234 632
Payments for capital assets	2 358 807	-	-	2 358 807	2 209 634	149 173	93.7%	2 134 337	2 137 619
Buildings and other fixed structures	2 284 581	-	297	2 284 878	2 163 802	121 076	94.7%	2 071 149	2 078 494
Machinery and equipment	69 226	-	(297)	68 929	45 832	23 097	66.5%	58 928	54 865
Software and other intangible assets	5 000	-	-	5 000	-	5 000	-	4 260	4 260
Payments for financial assets	-	-	-	-	-	-	-	142 493	142 493
TOTAL	57 638 307	-	-	57 638 307	58 036 687	(398 380)	100.7%	57 012 068	56 858 397

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 1: Administration									
	2021/22					2020/21			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1.1 Office of the MEC	22 175	-	(1 887)	20 288	19 145	1 143	94.4%	18 645	18 645
1.2 Corporate Services	1 146 860	-	45 350	1 192 210	1 173 112	19 098	98.4%	1 141 436	1 163 259
1.3 Education Management	810 756	-	(35 299)	775 457	771 315	4 142	99.5%	757 043	736 371
1.4 Human Resource Development	4 264	-	(3 241)	1 023	1 023	-	100.0%	362	362
1.5 Education Mgt. Information System (EMIS)	46 495	-	(9 186)	37 309	34 341	2 968	92.0%	32 586	31 435
Total for sub programmes	2 030 550	-	(4 263)	2 026 287	1 998 936	27 351	98.7%	1 950 072	1 950 072
Economic classification									
Current payments	1 964 460	-	843	1 965 303	1 961 451	3 852	99.8%	1 876 608	1 881 609
Compensation of employees	1 293 798	-	29 071	1 322 869	1 320 060	2 809	99.8%	1 274 748	1 257 223
Goods and services	670 662	-	(28 397)	642 265	641 222	1 043	99.8%	601 811	624 337
Interest and rent on land	-	-	169	169	169	-	100.0%	49	49
Transfers and subsidies	29 688	-	(4 543)	25 145	25 145	-	100.0%	30 462	27 417
Provinces and municipalities	5 163	-	(1 135)	4 028	4 028	-	100.0%	5 350	4 647
Households	24 525	-	(3 408)	21 117	21 117	-	100.0%	25 112	22 770
Payments for capital assets	36 402	-	(563)	35 839	12 340	23 499	34.4%	33 819	31 863
Buildings and other fixed structures	164	-	297	461	461	-	100.0%	250	58
Machinery and equipment	31 238	-	(860)	30 378	11 879	18 499	39.1%	29 309	27 545
Software and other intangible assets	5 000	-	-	5 000	-	5 000	-	4 260	4 260
Payments for financial assets	-	-	-	-	-	-	-	9 183	9 183
Total	2 030 550	-	(4 263)	2 026 287	1 998 936	27 351	98.7%	1 950 072	1 950 072

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 2: Public Ordinary School Education									
2021/22								2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
2.1 Public Primary Schools	26 750 790	-	(479 067)	26 271 723	26 306 125	(34 402)	100.1%	27 013 769	27 014 532
2.2 Public Secondary Schools	17 724 969	-	576 697	18 301 666	18 948 689	(647 023)	103.5%	18 852 887	18 852 299
2.3 Human Resource Development	115 699	-	(52 854)	62 845	65 920	(3 075)	104.9%	74 120	74 120
2.4 School Sport, Culture and Media Services	19 164	-	(3 324)	15 840	15 915	(75)	100.5%	15 118	14 788
2.5 National School Nutrition Programme	1 985 276	-	-	1 985 276	1 931 362	53 914	97.3%	1 727 246	1 573 575
2.6 EPWP Integrated Grant for Provinces	2 110	-	-	2 110	2 110	-	100.0%	2 180	2 182
2.7 Social Sector EPWP Incentive Grant for Provinces	28 543	-	-	28 543	28 543	-	100.0%	22 842	22 975
2.8 Maths, Science and Technology Grant	67 855	-	-	67 855	67 856	(1)	100.0%	60 632	60 652
Total for sub programmes	46 694 406	-	41 452	46 735 858	47 366 520	(630 662)	101.3%	47 768 794	47 615 123
Economic classification									
Current payments	45 147 291	-	(1 052)	45 146 239	45 715 777	(569 538)	101.3%	45 035 604	44 879 900
Compensation of employees	41 882 662	-	192 213	42 074 875	42 694 204	(619 329)	101.5%	41 129 148	41 380 380
Goods and services	3 264 629	-	(193 270)	3 071 359	3 021 568	49 791	98.4%	3 906 424	3 499 488
Interest and rent on land	-	-	5	5	5	-	100.0%	32	32
Transfers and subsidies	1 541 746	-	42 504	1 584 250	1 649 513	(65 263)	104.1%	2 726 734	2 731 770

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 2: Public Ordinary School Education (continued)									
	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	1 455 577	-	-	1 455 577	1 455 137	440	100.0%	2 528 129	2 533 165
Households	86 169	-	42 504	128 673	194 376	(65 703)	151.1%	198 605	198 605
Payments for capital assets	5 369	-	-	5 369	1 230	4 139	22.9%	6 456	3 453
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 369	-	-	5 369	1 230	4 139	22.9%	6 456	3 453
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	46 694 406	-	41 452	46 735 858	47 366 520	(630 662)	101.3%	47 768 794	47 615 123

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 3: Independent School Subsidies									
2021/22							2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
3.1 Primary Phase	59 980	-	-	59 980	57 214	2 766	95.4%	71 225	69 912
3.2 Secondary Phase	35 819	-	-	35 819	34 614	1 205	96.6%	41 075	41 075
Total for sub programmes	95 799	-	-	95 799	91 828	3 971	95.9%	112 300	110 987
Economic classification									
Current payments	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	95 799	-	-	95 799	91 828	3 971	95.9%	112 300	110 987
Non-profit institutions	95 799	-	-	95 799	91 828	3 971	95.9%	112 300	110 987
Payments for capital assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	95 799	-	-	95 799	91 828	3 971	95.9%	112 300	110 987

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 4: Public Special School Education									
	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
4.1 Public Special Schools	1 436 450	-	(2 532)	1 433 918	1 430 289	3 629	99.7%	1 362 160	1 361 746
4.2 Human Resource Development	1 220	-	(1 204)	16	16	-	100.0%	195	195
4.3 Learners with Profound Intellectual Disabilities Grant	32 576	-	-	32 576	32 576	-	100.0%	32 586	33 000
Total for sub programmes	1 470 246	-	(3 736)	1 466 510	1 462 881	3 629	99.8%	1 394 941	1 394 941
Economic classification									
Current payments	1 288 497	-	(769)	1 287 728	1 287 728	-	100.0%	1 197 586	1 197 328
Compensation of employees	1 270 812	-	1 705	1 272 517	1 272 517	-	100.0%	1 175 805	1 163 861
Goods and services	17 685	-	(2 474)	15 211	15 211	-	100.0%	21 781	33 467
Transfers and subsidies	150 749	-	(3 530)	147 219	143 590	3 629	97.5%	151 904	152 588
Non-profit institutions	145 509	-	(2 379)	143 130	139 501	3 629	97.5%	146 904	149 310
Households	5 240	-	(1 151)	4 089	4 089	-	100.0%	5 000	3 278
Payments for capital assets	31 000	-	563	31 563	31 563	-	100.0%	21 930	21 504
Machinery and equipment	31 000	-	563	31 563	31 563	-	100.0%	21 930	21 504
Payments for financial assets	-	-	-	-	-	-	-	23 521	23 521
Total	1 470 246	-	(3 736)	1 466 510	1 462 881	3 629	99.8%	1 394 941	1 394 941

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 5: Early Childhood Development									
	2021/22					2020/21			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
5.1 Grade R Public Schools	1 202 242	-	20 371	1 222 613	1 257 254	(34 641)	102.8%	1 254 609	1 263 605
5.2 Grade R Early Childhood Development Centres	84 186	-	(1 373)	82 813	82 813	-	100.0%	82 235	82 235
5.3 Pre-Grade R Training	41 168	-	(18 721)	22 447	22 447	-	100.0%	40 011	30 394
5.4 Human Resource Development	742	-	(485)	257	257	-	100.0%	-	-
Total for sub programmes	1 328 338	-	(208)	1 328 130	1 362 771	(34 641)	102.6%	1 376 855	1 376 234
Economic classification									
Current payments	1 299 692	-	-	1 299 692	1 334 546	(34 854)	102.7%	1 297 125	1 297 125
Compensation of employees	1 180 000	-	3 719	1 183 719	1 218 573	(34 854)	102.9%	1 157 917	1 145 118
Goods and services	119 692	-	(3 719)	115 973	115 973	-	100.0%	139 208	152 007
Transfers and subsidies	28 646	-	(208)	28 438	28 225	213	99.3%	32 767	32 146
Non-profit institutions	27 284	-	-	27 284	27 071	213	99.2%	31 458	30 837
Households	1 362	-	(208)	1 154	1 154	-	100.0%	1 309	1 309
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	46 963	46 963
Total	1 328 338	-	(208)	1 328 130	1 362 771	(34 641)	102.6%	1 376 855	1 376 234

