



Part E

PMFA Compliance Report

1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	103 547	4 555
Restatement of comparative due to changes in reporting requirements	-	72 625
As restated	103 547	77 180
Add: Irregular expenditure confirmed	57 124	26 993
Less: Irregular expenditure condoned	(59 838)	(626)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	100 833	103 547

The restatement of the comparative opening balance came about as a result of new reporting requirements and relates to cases that were reported as valid irregular expenditure cases in the prior year (2021/22) but relates to expenditure incurred in previous financial years before 2021/22.

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000 ²⁸
Irregular expenditure that was under assessment in 2022/23	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	466
Irregular expenditure for the current year	57 124	26 527
Total	57 124	26 993

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

Description ²⁹	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	57 124	26 527
Irregular expenditure under investigation	-	-
Total ³⁰	57 124	26 527

²⁸ Record amounts in the year in which it was incurred

²⁹ Group similar items

³⁰ Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

c) Details of current and previous year irregular expenditure condoned

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure condoned	59 838	626
Total	59 838	626

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

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

e) Details of current and previous year irregular expenditure recovered

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

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

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

2. Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Total

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

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

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

Disciplinary steps taken
Progressive discipline in terms of consequence management has been applied in respect of Irregular Expenditure cases.

3. Fruitless & Wasteful expenditure

- j) Reconciliation of Fruitless & Wasteful expenditure

Description	2022/2023	2021/2022 ³¹
	R'000	R'000
Opening balance	-	6
Restatement of comparative due to changes in reporting requirements	-	-
As restated	-	6
Add: Fruitless & Wasteful expenditure confirmed	-	62
Less: Fruitless & Wasteful expenditure not recovered and written off	-	68
Less: Fruitless & Wasteful expenditure recoverable	-	-
Closing balance	-	-

Reconciling notes

Description	2022/2023	2021/2022 ³²
	R'000	R'000
Fruitless & Wasteful expenditure that was under assessment in 2022/23	-	-
Fruitless & Wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless & Wasteful expenditure for the current year	-	62
Total	-	62

³¹ Record amounts in the year in which it was incurred

³² Record amounts in the year in which it was incurred

- k) Details of current and previous year Fruitless & Wasteful expenditure (under assessment, determination, and investigation)

Description ³³	2022/2023	2021/2022
	R'000	R'000
Fruitless & Wasteful expenditure under assessment	-	-
Fruitless & Wasteful expenditure under determination	-	62
Fruitless & Wasteful expenditure under investigation	-	-
Total ³⁴	-	62

- l) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless & Wasteful expenditure recovered	-	-
Total	-	-
Include discussion here where deemed relevant.		

- m) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	-	68
Total	-	68

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

Disciplinary steps taken
Progressive discipline in terms of consequence management has been applied in respect of fruitless and wasteful expenditure cases.

³³ Group Similar items

³⁴ Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

4. Unauthorised expenditure

o) Reconciliation of Unauthorised expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	-	-
Restatement of comparative due to changes in reporting requirements	-	-
As restated	-	-
Add: Unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off ³⁵	-	-
Closing balance	-	-

The WCED has not incurred any unauthorised expenditure.

Reconciling notes

Description	2022/2023	2021/2022 ³⁶
	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	-	-
Unauthorised expenditure that relates to 2021/22 and identified in 2022/23	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

p) Details of current and previous year Unauthorised expenditure (under assessment, determination, and investigation)

Description ³⁷	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total ³⁸	-	-

³⁵ This amount may only be written off against available savings

³⁶ Record amounts in the year in which it was incurred

³⁷ Group similar items

³⁸ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

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

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

r) Details of other material losses

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
GG Accidents	246	160
Interest paid	-	72
Other Losses	29	41
Total	275	273

s) Other material losses recovered

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
Not Applicable	-	-
Total	-	-

t) Other material losses written off

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
GG Accidents	246	160
Interest paid	-	72
Other Losses	29	41
Total	275	273

6. Information on late and/or non-payment of Suppliers

Description	Number of Invoices	Consolidated Value
		R'000
Valid Invoices Received	93 631	5 394 653
Invoices paid within 30 days or agreed period	91 957	5 280 007
Invoices paid after 30 days or agreed period	1 674	114 646
Invoices older than 30 days or agreed period (Unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (Unpaid and in dispute)	21	931

There are currently 21 invoices older than 30 days or agreed period (Unpaid and in dispute) to an amount of R931 000 that relates to special investigative work performed by the Special Investigative Unit on Personal Protective Equipment expenditure (COVID-19 expenditure).

7. Information on Supply Chain Management

7.2 Procurement by other means

The WCED Infrastructure Unit is piggy backing on the WCGDoH Framework Contract issued in December 2021.

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Facilitation for Mediation at Heathfield High School for 30 Hours	Williams Labour and Mediation	Emergency	EDMS 7529	R77 635.00
Learner Transport for 156 Learners to be Transported to Ottery Youth Care Centre	Phoenix Mr tours	Emergency	EDMS 7552	R162 500.00
Learner Transport for 190 Learners to be Transported to Ottery Youth Care Centre	Phoenix Mr tours	Emergency	EDMS 7335	R100 800.00
2 X Stamps for Gate Way High School	Budget office Suppliers	Emergency	EDMS 7567	R1 564.00
Learner Transport for 332 Learners to be Transported to Ottery Youth Care Centre	1 Amazing	Emergency	EDMS 5623	R217 061.60
Learner Transport for Route T771 Gateway High School	1 Amazing Ride	Emergency	EDMS 05702	R256 011.84
Transport 332 Learners from c/o Stock Road & Market Road, c/o Spine Road & AZ Berman Drive & c/o Spine Road & Elsleben Roads to Ottery Youth Care Centre.	1 Amazing Ride	Emergency	EDMS 05683	R88 181.86
Repairs to Ottery Youth Care Centre Telephone Lines	SATS services	Emergency	EDMS 7827	R8 349
Learner Transport for 174 Learners to be Transported from Mitchells Plain to Lotus Secondary School From 18 Jan - 10 Feb 2023	1 Amazing Ride	Emergency	7913 / EDMS05940	R158 754.82
Learner Transport for 70 Learners to be Transported from Mitchells Plain to Lotus Secondary from 15-28 Feb 2023	1 Amazing Ride	Emergency	EDMS 7955	R36 825.60
Facilitation for Diversity Training for Strandfontein High 13-16 February 2023 for 20 Learners	Couldc Training	Emergency	EDMS 7920	R8 500.00
Logis Batch Printer Repair	Mustek	Emergency	RQ-001448	R1 550.20
Maintenance, Plumbing	Maniel Construction	Emergency	RQ-001447	R 3 774.00
Maintenance Electrical Repair	Chelcam	Emergency	RQ-001541	R 2 500.00
Printing of Winter School Manuals for Learners.	Thembela Printers	Written quotation	RQ-001565	R 60 640.65
Transportation for Holiday Programme, Safe Schools	Swartz Bus Services	Written quotation	RQ-001626	R 45 500.00
Maintenance, Electrical Repair	Chelcam	Emergency	RQ-001673	R 10 450.00
Maintenance, Door Lock Repair	Chelcam	Emergency	RQ-001448	R 2 390.00
Hire & Transporting Exam Furniture	Epic Hiring	Emergency	RQ-001447	R 97 300.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Maintenance & Repairs (Plumbing)	Shaqua Construction	Emergency	RQ-001541	R 5915.00
Toilet paper	Daffodil Trading 39	Emergency	RQ-001565	R 1 980.00
Emergency lock replacement	Shaqua Constructions	Emergency	RQ-001626	R 4 450.00
Learner Transport	J Sass Group	Emergency	CWD 001-22	R133 708.40
Learner Transport	Noble's Transport	Emergency	CWD 002-22	R293 796.72
Learner Transport	Tyebile Trading	Emergency	CWD 003-22	R108 055.20
Learner Transport	A Williams	Emergency	CWD 005-22	R175 870.44
Learner Transport	Cape Ways Transport	Emergency	CWD 028-22	R94 867.46
Learner Transport	A Mabasa	Emergency	CWD 055-22	R144 420.00
Learner Transport	Cancelled	Emergency	CWD 056-22	CANCELLED
Learner Transport	Capeways Transport	Emergency	CWD 057-22	R142 210.25
Learner Transport	Noble's Transport	Emergency	CWD 060-22	R220 570.22
Learner Transport	Cancelled	Emergency	CWD 072-22	CANCELLED
Learner Transport	Noble's Transport	Emergency	CWD 073-22	R241 298.57
Learner Transport	Noble's Transport	Emergency	CWD 110-22	R102 121.60
Learner Transport	Ruwap Enterprise	Emergency	CWD 114-22	R 39 339.00
Klapmuts Advert	Media24	Emergency	CWD 130-22	R3 808.80
Learner Transport	Paracoach Cc	Emergency	CWD 167-22	R 258 374.16
Learner Transport	Simons Transport	Emergency	CWD 168-22	R 146 701.10
Learner Transport	Cape Ways Transport	Emergency	CWD 169-22R2	R 278 440.80
Learner Transport	Cim Baileys Transport	Emergency	CWD 170-22	R 103 592.89
Learner Transport	Cim Baileys Transport	Emergency	CWD 171-22	R 214 185.31
Learner Transport	N Simons	Emergency	CWD 172-22	R 186 763.50
Learner Transport	Ruwap Enterprise	Emergency	CWD 174-22	R 226 803.90
Catering shortened period	Pieterse and Burns Investments	Emergency	CWD 227-22	R 82 765.92
Catering shortened period	Uncles Catering	Emergency	CWD 228-22	R 77 146.51

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Catering shortened period	Pietersen and Burns Investments	Emergency	CWD 229-22	R 42 262.50
Catering shortened period	Pietersen and Burns Investments	Emergency	CWD 230-22	R 48 127.50
Catering	Creative Caterers	Informal quotations	MCED	R2 500.00
Catering	Kesh Mesh	Informal quotations	MCED	R900.00
E4a Electronic Board	Circo Solution	Informal quotations	MCED	R36 000.00
Catering at Koeberg Primary	Creative Catering	Informal quotations	MCED	R7 320.00
Trophies	Woolf's	Informal quotations	MCED	R2 587.50
Starter Kits	Technergy	Informal quotations	MCED	R44 390.00
Catering	Layla Barrons	Expansion	MCED	R51 807.50
Catering	Uncle's Caterers	Informal quotations	MCED	R8 362.78
Catering	Delish	Expansion	MCED	R22 285.00
Catering	Delish	Informal quotations	MCED	R6 125.00
Trophies	Sunset beach Traders	Expansion	MCED	R1 720.00
Catering	Layla Barron	Informal quotations	MCED	R7 475.00
Shields for Birds Eyes	Namakwa Enterprise Couriers	Deviation	COR/045/2022	R 4 800.00
Catering for M&G Professional Capacity Building	Mcenderry (Pty) Ltd	Deviation	WSP/059/2022	R 44 597.00
720 Files	Government Printing Works	Deviation	COR 004/2022	R 4 257.07
Catering for M&G	Thandi's Linen and Catering	Deviation	M&G/015/2022	R 5 395.00
Supply and Delivery of 60 Boxes of Copy Paper to WCED	Millenial Woman Services	Deviation	324E02688	R21 000.00
Supply and Delivery of XI Targus Backpack Black	Optima Electronic Suppliers Cc	Deviation	324E02777	R980.00
Supply and Delivery of 80 AA Energy Cell Batteries	M & H office Equipment	Deviation	324E02789	R772.00
Supply and Delivery of 6469 Business Cards	Harvestime General Trading	Deviation	324E02786	R2 000.00
Provide Catering Services to 29 officials on 19 May 2022 at Oudtshoorn Circuit office	Millenial Woman Services	Deviation	ECK036	R6 903.00
Provide Catering Services for 32 officials on 16 May 2022 at Oudtshoorn Circuit office	Colleen Mary Kehl	Deviation	324E02807	R2 610.00
Provide Catering Services for 25 May 2022 to Eden and Central Karoo District	Playtime Productions	Deviation	324E02788	R3 840.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide Catering Services for 40 Principals on 2 June at Eden and Central Karoo District office	Harvestime General Trading	Deviation	324E02816	R3 350.00
Provide Catering Services for 36 officials on 10 June 2022 at Eendrag Building (Oudtshoorn office)	Cassandra's Catering	Deviation	324E02819	R5 999.00
Provide Catering Services for 22 officials on 28 June 2022 to Eden and Central Karoo District office	Colleen's Kitchen	Deviation	324E02826	R4 500.00
Provide Catering Services on 13-14 July 2022 at Kwagga Quisine (Oudtshoorn High Lap) for 15 officials	Katriena King	Deviation	324E02832	R6 990
Provide Catering Services for 35 officials on 26 July 2022 at Carpe Diem Lapa	Harvestime General Trading	Deviation	324E02836	R5 760.00
Provide Catering Services for 45 officials on 26 July 2022 at Ridgeview Primary School (Mosselbay)	Playtime Productions	Deviation	324E02843	R3 500.00
Provide Catering Services for 35 officials on 28 July 2022 at Ladismith High School	Playtime Productions	Deviation	324E02866	R6 990.00
Provide 2 Day Catering for The Occupational Health and Safety Training in the Eden and Central Karoo Education District for 56 officials (28 Per Day) on 29 and 30 July 2022	Colleen's Kitchen	Deviation	324E02865	R5 700.00
Provide Catering for the ECKED staff meeting on 29 July 2022 at Van Kervel School for 170 officials	Magrietha Maria Barkhuizen	Deviation	324E02871	R9 360.00
Provide Catering Services for 33 District officials on 30 July 2022 at Pacaltsdorp Primary School	Harvestime General Trading	Deviation	324E02850	R5 600.00
Provide Catering Services for 43 officials on 26 July 2022 at Niko Brummer Clubhouse (Beaufort West)	Cassandra's Catering	Deviation	324E02869	R7 860.00
Transport 270 Learners Over A Return Distance of 16 Km from Rosedale Informal Settlement, Rosedale Supermarket, Bus Stop, Mun offices, Reiger Park 1 and Reiger Park 2 to Pacaltsdorp Primary School (249) and New Dawn Park Primary School (21).	Harmony Events and Projects	Deviation	324E02856	R34 990.00
Provide Catering Services for 43 officials on 26 July 2022 at Niko Brummer Clubhouse (Beaufort West)	African Express	Deviation	324E02867	R3 000.00
Transport 270 Learners Over A Return Distance of 16 Km from Rosedale Informal Settlement, Rosedale Supermarket, Bus Stop, Mun offices, Reiger Park 1 and Reiger Park 2 to Pacaltsdorp Primary School (249) and New Dawn Park Primary School (21).	Magrietha Maria Barkhuizen	Deviation	324E02890	R8 170.00
Provide Catering Services for 35 officials on 04 August 2022 at Parkdene Secondary School (George)	Let's Twist	Deviation	324E02872	R207 360.00
Provided Catering Service for 22 Delegates on 15 August at Olympia School of Skills	Colleens Kitchen	Deviation	324E02897	R2 800.00
Provide Catering Service on 3 August for 38 officials at Eendrag Building	Playtime Productions	Deviation	324E02886	R600.00
Provide Catering Services on 16 August at Olympia for 30 Delegates	Millennial Woman Services	Deviation	324E02898	R5 320.00
Supply and Delivery of 16g SanDisk Cruiser Glide 3.0 Flash Drives X 20	Playtime Productions	Deviation	324E02896	R2 150.00
Provide Catering Service for 22 management officials in Eden & Central Karoo Education District - 8 August 2022	Playtime Productions	Deviation	324E02892	R2 900.00
Provide Catering Service on 10 August for 22 District officials at Gerrit Du Plessis	Harvestime General Trading	Deviation	324E02893	R6 230.00
Provide Catering Service on 11 August for 35 Delegates at Eendrag Building	Playtime Productions	Deviation	324E02894	R4 900.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide Catering Service on 11 August for 25 District forum Member at Ridgeview Primary School (Mosselbay)	Playtime Productions	Deviation	324E02895	R4 400.00
Provide Catering Service on 13 August for 14 district officials York Park	Margrieta Maria Barkhuizen	Deviation	324E02881	R3 990.00
Provide Catering Service on 11 August for 25 District officials Diaz Primary School (Mosselbay)	Playtime Productions	Deviation	324E02901	R4 400.00
Provide Catering Service on 18 August for 13 officials York Park Building	Ann Deli	Deviation	324E02949	R1 300.00
Provide Catering Service on 18 August for 14 Circuit 4 office (Knysna)	Playtime Productions	Deviation	324E02900	R6 890.00
Provide Catering Service on 1 September for 19 Niko Brummer Primary School	Frileines Catering	Deviation	324E02932	R2 185.00
Provide Catering Service on 22 August for 50 Delegates Oakdale Agri School	Colleens Kitchens	Deviation	324E02876	R9 850.00
Provide 1 Day Catering Services for SGB functionality tool training within the ECKED to improve CM's and Principals Ratings on 29 August 2022 at Gerrit Du Plessis Secondary School	Harvestime General Trading	Deviation	324E02883	R5 400.00
Provide Catering Services for 49 officials on 18th August 2022 at the Eendrag Building (Oudtshoorn)	Harvestime General Trading	Deviation	324E02941	R5 335.00
Provide Catering Services for 50 officials at York Park Building in George on 2 August 2022	Harvestime General Trading	Deviation	324E02903	R5 990.00
Provide Catering Services for SGB Functionality tool training with ECKED to improving CM's and Principals Ratings at Isolithiso Primary School	Playtime Productions	Deviation	324E02925	R4 000.00
Provide Catering Services for SGB Functionality tool Training with The ECKED With Regards to Improving CMS and Principals Ratings at Van Reede Primary School on 29 August 2022	Harmony Events and Projects	Deviation	324E02943	R8 050.00
Deliver Food for The Eden Central Karoo District office for Cluster Meeting for 29th & 30 Aug 2022	Margrieta Maria Barkhuizen	Deviation	324E02930	R3 800.00
Provide Catering Services for SGB functionality tool training with The ECKED to improve CMs & Principals ratings at Knysna High School on 31 Aug 2022	Frileines Catering	Deviation	324E02934	R8 490.00
Provide Catering Services for 30 Subjects Advisors and Circuit Managers on 26 Aug 2022	Adams ICT	Deviation	324E02913	R3 990.00
Provide Catering Services for 18 ECKED managers & Minister of Education on 29 August 2022 at York Park Building	Colleens Kitchens	Deviation	324E02914	R4 735.00
Provide Catering Services for 36 officials on 19 August 2022 at Mosselbay Circuit office	Millenial Woman Services	Deviation	324E02916	R4 320.00
Provide Catering Services for ECKED office for a cluster meeting on 17 August 2022 at Jonga High School, George	Let's Twist	Deviation	324E02915	R3 045.00
Provide Catering Services for ECKED for a cluster meeting at Hm Dikikla Ps, Beaufort West on 18 Aug 2022	Harmony Events and Projects	Deviation	324E02882	R7 590.00
Provide Catering Services for ECKED office for a cluster meeting, Beaufort West Circuit office	Huriqua	Deviation	324E02899	R2 990.00
Provide 2-day Catering Service for the Occupational Health and Safety Training at Knysna Sec 19 - 20 Aug 2022	Huriqua	Deviation	324E02920	R7 810.00
Provide Catering Services on 23 Aug 2022 for 50 Delegates at Diaz Ps (Mosselbay)	Harvestime General Trading	Deviation	324E02928	R4 000.00