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 6: Infrastructure Development									
	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
6.1 Administration	94 215	-	(57 383)	36 832	36 832	-	100.0%	40 699	39 517
6.2 Public Ordinary School Education	2 571 901	-	245 083	2 816 984	2 695 908	121 076	95.7%	2 748 281	2 755 818
6.3 Public Special School Education	196 803	-	(196 624)	179	179	-	100.0%	71 384	71 384
6.4 Early Childhood Development	29 176	-	(29 176)	-	-	-	-	10 041	10 041
Total for sub programmes	2 892 095	-	(38 100)	2 853 995	2 732 919	121 076	95.8%	2 870 405	2 876 760
Economic classification									
Current payments	607 511	-	(38 116)	569 395	569 395	-	100.0%	799 110	797 928
Compensation of employees	31 724	-	(977)	30 747	30 747	-	100.0%	34 066	32 884
Goods and services	575 787	-	(37 139)	538 648	538 648	-	100.0%	765 044	765 044
Transfers and subsidies	-	-	-	-	-	-	-	52	52
Households	-	-	-	-	-	-	-	52	52
Payments for capital assets	2 284 584	-	16	2 284 600	2 163 524	121 076	94.7%	2 071 243	2 078 780
Buildings and other fixed structures	2 284 417	-	-	2 284 417	2 163 341	121 076	94.7%	2 070 899	2 078 436
Machinery and equipment	167	-	16	183	183	-	100.0%	344	344
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Total	2 892 095	-	(38 100)	2 853 995	2 732 919	121 076	95.8%	2 870 405	2 876 760

APPROPRIATION STATEMENT for the year ended 31 March 2022

Programme 7: Examination and Education Related Services									
	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programmes									
7.1 Payments to SETA	40 000	-	-	40 000	40 000	-	100.0%	36 396	36 396
7.2 Professional Services	649 067	-	(19 887)	629 180	641 982	(12 802)	102.0%	710 388	712 452
7.3 External Examinations	833 676	-	27 252	860 928	867 731	(6 803)	100.8%	744 555	737 942
7.4 HIV and AIDS (Life-Skills) Grant	61 450	-	-	61 450	61 450	-	100.0%	47 362	47 490
7.5 Presidents Youth Employment Initiative	1 542 680	-	(2 510)	1 540 170	1 409 669	130 501	91.5%	-	-
Total for sub programmes	3 126 873	-	4 855	3 131 728	3 020 832	110 896	96.5%	1 538 701	1 534 280
Economic classification									
Current payments	2 879 921	-	567	2 880 488	2 770 051	110 437	96.2%	1 432 163	1 424 421
Compensation of employees	2 318 402	-	(5 938)	2 312 464	2 277 433	35 031	98.5%	1 020 095	1 012 353
Goods and services	561 519	-	6 505	568 024	492 615	75 409	86.7%	412 065	412 065
Interest and rent on land	-	-	-	-	3	(3)	-	3	3
Transfers and subsidies	245 500	-	4 304	249 804	249 804	-	100.0%	42 823	45 014
Departmental agencies and accounts	40 000	-	-	40 000	40 000	-	100.0%	36 396	36 396
Non-profit institutions	201 098	-	619	201 717	201 717	-	100.0%	-	-
Households	4 402	-	3 685	8 087	8 087	-	100.0%	6 427	8 618
Payments for capital assets	1 452	-	(16)	1 436	977	459	68.0%	889	2 019
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 452	-	(16)	1 436	977	459	68.0%	889	2 019
Payments for financial assets	-	-	-	-	-	-	-	62 826	62 826
Total	3 126 873	-	4 855	3 131 728	3 020 832	110 896	96.5%	1 538 701	1 534 280

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2022X

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, disclosure notes 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 on Payments for financial assets to the Annual Financial Statements.

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	2 026 287	1 998 936	27 351	98.7%
<i>Savings are because of Exclusive and Specific Funds not being fully spent (OSS and Infrastructure Support).</i>				
Public Ordinary School Education	46 735 858	47 366 520	(630 662)	101.3%
<i>Pressures against Compensation was because of substantial budget reductions against the vote.</i>				
Independent School Subsidies	95 799	91 828	3 971	95.9%
<i>These are funds not transferred to non-compliant schools.</i>				
Public Special School Education	1 466 510	1 462 881	3 629	99.8%
<i>Lower than anticipated learner numbers that resulted in the underspend. These are funds not transferred to non-compliant schools.</i>				
Early Childhood Development	1 328 130	1 362 771	(34 641)	102.6%
<i>Pressures against Compensation was because of substantial budget reductions against the vote.</i>				
Infrastructure Development	2 853 995	2 732 919	121 076	95.8%
<i>Invoices outstanding and not received before year end (payables/accruals in the annual financial statements). A rollover has been requested.</i>				
Examinations and Education Related Services	3 131 728	3 020 832	110 896	96.5%
<i>Savings are because of Exclusive and Specific Funds not being fully spent (PYEI). A rollover has also been requested.</i>				

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2022

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments	53 148 845	53 638 948	(490 103)	100.9%
Compensation of employees	48 197 191	48 813 534	(616 343)	101.3%
<i>Pressures against Compensation was because of substantial budget reduction against the vote.</i>				
Goods and services	4 951 480	4 825 237	126 243	97.5%
<i>Savings are because of Exclusive and Specific Funds not being fully spent. (PYEI and NSNP).</i>				
Interest and rent on land	174	177	(3)	101.7%
Transfers and subsidies	2 130 655	2 188 105	(57 450)	102.7%
Provinces and municipalities	4 028	4 028	-	100.0%
N/A				
Departmental agencies and accounts	40 000	40 000	-	100.0%
Non-profit institutions	1 923 507	1 915 254	8 253	99.6%
<i>These are funds not transferred to non-compliant schools for Programme 3. Lower than anticipated learner numbers resulted in the underspend for Programme 4.</i>				
Households	163 120	228 823	(65 703)	140.3%
<i>Over-spend in respect of staff exit costs which are difficult to accurately budget for.</i>				
Payments for capital assets	2 358 807	2 209 634	149 173	93.7%
Buildings and other fixed structures	2 284 878	2 163 802	121 076	94.7%
<i>Invoices outstanding and not received before year end (payables/accruals in the annual financial statements). A rollover has been requested.</i>				
Machinery and equipment	68 929	45 832	23 097	66.5%
<i>Savings are because of Exclusive and Specific Funds not being fully spent. (PYEI). A rollover has also been requested for R 17 million.</i>				
Software and other intangible assets	5 000	-	5 000	0.0%
<i>Cost cutting measures.</i>				
Payments for financial assets	-	-	-	-

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2022

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
National School Nutrition Programme (NSNP)	1 985 276	1 931 362	53 914	97.3%
EPWP Integrated Grant for Provinces	2 110	2 110	-	100.0%
Social Sector EPWP Incentive Grant for Provinces Grant	28 543	28 543	-	100.0%
Maths, Science and Technology Grant (MST)	67 855	67 856	(1)	100.0%
Learners with Profound Intellectual Disabilities (LPID)	32 576	32 576	-	100.0%
HIV and Aids (Life-Skills Education) Grants (HIV/ Aids)	61 450	61 450	-	100.0%
Education Infrastructure Grant	2 325 614	2 325 614	-	0.0%
“National School Nutrition Programme”- under spend relates to outstanding March 2022 invoices and a rollover has been requested. “Social Sector EPWP” - Grant was fully spent. “Maths, Science & Technology” - Grant was fully spent. “Learners with Profound Intellectual Disabilities” - Grant was fully spent. “HIV and Aids” - Grant was fully spent. “Education Infrastructure Grant” - Grant was fully spent.				

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2022

	Note	2021/22	2020/21
		R'000	R'000
REVENUE			
Annual appropriation	1	57 638 307	57 012 068
Departmental revenue	2	171 266	88 578
TOTAL REVENUE		57 809 573	57 100 646
EXPENDITURE			
Current expenditure			
Compensation of employees	3	48 813 534	45 991 819
Goods and services	4	4 825 237	5 486 408
Interest and rent on land	5	177	84
Total current expenditure		53 638 948	51 478 311
Transfers and subsidies			
Transfers and subsidies	6	2 188 105	3 099 974
Total transfers and subsidies		2 188 105	3 099 974
Expenditure for capital assets			
Tangible assets	7	2 209 634	2 133 359
Intangible assets	7	-	4 260
Total expenditure for capital assets		2 209 634	2 137 619
Unauthorised expenditure approved without funding	9	-	-
Payments for financial assets	8	-	142 493
TOTAL EXPENDITURE		58 036 687	56 858 397
SURPLUS/(DEFICIT) FOR THE YEAR		(227 114)	242 249
Reconciliation of Net Surplus for the year			
Voted funds		(398 380)	153 671
Annual appropriation		(452 294)	-
Conditional grants		53 914	153 671
Departmental revenue and NRF Receipts	2	171 266	88 578
Aid assistance		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		(227 114)	242 249