Project Description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
Supply & Delivery of 2 A4 to A3 Laminating Machines similar or equal to G&C Fusion 1100i A3 Laminator to ECKED office.	Colleens Kitchens	Deviation	324E02902	R4 540.00
Provide Catering Services for SGB functionality tool training with ECKED to improve CMs & Principals Ratings at Teske Memorial Primary in Beaufort West on 29 August 2022	Let's Twist	Deviation	324E02864	R4 590.00
Provide a one Day Catering Service for the SMT Building Blocks Training in the ECKED to improve of CMs and Principals Ratings. 25 Aug 2022 - Langenhoven Gimnasium, Oudtshoorn (50 Delegates)	Let's Twist	Deviation	324E02923	R6 000.00
Supply and Delivery of one Hisense 154i Fridge, top Freezer, White H255twn to ECKED	Millenial Woman Services	Deviation	324E02944	R4 713.00
Provide Catering Services on 24 August 2022 for 50 Delegates at Pacalisdorp Ps	Adams ICT	Deviation	324E02875	R4 000.00
Provide Two Day Catering Services for 30-31 Aug 2022 in George and Oudtshoorn.	J Sass Group (Pty) Ltd	Deviation	324E02880	R17 990.00
Provide Catering Services for 25 officials on 17 August 2022 at Niko Brummer Clubhouse (Beaufort West)	J Sass Group (Pty) Ltd	Deviation	324E02942	R5 880.00
Provide Catering Services on 27 August 2022 for 40 officials at Towerkop Primary School in Ladismith	Stevens Transport	Deviation	324E02926	R6 600.00
Deliver Food for the ECKED office for a session for financial officers - School Budget and Reporting on shortcomings in terms of the school finance on the 30 August at Formosa and 1 September at Kranshoek	J Sass Group (Pty) Ltd	Deviation	324E02937	R1 875.00
Provide Catering Services for a cluster meeting on 31 August 2022 at Panaroma Primary School in Riversdale	Stevens Transport	Deviation	324E02819	R3 990.00
Provide Catering Services for 50 officials on 31 August 2022 at Uniondale High School	J Sass Group (Pty) Ltd	Deviation	324E02935	R4 750.00
Delivery of Food on 22 August 2022 and 23rd August 2022 for 20 officials at Eendrag Building (Oudtshoorn)	J Sass Group (Pty) Ltd	Deviation	324E02951	R3 300.00
Provide Catering Services for 30 officials on 29 Aug 2022 at Summer Heights Building (Mosselbay)	J Sass Group (Pty) Ltd	Deviation	3243E02983	R560.00
Delivery of food for 8 Delegates on 1 September 2022 to the York Park Building	J Sass Group (Pty) Ltd	Deviation	324E02985	R5 990.00
Provide Catering Services for 30 ECKED Managers, Circuit Admin officers & Head Office officials on 11 Oct 2022 at the York Park Building	J Sass Group (Pty) Ltd	Deviation	324E02979	R5 460.00
Provision of Catering Service for ECKED for Basic Computer Training on 18 - 19 October 2022 at the ICT Training Unit	Avrils Catering	Deviation	324E02992	R5 000.00
Provide Catering Services on 4 November	Colleens Kitchen	Deviation	324E03003	R1 680.00
Supply and Delivery of 160 A4 Document Wallet/Carry Folders to The York Park Building on 20 October 2022	Huriqua	Deviation	324E03001	R6 600.00
Provide Catering Services for 45 officials on 10 November 2022 at the ECKED office	Bods	Deviation	324E02988	R4 000.00
Provide Catering Services for 20 officials on 25 October 2022 at Beaufort West Primary School	Stevens Transport	Deviation	324E02997	R14 885.10
Supply and Delivery of 10 Laptop Backpacks to The Eden and Central Karoo Education District office	J Sass Group (Pty) Ltd	Deviation	324E02993	R47 087.35
Transport: 104 Learners over a 5km return distance from Sonaskynvalley to Hartenbos Primary (Route T736)	J Sass Group (Pty) Ltd	Deviation	324E02996	R22 916.95

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Transport 156 Learners over an 81.8km return distance from Denneprag, Ruitersbos, Brandwacht & Sonkyn Vallei to Sao Bras Sec & Point Sec (Hillcrest Sec learners will disembark & board the vehicle at Sao Bras Sec) [Route 761]	J Sass Group (Pty) Ltd	Deviation	324E02994	R48 000.00
Transport 39 Learners over a 47.4km return distance from Simon Aries Farm, Van Toeka se Terblanches, Hans Swartbooi Farm, De Nef Farm, Strydom Farm/Nooitgedacht turn-in, Kaloes Farm 1, Kaloes Farm 2, De Hoek Holiday Resort, De Hoek turn-off, Dido residence & Boomplaat to Grootkral Primary [Route 343]	Stevens Transport	Deviation	324E02998	R28 814.40
Transport 21 Learners over a 73.5km return distance from Postal, Goedverwacht, Van Rheeën Creche, Voortekop, Karingsmelsrivier, Spitskop & Weideland to Slaggrivier Prim & Kairos Sec [Route 254]	J Sass Group (Pty) Ltd	Deviation	324E02995	R33 389.46
Transport 48 Learners over a 29km return distance from Bergoord residential area, Coetzee residence, Bergoord turn-off, Le Roux River, Weyers Memorial Church/De Kombuys T-Junction & Dam se Kral to Grootkral Prim [Route 028]	J Sass Group (Pty) Ltd	Deviation	324E03018	R16 640.00
Transport 18 Learners over a 184.3km return distance from Groot Fisantfontein, Klein Fisantfontein Turn-In, Kareekloof, Groot Waterval, and Welgevonden to Van Wyksdorp Primary School [Route 420]	Playtime Productions	Deviation	324E03019	R34 938.54
Transport 104 Learners over a 5km return distance from Sonkynvalley to Hartenbos Prim [Route 736]	Huriqua	Deviation	324E03017	R54 871.44
Transport 39 Learners over a 47.4km return distance from Simon Aries Farm, Van Toeka se Terblanches, Hans Swartbooi Farm, De Nef Farm, Strydom Farm/Nooitgedacht turn-in, Kaloes Farm 1, Kaloes Farm 2, De Hoek Holiday Resort, De Hoek turn-off, Dido residence & Boomplaat to Grootkral Primary [Route 343]	Let's Twist	Deviation	324E03020	R37 044.00
Transport 156 Learners over an 81.8km return distance from Denneprag, Ruitersbos, Brandwacht & Sonkyn Vallei to Sao Bras Sec & Point Sec (Hillcrest Sec learners will disembark & board the vehicle at Sao Bras Sec) [Route 761]	Let's Twist	Deviation	324E03022	R32 016.00
Transport 21 Learners over a 73.5km return distance from Postal, Goedverwacht, Van Rheeën Creche, Voortekop, Karingsmelsrivier, Spitskop & Weideland to Slaggrivier Prim & Kairos Sec [Route 254]	Let's Twist	Deviation	324E03021	R63 030.60
Transport 48 Learners over a 29km return distance from Bergoord residential area, Coetzee residence, Bergoord turn-off, Le Roux River, Weyers Memorial Church/De Kombuys T-Junction & Dam se Kral to Grootkral Prim [Route 028]	Huriqua	Deviation	324E02980	R2 700.00
Transport 18 Learners over a 184.3km return distance from Groot Fisantfontein, Klein Fisantfontein Turn-In, Kareekloof, Groot Waterval, and Welgevonden to Van Wyksdorp Primary School [Route 420]	Huriqua	Deviation	324E03000	R3 750.00
Provide Catering Services on the 5 October 2022 at Teske Memorial School, Beaufort West	Let's Twist	Deviation	324E03027	R11 225.00
Provide Catering Services for 50 officials on 24 October 2022 at Westbank Primary School	Colleen's Kitchen	Deviation	324E03065	R32 016.00
Provide Catering Services for 11 participants for the Basic Xhosa Training Programme at Napfosa in George for 5 Days.	Let's Twist	Deviation	324E03069	R3 611.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide Catering Services for 30 officials on 28 November 2022 at the York Park Building	Ann's Deli	Deviation	324E03082	R32 016.00
Supply and Delivery of 100 red balloons & 195 red ribbons to ECKED office	Huriqua	Deviation	324E03083	R62 527.92
WCE028 Transport 48 learners over a return distance of 29km from Bergoord residential area, Coetzee Residence, Bergoord turn-off, Le Roux, Wyers Memorial UCC Church/De Kombuys T-Junction & Dam se Kraal to Grootkraal Prim from 7-18 November 2022	Huriqua	Deviation	324E03084	R40 131.00
WCE761: Transport 156 learners over an 81.8km from distance from Denneprag, Ruitersbos, Brandwacht and Sonskynvallei to Sao Bras Sec and back from 7-18 November 2022	Playtime Productions	Deviation	324E03085	R34 938.54
WCE254: Transport 21 learners over a 73.5km return distance of from Postal, Goedverwacht, Voorstekop, Koringmelskriver, Spitskop, Weideland and Vleidam to Slagrivier Prim & Kaitos Sec from 7-18 November 2022	Playtime Productions	Deviation	324E03086	R18 200.00
WCE343: Transport 39 Learners over a 47.7km return distance from Simons Aries Farm, Van Toeka se Terblanche, Hans Swartbooi Farm, Snydom Farm, Nootgedacht turn-in, Kaloos Farm 2, De Hoek Holiday Resort, De Hoek Turn-off, Dido Residence and Boomplaas to Grootkraal Prim from 7-18 November 2022	Lets Twist	Deviation	324E03087	R63 030.60
WCE736: Transport 104 learners over a 5km distance from Sonskynvallei to Hartenbos Prim & back from 7-18 Nov 2022	Playtime Productions	Deviation	WCE028	R6 403.20
WCE736: Transport 104 learners over a 5km distance from Sonskynvallei to Hartenbos Prim & back from 7-18 Nov 2022	Harvestime General Trading	Deviation	WCE343	R7 209.54
WCE028 Transport 48 Learners over a 29km return distance from Bergoord residential area, Coetzee Residence, Bergoord turn-off, Le Roux, Wyers Memorial UCC Church/De Kombuys T-Junction & Dam se Kraal to Grootkraal Prim from 7-18 November 2022	Ann's Deli	Deviation	WCE761	R12 760.80
WCE343: Transport 39 Learners over a 47.7km return distance from Simons Aries Farm, Van Toeka se Terblanche, Hans Swartbooi Farm, Snydom Farm, Nootgedacht turn-in, Kaloos Farm 2, De Hoek Holiday Resort, De Hoek turn-off, Dido Residence & Boomplaas to Grootkraal Prim for 21-22 November 2022	Lets Twist	Deviation	WCE254	R8 026.20
WCE761: Transport 156 learners over an 81.8km from distance from Denneprag, Ruitersbos, Brandwacht and Sonskynvallei to Sao Bras Sec and back from 21-22 November 2022	Huriqua	Deviation	WCE420	R12 606.12
WCE254: Transport 21 learners over a 73.5km return distance of from Postal, Goedverwacht, Voorstekop, Koringmelskriver, Spitskop, Weideland and Vleidam to Slagrivier Prim & Kaitos Sec from 21-22 November 2022	Lets Twist	Deviation	WCE736	R3 640.00
WCE420: Transport 18 Learners over a 184.3km return distance from Groot Fisantefontein, Klein Fisantefontein Turn-In, Kareekloof, Groot Waterval, and Welgevonden to Van Wyksdorp Primary School 21-22 November 2022	Harvestime General Trading	Deviation	324E03043	R3 490.00
WCE736: Transport 104 learners over a 5km distance from Sonskynvallei to Hartenbos Prim & back from 7-18 Nov 2022	Fileines Catering	Deviation	324E03034	R12 760.80
Provide Catering Services for 39 officials on 15 November at ECKED office in George	Lets Twist	Deviation	324E03037	R2 800.00
Provide Catering Services for 46 Educators on 16 November 2022 at Bridgeton Secondary School (Oudtshoorn)	Lets Twist	Deviation	324E03015	R2 800.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide Catering Services for 70 Principals on 14 November 2022 at Knysna Primary School	Lets Twist	Deviation	324E03026	R4 950.00
Provide Catering Services for 25 officials on 04 November 2022 at Eden and Central Karoo District office George	Millennial Woman Services	Deviation	324E03023	R2 600.00
Provide Catering Services for 55 officials of ECKED office, 1st Floor York Park Building George	Lets Twist	Deviation	324E03039	R14 245.00
Provide Catering Services for 47 officials on 14 November 2022 at the ECKED office	Brand Livesaver	Deviation	324E03038	R3 375.00
Provide Catering Services for 45 officials on 14 November 2022 at Oudtshoorn Service Point	Playtime Productions	Deviation	324E03042	R3 055.00
Provide Catering Services for 30 officials - 15 Nov & 27 officials 17 Nov 2022 at the Eendrag Building (Oudtshoorn)	Cassandra's Catering	Deviation	324E03058	R3 375.00
Provision of Catering on 21 Nov 2022 for ECKED, Health and Safety Training for Hostel Schools at Ridgeview Prim	Harvestime General Trading	Deviation	324E03060	R5 700.00
Provision of Catering on 23 November 2022 for ECKED, Health and Safety Training for Hostels	Playtime Productions	Deviation	324E03067	R4 140.00
Provide Catering Services for 150 officials on 1 December 2022 at the York Park Building	Colleen's Kitchen	Deviation	324E03063	R2 400.00
Provide Catering Services for 57 officials on 17 November 2022 at Diaz Primary School	Cassandra's Catering	Deviation	324E03097	R5 000.00
Delivery of Groceries to The Eden and Central Karoo Education District office	Magrietha Maria Barkhuizen	Deviation	324E03103	R5 700.00
Provide Catering Services for 15 officials on 8 December 2022 at the ECL KED office (York Park Building)	Lets Twist	Deviation	324E03077	R3481.44
Provide Catering in Mossel Bay Municipal Area for ECKED- District Skills Development Workshop	Colleens Kitchen	Deviation	324E03110	R2 460.00
Provide Catering for 60 officials at the Service Point in Oudtshoorn on 12 January 2023 & 50 People at The York Park Building on 13 of January 2023	Playtime Productions	Deviation	324E03124	R7 410
Provide Catering Services for 13 ECKED Managers on the 24 January 2023 at the York Park Building	Millennial Woman Services	Deviation	324E03118	R18 040.00
Provide Catering for the NSC Results on 20 January 2023 at Langenhoven High in Riversdale & the Summer Heights Building in Mossel Bay	Playtime Productions	Deviation	324E03113	R1 000.00
Provide Catering Services for 41 officials at Oudtshoorn Service Point on 20 January 2023	Playtime Productions	Deviation	324E03117	R7 100.00
Provide Catering Services for 16 officials on 26 January 2023 at the Beaufort West Circuit office	Harvestime General Trading	Deviation	324E031125	R5 900.00
Provide Catering Services for 30 and 40 officials on 25 January 2023 at the Oudtshoorn Service Point	Playtime Productions	Deviation	324E03114	R1 360.00
Provide Catering Services for The NSC Results at Knysna High and the York Park Building on 20 January 2023	Magrietha Maria Barkhuizen	Deviation	324E03136	R4 250.00
Provide Catering Services for 16 officials on the 2 February 2023 at the Oudtshoorn Circuit office	Playtime Productions	Deviation	324E03137	R5 350.00
Provide Catering Services for 16 officials on 1 February 2023 at the ECKED office, George	Playtime Productions	Deviation	324E03116	R1 550.00
Provide Catering Services for 16 officials on 30 January 2023 at the Mossel Bay Circuit office	Fileines Catering	Deviation	324E03121	R2 080.00
Provide Catering Services for 30 officials on 2 February 2023	Harvestime General Trading	Deviation	324E03115	R1 440.00
Provide Catering Services for 16 officials on 30 January 2023 at the Knysna Circuit office	Playtime Productions	Deviation	324E03174	R3 300.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide Catering Services for 14 ECKED Managers on 14 February 2023 at Kranshoek Primary	Harvestime General Trading	Deviation	324E03140	R1 640.00
Provide Catering Services for 27 officials on 16 February 2023 at the York Park Building in George	Harvestime General Trading	Deviation	324E03186	R2 500.00
Provide Venue and Catering for 50 officials on 20 February 2023 in George	Fileines Catering	Deviation	324E03187	R3 400.00
Provide Venue and Catering Services for 15 officials 21 February 2023 in Beaufort West	Harmony Events and Projects	Deviation	324E03191	R14 100.00
Provide Catering Services on 20 February 2023 for 36 officials at Teske Memorial Primary Hostel in Beaufort West	Harmony Events and Projects	Deviation	324E03154	R6 150.00
Provision of Venue and Catering for ECKED - FET Curriculum Roadshow at Outeniqua High 11 February 2023	Fileines Catering	Deviation	324E03195	R3 420.00
Provide Lunch Boxes for 36 Delegated officials at George Preparatory in George on 21 February 2023	Harmony Events and Projects	Deviation	324E03196	R38 710.00
Supply and Delivery of Groceries to ECKED office in George	Colleens Kitchens	Deviation	324E03196	R3 600.00
Provide Catering Services for 35 Principals on 21 February 2023 at Imizamo Yethu High School, George	Millennial Woman Services	Deviation	324E03188	R369.98
Supply and Delivery of a 154l Fridge top Freezer to ECKED office	Hutiqua	Deviation	324E03160	R3 440.00
Supply and Delivery of 35l Wet and Dry Tank Vacuum for the ECKED office	Harvestime General Trading	Deviation	324E03159	R6 007.31
Supply and Delivery of a Hard Disk Drive for the ECKED office	Playtime Productions	Deviation	324E03152	R3 700.00
Supply and Delivery of A 1xready sorter, 3x Heavy duty stapler & 2x heavy duty punch one-hole for the ECKED office	Magrietha Maria Barkhuizen	Deviation	324E03175	R750.00
Provide Catering Services for 58 officials on 21 February 2023 at Diaz Primary School, Mossel Bay	Colleens Kitchens	Deviation	324E03190	R5 492.40
Provide Catering for 25 DPF officials on the 24 February 2023	Harvestime General Trading	Deviation	324E03184	R6 090.00
Provide Catering Services for 24 for ECKED office managers & Head office officials on 21 Feb 2023 on the 4th floor, Cape Nature Boardroom	Let's Twist	Deviation	324E03192	R3 440.00
Supply and Delivery of trophies for the for the ECKED office	Let's Twist	Deviation	324E03155	R2 640.00
Provide Catering Services for 16 CAT Educators on 11 March 2023 at the York Park Building, George	Millennial Woman Services	Deviation	324E03166	R53 668.78
Provide Catering Services for 60 officials on 9 March 2023 at Oakdale High School, Riversdale	Lets Twist	Deviation	324E03215	R2 500.00
Provide Catering Services for 32 for the ECKED office managers on 14 March 2023 at The York Park Building, George.	Ann's Deli	Deviation	324E03214	R6 840.00
Supply and Delivery of maintenance materials for the ECKED office in George	Adams ICT	Deviation	324E03226	R3 380.44
Supply and Deliver Generator for MNED	GC and Son	Emergency	RQ-001940	R56 398.70
Transport of Learners – T769	Jacobs Transport	Emergency	RQ-001942	R70 000.20
Supply and Deliver Refreshments	Delish Caterers	Emergency	RQ-001972	R186 012.00

Project Description	Name of Supplier	Type of procurement by other means	Contract number	Value of contract
Provide a maintenance service for a Kern 40-1 Plastic wrapper at Alexandra Precinct in Matitland for 1 November 2022 Until 31 October 2025	Mailing and Mechanisation (Pty) Ltd	Limited Bidding	B/WCED 3018/22	R2 326 139.50
Provide a three (3) year online subscription for a cataloging and resource sharing library service	Sabinet online Ltd	Limited Bidding	B/WCED 3019/22	R1 271 808.00
The Cape Winelands Education District Office Reported one of the staff members tested positive to COVID-19 & the District office is currently closed. The District office was not able to deliver a service to clients and the community.	Rassol Clean	Emergency	ED 26260	R4 772.50
Emergency for Specific Brand (Hp Paper)	Nor Paper Suppliers Pty Ltd	Limited bidding	N/A	R112 711.5
Emergency for Specific Brand (Hp Paper)	D and J Stationers	Limited bidding	N/A	R18 225
Emergency for Specific Brand (Hp Paper)	D and J Stationers	Limited bidding	N/A	R 67 500.00
Emergency Procurement	Jag Catering Equipment Services (Pty) Ltd	Limited bidding	N/A	R 7 416.35
Total				R4 683 499.19

7.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from County Fair turn off (on R44) and Groenfontein/Sanice turn off (on R44) to Klipnoot Primary School	Juno D Transport (Pty)	Expansion	Route 017	R 400 500.00	n/a	R 360 450.00
Transportation of learners from Blaauwbank, Herwin (Elkebos) turn off, Sejeransrivier (Geelbos), Swarthvler, Lemoenskop and Tienfontein to Boontjieskraal Primary School.	GW Kapot	Expansion	Route 070	R 967 170.24	n/a	R 15 871.38
Transportation of learners from Chatsworth, Riverlands turn off, Skoapkraal, Deneilahn/Tierfontein No 1, Tierfontein No 2 and Tydstroom/Bordeaux to Schoonspruit Secondary, Liebenberg Primary, Wesbank Secondary, Naphakade Primary and llingeletu Sec School	S&F Christians Coach & Minibus Tours CC	Expansion	Route 181	R 16 212 398.40	n/a	R 1 784 851.20
Transportation of learners from Total Garage/Shoprite, Mbekweni Primary School, Ihumelo High School, Drommedaris and Dajiosaphat Stadium to Neuweditt Primary School.	S&F Christians Coach & Minibus Tours CC	Expansion	Route 715	R 3 981 225.60	n/a	R 602 323.92
Transportation of learners from Mazeleni/Circle/African Shop Gangsothi Shop and Franschoek Bus Stop/Groendal Library to Makupula Secondary School and Kayamandi High School (the learners of Kayamandi High School must disembark/board the bus at Makupula Secondary School)	Juno D Transport (Pty) Ltd	Expansion	Route 730	R 762 000.00	n/a	R 1 905 000.00
Transportation of learners from Vanderling/Kersefontein, Discardia/ Schoone-Oord Farm, Sonop, Street of Paardeberg, Paardeberg Prison/ Weltevrede/ Paardeberg Nursery, Clearsprings, Mareson, Dundaroch/ Orchard, Die Elke, Lemoenkloof, Uityk, Varfontein, Vrygung, Mooi-Gelee, Boland Agricultural School, Langvlei, Helderisg/ Eensaamheid Turn-off, Kullenberg, Sorento, Hoogstede/ De Heuwel, Onverwacht, Valence/ Skaarste, Monte Christo, Windmeul Café (Agter Paarl), Shalom, Die Kruis, Rheebokskloof/ Laborans, Moreweg, Nieuwe Drift Primary, Agter Paarl Shop to Noorder Paarl Secondary, Charleston Hill Secondary, New Orleans Secondary, Desmond Mpilo Tutu Secondary School, Ihumelo Secondary, Weltevrede Secondary and Bergvler Secondary	Craig and Son's Bus Services (Pty) Ltd	Expansion	Route 130	R 17 092 286.51	n/a	R 1 697 802.62
Transportation of learners from Covie Residential Area, to The Craggs Primary School.	Johannes Jacobus Mowers t/a JJ Transport	Expansion	Route 345	R 1 093 725.47	n/a	R 325 536.77
Transportation of learners from Eendekuil (SAPS), Goedemoed, Blindfontein, Dwars-in-die-Weg, Spes Bona/ Elandsvlei to Groenvlei Primary and from Groenvlei Primary and Nuwerus/ Witvlei to Steynville Secondary and Steynville Primary Schools.	Jan Valentyn Otto t/a Otto's Transport	Expansion	Route 372	R 3 010 550.40	n/a	R 325 536.77

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Visgewaagd and Treintjiesrivier to Prince Albert Primary School.	Andries Van Rooyen	Expansion	Route 411	R 1 160 063.78	n/a	R 261 109.20
Transportation of learners over a return distance of from Inkwenkwezi High School and Wolvenrivier to Meulenhof Primary School	Mentley's Transport	Expansion	Route 504	R 17 227 067.14	n/a	R 596 236.19
Transportation of learners from Goniwe Taxi Rank and Vyeboom to Umyezo Warma Apile Primary School and Umyezo Warma Apile Secondary School	JRO Swanepoel	Expansion	Route 582	R 29 389 375.96	n/a	R 841 704.76
Transportation of learners from Vision Africa (Khayamandji) to Devonvallei Primary School	Swartz Bus Services	Expansion	Route 728	R 1 242 135.96	n/a	R 877 222.32
Variation of various LTS Contracts by increasing the tariffs	Various Learner Transport Scheme Contractors	Expansion	Various	n/a	n/a	R 3 791 789.40
Transportation of learners from Van Zylamme, Turn-off, and Buffelsvlei Primary/Van Zylamme Skuur to WJ Le Roux Primary.	Adrian Parson CC	Expansion	Route 611	R 667 087.00	n/a	R 877 222.32
Transportation of learners from Bergplaas, Mandalay Turn-off, Watsonia Avenue Turn-off and Suurhoek to Lancewood Primary School (the learners of the farms Escheich and Watsonia to board the bus at Watsonia Turn-off).	Tyebile Trading CC	Expansion	Route 614	R 2 182 461.60	n/a	R 205 756.50
Transportation of learners from Jannie Lern Farm, Herman Matthee Farm, Jaco Meiring Farm, Warmbad Spa, Karoowater / Uhuru Resort Vanwyksdorp turn off, Callitzdorp Spa turn off, Kwessie Farm 5 and Saayman Farm to Gamka Oos Primary	MJ Mitchell Transport	Expansion	Route 705	R 1 548 318.60	n/a	R 73 620.90
Transportation of learners from Kleinfontein, Jakkalsvlei, Lambertshoek and Kromland Farm/ Gunstfontein to Elandsfontein Primary School.	EJ Cyster	Expansion	Route 719	R 871 045.12	n/a	R 62 018.66
Transportation of learners from Chatsworth/Riverlands, Kalbaskraal, Appolo Bricks, Tydstroom, Rondeborg, Langdam, Rhone/Klein Dassenberg, Thomas Brillers (Siversands), Brillers, Dassenberg, Vogelviei, Nulai/Kanonkop, Meadowville/Charville to Keria, Westfleur, Avondale, Parkview, Protea Park and Reygerdal Primary Schools; Atlantis and Robinvale Secondary Schools, Proteus Technical High School and Atlantis School of Skills.	J Swartz	Expansion	Route 078	R 10 467 665.03	n/a	R 32 473.78
Transportation of learners from Holbak, Groot Grogga-Siding, Vergenoeg and Vetterivier to Volkschenk, Panoramia and Voorwaarts Primary Schools and Gerrit du Plessis Secondary School	LA Fortuin	Expansion	Route 164	R 2 072 129.90	n/a	R 27 395.50

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Paternoster/ Civil/ Kliprug and Trekbooskrood/ Sandfontein to Panorama Primary, Louville High, Weston High, Eden Primary and Masiphatsane Primary Schools.	Quintin Julius t/a Julius Vervoer (Pty) Ltd	Expansion	Route 366	R 3 232 963.44	n/a	R 541 689.12
Transportation of learners from Volstruisdrieff/ Gousblomkrood, Watervlei Residential Area, Kradbosvlei/De Hoop, Groot Karmelksvlei and Alexandershoek/ Melkboom to Klein Karmelksvlei Primary	Jeash Tours	Expansion	Route 377	R 1 697 220.00	n/a	R 902 880.00
Transportation of learners from De Tuinen Turn In, Kromlaagte, Toonwater and Warmbad to brisevakte Primary	CB Jones	Expansion	Route 427	R 989 460.55	n/a	R 227 360.30
Transportation of learners from Mooi-Uitsig (Betliesbaai), Overnills Taxi Rank (Mhikhuli Village) and Kleinmond Clinic/Shop to Hawston and Qhayiya Secondary Schools and Lukanayo and Zwellhle Primary Schools	Tyebile Trading 16 CC	Expansion	Route 570	R 13 318 592.00	n/a	R 18 412.80
Transportation of learners from KWV/ De Hoop/ Houmoed/ Vredenburg Picard/ Labotie De Zoete Inval/ Montana/ PA Kamp turn off and McMillan Bricks/ Zandwyk turn off to Bergendal Primary	Tyebile Trading 16 CC	Expansion	Route 604	R 1 791 499.75	n/a	R 2 340 014.54
Transportation of learners from Mheza Spaza Shop (Lubisi Residential Areas) and C/o Gordon and A Luthulu Street (Stoffand and Ekuphumleni Residential Areas and Hasie Square turn off to Sibabalwe Primary School	Swann's Bus Service	Expansion	Route 649	R 4 148 175.00	n/a	R 490 770.00
From Aratara turn off (Old Clothing Shop) Germinal turn off and Nico's Café to Redlands Primary School	JJ Mowers	Expansion	Route T059	R 1 351 500.00	n/a	R 458 010.00
From Dankbaar Kluijieskraal Dagbreek Kleinfontein (Mr J Cilliers) Majuba, Windmeul, Annex, Brakfontein, Dasielkop/Boplaas and Spioenkap To Kleinfontein Primary School	J Davids	Expansion	Route T073	R 2 526 115.68	n/a	R 45 302.40
From Chatsworth/Riverland, c/o Edward Street and 2nd Avenue, Morris Brown Chapel, c/o Kalbaskraal and Luckanyo Roads, Appollo Bricks, Tydstroom, Rondeborg, Langdam, Rhone/Klein Dassenberg, Thompson Broiler (Siversand), Brailer/Dassenberg, Volgelvlei, Nulaid/Kanonkop and Meadowville/Charvil to Keria, Avondal, Westfleur, Parkview, Protea Park, Reygersdal Primary Schools; Robinvale, Atlantis Secondary Schools; Proteus Technical School and Atlantis School of Skills	J Swartz	Expansion	Route T078	R 12 341 858.88	n/a	R 388 947.33
From Melkhuysrivier/Nuwedorp/Matjieskloof/Klipfontein, Malgas, Brakfontein, Julius and Veffheuwel to Ouplaas Prim and Ouplaas Laer	J Davids	Expansion	Route T086	R 3 597 460.27	n/a	R 399 630.00

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
From Parktoor, (Parys), Ebenezer, Rocklands & De Hoek to Skurweberg Sec	Gans Tours CC	Expansion	Route T087	R 4 060 008.00	n/a	R 2 244 945.60
From Sandkraal, Landplaas turn off, Swartklip, Paardekloof, Vleiljie turn off, Dijkstra turn off Kinko 2 turn off and Kosanie turn off to Mullersrus Prim	Tyebile Trading 16 CC	Expansion	Route T120	R 447 592.50	n/a	R 5 842.50
From Laaipeik (SAPD Office/ Pep Stores) and Noordhoek Café to Weston High, Louville High and Maspheatsane Primary School	F Christians Coach & Minibus Tours CC	Expansion	Route T353	R 13 174 932.00	n/a	R 554 480.00
From Tiethoek, Kleinbegin, Oudam, Stagmanskop, Palmietfontein and Sewefontein to Paardekop NGK PS and from there to Cedarberg Academy and Citrusdal Primary School	Chrismar Raymond Rhode	Expansion	Route T354	R 2 682 356.46	n/a	R 422 761.94
From La Paris, Luc D'Orleans, St Augustine, Morelig (only Sec School learners), Wemmershoekdam residential area, La Tramantane (only Sec school learners) and Wemmershoek Saw Mills (only Sec school learners) to Wemmershoek Prim and Groendal Sec	Gans Tours CC	Expansion	Route T373	R 2 044 988.40	n/a	R 455 490.00
From La Paris, Luc D'Orleans, St Augustine, Morelig (only Sec school learners), Wemmershoekdam residential area, La Tramantane (only Secondary School learners) and Wemmershoek Saw Mills (only Sec School learners) to Wemmershoek Primary and Groendal Sec	Viola Mary Smith (t/a V Smith)	Expansion	Route T386	R 2 633 040.00	n/a	R 248 472.00
From Drie Susters, Groot Droëvlei, Klein Walwedans and Radiostasie to Klipheuwel Prim and from there to Klipheuwel Cash Shop, Eengezind, Mosselbank and Grootfontein to Fisantekraal High, Fisantekraal No.2 High and Trevor Manuel Prim (The learners of Trevor Manuel Prim will board/disembark the bus at Fisantekraal High)	Mr ME Smith	Expansion	Route T423	R 2 629 440.00	n/a	R 11 286.00
From Helderisig/Eensaamheid turn off, Mistico turn off, Hantam, Zandam Keibees/Overland County Fair and Four-Way Crossing (c/o R312 and R304 to Fisantekraal High), Fisantekraal No.2 High and Trevor Manuel Prim	Mr N Dollie	Expansion	Route T424	R 3 036 852.00	n/a	R 14 040.00
From Klipheuwel Station and Cash Store to Trevor Manuel Primary School and Fisantekraal High School and Fisantekraal No.2 High School	Overland Bus Services CC	Expansion	Route T448	R 8847 264.69	n/a	R 30 879.18
From Mooi-Uitsig (beitiesbaai), Overhills Taxi Rank (Mthimkhulu Village) and Kleinmond Clinic/Shop to Hawston and Qhayaiva Sec and Lukhanyo and Zweilhe Prim	Tyebile Trading 16 CC	Expansion	Route T570	R 11 225 424.90	n/a	R 896 124.67
From Sandrivier Estate/Normand to Pauw Gedenk, Wellington, St Albans and Langabuya Prim and bergivier, Weltevrede and Wellington Sec	P J beukes	Expansion	Route T573	R 1 207 943.00	n/a	R 58 960.00

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
From Goniwe Taxi Rank to Bissettsdriif Prim and from Emerald View Village and Vyeboom to Umvezo Wama Apile Prim and Umvezo Wama Apile Sec	JRO Swanepeel	Expansion	Route T582	R 54 722 474.54	n/a	R 122 000.31
From KWV/ De Hoop/ Houmoed/ Vredenburg, Picard/ Laborie, De Zoete Inval/ Montana/ PA Kamp turn off and McMillan Bricks/ Zandwyk turn off to Bergendal Primary	Tyebile Trading 16 CC	Expansion	Route T604	R 1 765 525.86	n/a	R 603 778.39
From U-Save (Learners) from Bus corner and Old Clinic / Ashbury Church, Fresh Air Shop/Sunnyside Library (Learners for Sunnyside must walk to Freshair Shop) to Ashton combined School and Ashton Secondary School The contract was awarded to Tyebile Trading 16 CC from the beginning of the 4th school quarter 2020 to the end of the 4th school quarter 2020 at R0.65 per learner per kilometer per day	Tyebile Trading 16 CC	Expansion	Route T669	R 4 047 296.76	n/a	R 336 488.88
From Douwsteyn Kraal, Schoemshoek, Spiesboordery, Blikstraat, Schoemanshoek Turn Inn Ad De Oude Meule To Rodewal Primary School	JIP Bamard	Expansion	Route T772	R 45 418.56	n/a	R 6 922.08
Transportation of learners from PPC Residential Area, De Gift, Groenivier, Riebeeck-West Residential Area Turn-Off, Helderberg, Remhoogte, Welcome Café, Riebeeck Kasteel Turn-Off/ Kloovenburg and Meerhof (Moreson) to Schoonspruit Secondary, Liebenberg Primary, Westbank Secondary, Naphakade Primary and Illegelthu Secondary Schools	S & F Christians Coach & Minibus Tours CC	Expansion	Route T023	R 26 665 940.07	n/a	R 2 136 389.64
Transportation of Learners From Tweehuysels (only Sec school learners and learners attending Alfred Stamper/ PJB Cona Prim), Luiperdshof (only Sec School learners and learners attending Alfred Stamper/ PJB Cona Prim), Witsrivier/ Kleinbegin turn off (only Sec School learners and learners attending Alfred Stamper/ PJB Cona Prim), Hugoskraal (only Sec School learners and learners attending Alfred Stamper/ PJB Cona Prim), Rustfontein (only Sec School learners and learners attending Alfred Stamper/ PJB Cona Prim), Slaghoek Primary, Driefontein, Rugtvelei, Swartvlei, Eikenboom, Blaamfontein Opstal, Slaghoek Wynkelder, Jansenfontein (Janson's Hill), Remhoogte, Goudini Spa, Nuutbegin turn-off, Eureka, Swartvlei, Amandelrivier, Enria and Swastika to Breenrivier Sec, Esselenpark Sec, Worcester Sec, Alfred Stamper Primary, PJB Cona Prim and Vusizwe Sec	J April Enterprise (Pty) Ltd	Expansion	Route T281	R 4 284 716.80	n/a	R 322 982.40