STATEMENT OF FINANCIAL POSITION for the year ended 31 March 2022

	Note	2021/22	2020/21
		R'000	R'000
ASSETS			
Current assets		1 036 281	816 308
Unauthorised expenditure	9	973 165	739 810
Cash and cash equivalents		-	-
Prepayments and advances	10	-	-
Receivables	11	63 116	76 498
Loans		-	-
Aid assistance prepayments		-	-
Aid assistance receivables		-	-
Non-current assets		581 151	540 060
Investments	12	1 992	1 941
Receivables	11	579 159	538 119
Loans		-	-
TOTAL ASSETS		1 617 432	1 356 368
LIABILITIES			
Current liabilities		1 368 755	1 048 456
Voted funds to be surrendered to the Revenue Fund	13	320 839	150 903
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	14	32 536	8 256
Bank overdraft	15	965 247	836 948
Payables	16	50 133	52 349
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
Non-current liabilities			
Payables	17	1 995	1 944
TOTAL LIABILITIES		1 370 750	1 050 400
NET ASSETS		246 682	305 968
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		246 682	305 968
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		246 682	305 968

STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2022

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:		-	-
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		305 968	292 570
Transfers:		(59 286)	13 398
Irrecoverable amounts written off		-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		(59 286)	-
Debts raised		-	13 398
Closing balance		246 682	305 968
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
TOTAL		246 682	305 968

CASH FLOW STATEMENT for the year ended 31 March 2022

	Note	2021/22	2020/21
		R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		57 809 573	57 191 522
Annual appropriated funds received	1.1	57 638 307	57 102 944
Departmental revenue received	2	120 157	87 538
Interest received	2.2	51 109	1 040
Net (increase)/decrease in working capital		(222 189)	(14 410)
Surrendered to Revenue Fund		(297 887)	(97 476)
Surrendered to RDP Fund/Donor		-	-
Current payments		(52 919 554)	(51 471 872)
Interest paid	5	(177)	(84)
Payments for financial assets		-	(142 493)
Transfers and subsidies paid		(2 188 105)	(3 099 974)
Net cash flow available from operating activities	18	2 181 661	2 365 213
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	7	(2 209 634)	(2 137 619)
Proceeds from sale of capital assets	2.3	-	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		(51)	(40)
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables		(41 040)	96 670
Net cash flows from investing activities		(2 250 725)	(2 040 989)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(59 286)	13 398
Increase/(decrease) in non-current payables		51	39
Net cash flows from financing activities		(59 235)	13 437
Net increase/(decrease) in cash and cash equivalents		(128 299)	337 661
Cash and cash equivalents at beginning of period		(836 948)	(1 174 609)
Cash and cash equivalents at end of period	15	(965 247)	(836 948)

ACCOUNTING POLICIES for the year ended 31 March 2022

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 within 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 the subsequent period.

ACCOUNTING POLICIES for the year ended 31 March 2022

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.

 ACCOUNTING POLICIES for the year ended 31 March 2022

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 of 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 expenses.

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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).

 ACCOUNTING POLICIES for the year ended 31 March 2022

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.

When discovered unauthorised expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is either approved by the relevant authority, recovered from the responsible person or written-off as irrecoverable in the Statement of Financial Performance.

Unauthorised expenditure approved with funding is recognised in the Statement of Financial Performance when the unauthorised expenditure is approved, and the related funds are received. Where the amount is approved without funding it is recognised as expenditure, subject to availability of savings, in the Statement of Financial Performance on the date of approval.

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.

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 removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.

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

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).

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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 de-recognised as and when the goods/services are received or the funds are utilised.

Prepayments 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 de-recognised 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)".

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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 National/Provincial Department of Public Works.

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

3.8.3 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.

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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

These payables 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.

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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.

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 as a result 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

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:

	2021/22			2020/21		
	Final Appropriation	Actual Funds Received	Funds not requested/ not received	Final Appropriation	Appropriation received	Funds not requested/ not received
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1	2 026 287	2 026 287	-	1 950 072	1 950 072	-
Programme 2	46 735 858	46 735 858	-	47 768 794	47 768 794	-
Programme 3	95 799	95 799	-	112 300	112 300	-
Programme 4	1 466 510	1 466 510	-	1 394 941	1 385 817	9 124
Programme 5	1 328 130	1 328 130	-	1 376 855	1 376 855	-
Programme 6	2 853 995	2 853 995	-	2 870 405	2 970 405	(100 000)
Programme 7	3 131 728	3 131 728	-	1 538 701	1 538 701	-
Total	57 638 307	57 638 307	-	57 012 068	57 102 944	(90 876)

1.2 Conditional grants

Note	2021/22	2020/21
	R'000	R'000
Total grants received	4 503 424	3 796 318
Provincial grants included in Total Grants received	2 325 614	1 912 594

2. Departmental revenue

Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	61 557	60 392
Interest, dividends and rent on land	2.2	51 109	1 040
Sales of capital assets	2.3	-	-
Transactions in financial assets and liabilities	2.4	58 600	27 146
Total revenue collected		171 266	88 578
Less: Own revenue included in appropriation		-	-
Departmental revenue collected		171 266	88 578

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
2.1 Sales of goods and services other than capital assets			
	2		
Sales of goods and services produced by the department		61 557	60 392
Sales by market establishment		1 456	1 609
Administrative fees		-	-
Other sales		60 101	58 783
Sales of scrap, waste and other used current goods		-	-
Total		61 557	60 392
2.2 Interest, dividends and rent on land			
	2		
Interest		51 109	1 040
Dividends		-	-
Rent on land		-	-
Total		51 109	1 040
2.3 Sale of capital assets			
	2		
Tangible assets		-	-
Buildings and other fixed structures		-	-
Machinery and equipment		-	-
Total		-	-
2.4 Transactions in financial assets and liabilities			
	2		
Loans and advances		-	-
Receivables		30 449	16 619
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		28 151	10 527
Gains on GFECRA		-	-
Total		58 600	27 146

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22		2020/21
	R'000		R'000

3. Compensation of employees**3.1 Salaries and Wages**

Basic salary	32 776 134	33 151 005
Performance award	25 765	20 464
Service Based	70 274	50 629
Compensative/circumstantial	606 658	655 148
Periodic payments	7 472	6 907
Other non-pensionable allowances	8 523 041	5 401 089
Total	42 009 344	39 285 242

3.2 Social contributions**Employer contributions**

Pension	4 201 300	4 253 037
Medical	2 568 085	2 416 180
UIF	23 734	26 170
Bargaining council	2 996	2 960
Official unions and associations	8 075	8 230
Insurance	-	-
Total	6 804 190	6 706 577

Total compensation of employees

	48 813 534	45 991 819
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Average number of employees

101 142**103 163**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

4. Goods and services

	Note	2021/22	2020/21
		R'000	R'000
Administrative fees		7 032	3 055
Advertising		960	18 299
Minor assets	4.1	1 412	2 369
Bursaries (employees)		698	11 723
Catering		68 628	80 156
Communication		36 967	33 071
Computer services	4.2	55 776	43 921
Consultants: Business and advisory services		198 950	243 847
Infrastructure and planning services		-	-
Legal services		30 420	20 923
Contractors		48 656	14 370
Agency and support / outsourced services		1 645 156	1 180 322
Entertainment		4	1
Audit cost – external	4.3	15 357	19 313
Fleet services		47 840	37 481
Inventory	4.4	1 049 976	1 298 381
Consumables	4.5	264 099	716 750
Operating leases		180 050	186 445
Property payments	4.6	680 903	1 048 243
Rental and hiring		816	367
Transport provided as part of the departmental activities		11 569	6 827
Travel and subsistence	4.7	260 849	261 750
Venues and facilities		16 700	3 469
Training and development		17 285	34 788
Other operating expenditure	4.8	185 134	220 537
Total		4 825 237	5 486 408

4.1 Minor assets

4

Tangible assets

Buildings and other fixed structures	-	-
Machinery and equipment	1 412	2 369
Transport assets	-	-

Intangible assets

Software	-	-
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Total	1 412	2 369
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	<i>Note</i>	2021/22		2020/21
		R'000		R'000
4.2 Computer services				
	4			
SITA computer services		41 452		42 127
External computer service providers		14 324		1 794
Total		55 776		43 921
4.3 Audit cost – External				
	4			
Regularity audits		15 357		19 313
Performance audits		-		-
Total		15 357		19 313
4.4 Inventory				
	4			
Clothing material and accessories		427		1 057
Farming supplies		-		-
Food and food supplies		31		29
Fuel, oil and gas		496		30
Learning, teaching and support material		664 120		740 279
Materials and supplies		308		10 403
Medical supplies		-		-
Medicine		-		-
Other supplies	4.4.1	384 594		546 583
Total		1 049 976		1 298 381
4.4.1 Other supplies				
	4.4			
Assets for distribution		384 062		495 123
Machinery and equipment		-		-
School furniture		384 062		495 123
Sports and recreation		-		-
Library material		-		-
Other assets for distribution		-		-
Other		532		51 460
Total		384 594		546 583

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22	2020/21
	R'000	R'000

4.5 Consumables

4

Consumable supplies	240 916	674 561
Uniform and clothing	348	13 511
Household supplies	161 722	357 152
Building material and supplies	628	654
Communication accessories	-	-
IT consumables	-	-
Other consumables	78 218	303 244
Stationery, printing and office supplies	23 183	42 189
Total	264 099	716 750