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Kandelarsrivier, Highgate and Die Eiland to Valmoed Primary School	Cango Shuttle and Tours (Pty) Ltd	Expansion	Route T334	R 1 490 730.00	n/a	R 101 850.75
Transportation of learners from Keerom, Klein Pampoenskraal, Groot Pampoenskraal and Rietvlei Noord to Porterville Primary School	JV Otto	Expansion	Route T593	R 1 703 808.00	n/a	R 35 339.40
Transportation of 16 learners over a return distance of 67.7 km from De Tuinen Turn In, Kromlagte, Toorwater and Warmbad to Britsevlakte Primary	CB Jones	Expansion	Route T427	R 1 440 656.00	n/a	R 227 810.50
Transportation of 478 learners over a return distance of 40.3 km from Walwedons, Droevlei, Diesusters, Klein/ Groot Moreweg, Viakfontein turn off, Doornkraal/Wyngaard, Anoud/ Windhoek and Nuwefontein/ De Hoop/ Fynbos/ Middelbos/Doornfontein to Welgemeend Primary and then from Welgemeend Primary and Rosenberg to Schoonspruit Secondary, Liebenberg Primary and Wesbank Secondary	Gans Tours CC	Expansion	Route T487	R 19 577 246.94	n/a	R 1 627 219.70
Transportation of 20 learners over a return distance of 25.6 km from Egbertsvlei, Graanhof Residential Area turn off, Skilpadsvlei Primary (Closed), Skilpadsvlei 2 and De Panne to Holvlei Primary	Julius Vervoer	Expansion	Route T720	R 984 985.60	n/a	R 54 883.84
from Mazeleni/Circle/Alfican Shop Gangxathi Shop and Franschoek Bus Stop/Groendal Library to Makupula Secondary School and Kayamandi High School (the learners of Kayamandi High School must disembark/board the bus at Makupula Secondary School)	Juno D Transport (Pty) Ltd	Expansion	Route T730	R 2 667 000.00	n/a	R 379 730.00
Transportation of 27 learners over a return distance of 64.6 km from Sederberg Primary School to Graafwater Special School	Sobekwa Transport	Expansion	Route T762	R 119 721.89	n/a	R 22 170.72
Transportation of 36 learners over a return distance of 63.8 km from PW De Bruyn Primary School to Graafwater Special School	Sobekwa Transport	Expansion	Route T763	R 149 292.00	n/a	R 58 058.00
BW CED 2326/15 (RFB 1287/2014 Provision of Local Area Network Equipment and Services for Schools of the Western Cape Education Department	Sizwe Africa IT Group (Pty) Ltd		BW CED 2326/15	R 1 120 352 570.00	n/a	R 257 408 240.00
24-hour security service (access control and guarding) at the West Coast Education District Office.	Herque 3357 t/a Red Security	Extension	B/WCED2304/15	R 1 615 273.22	n/a	R 281 144.04
24-hour security service (access control and guarding remote alarm monitoring and armed response (including public holidays), at the Overberg Education District Office.	Distinctive Choice 447 CC t/a Distinctive Choice Security	Extension	OED-245-2016		n/a	R 170 147.49

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
24-hour security service (access control and guarding) at the Kuilsriver Campus (Metro East, CTL and Edulis).	Silver Solutions (t/a Star Security)	Extension	ED 26075	R 627 205.65	n/a	R 1 115 547.79
24-hour security service (access control and guarding) at the Metro South Education Support Centre.	Delta Corporate Security CC	Extension	ED 26104	R 1 578 707.31	n/a	R 238 081.86
24-hour security service (access control and guarding) at the Metro South District Office.	Silver Solutions 2616 (t/a Star Security Services)	Extension	ED 26105	R 1 578 707.31	n/a	R 212 790.06
24-hour security service (access control and guarding) at the Metro North District Office.	Delta Corporate Security CC	Extension	ED 26106	R 1 578 707.31	n/a	R 238 081.86
Armed Response and Monitoring at EDUMEDIA.	Princeton Security	Extension	ED 26277	R 18 975.25	n/a	R 5 218.14
B/WCED2482/19: provide and manage a catering service at the Cape Teaching and Leadership Institute (CTLI); expansion and extension of contract and	CSG Food Solutions	Expansion	B/WCED2482/19	R4 800 000.00.	n/a	R 1 130 328.56
ED26075: provide a 24-hour security service (access control and guarding), from Monday to Sunday including public holidays: expansion	Star Security Services	Expansion	ED26075	R8 276 205.64.	n/a	R 250 924.26
Transportation of learners from Kanonberg, Tweefontein, Welgelegen, PPC Residential Area, De Giff, Groenivier, Riebeeck West Residential Area turn off, Helderberg, Remhoogte, Welcome Café, Riebeeck Kasteel turn off/Kloovenburg and Meerhof (Mareson) to Schoonspruit Secondary, Liebenberg Primary, Wesbank Secondary, Naphakade Primary and Illingelethu Secondary.	S & F Christians Coach & Minibus Tours CC	Expansion	Route 023	R 33 731 179.68	n/a	R 1 742 226.64
Transportation of learners from Renosterkop, Wiersdrift, Heiningsrug, Elandsdrift, Haasvlakte, Modderlei, Modderlei II & Diepkloof to Elim Prim	D Du Plessis	Expansion	Route 143	R 3 839 388.80	n/a	R 81 587.01
Transportation of learners from Witlokasie, Robololo, Saagmeule/Greenfields and Woodcock/Library to Percy Madala High School.	JBS Transport CC t/a African Express	Expansion	Route 158	R 7 823 208.96	n/a	R 4 083 125.76
Transport of learners from Renosterkop, Wiersdrift, Heiningsrug, Elandsdrift, Haasvlakte, Modderlei, Modderlei II and Diepkloof to Elim Prim						
Transportation of learners from Wolwedans, Droevlei, Driesusters, Klein/Groot Morewag, Vlakfontein turn off, Doornkraal/Wyngaard, Arnaud/Windhoek and Nuwefontein/ De Hoop/ Fynbos/ Middelpos/Doomfontein to Welgemeend Primary and then from Welgemeend Primary and Rosenburg to Schoonspruit Sec, Liebenberg Primary and Wesbank Sec.	Frans Busdiens BK	Expansion	Route 212	R 3 897 379.20	n/a	R 181 794.60

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Bardale High via Rotterdam Road onto New Way to Mzomontsha Pim in Sikebele Township in Driftsands.	Swartz Bus Services	Expansion	Route 579	R 4 204 267,08	n/a	R 253 775,81
Transportation of learners from Rosenburg and Lemoen Kloof to Kerboslaagte Primary School	Craig and Sons Bus Services (Pty) Ltd	Expansion	Route 127	R 2 210 360,82	n/a	R 113 037,08
Transportation of learners from Holbak, Groot Grogga-Siding, Vergenoeg and Vetteivier to Volschenk, Panorama and Voorwaarts Primary Schools and Gerrit Du Plessis Secondary	Le-Klio Arian Fortuin	Expansion	Route 164	R 2 072 129,90	n/a	R 27 395,50
Transportation of learners from Swartboskraal and Droerivier to Langvlei Primary School.	Sobekwa Transport	Expansion	Route 202 (2)	R 835 834,72	n/a	R 4 376,44
Transportation of learners from Packwood Farm and Harkerville (Forest View) to Phakamsame Primary School and Plettenberg High School.	Jansen's Travel CC	Expansion	Route 338	R 1 066 782,15	n/a	R 252 080,40
Transportation of learners from Patemaster/ Civil/ Kliprug and Trekboskraal/ Sandfontein to Panorama Primary, Louwville High, Weston High, Eden Primary and Masiphathane Primary Schools.	Quintin Jules (t/a Jules Vervoer (Pty) Ltd)	Expansion	Route 366	R 3 081 365,28	n/a	R 108 813,60
Transportation of learners from Kranshoek Residential area to Plettenberg Bay Secondary, Phakamsame Primary and Murray High.	JBS Transport CC	Expansion	Route 382	R 14 441 823,06	n/a	R 1 615 104,96
Transportation of learners from Domania, Langewens Primary and Fairview to Rustasie Primary School.	Frans Busdiens BK	Expansion	Route 455	R 1 996 325,10	n/a	R 113 297,80
Transportation of learners over a return distance of from Eisenburg Plass, JJ Rhode Primary, Uityk/De Klipmuts/Kanankop and Knorhoek/Saley to Cloetesville Secondary and Luckhoff Secondary.	Fairest Cape Meander	Expansion	Route 494	R 2 576 203,80	n/a	R 27 579,27
Transport learners from Hokaai, Skulite, Outspan, Le Chasseur Farm, Kralbosvlek and Le Grand Chasseur/Knop to Le Chasseur VCK Pim.	AB Page	Expansion	Route 684	R 1 314 544,00	n/a	R 13 619,76
Transportation of learners from Cove Residential Area turn off to Plettenberg Bay Secondary.	Jansens Travel CC	Expansion	Route 687	R 2 255 662,08	n/a	R 518 123,52
Transportation of learners from Total Garage/Shoprite, Mbekweni Primary School, Ihumelo High School, Drommedaris and Dajjosphat Stadium to Neuwediff Primary School.	MS benjamin	Expansion	Route 715	R 4 563 363,02	n/a	R 209 575,08
Transportation of learners from Zweilhi Community Centre Hall and Mount Pleasant Superette to Gaansbaai Academy.	Ms J Alam	Expansion	Route 768	R 656 997,37	n/a	R 29 910,06

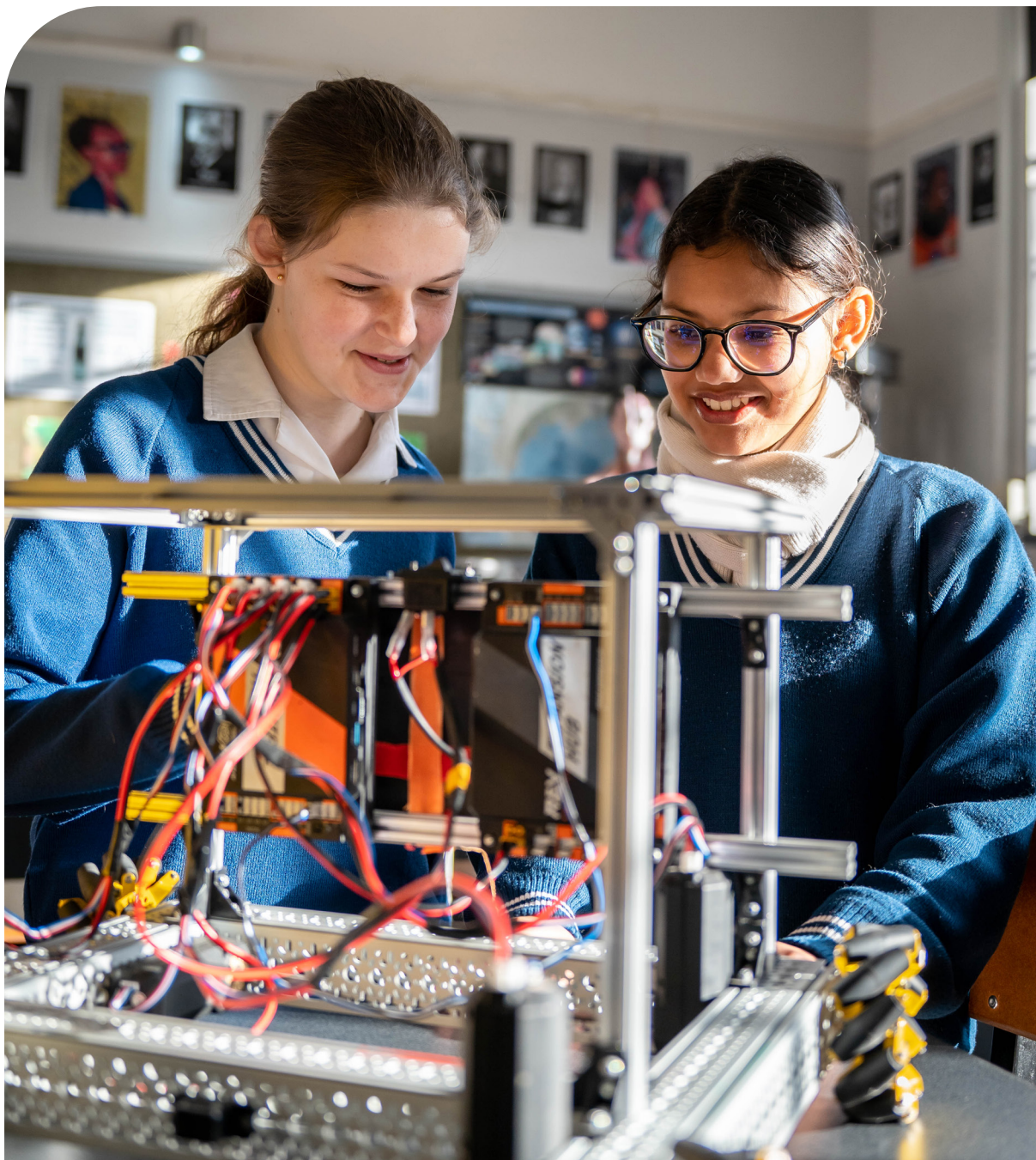
Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Riverlands Primary School, Chatsworth, Groenivier, Skaapkraal, Dennenlaan/Tierfontein No.1, Shalom, Die Lapa, Tierfontein No.2 and Tydstroom/Bordeaux to Schoonspruit Secondary School, Liebenberg Primary School, Wesbank Secondary School, Naphakade Primary School and llingeletu Secondary School	Christians, F (S&F Christians Coach & Minibus Tours CC)	Expansion	Route 181	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Domania, Langewens Primary and Fairview to Rustasie Primary School	Frans Busdiens BK	Expansion	Route 455	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Soetmelkivier Turn-In, Swartwater, De Fontein, Bosfontein, Lanquedoc PS Turn-Off, Die Goattjie, Assegaaibos, Die Draai 1, Die Draai 2, Kleinhof / Kruisvler, Bakenskop Turn-Off and Platkop Turn-Off to Valschenk Primary School, Panorama Primary School, Voorwaarts Primary School and Gerit du Plessis Secondary School.	Stevens Transport	Expansion	Route 468	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Alex se Draai/Varentoe/Walwehok/Non Pareil, Driehawk, Glen Oak/Enaweni, Concordia, Sandhoek turn off, Mareson turn off/Kiesmet, Tavistock, Orchard Post Office to Orchard Primary School and De Doorns Primary School	CLM Bailey's Transport	Expansion	Route 482	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Riverside Resort, Rooitruweel Turn-Off, Powerdown, Tergiet/Sorgfontein Crossing and Rheebok/Sandhoogte Crossing to Groot – Brakrivier Primary and Groot – Brakrivier Secondary.	Le-Klio Alton Fortuin	Expansion	Route 048	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Houmoed/ Nuwedam, Hermanusvei, Drievlei/ Eenboom and Goederhoop to Goederhoop Primary School.	Tyebile Trading 16 CC	Expansion	Route 175	R 656 997.37	n/a	R 29 910.06
Transportation of learners from Riverlands Primary School, Chatsworth, Groenivier, Skaapkraal, Dennenlaan/Tierfontein No.1, Shalom, Die Lapa, Tierfontein No.2 and Tydstroom/Bordeaux to Schoonspruit Secondary School, Liebenberg Primary School, Wesbank Secondary School, Naphakade Primary School and llingeletu Secondary School.	Christians, F (S&F Christians Coach & Minibus Tours CC)	Expansion	Route 181	R 656 997.37	n/a	R 29 910.06
Transport learners over a return distance of from Diepkloof turn off/ Waaithoek and Groenivier/ Nuwerus to Botha's Halte Primary	Zebra Marketing (t/a Chin Transport Services)	Expansion	Route 270	R 656 997.37	n/a	R 29 910.06

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Transportation of learners from Jasonfontein Turn-Off, Welverdiend I, Slanghoek Kelder (Welverdiend II) and Breeland to Slanghoek Prim School	J Sass Group (Pty)	Expansion	Route 308	R 656 997.37	n/a	R 29 910.06
Transportation of 91 learners over a return distance of 42km from Paternoster/ Civil/ Kliprug and Trekboskraal/ Sandfontein to Panarama Prim, Louwville High, Weston High, Eden Prim and Masiphatsane Prim	Quintin Jules (t/a Jules Vervoer (Pty)	Expansion	Route 366	R 656 997.37	n/a	R 29 910.06
Transport learners from Rietkuij / Kliprug turn off, Paddavlei, Vaalkloof/ Sandkloof, Drosternes and Mōrester/ Vyevelei to Goede Hoop Primary	HE Magerman (t/a Magerman Busdiens)	Expansion	Route 480	R 656 997.37	n/a	R 29 910.06
Transportation of Learners from Bon Courage/ Mon Don/ Lucerne/ Goedemoed II/ Leeuwerik Turn-Off, Goedemoed, Klaasvoogds Shop, Rietvallei (John Buger/ Burgershof, Klein Parys/ Sandrivier and Rietvlei Farm Stall to Klaasvoogds Primary School	AB Page Bouers CC	Expansion	Route 589	R 656 997.37	n/a	R 29 910.06
Transportation of 13 learners over a return distance of 64.6 km from Sederberg Primary to Grootwater Special School.	Elvira Nadia Smith T/A CM Jacobs Transport	Expansion	Route 762	R 656 997.37	n/a	R 29 910.06
Transportation of 27 learners over a return distance of 63.8 km from PW De Bruin Primary to Grootwater Special School.	Temaw Consulting (Pty) Ltd T/A TBS Transport and Logistics	Expansion	Route 763	R 656 997.37	n/a	R 29 910.06
Extension of Learner Transport Schemes in the Cape Winelands and West Coast Education District Offices	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R 25 685 622.70
Temporary variation of LTS Contracts as relief for the third school quarter 2022	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R 5 930 425.00
Variation of various LTS Contracts by increasing the tariffs	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R 663 633.32
Extension of Learner Transport Schemes in the Cape Winelands and West Coast Education District Offices	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R71 529 655.44
Variation LTS Contracts by increasing the tariffs by 1.9% from October 2022	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R 13 266 688.00
Extension of Learner Transport Schemes in the Overberg and Eden and Central Karoo Education District Offices	Various Learner Transport Scheme Contractors	Extension	Various	n/a	n/a	R 3 542 350.35

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Supply a nutrition service in terms of the National School Nutrition Programme in targeted schools (1028 schools) of the Western Cape Education Department (WCED)	Peninsula School Feeding Association (PSFA); Mokgatshelwa Trading & Projects; Boldwen Trading (Pty) Ltd	Extension	BWCED 2274/16	R530 267 711.34	n/a	R87 300 000.00
Supply a nutrition service in terms of the Mass Opportunity Development Supply a nutrition service in terms of the Mass Opportunity Development Centre (MOD) Nutrition Programme to 181 selected schools	Peninsula School Feeding Association (PSFA) (Wholesale Supply Trading)	Extension	B/WCED 2371/16	R89 956 272.88	n/a	R13 800 000.00
Supply a nutrition service in terms of the National School Nutrition Programme in targeted schools (1028 schools) of the Western Cape Education Department (WCED)	Mokgatshelwa Trading & Projects	Extension	BWCED 2274/16	R110 065 471.68	n/a	
Provide a hosting and support service for the ePortal website of the Western Cape Education	Native VML Pty Ltd	Extension	BWCED 2705/19	R89 956 272.88	n/a	
Supply and deliver equipment for public ordinary schools Service 1: Duplicating Machines	Qondani Manxele Holdings (Pty) Ltd	Variation	BWCED 2993/21	R89 956 272.88	n/a	R22 955 032.80
Catering Service at CTU	CSG Food solution (Pty) Ltd	Extension	B/WCED2482/19	R4 800 000.00	n/a	R120 000.00
Provide a five (5) Year WCED Schools agreement with Microsoft to supply Microsoft Office 365 A3 Software Suite annual licenses	FRST TECHNOLOGY WESTERN CAPE (PTY) LTD	Variation	B/WCED2877/20	R193 879 680.40	n/a	R53 283 444.48
Provision of Local Area Network Equipment and Services for Schools of the Western Cape Education Department	Sizwe Africa IT Group	Variation	B/WCED2326/16	R505 330.56	n/a	R135 936.90
Supply and delivery of stationery to the Head Office Education District Offices and Non-Section 21 schools	Masqhame Trading 1057 CC	Variation	B/WCED 2875	R530 267 711.34	n/a	R11 153 076.57
Supply and Delivery of cleaning gardening and electrical supplies to the Head Office Education District Offices and Non-Section 21 schools	Masqhame Trading 1057 CC	Variation	B/WCED 2876	R2 975 342.10	n/a	R2 000 000.00
24-hour security service at West Coast Education District Office	Henque 3375 CC (T/a Red Security)	Variation	B/WCED2304/15	R2 843 200.80	n/a	R284 320.08
Supply and delivery of stationery to the Head Office Education District Offices and Non-Section 21 schools	Masqhame Trading 1057 CC	Variation	B/WCED 2875	R4 800 000.00	n/a	
24-hour security alarm system and armed response services to Edumedia	Princeton Protection Services	Variation	ED 26277	R44 777 755	n/a	R17 154 598.85

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Learner Transport Schemes: Route T768: Transportation of 167 Learners over a 99.8km return distance from Zwelihl Community Centre Hall and Mount Pleasant Superette To Gansbaai Academy	J Alam	Extension	T768	R1 120 352 570.00	n/a	R189 000 000.00
Learner Transport Schemes: Route T768: Transportation of 167 Learners over a return distance of 99.8 Km from Zwelihl Community Centre Hall and Mount Pleasant Superette To Gansbaai Academy	J Alam	Extension	T768	R525 579.05	n/a	Contract of convenience
Learner Transport Schemes: Route T142: Transport 83 Learners over a 96.9km return distance from Viljoenshof/Uitijieskraal Royal Café and Haasvlakte turn off to Albert Myburgh Secondary School	Geradendal Vervoerdienste	Extension	T142	R526 992.50	n/a	Contract of convenience
Learner Transport Schemes: Route T120: Transport 25 Learners over a 104.7km return distance of from Sandkraal Landplaas turn off Swartklip Paardekloof Vleijie turn off, Dipka turn off Kinko 2 turn off and Kosanie turn off to Mullersrus Primary School	Tyebile Trading	Extension	T120	R1 615 273.20	n/a	R92 384.50
Learner Transport Schemes: Route T120: Transport 25 learners over a 104.7km return distance from Sandkraal. Landplaas turn off. Swartklip, Paardekloof, Vleijie turn off. Dipka turn off Kinko 2 turn off and Kosanie turn off to Mullersrus Pim	Tyebile Trading	Extension	T120	R525 579.05	n/a	R5 037 864.00
Learner Transport Schemes: Route T142: Transport 83 learners over a 96.9km return distance from Viljoenshof/Uitijieskraal, Royal Café and Haasvlakte turn off to Albert Myburgh Secondary School	Geradendal Vervoerdienste	Extension	T142	R28 715.50	n/a	R2 055.70
Learner Transport Schemes: Route T142: Transport 83 learners over a 96.9km return distance of from Viljoenshof/Uitijieskraal, Royal Café and Haasvlakte turn off to Albert Myburgh Secondary School	Tyebile Trading	Extension	T318	n/a	n/a	R 197 999.21
Learner Transport Schemes: Route T142: Transportation of 83 Learners over a return distance of 96.9 Km from Viljoenshof/Uitijieskraal, Royal Café and Haasvlakte turn off to Albert Myburgh Secondary School	Tyebile Trading	Extension	T318	n/a	n/a	R 179 999.25
Learner Transport Schemes: Route T142: Transportation of 83 Learners over a return distance of 96.9 Km from Viljoenshof/Uitijieskraal, Royal Café and Haasvlakte turn off to Albert Myburgh Secondary School	Tyebile Trading	Extension	T318	n/a	n/a	R 195 598.46

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Learner Transport Schemes: Route T772: Transportation of 17 Learners over a 13.8km return distance from Douwsteyn Kraal, Schoemanshoek, Spiesboordery, Blikstraat, Schoemanshoek Turn in and De Oude Meule To Rodewal Primary School	Barnard, JP	Extension	T772	n/a	n/a	R 58 837.68
Learner Transport Schemes: Route T772: Transportation of 17 Learners over a return distance of 13.8 Km from Douwsteyn Kraal, Schoemanshoek, Spiesboordery, Blikstraat, Schoemanshoek Turn in Ad De Oude Meule To Rodewal Primary School	Barnard, JP	Extension	T772	n/a	n/a	R 90 820.13
Learner Transport Schemes: Route T755: Transportation of 21 Learners over a return distance of 89.9 Km from Struisbaai Library and Mooiste Plaas to Agulhas School of Skills	Noble's Transport	Extension	T755	n/a	n/a	R 230 218.46
Learner Transport Schemes: Route T755: Transportation of 21 Learners over a return distance of 89.9 Km from Struisbaai Library and Mooiste Plaas to Agulhas School of Skills	Noble's Transport	Extension	T755	n/a	n/a	R 183 619.04
Learner Transport Schemes: Route T255: Transportation of 136 Learners over a return distance of 41.8 Km From Jonkershoek/Die Hoek, Lower-Stettyn, Bo-Stettyn, Doornivier/Jassonskloof, Loufontein, Koppies turn off, Kykuit and Oude Non Pareil/De Erf Camp To De Villiers Graaff High School, Kosie De Wet Primary School and Villiersdorp Secondary School	Noble's Transport	Extension	T255	n/a	n/a	R 550 857.12
Supply and deliver a4 white copy paper to the head office, education district offices and schools of the western cape education department (WCED) for a three (3) year-period	Western Cape Stationers	Variation	B/WCED3008/22	R1 243 89.00	n/a	Contract of Convenience
Catering Service at CTLI	CSG Food solution (Pty) Ltd	Variation	B/WCED2482/19	R4 800 000	n/a	R2 000 000
Total						



Part F
AFS

**Report of the auditor-general to the Western Cape Provincial Parliament on vote no. 5:
Western Cape Education Department**

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Education Department set out on pages 216 to 264, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Education Department as at 31 March 2023, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2022 (Dora).

Basis for opinion

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

Other matters

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

Unaudited supplementary schedules

7. The supplementary information set out in pages 265 to 271 does not form part of the financial statements and is presented as additional information. We have not audited these schedules and accordingly, we do not express an opinion thereon.

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

8. On 23 December 2022, the National Treasury issued Instruction Note 4 of 2022-23, which came into effect on 3 January 2023, in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA. The instruction note deals with the PFMA compliance and reporting framework and addresses, among others, the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure. Irregular expenditure and fruitless and wasteful expenditure incurred in prior financial years and not yet addressed no longer need to be disclosed in the disclosure notes to the annual financial statements. Only the current year and prior year figures are disclosed in note 22 to the financial statements of the Western Cape Education Department. Movements in respect of irregular expenditure and fruitless and wasteful expenditure also no longer need to be disclosed in the notes to the annual financial statements. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) is now included as part of the other information in the annual report of the department. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting officer for the financial statements

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

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

11. 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.

12. 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

13. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

14. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers in the annual performance report
Programme 2: Public Ordinary School Education	73 to 76
Programme 5: Early Childhood Development	96
Programme 6: Infrastructure Development	99 to 100

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

16. I performed procedures to test whether:

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

17. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.
18. I did not identify any material findings on the reported performance information of Programme 5: Early Childhood Development and Programme 6: Infrastructure Development.
19. The material finding on the performance information of the selected programme is as follows:

Programme 2: Public Ordinary School Education

SOI 203: Percentage of Funza Lushaka bursary holder placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies

20. An achievement of 58,6% was reported against a target of 60%. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimate it to be materially misstated.

Other matters

21. I draw attention to the matters below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under-achievements. This information should be considered in the context of the material finding on the reported performance information.
23. The department plays a key role in delivering services to South Africans. The annual performance report includes service delivery achievements against planned targets.

Key service delivery indicators not achieved	Planned target	Reported achievement
Programme 2: Public Ordinary School Education <i>Targets achieved: 4 out of 10 (40%)</i> <i>Budget spent: 99,94%</i>		
POI 203: Percentage of Grade 12 learners who offer at least one subject in the technical, agricultural and vocational fields	8%	3,8%
POI 205: Number of subject-specific computer lab refreshes	80	0
POI 206: Number of technology-enabled classrooms (Smart classrooms)	1100	0
SOI 201: Number of schools provided with multi-media resources	85	0
SOI 202: Number of learners in public ordinary schools benefitting from the No Fee School Policy	835 019	668 186
SOI 203: Percentage of Funza Lushaka bursary holders placed in schools within six months upon completion of studies or upon confirmation that the bursar has completed studies	60%	58,6%

Key service delivery indicators not achieved	Planned target	Reported achievement
Programme 5: Early Childhood Development Targets achieved: 3 out of 4 (75%) Budget spent: 100%		
POI 502: Number of public schools assessed for suitability to offer grade R	250	14
Programme 6: Infrastructure Development Targets achieved: 7 out of 10 (70%) Budget spent: 100%		
POI 602: Number of schools in other areas provided with high security perimeter fencing	10	9
POI 603: Number of identified schools where repurposing, upgrading, refurbishment has been completed	9	0
SOI 605: Number of schools where scheduled maintenance projects were completed	60	54

24. Reasons for the underachievement of targets are included in the annual performance report on the following pages:

- Programme 2: Public Ordinary School Education on page 73 to 76
- Programme 5: Early Childhood Development on page 96
- Programme 6: Infrastructure Development on page 99 to 100

Material misstatements

25. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of Programme 6: Infrastructure Development. Management subsequently corrected all the misstatements and I did not include any material findings in this report.

Report on compliance with legislation

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

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

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

29. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

30. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
31. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
32. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
33. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report on that fact.
34. I have nothing to report in this regard.

Internal control deficiencies

35. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
36. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report included in this report.
37. The department did not perform adequate confirmation of the evidence to support the reported performance achievements. The review processes for the performance information reported were not effective and adequate to prevent or detect and correct material misstatements such that achievements reported are in line with the technical indicator description.

Auditor General

Cape Town

31 July 2023



Annexure to the Auditor's report

The annexure includes the following:

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

Auditor-General's responsibility for the audit

Professional judgement and professional scepticism

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

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

Communication with those charged with governance

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.

Appropriation Statement for the year ended 31 March 2023

Appropriation per programme									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	1 499 547	-	(35 517)	1 464 030	1 456 507	7 523	99.5%	1 335 830	1 332 420
2. Public Ordinary School Education	19 910 618	-	105 248	20 015 866	20 004 427	11 439	99.9%	18 948 876	18 940 004
3. Independent School Subsidies	144 989	-	(1 445)	143 544	143 544	-	100.0%	130 508	130 508
4. Public Special School Education	1 486 574	-	24 851	1 511 425	1 507 392	4 033	99.7%	1 451 271	1 443 830
5. Early Childhood Development	964 607	-	21 403	986 010	986 010	-	100.0%	621 102	621 102
6. Infrastructure Development	2 538 656	-	1 138	2 539 794	2 539 794	-	100.0%	1 711 264	1 711 264
7. Examination and Education Related Services	1 620 925	-	(115 678)	1 505 247	1 491 257	13 990	99.1%	1 189 397	1 176 773
Total	28 165 916	-	-	28 165 916	28 128 931	36 985	99.9%	25 388 248	25 355 901
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				140				1 590	
Actual amounts per Statement of Financial Performance (Total Revenue)				28 166 056				25 389 838	
Actual amounts per Statement of Financial Performance Expenditure					28 128 931				25 355 901

Virements

Accounting Officer/Provincial Treasury approved the following virements between main divisions in the Vote:

- Shifting of R105,248 million to Programme 2: Public Ordinary School Education for the higher than anticipated expenditure for compensation of employees and for the Social Sector EPWP Incentive Grant for Provinces from Programme 1: Administration (R34,948 million), Programme 3: Independent Schools (R1,445 million), Programme 5: Early Childhood Development (R465 000) and Programme 7: Examination and Education Related Services (R68,390 million).
- Shifting of R24,851 million to Programme 4: Public Special School Education for the higher than anticipated expenditure for compensation of employees, transfers to Public Special Schools and bus transport from Programme 1: Administration (R569 000), Programme 5: Early Childhood Development (R143 000) and Programme 7: Examination and Education Related Services (R24,139 million).
- Shifting of R22,011 million to Programme 5: Early Childhood Development for the higher than anticipated expenditure for compensation of employees and transfers from Programme 7: Examination and Education Related Services (R22,011 million).
- Shifting of R1,138 million to Programme 6: Infrastructure for the higher than anticipated expenditure for the Rapid Build Programme from Programme 7: Examination and Education Related Services (R1,138 million).

**Appropriation Statement
for the year ended 31 March 2023**

Appropriation per economic classification									
Economic Classification	Adjusted Appropriation	2022/23						2021/22	
		Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	22 677 384	268 561	45 042	22 990 987	22 961 525	29 462	99.9%	21 438 118	21 411 494
Compensation of employees	19 500 308	249 712	128 949	19 878 969	19 878 969	-	100.0%	18 766 559	18 764 794
Goods and services	3 177 076	18 849	(83 907)	3 112 018	3 082 556	29 462	99.1%	2 671 559	2 646 700
Transfers and subsidies	3 750 561	(14 412)	(45 260)	3 690 889	3 690 889	-	100.0%	3 191 945	3 187 725
Provinces and municipalities	-	6 000	-	6 000	6 000	-	100.0%	-	-
Departmental agencies and accounts	11 315	(3)	-	11 312	11 312	-	100.0%	10 856	10 856
Non-profit institutions	3 613 984	16 890	(45 968)	3 584 906	3 584 906	-	100.0%	3 072 612	3 068 392
Households	125 262	(37 299)	708	88 671	88 671	-	100.0%	108 477	108 477
Payments for capital assets	1 732 477	(253 746)	218	1 478 949	1 471 426	7 523	99.5%	756 259	754 756
Buildings and other fixed structures	1 647 308	(245 735)	219	1 401 792	1 401 792	-	100.0%	710 795	710 795
Machinery and equipment	84 079	(7 510)	(1)	76 568	69 045	7 523	90.2%	44 790	43 287
Software and other intangible assets	1 090	(501)	-	589	589	-	100.0%	674	674
Payment for financial assets	5 494	(403)	-	5 091	5 091	-	100.0%	1 926	1 926
Total	28 165 916	-	-	28 165 916	28 128 931	36 985	99.9%	25 388 248	25 355 901

**Appropriation Statement
for the year ended 31 March 2023**

Programme 1: Administration									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Office of the MEC	7 380	4 468	-	11 848	11 848	-	100.0%	8 224	8 224
2. Corporate Services	393 034	(16 008)	(28 528)	348 498	348 498	-	100.0%	345 530	345 388
3. Education Management	1 060 940	11 517	(620)	1 071 837	1 064 314	7 523	99.3%	957 208	953 940
4. Human Resource Development	5 091	66	(1 401)	3 756	3 756	-	100.0%	2 702	2 702
5. Education Management Information System (EMIS)	33 102	(43)	(4 968)	28 091	28 091	-	100.0%	22 166	22 166
Total	1 499 547	-	(35 517)	1 464 030	1 456 507	7 523	99.5%	1 335 830	1 332 420

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	1 356 298	3 625	(34 420)	1 325 503	1 325 503	-	100.0%	1 232 702	1 230 795
Compensation of employees	1 045 672	15 169	-	1 060 841	1 060 841	-	100.0%	996 481	994 716
Goods and services	310 626	(11 544)	(34 420)	264 662	264 662	-	100.0%	236 221	236 079
Transfers and subsidies	64 870	2 889	-	67 759	67 759	-	100.0%	66 519	66 519
Provinces and municipalities	-	6 000	-	6 000	6 000	-	100.0%	-	-
Departmental agencies and accounts	20	(3)	-	17	17	-	100.0%	16	16
Non-profit institutions	49 361	(2 586)	-	46 775	46 775	-	100.0%	46 754	46 754
Households	15 489	(522)	-	14 967	14 967	-	100.0%	19 749	19 749
Payments for capital assets	72 885	(6 111)	(1 097)	65 677	58 154	7 523	88.5%	34 704	33 201
Machinery and equipment	71 795	(5 127)	(1 097)	65 571	58 048	7 523	88.5%	34 030	32 527
Software and other intangible assets	1 090	(984)	-	106	106	-	100.0%	674	674
Payment for financial assets	5 494	(403)	-	5 091	5 091	-	100.0%	1 905	1 905
Total	1 499 547	-	(35 517)	1 464 030	1 456 507	7 523	99.5%	1 335 830	1 332 420

**Appropriation Statement
for the year ended 31 March 2023**

Programme 2: Public Ordinary School Education									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Public Primary Level	11 828 277	243 653	103 184	12 175 114	12 174 055	1 059	100.0%	11 679 214	11 679 214
2. Public Secondary Level	7 484 568	(215 247)	528	7 269 849	7 259 469	10 380	99.9%	6 721 279	6 721 279
3. Human Resource Development	95 499	(27 449)	-	68 050	68 050	-	100.0%	46 328	46 328
4. Conditional Grants	502 274	(957)	1 536	502 853	502 853	-	100.0%	502 055	493 183
Total	19 910 618	-	105 248	20 015 866	20 004 427	11 439	99.9%	18 948 876	18 940 004