4.6 Property payments

4

Municipal services	86 073	199 684
Property management fees	-	-
Property maintenance and repairs	402 103	656 564
Other	192 727	191 995
Total	680 903	1 048 243

4.7 Travel and subsistence

4

Local	260 195	260 625
Foreign	654	1 125
Total	260 849	261 750

4.8 Other operating expenditure

4

Professional bodies, membership and subscription fees	286	431
Resettlement costs	1 908	2 531
Other	182 940	217 575
Total	185 134	220 537

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	Note	2021/22	2020/21
		R'000	R'000
5. Interest and rent on land			
Interest paid		177	84
Total		177	84
6. Transfers and subsidies			
Provinces and municipalities	38	4 028	4 647
Departmental agencies and accounts	Annex 1A	40 000	36 396
Non-profit institutions	Annex 1B	1 915 254	2 824 299
Households	Annex 1C	228 823	234 632
Total		2 188 105	3 099 974
7. Expenditure for capital assets			
Tangible assets		2 209 634	2 133 359
Buildings and other fixed structures	34.2	2 163 802	2 078 494
Machinery and equipment		45 832	54 865
Intangible assets		-	4 260
Software	33	-	4 260
Total		2 209 634	2 137 619

7.1 Analysis of funds utilised to acquire capital assets – 2021/22

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	2 209 634	-	2 209 634
Buildings and other fixed structures	2 163 802	-	2 163 802
Machinery and equipment	45 832	-	45 832
Intangible assets	-	-	-
Software	-	-	-
Total	2 209 634	-	2 209 634

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

7.2 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	2 133 359	-	2 133 359
Buildings and other fixed structures	2 078 494	-	2 078 494
Machinery and equipment	54 865	-	54 865
Intangible assets	4 260	-	4 260
Software	4 260	-	4 260
Total	2 137 619	-	2 137 619

8. Payments for financial assets

	Note	2021/22	2020/21
		R'000	R'000
Debts written off	8.1	-	142 493
Total		-	142 493

8.1 Debts written off

	8		
Nature of debts written off			
Other debt written off:			
Debts prescribed (older than 6 years)		-	142 493
Total		-	142 493
Total debt written off		-	142 493

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22	2020/21
	R'000	R'000

9. Unauthorised expenditure**9.1 Reconciliation of unauthorised expenditure**

Opening balance	739 810	733 455
Prior period error	-	-
As restated	739 810	733 455
Unauthorised expenditure – discovered in current year (as restated)	13 719 217	6 355
Less: Amounts approved by Parliament/Legislature with funding	(485 862)	-
Less: Amounts approved by Parliament/Legislature without funding and written off in the Statement of Financial Performance	-	-
Current	-	-
Unauthorised expenditure awaiting authorisation / written off	973 165	739 810

Analysis of closing balance

Unauthorised expenditure awaiting authorisation	973 165	739 810
Unauthorised expenditure approved without funding and not derecognised	-	-
Total	973 165	739 810

9.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

Current	891 923	716 985
Capital	(21 347)	(21 103)
Transfer and subsidies	102 589	43 928
Total	973 165	739 810

9.3 Analysis of unauthorised expenditure awaiting authorisation per type

Unauthorised expenditure relating to overspending of the vote or a main division within a vote	973 165	739 810
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	973 165	739 810

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

9.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Programme 2 (details below)	Still being investigated	684 576
Programme 5 (details below)	Still being investigated	34 641
Total		719 217

Programme 2 – Public Ordinary School Education

Pressures against Compensation was as a result of substantial budget reductions against the vote.

Programme 5 – Early Childhood Development:

Pressures against Compensation was as a result of substantial budget reductions against the vote.

10. Prepayments and advances

	Note	2021/22 R'000	2020/21 R'000
Advances paid (Expensed)	10.1	-	-
Total		-	-

10.1 Advances paid (Expensed)

Note	Balance as at 1 April 2021 R'000	Less: Received in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2022 R'000
10					
Public entities	-	-	-	-	-
Total	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Advances paid (Expensed)

<i>Note</i>	Balance as at 1 April 2020	Less: Received in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2021
	R'000	R'000	R'000	R'000	R'000
10					
Public entities	-	-	-	-	-
Total	-	-	-	-	-

11. Receivables

	<i>Note</i>	2021/22			2020/21		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
Claims recoverable	11.1	2 655	24 935	27 590	3 108	25 444	28 552
Staff debt	11.2	47 513	452 847	500 360	49 899	426 118	476 017
Fruitless and waste-ful expenditure	11.4	-	19 924	19 924	-	19 924	19 924
Other debtors	11.3	12 948	81 453	94 401	23 491	66 633	90 124
Total		63 116	579 159	642 275	76 498	538 119	614 617

11.1 Claims recoverable

<i>Note</i>	2021/22	2020/21
	R'000	R'000

11

National departments	1 856	1 866
Provincial departments	25 734	26 686
Total	27 590	28 552

11.2 Staff debt

Staff Debt Account	493 239	467 231
Salary: Tax Debt	7 121	8 786
Total	500 360	476 017

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	Note	2021/22		2020/21
		R'000		R'000
11.3 Other receivables				
	11			
Advances to Public Corporations and Private Enterprises		1 095		1 095
Pension Recoverable		-		-
Debt Account: Supplier Debtors		2 023		2 968
Official Union Debt		69 563		69 563
Sal: Deduction Disall Acc:ca		388		280
Sal: Reversal Control:ca		17 163		10 739
Sal: Compliant Loan Deductions:cl		3		3
Sal: Finance Other Institution:cl		65		68
Sal: Housing:cl		17		17
Sal: Insurance Deductions:cl		1 400		1 410
Sal: Official Unions:cl		245		252
Sal: Pension Fund:cl		2 194		3 729
Online Travel Control Account		245		-
Total		94 401		90 124
11.4 Fruitless and wasteful expenditure				
	11			
Opening balance		19 924		19 924
Less amounts recovered		-		-
Less amounts written off		-		-
Transfers from note 27 Fruitless and Wasteful Expenditure		-		-
Total		19 924		19 924
11.5 Impairment of receivables				
Estimate of impairment of receivables		355 310		329 265
Total		355 310		329 265

Staff debts pertaining to ex-employees that is outstanding for 3 or more years.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22		2020/21
	R'000		R'000

12. Investments**Non-Current****Securities other than shares**

JMNA Hershensohn Fund	263	258
Robert Acutt Scholarship Fund	246	241
FL Johnsson Scholarship Fund	123	121
Harry Escombe Scholarship Fund	185	180
HA Koch Scholarship Fund	1 080	1 047
Jean Miller Memorial Prize Fund	95	94

Total	1 992	1 941
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Total Non-Current	1 992	1 941
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Analysis of non-current investments

Opening balance	1 941	1 901
Additions in cash	51	40
Closing balance	1 992	1 941

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 2021/22 financial period the trusts earned R 50 003-00 (R 951 642 - from 2006/7 to 2020/21). The credit in respect of the interest is posted to the Payables-non-current - Note 17.

13. Voted funds to be surrendered to the Revenue Fund

Opening balance		150 903	(89 415)
Prior period re-statement		-	-
As restated		150 903	(89 415)
Transfer from statement of financial performance (as restated)		(398 380)	153 671
Add: Unauthorised expenditure for current year	9	719 217	6 355
Voted funds not requested/not received	1.1	-	90 876
Paid during the year		(150 901)	(10 584)
Closing balance		320 839	150 903

The above closing balance consists of a 53 914 ('000) rand value to be surrendered to the National Department for unspent conditional grants and a 266 925 ('000) rand value to be surrendered to the Provincial Revenue Fund.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Note	2021/22	2020/21
	R'000	R'000

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

Opening balance	8 256	6 570
Prior period error	-	-
As restated	8 256	6 570
Transfer from Statement of Financial Performance (as restated)	171 266	88 578
Paid during the year	(146 986)	(86 892)
Closing balance	32 536	8 256

15. Bank Overdraft

Consolidated Paymaster General Account	965 247	836 948
Total	965 247	836 948

Although the department's financial health was unfavourable, the bank overdraft increased to the rand value of R128 299 ('000) (15%).

This is due to a continuous increase in staff debts due to overpayments. The department's financial situation was affected by the outbreak of Covid-19 pandemic, 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. 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.