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	18 155 820	42 659	104 720	18 303 199	18 291 760	11 439	99.9%	17 325 410	17 316 538
Compensation of employees	16 728 183	180 664	103 649	17 012 496	17 012 496	-	100.0%	16 177 544	16 177 544
Goods and services	1 427 637	(138 005)	1 071	1 290 703	1 279 264	11 439	99.1%	1 147 866	1 138 994
Transfers and subsidies	1 750 936	(42 931)	-	1 708 005	1 708 005	-	100.0%	1 619 457	1 619 457
Non-profit institutions	1 646 947	(6 796)	-	1 640 151	1 640 151	-	100.0%	1 536 820	1 536 820
Households	103 989	(36 135)	-	67 854	67 854	-	100.0%	82 637	82 637
Payments for capital assets	3 862	272	528	4 662	4 662	-	100.0%	4 009	4 009
Machinery and equipment	3 862	(211)	528	4 179	4 179	-	100.0%	4 009	4 009
Software and other intangible assets	-	483	-	483	483	-	100.0%	-	-
Total	19 910 618	-	105 248	20 015 866	20 004 427	11 439	99.9%	18 948 876	18 940 004

Programme 3: Independent School Subsidies									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Primary Level	87 053	-	(300)	86 753	86 753	-	100.0%	80 423	80 423
2. Secondary Level	57 936	-	(1 145)	56 791	56 791	-	100.0%	50 085	50 085
Total	144 989	-	(1 445)	143 544	143 544	-	100.0%	130 508	130 508

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Transfers and subsidies	144 989	-	(1 445)	143 544	143 544	-	100.0%	130 508	130 508
Non-profit institutions	144 989	-	(1 445)	143 544	143 544	-	100.0%	130 508	130 508
Total	144 989	-	(1 445)	143 544	143 544	-	100.0%	130 508	130 508

**Appropriation Statement
for the year ended 31 March 2023**

Programme 4: Public Special School Education									
	2022/23								2021/22
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Schools	1 445 681	1	24 851	1 470 533	1 470 533	-	100.0%	1 422 379	1 422 379
2. Human Resource Development	1	(1)	-	-	-	-	-	-	-
3. Conditional Grants	40 892	-	-	40 892	36 859	4 033	90.1%	28 892	21 451
Total	1 486 574	-	24 851	1 511 425	1 507 392	4 033	99.7%	1 451 271	1 443 830

Economic classification	2022/23								2021/22
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1 255 784	1 134	20 956	1 277 874	1 273 841	4 033	99.7%	1 223 068	1 215 627
Compensation of employees	1 181 468	3 985	20 956	1 206 409	1 206 409	-	100.0%	1 158 401	1 158 401
Goods and services	74 316	(2 851)	-	71 465	67 432	4 033	94.4%	64 667	57 226
Transfers and subsidies	224 586	1 081	2 872	228 539	228 539	-	100.0%	223 424	223 424
Non-profit institutions	221 263	1 033	2 164	224 460	224 460	-	100.0%	219 162	219 162
Households	3 323	48	708	4 079	4 079	-	100.0%	4 262	4 262
Payments for capital assets	6 204	(2 215)	1 023	5 012	5 012	-	100.0%	4 758	4 758
Machinery and equipment	6 204	(2 215)	1 023	5 012	5 012	-	100.0%	4 758	4 758
Payment for financial assets	-	-	-	-	-	-	-	21	21
Total	1 486 574	-	24 851	1 511 425	1 507 392	4 033	99.7%	1 451 271	1 443 830

**Appropriation Statement
for the year ended 31 March 2023**

Programme 5: Early Childhood Development									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Grade R in Public Schools	418 734	26 715	22 011	467 460	467 460	-	100.0%	447 710	447 710
2. Grade R in Early Childhood Development Centres	83 672	(1 439)	-	82 233	82 233	-	100.0%	82 423	82 423
3. Pre-Grade R Training	289 900	(23 714)	(608)	265 578	265 578	-	100.0%	81 199	81 199
4. Human Resource Development	82 372	(1 132)	-	81 240	81 240	-	100.0%	-	-
5. Conditional Grants	89 929	(430)	-	89 499	89 499	-	100.0%	9 770	9 770
Total	964 607	-	21 403	986 010	986 010	-	100.0%	621 102	621 102

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	148 754	(56)	4 344	153 042	153 042	-	100.0%	82 380	82 380
Compensation of employees	110 485	2 877	4 344	117 706	117 706	-	100.0%	47 196	47 196
Goods and services	38 269	(2 933)	-	35 336	35 336	-	100.0%	35 184	35 184
Transfers and subsidies	815 679	56	17 202	832 937	832 937	-	100.0%	538 722	538 722
Non-profit institutions	813 322	1 730	17 202	832 254	832 254	-	100.0%	538 300	538 300
Households	2 357	(1 674)	-	683	683	-	100.0%	422	422
Payments for capital assets	174	-	(143)	31	31	-	100.0%	-	-
Machinery and Equipment	174	-	(143)	31	31	-	100.0%	-	-
Total	964 607	-	21 403	986 010	986 010	-	100.0%	621 102	621 102

Appropriation Statement for the year ended 31 March 2023

Programme 6: Infrastructure Development									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Administration	40 757	(10 624)	-	30 133	30 133	-	100.0%	38 237	38 237
2. Public Ordinary Schools	2 477 469	7 605	1 138	2 486 212	2 486 212	-	100.0%	1 670 135	1 670 135
3. Special Schools	7 100	(1 023)	-	6 077	6 077	-	100.0%	2 451	2 451
4. Early Childhood Development	13 330	4 042	-	17 372	17 372	-	100.0%	441	441
Total	2 538 656	-	1 138	2 539 794	2 539 794	-	100.0%	1 711 264	1 711 264

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	861 348	214 974	-	1 076 322	1 076 322	-	100.0%	855 349	855 349
Compensation of employees	35 757	(8 163)	-	27 594	27 594	-	100.0%	26 214	26 214
Goods and services	825 591	223 137	-	1 048 728	1 048 728	-	100.0%	829 135	829 135
Transfers and subsidies	30 000	30 587	919	61 506	61 506	-	100.0%	144 672	144 672
Non-profit institutions	30 000	30 407	919	61 326	61 326	-	100.0%	144 606	144 606
Households	-	180	-	180	180	-	100.0%	66	66
Payments for capital assets	1 647 308	(245 561)	219	1 401 966	1 401 966	-	100.0%	711 243	711 243
Buildings and other fixed structures	1 647 308	(245 735)	219	1 401 792	1 401 792	-	100.0%	710 795	710 795
Machinery and equipment	-	174	-	174	174	-	100.0%	448	448
Total	2 538 656	-	1 138	2 539 794	2 539 794	-	100.0%	1 711 264	1 711 264

**Appropriation Statement
for the year ended 31 March 2023**

Programme 7: Examination and Education Related Services									
	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Payments to SETA	11 295	-	-	11 295	11 295	-	100.0%	10 840	10 840
2. Professional Services	182 080	(2 346)	-	179 734	179 734	-	100.0%	172 292	172 292
3. External Examinations	300 237	5 761	(312)	305 686	305 686	-	100.0%	252 302	243 898
4. Special Projects	1 109 491	(3 987)	(115 366)	990 138	976 148	13 990	98.6%	732 517	728 297
5. Conditional Grants	17 822	572	-	18 394	18 394	-	100.0%	21 446	21 446
Total	1 620 925	-	(115 678)	1 505 247	1 491 257	13 990	99.1%	1 189 397	1 176 773

	2022/23							2021/22	
	Adjusted Appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	899 380	6 225	(50 558)	855 047	841 057	13 990	98.4%	719 209	710 805
Compensation of employees	398 743	55 180	-	453 923	453 923	-	100.0%	360 723	360 723
Goods and services	500 637	(48 955)	(50 558)	401 124	387 134	13 990	96.5%	358 486	350 082
Transfers and subsidies	719 501	(6 094)	(64 808)	648 599	648 599	-	100.0%	468 643	464 423
Departmental agencies and accounts	11 295	-	-	11 295	11 295	-	100.0%	10 840	10 840
Non-profit institutions	708 102	(6 898)	(64 808)	636 396	636 396	-	100.0%	456 462	452 242
Households	104	804	-	908	908	-	100.0%	1 341	1 341
Payments for capital assets	2 044	(131)	(312)	1 601	1 601	-	100.0%	1 545	1 545
Machinery and equipment	2 044	(131)	(312)	1 601	1 601	-	100.0%	1 545	1 545
Total	1 620 925	-	(115 678)	1 505 247	1 491 257	13 990	99.1%	1 189 397	1 176 773

Notes to the Appropriation Statement for the year ended 31 March 2023

1. Detail of transfers and subsidies as per Appropriation Act (after Virement):

Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 1 (A-H) to the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

Detail of these transactions per programme can be viewed in the note 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	Variance as a % of Final Appropriation
Per programme:	R'000	R'000	R'000	R'000
Administration	1 464 030	1 456 507	7 523	1%
The under-spending can mainly be attributed to:				
<ul style="list-style-type: none"> • Machinery and equipment - Due to the corporate refresh and schools back-end equipment which could not be completed by financial year-end. 				
Public Ordinary School Education	20 015 866	20 004 427	11 439	0%
The under-spending can mainly be attributed to:				
<ul style="list-style-type: none"> • Goods and services - Due to MOD furniture and equipment which could not be completed before financial year-end as a result of the expiration of the transversal contract for sport equipment with the National Department of Sport, Arts and Culture. The funds will be surrendered to Provincial Treasury. 				
Independent School Subsidies	143 544	143 544	-	0%
This programme is within budget after application of virements.				
Public Special School Education	1 511 425	1 507 392	4 033	0%
The under-spending can mainly be attributed to:				
<ul style="list-style-type: none"> • Goods and services - Learners with Profound Intellectual Disabilities Grant: Delivery and supply of Speech Therapy devices and accessories, Learner Specific Assistive Devices and Learner Teacher Support Material which could not be completed before financial year end and for which rollovers have been requested. 				

**Notes to the Appropriation Statement
for the year ended 31 March 2023**

Early Childhood Development	986 010	986 010	-	0%
This programme is within budget after application of virements.				
Infrastructure Development	2 539 794	2 539 794	-	0%
This programme is within budget after application of virements.				
Examination and Education Related Services	1 505 247	1 491 257	13 990	1%
The under-spending can mainly be attributed to:				
<ul style="list-style-type: none"> • Goods and services <ul style="list-style-type: none"> - Due to e-learning implementation which could not be carried out before financial year-end and for which rollovers will be requested. 				

4.2 Per economic classification

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
Per economic classification:	R'000	R'000	R'000	R'000
Current expenditure				
Compensation of employees	19 878 969	19 878 969	-	0%
Goods and services	3 112 018	3 082 556	29 462	1%
Transfers and subsidies				
Provinces and municipalities	6 000	6 000	-	0%
Departmental agencies and accounts	11 312	11 312	-	0%
Non-profit institutions	3 584 906	3 584 906	-	0%
Households	88 671	88 671	-	0%
Payments for capital assets				
Buildings and other fixed structures	1 401 792	1 401 792	-	0%
Machinery and equipment	76 568	69 045	7 523	10%
Software and other intangible assets	589	589	-	0%
Payments for financial assets	5 091	5 091	-	0%

The under-spending can mainly be attributed to:

- Goods and services
 - Due to MOD furniture and equipment which could not be completed before financial year-end as a result of the expiration of the transversal contract for sport equipment with the National Department of Sport, Arts and Culture. The funds will be surrendered to Provincial Treasury totalling R11,439m.
 - Due to e-learning implementation which could not be carried out before financial year-end and for which rollovers totalling R13,990m will be requested.
 - Learners with Profound Intellectual Disabilities Grant: Delivery and supply of Speech Therapy devices and accessories, Learner Specific Assistive Devices and Learner Teacher Support Material which could not be completed before financial year-end and for which rollovers have been requested totalling R4,033m.
- Machinery and equipment
 - Due to the corporate refresh and schools back-end equipment which could not be completed by financial year-end.

**Notes to the Appropriation Statement
for the year ended 31 March 2023**

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
Per conditional grant	R'000	R'000	R'000	R'000
Education Infrastructure Grant	1 351 539	1 351 539	-	0%
EPWP Integrated Grant for Provinces	1 941	1 941	-	0%
HIV/AIDS (Life-skills Education) Grant	17 822	17 822	-	0%
Maths Science & Technology Grant	46 056	46 056	-	0%
National School Nutrition Programme Grant	451 289	451 289	-	0%
Social sector EPWP Incentive Grant to Provinces	12 322	12 322	-	0%
Learners with Profound Intellectual Disabilities Grant	40 892	36 859	4 033	10%
Early Childhood Development Grant	95 866	95 866	-	0%

The under-spending can mainly be attributed to:

- Learners with Profound Intellectual Disabilities Grant:
 - Due to the delivery and supply of Speech Therapy devices and accessories, Learner Specific Assistive Devices and Learner Teacher Support Material which could not be completed before financial year-end and for which rollovers have been requested totalling R4,033m.

**Statement of Financial Performance
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
Revenue			
Annual appropriation	1	28 165 916	25 388 248
Departmental revenue	2	140	1 590
Total Revenue		28 166 056	25 389 838
Expenditure			
Current expenditure			
Compensation of employees	3	19 878 969	18 764 794
Goods and services	4	3 082 556	2 646 700
Total current expenditure		22 961 525	21 411 494
Transfers and subsidies			
Transfers and subsidies	6	3 690 889	3 187 725
Total transfers and subsidies		3 690 889	3 187 725
Expenditure for capital assets			
Tangible assets	7	1 470 837	754 082
Intangible assets	7	589	674
Total expenditure for capital assets		1 471 426	754 756
Payments for financial assets	5	5 091	1 926
Total Expenditure		28 128 931	25 355 901
Surplus for the Year		37 125	33 937
Reconciliation of Net Surplus for the year			
Voted Funds		36 985	32 347
Annual appropriation		32 952	32 347
Conditional grants		4 033	-
Departmental revenue and NRF Receipts	13	140	1 590
Surplus for the Year		37 125	33 937

**Statement of Financial Position
as at 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
Assets			
Current Assets		26 365	18 209
Cash and cash equivalents	8	7 263	3 110
Prepayments and advances	9	37	12
Receivables	10	19 065	15 087
Non-Current Assets		50 392	48 752
Investments	11	13 208	12 490
Receivables	10	37 184	36 262
Total Assets		76 757	66 961
Liabilities			
Current Liabilities		47 062	36 774
Voted funds to be surrendered to the Revenue Fund	12	36 985	32 347
Departmental revenue and PRF Receipts to be surrendered to the Revenue Fund	13	2 324	1 590
Payables	14	7 753	2 837
Non-Current Liabilities			
Payables		-	-
Total Liabilities		47 062	36 774
Net Assets		29 695	30 187
Represented by:			
Capitalisation reserve		13 208	12 490
Recoverable revenue		16 487	17 697
Total		29 695	30 187

**Statement of Changes in Net Assets
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
Net Assets			
Capitalisation Reserves			
Opening balance		12 490	12 044
Transfers:			
Movement in Operational Funds		718	446
Closing balance		13 208	12 490
Recoverable revenue			
Opening balance		17 697	18 176
Transfers		(1 210)	(479)
Irrecoverable amounts written off		(2 770)	(370)
Debts revised		(2 365)	(1 812)
Debts recovered (included in departmental receipts)		(506)	(7 949)
Debts raised		4 431	9 652
Closing balance		16 487	17 697
Total		29 695	30 187

**Cash Flow Statement
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
Cash Flows from Operating Activities			
Receipts		28 191 749	25 415 009
Annual appropriated funds received	1.1	28 165 916	25 388 248
Departmental revenue received	2.1 2.2 2.4	25 387	26 518
Interest received	2.3	446	243
Net (increase)/ decrease in working capital		913	(1 093)
Surrendered to Revenue Fund		(57 446)	(569 131)
Current payments		(22 961 525)	(21 411 494)
Payments for financial assets		(5 091)	(1 926)
Transfers and subsidies paid		(3 690 889)	(3 187 725)
Net cash flow available from operating activities	15	1 477 711	243 640
Cash Flows from Investing Activities			
Payments for capital assets	7	(1 471 426)	(754 756)
Increase in investments		(718)	(446)
Increase/ (decrease) in non-current receivables	10	(922)	5 100
Net cash flows from investing activities		(1 473 066)	(750 102)
Cash Flows from Financing Activities			
Increase/ (decrease) in net assets		(492)	(33)
Increase/ (decrease) in non-current payables		-	(6 262)
Net cash flows from financing activities		(492)	(6 295)
Net increase/ (decrease) in cash and cash equivalents		4 153	(512 757)
Cash and cash equivalents at beginning of period		3 110	515 867
Cash and cash equivalents at end of period	16	7 263	3 110

**Accounting Policies
for the year ended 31 March 2023**

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1. Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard (MCS).

2. Going concern

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

3. Presentation currency

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

4. Rounding

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

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment/receipt.

6. Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

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

Accounting Policies for the year ended 31 March 2023

7. Revenue

7.1 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 statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

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.

7.2 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.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- The amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and/penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department's debt write-off policy.

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

Accounting Policies for the year ended 31 March 2023

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.

8.2 Other expenditure

Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:

- Cost, being the fair value of the asset; or
- The sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.

9. Aid Assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

Accounting Policies for the year ended 31 March 2023

10.	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
11.	<p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>A prepayment will be expensed when the goods and services are received in terms of the signed agreement with a non-governmental entity. An advance will be expensed when the goods or services are received in terms of the signed agreement with a governmental entity.</p> <p>Transport and subsistence advances are paid when an official embarks on a trip away from headquarters and makes application for the estimated costs to be incurred on official duty. On the official's return, a claim for actual expenses will be submitted and offset against the advance paid. Any advances not settled by 31 March will be reflected in the Statement of Financial Position.</p>
12.	<p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
13.	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14.	<p>Financial assets</p>
14.1	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost-plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
14.2	<p>Impairment of financial assets</p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
15.	<p>Payables</p> <p>Payables are recognised in the statement of financial position at cost.</p>

**Accounting Policies
for the year ended 31 March 2023**

16. Capital Assets

16.1 Immovable capital assets

Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at fair value for recording in the asset register.

Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable asset is recorded by another department in which case the completed project costs are transferred to that department.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.4. Project Costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.

Accounting Policies for the year ended 31 March 2023

17. Provisions and Contingents

17.1 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 or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 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.

17.3 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.

17.4 Capital Commitments

Capital 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.

18. Unauthorised expenditure

Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:

- Approved by Parliament or the Provincial Legislature with funding and the related funds are received; or
- Approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or
- Transferred to receivables for recovery.

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

**Accounting Policies
for the year ended 31 March 2023**

19. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.

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.

20. Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefore are provided in the note.

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.