16. Payables – current

Clearing accounts	16.1	36 549	41 478
Other payables	16.2	13 584	10 871
Total		50 133	52 349

16.1 Clearing accounts

16

Sal: ACB recalls	11 056	12 877
Online travel control account	-	1 023
Sal: Bargaining council	60	38
Sal: Finance institution study loans	821	839
Sal: Garnishee order	281	1 203
Sal: Income tax	16 623	20 635
Sal: Medical aid	7 686	4 861
Sal: UIF	22	2
Total	36 549	41 478

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22		2020/21
	R'000		R'000

16.2 Other payables

16

Salary: Pension Debt Account	2 444	2 017
Sal: GEHS refund control	11 140	8 854
Total	13 584	10 871

17. Payables – non-current

<i>Note</i>	2021/22				2020/21
	R'000	R'000	R'000	R'000	R'000
	One to two years	Two to three years	More than three years	Total	Total
Other payables 17.1	90	110	1 795	1 995	1 944
Total	90	110	1 795	1 995	1 944

17.1 Other payables

<i>Note</i>	2021/22		2020/21
	R'000		R'000

17

JMNA Hershensohn Fund	266	261
Robert Acutt Scholarship Fund	246	241
FL Johnsson Scholarship Fund	123	122
Harry Escombe Scholarship Fund	185	180
HA Koch Scholarship Fund	1 079	1 045
Jean Miller Memorial Prize Fund	95	94
Umkomaas War Memorial Prize Fund	1	1
Total	1 995	1 944

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22	2020/21
	R'000	R'000

18. Net cash flow available from operating activities

Net surplus/(deficit) as per Statement of Financial Performance	(227 114)	242 249
Add back non-cash/cash movements not deemed operating activities	2 408 775	2 122 964
(Increase)/decrease in receivables	13 382	(9 102)
(Increase)/decrease in prepayments and advances	-	-
(Increase)/decrease in other current assets	485 862	-
Increase/(decrease) in payables – current	(2 216)	1 047
Proceeds from sale of capital assets	-	-
Proceeds from sale of investments	-	-
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	2 209 634	2 137 619
Surrenders to Revenue Fund	(297 887)	(97 476)
Surrenders to RDP Fund/Donor	-	-
Voted funds not requested/not received	-	90 876
Own revenue included in appropriation	-	-
Other non-cash items	-	-
Net cash flow generated by operating activities	2 181 661	2 365 213

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

Consolidated Paymaster General account	(965 247)	(836 948)
Total	(965 247)	(836 948)

20. Contingent liabilities and contingent assets**20.1 Contingent liabilities**

Motor vehicle guarantees	Employees		-	-
Housing loan guarantees	Employees	Annex 2A	1 147	1 230
Other guarantees			-	-
Claims against the department		Annex 2B	1 176 371	1 139 788
Intergovernmental payables (unconfirmed balances)		Annex 4	107 208	157 576
Environmental rehabilitation liability			-	-
Other		Annex 2B	-	-
Total			1 284 726	1 298 594

“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.

“Other” this category of amount that is uncertain, is disclosed separately, if it does not form a part of those listed above.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

<i>Note</i>	2021/22		2020/21
	R'000		R'000

20.2 Contingent assets**Nature of contingent asset**

Termination Ex-employees (Without Reversals) and Frozen cases	3 923	11 613
Legal claims on behalf of the department	545	545
Transfers to other Departments	6 035	2 131
Disputed payments iLembe Enterprises/NSNP	6 304	6 304
Total	16 807	20 593

21. Capital commitments

Buildings and other fixed structures	3 783 100	4 848 169
Machinery and equipment	22 245	68 125
Intangible assets	-	42
Total	3 805 345	4 916 336

Capital commitments amounting to R 3 876 453 ('000) is per the Infrastructure Reporting Template developed internally by the department. This amount is inclusive of infrastructure accruals.

22. Accruals and payables not recognised**22.1 Accruals**

			2021/22	2020/21
			R'000	R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	177 173	30 363	207 536	314 033
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	631
Capital assets	48 987	-	48 987	39 716
Other	17 519	-	17 519	7 658
Total	243 679	30 363	274 042	362 038

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Listed by programme level

<i>Note</i>	2021/22	2020/21
	R'000	R'000
Administration	52 081	109 809
Public ordinary school education	124 295	199 843
Independent school subsidies	-	-
Public special school education	4 334	143
Early childhood development	260	37
Infrastructure development	56 130	40 444
Examination and education related services	36 942	11 762
Total	274 042	362 038

22.2 Payables not recognised

			2021/22	2020/21
			R'000	R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	114 327	30 732	145 059	86 743
Interest and rent on land	-	-	-	-
Transfers and subsidies	5 790	-	5 790	19 012
Capital assets	68 812	2 197	71 009	45 576
Other	17 917	-	17 917	19 781
Total	206 846	32 929	239 775	171 112

Listed by programme level	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Administration		75 310	72 253
Public ordinary school education		101 173	49 456
Independent school subsidies		-	-
Public special school education		173	111
Early childhood development		523	252
Infrastructure development		61 206	45 624
Examination and education related services		1 390	3 416
Total		239 775	171 112

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	Note	2021/22	2020/21
		R'000	R'000
Included in the totals are the following:			
Confirmed balances with other departments	<i>Annex 4</i>	76 639	11 724
Confirmed balances with other government entities		-	-
Total		76 639	11 724

23. Employee benefits

Leave entitlement	159 682	201 132
Service bonus	1 404 334	1 427 159
Performance awards	-	-
Capped leave	1 963 234	2 193 616
Other	76 825	53 582
Total	3 604 075	3 875 489

The leave entitlement and capped leave balances as disclosed above are the net of negative balances. The negative balances amount is R 173 279-50, relating to 43 cases.

24. Lease commitments**24.1 Operating leases expenditure**

2021/22	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	4 567	37 487	8 951	51 005
Later than 1 year and not later than 5 years	-	18 290	78 895	5 541	102 726
Later than five years	-	-	-	-	-
Total lease commitments	-	22 857	116 382	14 492	153 731

2020/21	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	4 567	34 940	8 892	48 399
Later than 1 year and not later than 5 years	-	18 290	93 484	8 098	119 872
Later than five years	-	-	28 044	-	28 044
Total lease commitments	-	22 857	156 468	16 990	196 315

Generally, the lease commitments of the Department relate to leased buildings whose period may be between periods 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

24.2 Finance leases expenditure

2021/22	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	-	-	24	24
Later than 1 year and not later than 5 years	-	-	-	18	18
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	42	42

2020/21	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	-	-	316	316
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	316	316

25. Accrued departmental revenue

	Note	2021/22 R'000	2020/21 R'000
Interest, dividends and rent on land		7 417	7 417
Other		21 092	21 092
Total	25.1	28 509	28 509

These are funds due to the department for LTSM discounts and interest from Managing Agents.

25.1 Analysis of accrued departmental revenue

Opening balance		28 509	28 509
Add: amounts recognised		-	-
Less: amounts written-off/reversed as irrecoverable		-	-
Closing balance	25	28 509	28 509

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

26. Irregular expenditure**26.1 Reconciliation of irregular expenditure**

<i>Note</i>	2021/22	2020/21
	R'000	R'000
Opening balance	8 483 515	8 154 018
Prior period error	-	-
As restated	8 483 515	8 154 018
Add: Irregular expenditure – relating to prior year	5 908	-
Add: Irregular expenditure – relating to current year	20 280	330 744
Less: Prior year amounts condoned	(3 357 067)	-
Less: Current year amounts condoned	(879)	(1 247)
Less: Amounts written off	-	-
Closing balance	5 151 757	8 483 515
Analysis of awaiting condonation per age classification		
Current year	19 401	329 497
Prior years	5 132 356	8 154 018
Total	5 151 757	8 483 515

The amount totalling 3 360 389 ('000) rand value relates to National School Nutrition Programme (NSNP) expenditure that was requested by the department for condonation, which was responded to by Provincial Treasury as stated below:

1. Amount condoned - 3 357 067 ('000) rand value.
2. Forensic investigation - 3 322 ('000) rand value.

26.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Goods and Services	Still being investigated	26 188
Payment of Capital Assets	Still being investigated	-
Total		26 188

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

26.3 Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	2021/22 R'000
Goods and Services		3 357 946
Total		3 357 946

26.4 Details of irregular expenditure not recoverable (not condoned)

Incident	Not condoned by (condoning authority)	2021/22 R'000
		-
Total		-

26.5 Details of irregular expenditures under investigation (not included in main note)

Incident	2021/22 R'000
	-
Total	-

27. Fruitless and wasteful expenditure**27.1 Reconciliation of fruitless and wasteful expenditure**

	Note	2021/22 R'000	2020/21 R'000
Opening balance		191 831	191 232
Prior period error		-	-
As restated		191 831	191 232
Fruitless and wasteful expenditure – relating to prior year		21	177
Fruitless and wasteful expenditure – relating to current year		425	422
Less: Amounts written off		-	-
Fruitless and wasteful expenditure awaiting resolution		192 277	191 831

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

27.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Goods and Services	Still being investigated	446
Payment of Capital Assets	Still being investigated	-
Total		446

28. 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 this 2021/22 financial period. No funds were received from the Flemish Government on behalf of the trust for 2021/22 financial period at year end, 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.

29. Key management personnel

	No. of Individuals	2021/22 R'000	2020/21 R'000
Political office bearers	1	1 978	1 978
Officials:			
Level 15 to 16	6	7 547	6 745
Level 14 (incl. CFO if at a lower level)	15	16 387	12 794
Family members of key management personnel	22	8 094	11 043
Total		34 006	32 560

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

30. Provisions

<i>Note</i>	2021/22	2020/21
	R'000	R'000
Provision 1 - S14 Schools Unsigned Leases	591	591
Provision 2 - Retentions for Infrastructure Projects (Capital)	120 276	92 453
Provision 3 – Legal Claims to be paid to Third Parties	23 139	22 488
Total	144 006	115 532

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.

30.1 Reconciliation of movement in provisions – 2021/22

	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	591	92 453	22 488	115 532
Increase in provision	-	27 823	651	28 474
Settlement of provision	-	-	-	-
Closing balance	591	120 276	23 139	144 006

Reconciliation of movement in provisions – 2020/21

	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	585	100 295	22 922	123 802
Increase in provision	6	-	-	6
Settlement of provision	-	(7 842)	(434)	(8 276)
Closing balance	591	92 453	22 488	115 532

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

31. Non-adjusting events after reporting date**Nature of event**

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.

2021/22**R'000****Total**

-

-

1. Transfer of functions

The Early Childhood Development (ECD) function was transferred from the KwaZulu-Natal Department of Social Development to the KwaZulu-Natal Department of Education from 1 April 2022. This transfer has resulted in 570 609 ('000) rand value increase in the budget for the department.

2. Flood damage

167 schools were damaged by floods that occurred in April 2022. It is estimated that it is going to cost the department 202 240 ('000) rand value to repair these schools.

32. Movable Tangible Capital Assets**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
MACHINERY AND EQUIPMENT	460 644	-	49 806	134	510 316
Transport assets	295 983	-	38 325	-	334 308
Computer equipment	118 909	-	6 556	126	125 339
Furniture and office equipment	41 628	-	2 439	-	44 067
Other machinery and equipment	4 124	-	2 486	8	6 602
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	460 644	-	49 806	134	510 316

1. The above disposals of major assets relate to the uThukela District Office.

2. Finance leased assets that are now included in the departments fixed asset register to the value of 4 391 ('000) rand value.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

32.1 Movement for 2020/21**MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	398 950	-	62 513	819	460 644
Transport assets	243 602	-	52 381	-	295 983
Computer equipment	115 029	-	4 517	637	118 909
Furniture and office equipment	37 370	-	4 320	62	41 628
Other machinery and equipment	2 949	-	1 295	120	4 124
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	398 950	-	62 513	819	460 644

32.1.1 Prior period error

	<i>Note</i>	2020/21
	36.1	R'000
Relating to 2020/21		2 117
Motor vehicles misallocated		2 117
Total		2 117

This prior year period error relates to the 2020/21 financial year. This is a correction to Transport assets that was as a result of a misallocation.

32.2 Minor assets**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2022**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	63 514	-	63 514
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	1 412	-	1 412
Disposals	-	-	-	65	-	65
TOTAL MINOR ASSETS	-	-	-	64 861	-	64 861

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	40 881	-	40 881
Number of minor assets at cost	-	-	-	36 721	-	36 721
TOTAL NUMBER OF MINOR ASSETS	-	-	-	77 602	-	77 602

The above disposals of minor assets relate to the uThukela District Office.

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	61 700	-	61 700
Prior period error	-	-	-	-	-	-
Additions	-	-	-	2 369	-	2 369
Disposals	-	-	-	555	-	555
TOTAL MINOR ASSETS	-	-	-	63 514	-	63 514

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	40 931	-	40 931
Number of minor assets at cost	-	-	-	35 762	-	35 762
TOTAL NUMBER OF MINOR ASSETS	-	-	-	76 693	-	76 693

32.2.1 Prior period error

	Note	2020/21 R'000
Relating to 2020/21		-
		-
Total		-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

33. Intangible Capital Assets**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
Software	25 421	-	-	25 421
TOTAL INTANGIBLE CAPITAL ASSETS	25 421	-	-	25 421

33.1 Movement for 2020/21**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
Software	21 161	-	4 260	-	25 421
TOTAL INTANGIBLE CAPITAL ASSETS	21 161	-	4 260	-	25 421

34. Immovable Tangible Capital Assets**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	13 807 222	2 373 898	-	16 181 120
Non-residential buildings	13 807 222	2 373 898	-	16 181 120
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	13 807 222	2 373 898	-	16 181 120

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

34.1 Movement for 2020/21**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	10 323 485	-	3 483 737	-	13 807 222
Non-residential buildings	10 323 485	-	3 483 737	-	13 807 222
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	10 323 485	-	3 483 737	-	13 807 222

34.2 Capital Work-in-progress**CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022**

Note	Opening balance 1 April 2021 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2022 R'000
<i>Annexure 6</i>				
Buildings and other fixed structures	2 905 022	2 163 802	(2 419 367)	2 649 457
TOTAL	2 905 022	2 163 802	(2 419 367)	2 649 457

Included in the WIP amount of R2 649 457 ('000) above, are the terminated projects to the value of R45 469 ('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.

Accruals and payables not recognised relating to Capital WIP

Note	2021/22 R'000	2020/21 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress	93 353	85 292
Total	93 353	85 292

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

Note	Opening balance 1 April 2020 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2021 R'000
<i>Annexure 6</i>					
Buildings and other fixed structures	4 348 160	-	2 078 494	(3 521 632)	2 905 022
TOTAL	4 348 160	-	2 078 494	(3 521 632)	2 905 022

35. Agent-principal arrangements

35.1 Department acting as the principal

	2021/22 R'000	2020/21 R'000
COEGA	14 724	23 685
IDT	44 842	40 987
eThekweni Water	6 389	2 732
Umhlathuze Water	-	-
DBSA	23 366	21 261
Total	89 321	88 665

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.

36. Prior period errors

36.1 Correction of prior period errors

	<i>Note</i>	Amount bef. error correction	2020/21 Prior period error	Restated Amount
		R'000	R'000	R'000
Other:				
Movement in movable tangible capital assets per asset register for the year ended 31 March 2021:				
Transport assets	32.1.1	50 264	2 117	52 381
Net effect		50 264	2 117	52 381

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

37. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION				Amount received by department	SPENT		% of available funds spent by department	2020/21	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments		Amount spent by department	Under / (Overspending)		Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Division of Revenue Act:										
National Department of Education - HIV/AIDS	61 450	-	-	-	61 450	61 450	-	100%	47 362	47 362
National Department of Education - National School Nutrition Programme (NSNP)	1 831 451	153 825	-	-	1 985 276	1 931 362	53 914	97%	1 727 246	1 573 575
EPWP Integrated Grant for Provinces	2 110	-	-	-	2 110	2 110	-	100%	2 180	2 180
EPWP Social Sector Incentive Grant for Provinces	28 543	-	-	-	28 543	28 543	-	100%	22 842	22 842
Maths, Science and Technology Grant (MST)	67 855	-	-	-	67 855	67 855	-	100%	60 632	60 632
Learners with Profound Intellectual Disabilities grant (LPID)	32 576	-	-	-	32 576	32 576	-	100%	32 586	32 586
Provincial Grants										
Education Infrastructure Grant (EIG)	2 120 492	-	-	205 122	2 325 614	2 325 614	-	100%	1 912 594	1 912 594
Total	4 144 477	153 825	-	205 122	4 503 424	4 503 424	53 914		3 805 442	3 651 771

The Conditional Grants are limited to the budget amount if they are overspent (per the BAS reports) for the "Amount spent by department". This annexure analyses the funds received for each grant and excludes any voted funds spent.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

38. STATEMENT OF CONDITIONAL/UNCONDITIONAL GRANTS AND TRANSFERS PAID TO PROVINCIAL DEPARTMENTS AND MUNICIPALITIES

NAME OF MUNICIPALITY / PROVINCIAL DEPARTMENTS	GRANT ALLOCATION				TRANSFER			2020/21	
	Division of Revenue Act	Roll Overs / Shifting of Funds	Adjustments	Total Available	Actual Transfer	Under / (Overspending)	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	
KwaZulu-Natal Department of Transport	5 163	-	(1 135)	4 028	4 028	-	-	-	5 350
									4 647
Total	5 163	-	(1 135)	4 028	4 028	-	-	-	5 350
									4 647

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

38. COVID 19 Response Expenditure

	Note	2021/22	2020/21
	<i>Annexure 8</i>	R'000	R'000
Compensation of employees		148 802	62 574
Goods and services		214 689	1 084 596
Transfers and subsidies		-	203 061
Expenditure for capital assets		-	33
Other		-	-
Total		363 491	1 350 264

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 1A

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2020/21	
	Adjusted Appropriation	Overs / Shifting of Funds	Roll	Adjustments	Total Available	Actual Transfer		% of Available funds Transferred
	R'000	R'000	R'000	R'000	R'000	R'000	%	
EDTP SETA	40 000	-	-	-	40 000	40 000	100%	36 396
Total	40 000	-	-	-	40 000	40 000		36 396

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 1B

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION					EXPENDITURE		2020/21
	Adjusted Appropriation Act	Overs / Shifting of Funds	Roll	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	
	R'000	R'000	R'000	R'000	R'000	R'000	%	Final Appropriation Act
NON-PROFIT INSTITUTIONS								
Transfers								
Public Ordinary School Education	1 455 577	-	-	-	1 455 577	1 455 137	100%	2 528 129
Independent Schools	95 799	-	-	-	95 799	91 828	96%	112 300
Public Special School Education	145 509	-	-	(2 379)	143 130	139 501	97%	146 904
Early Childhood Development	27 284	-	-	-	27 284	27 071	99%	31 458
Examination and Education Related Services	201 717	-	-	-	201 717	201 717	100%	-
Total	1 925 886	-	-	(2 379)	1 923 507	1 915 254		2 818 791