21. Changes in accounting policies, accounting estimates and errors

Changes in accounting policies that are affected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Accounting Policies for the year ended 31 March 2023

- 22. Events after the reporting date**
Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
- 23. Departures from the MCS requirements**
Management concludes that the financial statements present fairly the department's primary and secondary information and the department has complied with the Modified Cash Standard.
- 24. 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. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the Provincial Revenue Fund when the underlying asset is disposed, and the related funds are received.
- 25. 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. Amounts are either transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
- 26. Related party transactions**
A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.
- 27. Key management personnel**
Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.
- 28. Inventories**
At the date of acquisition, inventories are recognised at cost in the statement of financial performance.

Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.

The cost of inventories is assigned by using the weighted average cost basis.

**Accounting Policies
for the year ended 31 March 2023**

29. Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

30. Transfer of functions

Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.

Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

1. Appropriation

1.1 Annual Appropriation

	Final Appropriation	2022/23 Actual Funds Received	Final Appropriation	2021/22 Appropriation Received	Funds not requested/ not received
Programmes	R'000	R'000	R'000	R'000	R'000
Administration	1 464 030	1 464 030	1 335 830	1 335 830	-
Public Ordinary School Education	20 015 866	20 015 866	18 948 876	18 948 876	-
Independent School Subsidies	143 544	143 544	130 508	130 508	-
Public Special School Education	1 511 425	1 511 425	1 451 271	1 451 271	-
Early Childhood Development	986 010	986 010	621 102	621 102	-
Infrastructure Development	2 539 794	2 539 794	1 711 264	1 711 264	-
Examination and Education Related Services	1 505 247	1 505 247	1 189 397	1 189 397	-
Total	28 165 916	28 165 916	25 388 248	25 388 248	-

	Note	2022/23 R'000	2021/22 R'000
1.2 Conditional Grants**			
Total grants received	32	2 017 727	1 721 131
Provincial grants included in Total Grants received		-	-

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

2. Departmental Revenue	Note	2022/23 R'000	2021/22
Sales of goods and services other than capital assets	2.1	14 881	13 750
Fines, penalties and forfeits	2.2	1 319	1 322
Interest, dividends and rent on land	2.3	446	243
Transactions in financial assets and liabilities	2.4	9 187	11 446
Total revenue collected		25 833	26 761
Less: Own revenue included in appropriation	13	(25 693)	(25 171)
Departmental revenue collected		140	1 590

The department over collected on its revenue budgeted for the 2022/23 financial year.

2.1 Sales of goods and services other than capital assets	2		
Sales of goods and services produced by the department		14 666	13 473
Sales by market establishment		14 666	13 473
Sales of scrap, waste and other used current goods		215	277
Total		14 881	13 750

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
2.2 Fines, penalties and forfeits	2		
Fines		1 319	1 322
Total		1 319	1 322
2.3 Interest, dividends and rent on land	2		
Interest		446	243
Total		446	243
2.4 Transactions in financial assets and liabilities	2		
Receivables		5 734	2 597
Other Receipts including recoverable Revenue		3 453	8 849
Total		9 187	11 446
2.5 Donations received in-kind (not included in the main note or sub note)	Annexure 1E		
Consumable Supplies: Gifts and Awards		56	-
Learner Teacher Support Material		23	-
Catering Departmental Activities		4 317	-
Total		4 396	-

Donations have been classified in terms of the Standard Chart of Accounts (SCOA) descriptions.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
3. Compensation of employees			
3.1 Salaries and wages			
Basic Salary		13 979 893	13 234 693
Performance award		8 196	9 275
Service Based		17 164	20 295
Compensative/circumstantial		281 663	283 921
Periodic payments		29 027	22 774
Other non-pensionable allowances		3 142 847	2 892 901
Total		17 458 790	16 463 859

Increase in Compensation of Employees is due to the implementation of the 2022/23 wage agreement.

3.2 Social contributions			
Employer contributions			
Pension		1 487 797	1 433 610
Medical		926 025	862 603
UIF		360	-
Bargaining council		1 716	1 591
Official unions and associations		4 281	3 131
Total		2 420 179	2 300 935

Increase in Social Contributions is due to an increase in Medical Aid and Official Unions and Associations contributions as a result of an increase in the number of employees as well as UIF contributions due to the hiring of temporary Teacher Assistants.

Total compensation of employees	19 878 969	18 764 794
Average number of employees	45 334	43 360

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
4. Goods and services			
Administrative fees		108	361
Advertising		12 595	10 894
Minor assets	4.1	3 643	2 706
Bursaries (employees)		2 740	1 626
Catering		18 871	5 899
Communication		5 478	5 715
Computer services	4.2	47 421	40 724
Consultants: Business and advisory services		65 829	76 719
Infrastructure and planning services		143 636	340 035
Legal services		7 297	6 852
Contractors		16 153	37 852
Agency and support / outsourced services		531 342	481 338
Entertainment		58	18
Audit cost – external	4.3	13 836	14 660
Fleet services		29 613	26 455
Inventory	4.4	516 519	426 375
Consumables	4.5	77 678	52 590
Operating leases		88 244	82 207
Property payments	4.6	1 027 408	640 253
Rental and hiring		2 477	3 767
Transport provided as part of the departmental activities		362 988	314 058
Travel and subsistence	4.7	34 214	21 952
Venues and facilities		3 274	703
Training and development		15 981	28 606
Other operating expenditure	4.8	55 153	24 335
Total		3 082 556	2 646 700

- Increase in **Catering** is mainly due to an increase in physical engagements and the reinstatement of certain teacher training initiatives as well as catering for exam markers during the 2022/23 financial year.
- Decrease in **Infrastructure and planning services** is due to delays relating to the cancellation of contracts and due to projects in the planning phase taking longer than anticipated.
- Increase in **Agency and support / outsourced services** is due to an increase in the feeding allocation for 2022/23. This includes the spending of the MOD Feeding allocation as well as the National School Nutrition Programme (NSNP) Grant.
- Increase in **Venues and facilities** is mainly due to an increase in school visits and face-to-face engagements as a result of COVID-19 protocols being lifted.
- Decrease in **Training and development** is due to an increase in online facilitated training.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
4.1 Minor Assets	4		
Tangible assets		3 621	2 706
Machinery and equipment		3 621	2 706
Intangible assets		22	-
Software		22	-
Total		3 643	2 706
4.2 Computer Services	4		
SITA computer services		14 277	13 989
External computer service providers		33 144	26 735
Total		47 421	40 724
External computer services include specialised computer services, system advisors and system development.			
4.3 Audit cost – external	4		
Regularity audits		13 041	13 728
Computer audits		795	932
Total		13 836	14 660
The difference between the expenditure for 2022/23 and 2021/22 is due to the timing of invoices.			
4.4 Inventory	4		
Clothing material and accessories		-	-
Learning and teaching support material		204 563	149 341
Materials and supplies		987	3 438
Other supplies	4.4.1	310 969	273 596
Total		516 519	426 375
Inventory increase in 2022/23 is due to an increase in e-Learning implementation as well as learner and teacher support material being procured. This includes delivery of items which could not be delivered before the 2021/22 financial year-end for which rollovers were approved (Maths, Science and Technology (MST) and Learners with Profound Intellectual Disabilities (LPID) Conditional Grants).			
4.4.1 Other supplies	4.4		
Assets for distributions		310 969	273 596
Machinery and equipment		310 969	273 596
Total		310 969	273 596

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
4.5 Consumables	4		
Consumable supplies		48 215	34 605
Uniform and clothing		178	154
Household supplies		43 611	30 214
Communication accessories		56	2
IT consumables		476	982
Other consumables		3 894	3 253
Stationery printing and office supplies		29 463	17 985
Total		77 678	52 590

The increase on Consumables is due to procurement of cleaning materials for Public Ordinary Schools.

4.6 Property payments	4		
Municipal services		114 117	143 177
Property maintenance and repairs		892 682	478 022
Other		20 609	19 054
Total		1 027 408	640 253

Increase in Property payments is due to an increased focus on Infrastructure projects related to the maintenance and repairs of buildings.

4.7 Travel and subsistence	4		
Local		34 005	21 952
Foreign		209	-
Total		34 214	21 952

Travel and Subsistence increased due to an increase in school visits and face-to-face engagements as a result of COVID-19 protocols being lifted.

4.8 Other operating expenditure	4		
Professional bodies, membership and subscription fees		46	681
Resettlement costs		2 245	2 347
Other		52 862	21 307
Total		55 153	24 335

Other amounts include a settlement of courier services not paid in 2021/22 due to contract issues.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
5. Payments for financial assets			
Other material losses written off	5.1	275	273
Debts written off	5.2	4 816	1 653
Total		5 091	1 926

Increase in Payments for financial assets is due to an increase in bad debts written off relating to salary overpayments.

5.1 Other material losses written off	5		
Nature of losses			
GG Accidents		246	160
Interest paid		-	72
Other losses		29	41
Total		275	273

	Note	2022/23 R'000	2021/22 R'000
5.2 Debts written off	5		
Nature of debts written off			
Other debt written off:			
Employee tax		297	536
Salary overpayments		4 457	1 114
Interest on debts		62	3
Total debts written off		4 816	1 653

6. Transfers and subsidies			
Provinces and municipalities	Annexure 1A	6 000	-
Departmental agencies and accounts	Annexure 1B	11 312	10 856
Non-profit institutions	Annexure 1C	3 584 906	3 068 392
Households	Annexure 1D	88 671	108 477
Total		3 690 889	3 187 725

Increase in Transfers and Subsidies is due to the permanent transfer of the Early Childhood Development function to the department.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
7. Expenditure for capital assets			
Tangible assets		1 470 837	754 082
Buildings and other fixed structures	28	1 401 792	710 796
Machinery and equipment	26	69 045	43 286
Intangible assets		589	674
Software	27	589	674
Total		1 471 426	754 756

Expenditure for Capital Assets increased due to the Rapid Build initiative being implemented by the Infrastructure Directorate.

7.1 Analysis of funds utilised to acquire capital assets – 2022/23

	Voted Funds	Total
Tangible assets	1 470 837	1 470 837
Buildings and other fixed structures	1 401 792	1 401 792
Machinery and equipment	69 045	69 045
Intangible assets	589	589
Software	589	589
Total	1 471 426	1 471 426

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

	Voted Funds	Total
Tangible assets	754 082	754 082
Buildings and other fixed structures	710 796	710 796
Machinery and equipment	43 286	43 286
Intangible assets	674	674
Software	674	674
Total	754 756	754 756

	Note	2022/23 R'000	2021/22 R'000
7.3 Finance lease expenditure included in expenditure for capital assets			
Tangible assets			
Machinery and equipment		33 232	34 903
Total		33 232	34 903
8. Cash and cash equivalents			
Consolidated Paymaster General Account		10 037	65 998
Disbursements		(2 774)	(62 888)
Total		7 263	3 110

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
9. Prepayments and Advances			
Travel and subsistence		37	12
Total		37	12

Analysis of Total Prepayments and advances

Current Prepayments and advances		37	12
Non-current Prepayments and advances			
Total		37	12

	Note	Balance as at 1 April 2022 R'000	Less: Received in the current year R'000	2022/23 Add: Current Year prepayments R'000	Amount as at 31 March 2023 R'000
9.1 Prepayments (Expensed)					
<i>Listed by economic classification</i>					
Good and services		4 260	(4 260)	-	-
Transfers and subsidies		-	(18 260)	44 133	25 873
Total		4 260	(22 520)	44 133	25 873

	Note	Balance as at 1 April 2021 R'000	Less: Received in the current year R'000	2021/22 Add: Current Year prepayments R'000	Amount as at 31 March 2022 R'000
<i>Listed by economic classification</i>					
Good and services		-	-	4 260	4 260
Total		-	-	4 260	4 260

The department procured six 22-seater buses for sport programmes at MOD centres on behalf of Department of Cultural Affairs and Sport in 2020/21, the vehicles were delivered in 2022/23. Early Childhood Development Employment Stimulus relief funds that was paid by Department of Social Development (DSD) to NGO's for unemployment risk support to ECDs amounted to R44,133m at 01 April 2022.

10 Receivables	Note	2022/23			2021/22		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
Claims recoverable	10.1	421	-	421	1 501	-	1 501
Recoverable expenditure	10.2	12 089	-	12 089	6 649	1 117	7 766
Staff debt	10.3	883	4 659	5 542	1 118	4 297	5 415
Other Receivables	10.4	5 672	32 525	38 197	5 819	30 848	36 667
Total		19 065	37 184	56 249	15 087	36 262	51 349

Notes to the Annual Financial Statements for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
10.1 Claims recoverable	10		
Provincial Departments		104	387
Household and non-profit institutions		317	1 114
Total	Annexure 3	421	1 501
10.2 Recoverable expenditure (disallowance accounts)	10		
Disallowance accounts		182	1 251
Salary: Reversal Control		11 164	6 294
Salary: Tax debt		390	210
Salary: Medical Aid		179	-
Disallowance Damages & Losses		174	11
Total		12 089	7 766
10.3 Staff debt	10		
Debt account		5 542	5 415
Total		5 542	5 415
10.4 Other receivables	10		
Breach of contract		341	343
Ex-employees and Other Debts		35 858	33 987
Tax debt		1 998	2 337
Total		38 197	36 667
10.5 Impairment of receivables			
Estimate of impairment of receivables		42 326	39 463
Total		42 326	39 463
All receivables in the Debt account outstanding for longer than three (3) months, are included in the calculation of the Impairment of receivables.			
11. Investments			
Non-current			
Shares and other equity			
School Building Fund		13 208	12 490
Total non-current		13 208	12 490
Analysis of non-current investments			
Opening balance		12 490	12 044
Additions in cash		718	446
Total		13 208	12 490

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
12. Voted funds to be surrendered to the Revenue Fund			
Opening balance		32 347	542 538
As restated		32 347	542 538
Transfer from statement of financial performance (as restated)		36 985	32 347
Paid during the year		(32 347)	(542 538)
Closing balance		36 985	32 347
12.1 Reconciliation of unspent conditional grants			
Total conditional grants received	1.2	2 017 727	1 721 131
Total conditional grants spent		(2 013 694)	(1 704 818)
Unspent conditional grants to be surrendered)		4 033	16 313
Less: Paid to the Provincial Revenue Fund by Provincial department		-	(16 313)
Approved for rollover		-	(16 313)
Not approved for rollover		-	-
Due by the Provincial Revenue Fund	12	4 033	-
13 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		1 590	1 422
Transfer from statement of financial performance (as restated)		140	1 590
Own Revenue included in appropriation		25 693	25 171
Paid during the year		(25 099)	(26 593)
Closing balance		2 324	1 590
14. Payables – current			
Clearing accounts	14.1	3 733	772
Other payables	14.2	4 020	2 065
Total		7 753	2 837
14.1 Payables – clearing accounts	14		
Sal: ACB recalls		74	163
Sal: Income tax		2 730	253
Sal: Housing		6	-
Sal: Tax Debt		26	-
Sal: Medical aid		-	309
Other deduction accounts		897	47
Total		3 733	772
14.2 Payables – other payables	14		
Debt account credits		42	21
Sal: GEHS Refund Control		3 978	2 044
Total		4 020	2 065

Notes to the Annual Financial Statements for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000	
15. Net cash flow available from operating activities				
Net surplus as per Statement of Financial Performance		37 125	33 937	
Add back non- cash/cash movements not deemed operating activities		1 440 586	209 703	
(Increase)/decrease in receivables		(3 978)	3 483	
(Increase)/decrease in prepayments and advances		(25)	(2)	
Increase/(decrease) in payables – current		4 916	(4 574)	
Expenditure on capital assets		1 471 426	754 756	
Surrenders to Revenue Fund		(57 446)	(569 131)	
Voted funds not requested/not received		-	-	
Own revenue included in appropriation		25 693	25 171	
Net cash flow generated from operating activities		1 477 711	243 640	
16. Reconciliation of cash and cash equivalents for cash flow purposes				
Consolidated Paymaster General account		10 037	65 998	
Disbursements		(2 774)	(62 888)	
Total		7 263	3 110	
17. Contingent liabilities and contingent assets				
17.1 Contingent liabilities				
Liable to	Nature			
Financial Institutions	Housing loans guarantees	Annexure 2A	83	333
Various persons	Claims against the department	Annexure 2B	377 647	357 448
Intergovernmental payables (unconfirmed balances)	Claims	Annexure 4	932	773
Municipalities	Municipal Accounts	Annexure 2B	57 806	43 872
Total		436 458	402 426	

Financial Institutions: Financial guarantees issued relate to housing guarantees provided for employees for housing loans.

Various persons (Various claims): The claims will only be settled when either the court decides that the department is liable or the department accepts the liability, both of which are unknown.

Intergovernmental payables (unconfirmed balances): Inter-government payables relate to unconfirmed claim balances outstanding at year end.

Municipalities: The closing balance represents the total of outstanding municipal service accounts of schools as at 31 March 2023. It is not possible to determine the total amount of municipal services accounts of schools incurred and paid/cancelled/reduced during the year as these accounts are also settled directly by schools.

17.2 Contingent assets

At this stage the Department is not able to reliably measure the contingent asset as the funds that are held by SA Home Loans in respect of the Government Employees Housing Scheme (GEHS) of the Individually Linked Savings Facility (ILSF) may be returned to the Department in cases of resignations and dismissals.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
18. Capital commitments			
Capital expenditure			
Buildings and other fixed structures		767 390	671 039
Machinery and equipment		26 019	4 404
Total commitments		793 409	675 443

Buildings and other fixed structures represent Infrastructure contracts for Prefabricated classrooms and for building of schools which are for longer than a year.
Machinery and equipment represent outstanding LOGIS orders placed with suppliers.

19. Accruals and payables not recognised

19.1 Accruals				
Listed by economic classification	30 days	30+ days	Total	Total
Goods and services	57 175	9 733	66 908	38 952
Transfers and subsidies	239	6 159	6 398	4 445
Capital assets	4 072	-	4 072	616
Total	61 486	15 892	77 378	44 013

Listed by programme level

Programme 1			17 283	8 613
Programme 2			46 673	19 254
Programme 3			15	-
Programme 4			2 677	340
Programme 5			654	46
Programme 6			2 477	1 379
Programme 7			7 599	14 381
Total			77 378	44 013

19.2 Payables not recognised

Listed by economic classification	30 days	30+ days	Total	Total
Goods and services	126 709	3 608	130 317	41 754
Transfers and subsidies	8 044	223	8 267	13 536
Capital assets	37 453	806	38 259	23 343
Total	172 206	4 637	176 843	78 633

Listed by programme level

Programme 1			8 785	7 329
Programme 2			40 894	18 316
Programme 4			261	10
Programme 5			8 168	19 057
Programme 6			111 813	33 468
Programme 7			6 922	453
Total			176 843	78 633

Included in the above totals are the following
Confirmed balances with departments

	Annexure 4	8 417	3 176
Total		8 417	3 176

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	2022/23 R'000	2021/22 R'000
20. Employee benefits		
Leave entitlement	189 093	177 208
Service bonus (thirteenth cheque)	467 864	455 912
Capped leave commitments	518 576	588 082
Other	58 641	53 731
Total	1 234 174	1 274 933

The amount for leave entitlement includes a negative amount of R761 381.15 in respect of leave taken on the total number of days one is eligible for but exceeding the pro-rata as at 31 March 2023. Included in "other" is Employee Salary Accruals, Long service awards (At this stage the department is not able to reliably measure the long-term portion of the long service awards) and an amount of R 1,053m in respect of a provision made for an exit gratuity owing to Minister D Maynier.