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION				EXPENDITURE		2020/21
	Adjusted Appropriation Act	Roll Overs / Shifting of Funds	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	
HOUSEHOLDS	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Employees	121 698	-	41 422	163 120	228 823	140%	236 505
Total	121 698	-	41 422	163 120	228 823		236 505

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 2A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022 – LOCAL

Guarantor institution	Guarantee in respect of Housing	Original guaranteed capital amount	Opening balance 1 April 2021	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations due to foreign currency movements	Closing balance 31 March 2022	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2022
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Standard Bank		-	676	-	-	-	676	-	-
FNB		-	44	-	-	-	44	-	-
ABSA		-	484	-	-	83	401	-	-
Ithala Limited		-	26	-	-	-	26	-	-
Green Start HL		-	-	-	-	-	-	-	-
Subtotal		-	1 230	-	-	83	1 147	-	-
Total		-	1 230	-	-	83	1 147	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 2B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022

Nature of Liability	Opening Balance 1 April 2021 R'000	Liabilities incurred during the year R'000	Liabilities paid/cancelled/ reduced during the year R'000	Liabilities recoverable R'000	Closing Balance 31 March 2022 R'000
Claims against the department					
Legal Claims	1 139 788	36 583	-	-	1 176 371
Subtotal	1 139 788	36 583	-	-	1 176 371
Other					
	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	1 139 788	36 583	-	-	1 176 371

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 3**CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
Departments						
Gauteng Department of Education	-	-	2 891	3 295	2 891	3 295
Gauteng Department of Infrastructure and Development	-	-	-	5	-	5
Mpumalanga Department of Education	-	-	1 374	1 808	1 374	1 808
Eastern Cape Department of Education	-	-	81	251	81	251
KZN Agriculture	-	-	99	99	99	99
KZN Department of Social Development	-	-	694	694	694	694
KZN Arts & Culture	-	-	743	743	743	743
Free State Department of Education	-	-	1 498	1 403	1 498	1 403
KZN Department of Transport	-	-	16 335	16 335	16 335	16 335
Western Cape Department of Education	-	-	204	204	204	204
National Higher Education & Training	-	-	1 480	1 480	1 480	1 480
National Department of Correctional Services	-	-	300	300	300	300
North West Department of Education	-	-	484	484	484	484
Northern Cape Department of Education	-	-	71	71	71	71
KZN Safety and Security	-	-	163	163	163	163
Limpopo Department of Education	-	-	1 097	1 131	1 097	1 131
National Water Affairs	-	-	56	57	56	57
Total c/f	-	-	27 570	28 523	27 570	28 523

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 3 (continued)**CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
Departments						
Total b/f	-	-	27 570	28 523	27 570	28 523
South African Police Services	-	-	-	9	-	9
National Department of Justice	-	-	20	20	20	20
Other Government Entities	-	-	-	-	-	-
Total	-	-	27 590	28 552	27 590	28 552

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 4**INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Current						
KwaZulu-Natal Department of Transport	25 750	6 619	15 019	16 623	40 769	23 242
KwaZulu-Natal Department of Public Works	50 889	-	92 189	139 789	143 078	139 789
Department of Justice	-	4 069	-	1 158	-	5 227
KZN Provincial Treasury	-	1 036	-	-	-	1 036
Stats SA	-	-	-	6	-	6
Total	76 639	11 724	107 208	157 576	183 847	169 300

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 5

INVENTORY

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2022	Note	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total R'000
Opening balance		21 358	30 397	51 755
Add/(Less): Adjustments to prior year balance		-	407	407
Add: Additions/Purchases – Cash		722 960	173 185	896 145
Add: Additions - Non-cash		-	324	324
(Less): Issues		(738 865)	(185 880)	(924 745)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-
Add/(Less): Adjustments		-	1 856	1 856
Closing balance		5 453	20 289	25 742

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 2021	Note	LTSM - Inventory	Departmental Consumables (incl. PPE)	Total R'000
Opening balance		59 722	14 408	74 130
Add: Additions/Purchases – Cash		892 010	701 908	1 593 918
Add: Additions - Non-cash		-	63	63
(Less): Disposals		-	(88)	(88)
(Less): Issues		(930 374)	(685 890)	(1 616 264)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-
Add/(Less): Adjustments		-	(4)	(4)
Closing balance		21 358	30 397	51 755

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 6

MOVEMENT IN CAPITAL WORK IN PROGRESS

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2 905 022	2 163 802	(2 419 367)	2 649 457
Non-residential buildings	2 905 022	2 163 802	(2 419 367)	2 649 457
Total	2 905 022	2 163 802	(2 419 367)	2 649 457

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Prior period error	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4 348 160	-	2 078 494	(3 521 632)	2 905 022
Non-residential buildings	4 348 160	-	2 078 494	(3 521 632)	2 905 022
TOTAL	4 348 160	-	2 078 494	(3 521 632)	2 905 022

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 7**INTER-ENTITY ADVANCES PAID (note 10)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000

PUBLIC ENTITIES

-	-	-	-	-	-
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Subtotal

-	-	-	-	-	-
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Total

-	-	-	-	-	-
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 8**COVID 19 RESPONSE EXPENDITURE****Per quarter and in total**

Expenditure per economic classification	2021/22					2020/21
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	35 710	37 051	38 186	37 855	148 802	62 574
Goods and services	53 983	64 407	23 027	73 272	214 689	1 084 596
Advertising	-	-	-	-	-	10 630
Communication	-	-	-	-	-	19
Minor assets	-	-	-	-	-	-
Contractors	-	132	265	354	751	2 971
Inv: Materials & Supplies	-	-	-	-	-	9 897
Inv: Other Supplies	-	-	-	194	194	242 579
Consumable Supplies	45 632	45 135	19 582	65 740	176 089	621 442
Operating Leases	1 949	5 666	12	-	7 627	80 169
Property Payments	2 710	7 806	2 096	2 619	15 231	81 176
Travel and Subsistence	-	-	-	-	-	4
Operating Payments	3 692	5 668	1 072	4 365	14 797	35 709
Transfers and subsidies	-	-	-	-	-	203 061
NPI: Public Schools	-	-	-	-	-	203 061
Expenditure for capital assets	-	-	-	-	-	33
Other Machinery & Equipment	-	-	-	-	-	33
TOTAL COVID 19 RESPONSE EXPENDITURE	89 693	101 458	61 213	111 127	363 491	1 350 264

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

SCHEDULE – IMMOVABLE ASSETS, LAND AND SUB SOIL ASSETS

Opening balances – 2007/2008

In the 2006/07 financial year the Department applied Accounting Circular 1 of 2007. The impact of this circular on the financial statements resulted in the cumulative balances on buildings being transferred to the provincial Department of Works. The balance that was transferred was R 2 384 355 000 under the category *Buildings and other fixed structures*.

Movements to immovable assets – 2007/2008

The department has applied the exemption as granted by the National Treasury and thus immovable assets have not been disclosed on the face of the annual financial statements.

Additions

The additions for the 2007/08 financial year on buildings recorded under the category *Buildings and other fixed structures* was R 913 233 000.

Disposals

The department did not dispose of any additions on buildings for the 2007/08 financial year.

Movements to immovable assets – 2008/2009

The department has applied the exemption as granted by the National Treasury and thus where there is uncertainty with regards to ownership of immovable assets; these have not been disclosed on the face of the annual financial statements.

Additions

The additions for the 2008/09 financial year on buildings recorded under the category *Buildings and other fixed structures* was R 1 145 450 000.

Disposals

The department did not dispose of any additions on buildings for the 2008/09 financial year.

Movements to immovable assets – 2009/2010

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2009/2010 year recorded on *Buildings and other fixed structures* are R 1 288 343 000.

Work-In-Progress

The work-in-progress as at 31 March 2010 recorded on *Buildings and other fixed structures* are R 798 381 000.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2009/10 financial year.

 ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Movements to immovable assets – 2010/2011

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2010/2011 year recorded on *Buildings and other fixed structures* are **R 1 836 333 000**.

Work-In-Progress

The work-in-progress as at 31 March 2011 recorded on *Buildings and other fixed structures* are **R 960 359 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2010/11 financial year.

Movements to immovable assets – 2011/2012

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2011/2012 year recorded on *Buildings and other fixed structures* are **R 2 097 788 000**.

Work-In-Progress

The work-in-progress as at 31 March 2012 recorded on *Buildings and other fixed structures* are **R 1 521 296 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2011/12 financial year.

Movements to immovable assets – 2012/2013

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2012/2013 year recorded on *Buildings and other fixed structures* are **R 2 463 676 000**.

Work-In-Progress

The work-in-progress as at 31 March 2013 recorded on *Buildings and other fixed structures* are **R 2 313 991 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2012/13 financial year.

Movements to immovable assets – 2013/2014

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

 ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Additions

The additions for the 2013/2014 year recorded on *Buildings and other fixed structures* are **R 2 360 611 000**.

Work-In-Progress

The work-in-progress as at 31 March 2014 recorded on *Buildings and other fixed structures* are **R 1 944 036 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2013/14 financial year.

Movements to immovable assets – 2014/2015

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2014/2015 year recorded on *Buildings and other fixed structures* are **R 2 017 870 000**.

Work-In-Progress

The work-in-progress as at 31 March 2015 recorded on *Buildings and other fixed structures* are **R 1 084 899 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2014/15 financial year.

Movements to immovable assets – 2015/2016

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2015/2016 year recorded on *Buildings and other fixed structures* are **R 2 343 612 000**.

Work-In-Progress

The work-in-progress as at 31 March 2016 recorded on *Buildings and other fixed structures* are **R 1 827 536 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2015/16 financial year.

Movements to immovable assets – 2016/2017

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2016/2017 year recorded on *Buildings and other fixed structures* are **R 2 170 374 000**.

 ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Work-In-Progress

The work-in-progress as at 31 March 2017 recorded on *Buildings and other fixed structures* are **R 2 170 374 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2016/17 financial year.

Movements to immovable assets – 2017/2018

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2017/2018 year recorded on *Buildings and other fixed structures* are **R 1 883 004 000**.

Work-In-Progress

The work-in-progress as at 31 March 2018 recorded on *Buildings and other fixed structures* are **R 1 883 004 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2017/18 financial year.

Movements to immovable assets – 2018/2019

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2018/2019 year recorded on *Buildings and other fixed structures* are **R 1 728 452 000**.

Work-In-Progress

The work-in-progress as at 31 March 2019 recorded on *Buildings and other fixed structures* are **R 1 728 452 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2018/19 financial year.

Movements to immovable assets – 2019/2020

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2019/2020 year recorded on *Buildings and other fixed structures* are **R 2 082 389 000**.

Work-In-Progress

The work-in-progress as at 31 March 2020 recorded on *Buildings and other fixed structures* are **R 2 082 389 000**.

 ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2019/20 financial year.

Movements to immovable assets – 2020/2021

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2020/2021 year recorded on *Buildings and other fixed structures* are **R 2 078 494 000**.

Work-In-Progress

The work-in-progress as at 31 March 2021 recorded on *Buildings and other fixed structures* are **R 2 078 494 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2020/21 financial year.

Movements to immovable assets – 2021/2022

The department has applied the Guidelines as issued by the National Treasury and thus where there is doubt as to which department is responsible for the property and the GIAMA allocation process has not been finalised, these assets must not be disclosed in the notes to the annual financial statements. The register for immovables in the Province of Kwa-Zulu Natal resides with the Department of Public Works.

Additions

The additions for the 2021/2022 year recorded on *Buildings and other fixed structures* are **R 2 163 802 000**.

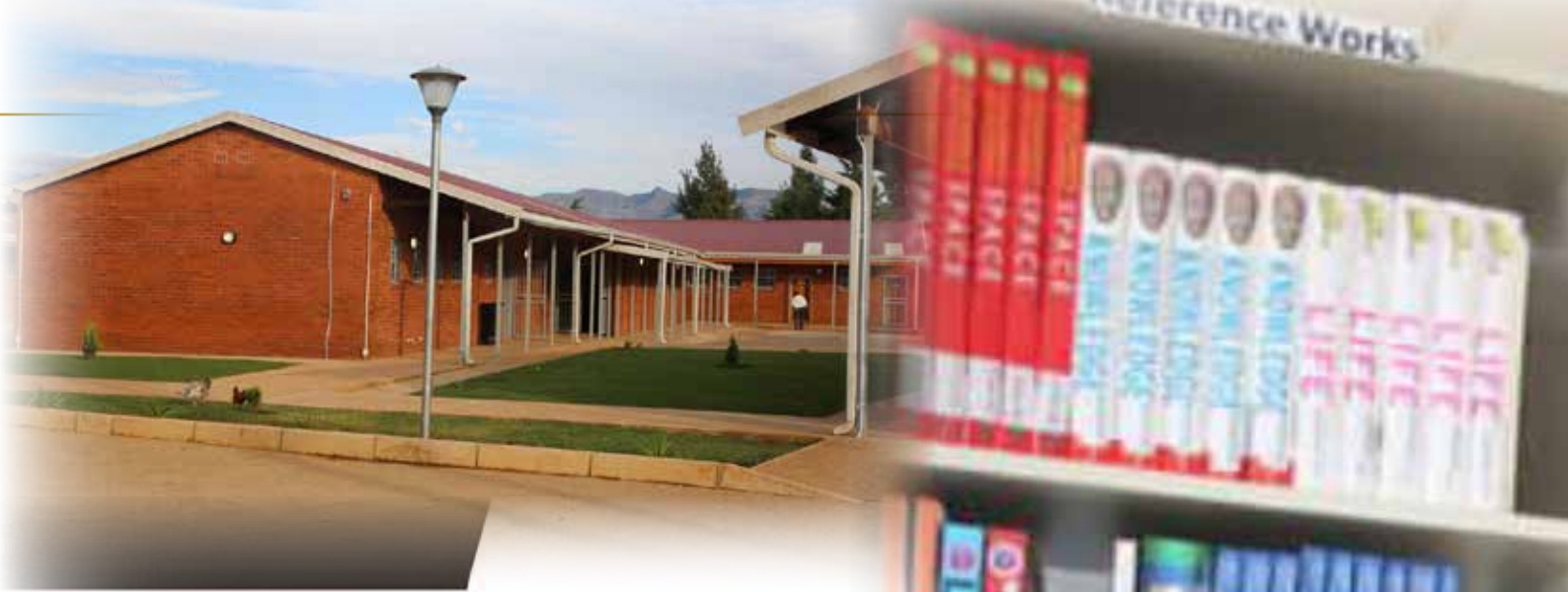
Work-In-Progress

The work-in-progress as at 31 March 2022 recorded on *Buildings and other fixed structures* are **R 2 163 802 000**.

Disposals/Transfers

The department did not dispose of any additions on buildings for the 2021/22 financial year.

The supplementary information presented does not form part of the annual financial statements and is unaudited.



PART F

GENERAL INFORMATION

GLOSSARY OF PLANNING TERMS

The definitions attached to particular terms in this document are provided below:

Name:	Definition
Performance Indicator [PI]	Performance indicators are national indicators linked to specific statistics. They are used to gauge performance in the education system. Each performance indicator is linked to one measurable objective. Each performance measure takes the form of one provincial time series statistic.
Performance Target [PT]	A performance target is one numerical value for one future period in time with respect to a performance measure. Performance targets indicate in a precise manner the improvements that are envisaged in the education system.
The baseline	The base line refers to the current level of performance that the institution aims to improve. The initial step in setting performance targets is to identify the baseline, which in most instances is the level of performance recorded in the year prior to the planning period.
Performance targets	It is a specific level of performance that the institution, programme or individual is aiming to achieve within a given time period.
Standardised Output Indicator [SOI]	Is a nationally determined indicator with specific numerical that tracks progress towards the achievement of a sector priority?
Performance standards	Express the minimum acceptable level of performance, or the level of performance that is generally expected.
Cost or Price indicators	Important in determining the economy and efficiency of service delivery.
Distribution indicators	Relate to the distribution of capacity to deliver services and are critical to assessing equity across geographical areas, urban rural divides or demographic categories. Such information could be presented using geographic information systems
Quantity indicators	Relate to the number of inputs, activities or outputs. Quantity indicators should generally be time bound; e.g. the number of inputs available at a specific point in time, or the number of outputs produced over a specific time period.
Quality indicators	Reflect the quality of that which is being measured against predetermined standards. Such standards should reflect the needs and expectations of affected parties while balancing economy and effectiveness. Standards could include legislated standards and industry codes.
Dates and time frame indicators	Reflect timeliness of service delivery. They include service frequency measures, waiting times, response time, turnaround times, time frames for service delivery and timeliness of service delivery.
Adequacy indicators	Reflect the quantity of input or output relative to the need or demand. They respond to the question: "Is enough being done to address the problem?".

Name:	Definition
Accessibility indicators	Reflect the extent to which the intended beneficiaries are able to access services or outputs. Such indicators could include distances to service points, traveling time, waiting time, affordability, language, accommodation of the physically challenged.
Economy indicators	Explore whether specific inputs are acquired at the lowest cost and at the right time; and whether the method of producing the requisite outputs is economical.
Efficiency indicators	Explore how productively inputs are translated into outputs. An efficient operation maximises the level of output for a given set of inputs, or it minimises the inputs required to produce a given level of output. Efficiency indicators are usually measured by an input: Output ratio or an output: input ratio. These indicators also only have meaning in a relative sense. To evaluate whether an institution is efficient, its efficiency indicators need to be compared to similar indicators elsewhere or across time. An institution's efficiency can also be measured relative to predetermined efficiency targets.
Effectiveness indicators	Explore the extent to which the outputs of an institution achieve the desired outcomes. An effectiveness indicator assumes a model of how inputs and outputs relate to the achievement of an institution's strategic objectives and goals.
Equity indicators	Explore whether services are being provided impartially, fairly and equitably. Equity indicators reflect the extent to which an institution has achieved and been able to maintain an equitable supply of comparable outputs across demographic groups, regions, urban and rural areas, and so on.
Activities	The processes or actions that use a range of inputs to produce an output and ultimately an outcome.
Inputs	The resources that contribute to the production and delivery of an output.
Outputs	The goods and services produced by an institution for delivery.
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving particular outputs.
Performance Indicator	Identify specific numerical that tracks progress towards the achievement of a goal.
Baselines	The current performance levels that the institution aims to improve when setting performance targets





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