Note			2022/23 R'000
21. Lease commitments			
21.1 Operating leases	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000
2022/23			
Not later than 1 year	75 135	46 674	121 809
Later than 1 year and not later than 5 years	129 270	76 104	205 374
Later than 5 years	45 210	-	45 210
Total lease commitments	249 615	122 778	372 393
	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000
2021/22			
Not later than 1 year	68 234	5 812	74 046
Later than 1 year and not later than 5 years	127 867	3 215	131 082
Later than 5 years	39 577	-	39 577
Total lease commitments	235 678	9 027	244 705

Buildings: Lease commitments for school buildings are calculated based on a contractual obligation between the lessee and the lessors. A fixed annual escalation of between 0.00% and 15 % or the applicable CPIX linked inflation rate is catered for in these calculations. For the reporting period the department made provision for 255 facilities. The department capped leases for a maximum period of 20 years. In the case of renewal of expired leases, the commitment is for a three-year period. The department may not sub-lease without the consent of the owner. Maintenance of the property is shared by the department and the owner.

Machinery and equipment: The major portion of this commitment relates to photocopier equipment.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

21.2 Finance leases	Machinery and equipment	Total
2022/23	R'000	R'000
Not later than 1 year	39 065	39 065
Later than 1 year and not later than 5 years	79 471	79 471
Total lease commitments	118 536	118 536
2021/22	R'000	R'000
Not later than 1 year	35 659	35 659
Later than 1 year and not later than 5 years	45 680	45 680
Total lease commitments	81 339	81 339

The Western Cape Department of Education leased 503 vehicles from GMT as of 31 March 2023 (March 2022: 504). Daily tariffs are payable on a monthly basis, covering the operational costs, capital costs of replacement of vehicles, and the implicit finance costs in this type of arrangement.

	Notes	2022/23	2021/22
		R'000	R'000
22 Unauthorised, Irregular and Fruitless and wasteful expenditure		2022/23	2021/22
2022/23		R'000	R'000
Unauthorised expenditure		-	-
Irregular expenditure		57 124	26 993
Fruitless and wasteful expenditure		-	-
Total		57 124	26 993

2021/22 amount has been restated due to the PFMA Compliance and Reporting Framework reporting requirements that was implemented in January 2023.

23. Related party transactions

Related party relationships

- The transactions relating to public ordinary schools are disclosed under Annexure 1B.
- During the year the Department received services from the Western Cape Department of Transport and Public Works (DTPW) as follows:
 - The Department occupies a building managed by the DTPW, free of charge. Parking space is also provided to government officials at an approved fee which is not market related. The DTPW is also responsible for the construction and maintenance of educational facilities.
 - The Department makes use of government motor vehicles managed by the Government Motor Transport (GMT) Section of the DTPW in terms of an arm's length transaction at tariffs approved by the Provincial Treasury.
- The Department received corporate services from the Department of the Premier (DOP) Western Cape as follows:
 - Information and Communication Technology
 - Internal Audit
 - Organisation Development
 - Provincial Forensic Services
 - Provincial Training (transversal)
 - Legal Services
 - Enterprise Risk Management
 - Corporate Communication
- The Department received security advisory services and security operations from the Department of Community Safety Western Cape.
- The Department has the Western Cape Schools Evaluation Authority under its control

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	2022/23 R'000	2021/22 R'000
24. Key management personnel		
Political office bearers	4 566	2 012
Officials:		
Management	23 128	22 012
Family members of key management personnel	2 151	4 835
Total	29 845	28 859

Key Management includes all officials who have significant influence over the financial and operational policy decisions of the department.

25. Provisions		
Retention: Buildings and other fixed structures	46 839	30 522
Total	46 839	30 522

25.1 Reconciliation of movement in provisions – 2022/23

	Retention: Buildings and other fixed structures R'000	Total provisions R'000
Opening balance	30 522	30 522
Increase in provision	25 875	25 875
Settlement of provision	(9 558)	(9 558)
Closing balance	46 839	46 839

25.2 Reconciliation of movement in provisions – 2021/22

	Retention: Buildings and other fixed structures R'000	Total provisions R'000
Opening balance	16 098	16 098
Increase in provision	20 099	20 099
Settlement of provision	(5 675)	(5 675)
Closing balance	30 522	30 522

Retention monies on Buildings and other fixed structures are i.r.o. retentions of progress billings not paid until satisfaction of conditions specified in the contract usually of uncertain timing or amount. The payments/outflow of economic benefits will be recorded as capital expenditure once paid. A reliable estimate can be made of the amount of the retention monies based on the percentage agreed upon between the department and the supplier which is 5%-10%. However, the timing of the payments remains uncertain due to compliance with the conditions of the contract.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

26. Movable Tangible Capital Assets

Movement in movable tangible capital assets per asset register for the year ended 31 March 2023

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
Machinery and equipment	107 094		37 457	(5 786)	138 765
Transport assets	52		-	-	52
Computer equipment	53 533		36 451	(3 384)	86 600
Furniture and office equipment	49 047		1 006	(2 381)	47 672
Other machinery and equipment	4 462		-	(21)	4 441
Total movable tangible capital assets	107 094		37 457	(5 786)	138 765

Movable Tangible Capital Assets under investigation

Included in the above total of movable capital assets per the asset register are assets that are under investigation:

	Number	Value R'000
Machinery and equipment	69	1 161

Items consisting of machinery and equipment, were not found during stocktake, are in the process of being investigated.

26.1 Movement for 2021/22

Movement in movable tangible capital assets per asset register for the year ended 31 March 2022

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
Machinery and equipment	104 059	(9)	14 225	(11 181)	107 094
Transport assets	52	-	1 799	(1 799)	52
Computer equipment	56 117	(3 876)	4 541	(3 249)	53 533
Furniture and office equipment	43 296	3 884	7 885	(6 018)	49 047
Other machinery and equipment	4 594	(17)	-	(115)	4 462
Total movable tangible capital assets	104 059	(9)	14 225	(11 181)	107 094

26.1.1 Prior period error

Nature of prior period error

Restatement of Furniture and office equipment

Total

**2021/22
R'000**

(9)

(9)

Restatement of Opening balance of 2021/22 of Furniture and office equipment due to accumulated rounding differences on Annual Financial Statements and Asset registers. The Furniture and equipment additions for 2021/22 were also restated due to additions that were not included in the Annual Financial Statements previously.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

26.2 Minor assets

Movement in minor assets per the asset register for the year ended 31 March 2023

	Intangible assets	Machinery and equipment	Total
	R'000	R'000	R'000
Opening balance	1 502	89 229	90 731
Additions	22	4 350	4 372
Disposals	-	(1 101)	(1 101)
Total minor assets	1 524	92 478	94 002

	Intangible assets	Machinery and equipment	Total
Number of R1 minor assets	-	17 030	17 030
Number of minor assets at cost	402	198 714	199 116
Total number of minor assets	402	215 744	216 146

Minor Capital Assets under investigation

Included in the above total of minor capital assets per the asset register are assets that are under investigation:

	Number	Value R'000
Machinery and equipment	246	238

Items consisting of machinery and equipment, were not found during stocktake, are in the process of being investigated.

Minor assets

Movement in minor assets per the asset register for the year ended 31 March 2022

	Intangible assets	Machinery and equipment	Total
	R'000	R'000	R'000
Opening balance	1 503	76 360	77 863
Prior period error	(1)	(409)	(410)
Additions	-	20 381	20 381
Disposals	-	(7 103)	(7 103)
Total minor assets	1 502	89 229	90 731

	Intangible assets	Machinery and equipment	Total
Number of R1 minor assets	-	17 836	17 836
Number of minor assets at cost	389	196 284	196 673
Total number of minor assets	389	214 120	214 509

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

	2021/22 R'000
26.2.1 Prior period error	
Nature of prior period error	
Restatement of Opening balances- Intangible assets and machinery and equipment	(410)
Casting error - Machinery and Equipment (Minor assets)	(14 206)
Total	(14 616)

The 2021/22 Restatement of Opening balances for Intangible assets and machinery and equipment due to rounding differences and asset register reconciliation with Annual Financial Statements for previous years. The 2021/22 closing balance of Machinery and equipment (minors) and Intangible assets was restated due to a casting error from National Treasury excel template used to compile Annual Financial Statements.

26.3 Movable assets written off		
Movable assets written off for the year ended 31 March 2023		
	Machinery and equipment R'000	Total R'000
Assets written off	1 065	1 065
Total movable assets written off	1 065	1 065

Movable assets written off for the year ended 31 March 2022		
	Machinery and equipment R'000	Total R'000
Assets written off	11 602	11 602
Total movable assets written off	11 602	11 602

27. Intangible Capital Assets				
Movement in intangible capital assets per asset register for the year ended 31 March 2023				
	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	20 053	589	-	20 642
Total intangible capital assets	20 053	589	-	20 642

27.1 Movement for 2021/22					
Movement in intangible capital assets per asset register for the year ended 31 March 2022					
	Opening balance R'000	Prior Period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	19 379	-	674	-	20 053
Total intangible capital assets	19 379	-	674	-	20 053

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

28. Immovable tangible capital assets

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2023

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
Buildings and other fixed structures				
Non-residential buildings	6 245 921	1 055 795	(1 104 491)	6 197 225
Total immovable tangible capital assets	6 245 921	1 055 795	(1 104 491)	6 197 225

28.1 Movement for 2021/22

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2022

	Opening balance R'000	Prior Period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
Buildings and other fixed structures	5 548 800	(3 519)	708 950	(8 310)	6 245 921
Non-residential buildings	5 548 800	(3 519)	708 950	(8 310)	6 245 921
Total immovable tangible capital assets	5 548 800	(3 519)	708 950	(8 310)	6 245 921

Note
2021/22
R'000

28.1.1 Prior period error- Buildings and other fixed structures

Nature of period error

Relating to 2022/23 (affecting the opening balance)

Non-Residential buildings	28.1	650
Prefabricated Asset revaluations and recognition errors discovered at year-end	28.1	(4 169)
Total		(3 519)

Non-Residential buildings – 2021/22 opening balances were restated due a close out reconciliation process undertaken before the transfer of assets to the Department of Transport and Public Works (Now known as Department of Infrastructure (DOI)). (Buildings and other fixed structures)
Non-Residential buildings – 2021/22 additions were restated due valuation and invoice mapping (expenditure) reconciliations to projects that was performed. (Prefabricated assets)

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

28.2 Immovable Tangible Capital Assets: Capital Work-in-progress

Capital Work-in-Progress as at 31 March 2023	Note	Opening Balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2023
	Annexure 5	R'000	R'000	R'000	R'000
Buildings and other fixed structures		710 434	1 343 301	(1 027 774)	1 025 961
Total		710 434	1 343 301	(1 027 774)	1 025 961

Payables not recognised relating to Capital WIP

Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress

	2022/23	2021/22
	R'000	R'000
	27 499	18 804
Total	27 499	18 804

Capital Work-in-Progress as at 31 March 2022

	Note	Opening Balance 1 April 2022	Prior Period Error	Current Year WIP	Ready for use (Assets to the AR)/Contracts terminated	Closing Balance 31 March 2022
	Annexure 5	R'000		R'000	R'000	R'000
Buildings and other fixed structures		738 547	(9 115)	701 373	(720 371)	710 434
TOTAL		738 547	(9 115)	701 373	(720 371)	710 434

2021/22 Opening balance, current year Work In Progress and Ready for use (Assets to the AR) amounts were restated as a result of invoice payments incorrectly mapped to capital projects.

28.3 Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023

	Building and other fixed structures R'000	Closing balance R'000
Immovable assets written off	24 453	24 453
TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF	24 453	24 453

29. Principal-agent arrangements

The Department of Education uses the Department of Transport and Public Works, now known as Department of Infrastructure (DOI) as an implementing agent to publish and award tenders and monitor the construction of infrastructure. The arrangement does not meet the Principal-agent arrangement requirements in terms of Modified Cash Standards (MCS).

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

30	Prior period errors			2021/22	
		Note	Amount before error correction R'000	Prior period error R'000	Restated amount R'000
30.1	Correction of prior period errors				
	Assets				
	Movable Tangible Capital Assets	26			
	Furniture and office equipment - Restating 2021/22 additions	26.1	13 200	1 025	14 225
	Computer equipment - Restating 2021/22 opening balance	26.1	56 117	(3 876)	52 241
	Furniture and office equipment- Restating 2021/22 Opening balance	26.1	43 296	3 884	47 180
	Other machinery and equipment - Restating 2021/22 Opening balance	26.1	4 594	(17)	4 577
	Movable Tangible Capital Assets - Minor Assets	26.2.1			
	Machinery and Equipment (Excel casting error)	26.2.1	103 844	(14 206)	89 638
	Machinery and Equipment - Opening balance (Reconciliation error)	26.2.1	76 360	(409)	75 951
	Intangible assets - Opening balance (Rounding)	26.2.1	1 503	(1)	1 502
	Immovable tangible capital assets	28			
	Non-Residential Buildings - Restating of additions	28.1	703 755	5 195	708 950
	Non-Residential Buildings - Restatement of 2021/22 opening balance	28.1	5 548 800	(3 519)	5 545 281
	Capital Work In Progress	28.2			
	Non-Residential Buildings - Restatement of 2021/22 opening balance	28.2	738 547	(9 115)	729 432
	Non-Residential Buildings - Restatement of 2021/22 WIP	28.2	710 796	(9 423)	701 373
	Non-Residential Buildings - Restatement of 2021/22 Ready for use assets	28.2	(729 794)	9 423	(720 371)
	Net effect		7 271 018	(21 039)	7 249 979

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

Movable Tangible Capital Assets

Restatement of Opening balance of 2021/22 of Furniture and office equipment due to accumulated rounding differences on Annual Financial Statements and Asset registers. The Furniture and equipment additions for 2021/22 were also restated due to additions that were not included in the Annual Financial Statements previously.

Movable Tangible Capital Assets – Minor assets

The 2021/22 Restatement of Opening balances for Intangible assets and machinery and equipment due to rounding differences and asset register reconciliation with Annual Financial Statements for previous years. The 2021/22 closing balance of Machinery and equipment (minors) and Intangible assets was restated due to a casting error from National Treasury excel template used to compile Annual Financial Statements.

Immovable tangible capital assets

Non-Residential buildings – 2021/22 opening balances were restated due a close out reconciliation process undertaken before the transfer of assets to the Department of Transport and Public Works (Now known as Department of Infrastructure (DOI)). (Buildings and other fixed structures)

Non-Residential buildings – 2021/22 additions were restated due valuation and invoice mapping (expenditure) reconciliations to projects that was performed. (Prefabricated assets)

Capital Work in Progress

2021/22 Opening balance, current year Work in Progress and Ready for use (Assets to the AR) amounts were restated as a result of invoice payments incorrectly mapped to capital projects.

31. Transfer of functions and merges

31.1 Transfer of Functions

A proclamation under section 97 of the Constitution of the Republic of South Africa, 1996 was signed by the President on 27 January 2021 that stipulated that Early Childhood Development (ECD) function will be transferred from the Department of Social Development to the Department of Education. Another proclamation under section 137 of the Constitution of the Republic of South Africa, 1996, read with section 47 of the Constitution of the Western Cape, 1997 (Act 1 of 1998) was signed off on the 25 August 2021 confirming the transfer of function to the Western Cape Education Department (WCED) with effect from 1 April 2022.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

31.1.2	Notes	Balance before transfer date	Functions (transferred)/received Department of Social Development)	Balance after transfer date
		R'000	R'000	R'000
	Employee benefits	1 274 933	2 069	1 277 002
	Lease commitments-operating lease	244 705	43	244 748
	Movable tangible capital assets	197 825	2 264	200 089

Early Childhood Development Employment Stimulus relief funds that was paid by the Department of Social Development (DSD) to NGO's for unemployment risk support to ECD's, the calculated balance of the prepayments amounted to R 44,133m at the date of transfer at 01 April 2022.

The prepayment expensed balance of R44,133m in terms of the ECD Stimulus project was transferred to be managed by Department of Education as from 1 April 2022.

This function shift was effected in the DSD MTEF budget process and the budget transferred to WCED for 2022/23 amounted to R385,766m.

Other than the amounts disclosed above no revenue and expenditure, statement of financial position items or other disclosure notes have been affected by the transfer of function.

A Proclamation under section 137 of the Constitution of the Republic of South Africa, 1996, read with section 47 of the Constitution of the Western Cape, 1997 (Act 1 of 1998) was published in the Province of the Western Cape: Provincial Gazette Extraordinary 8478 on 25 August 21.

No formal agreement was drawn up, besides a submission approved by the Western Cape Cabinet. The Proclamation by the Premier of the WC signed on the 25th of August 2021, transferred the roles, responsibilities and accountability in accordance with (a) Chapter 5 of the Children's Act in respect of partial care facilities that provide early childhood development services as contemplated in section 91(2) and early childhood development programmes as contemplated in section 91(3) of the Children's Act, to the extent that they provide such service or programme.

(b) Chapter 6 of the Children's Act.

(c) Chapters 20 and 21 of the Children's Act—

(i) insofar as those Chapters apply to Chapter 5 of the Children's Act, to the extent contemplated in paragraph (a);

(ii) insofar as those Chapters apply to Chapter 6 of the Children's Act.

**Notes to the Annual Financial Statements
for the year ended 31 March 2023**

32. Statement of Conditional Grants received

Name of Grant	Grant Allocation							Spent		2021/22	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (over-spending)	% of available funds spent by department	Division Of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Education Infrastructure Grant	1 236 077	-	115 462	-	1 351 539	1 351 539	1 351 539	-	100%	1 158 098	1 158 098
EPWP Integrated Grant for Provinces	1 941	-	-	-	1 941	1 941	1 941	-	100%	2 185	2 185
HIV/AIDS (Life-skills Education) Grant	17 822	-	-	-	17 822	17 822	17 822	-	100%	20 368	20 368
Maths Science & Technology Grant	37 184	8 872	-	-	46 056	46 056	46 056	-	100%	36 347	45 870
National School Nutrition Programme Grant	451 289	-	-	-	451 289	451 289	451 289	-	100%	434 387	441 319
131992Social sector EPWP Incentive Grant to Provinces	12 322	-	-	-	12 322	12 322	12 322	-	100%	15 527	15 527
Learners with Profound Intellectual Disabilities Grant	33 451	7 441	-	-	40 892	40 892	36 859	4 033	90%	28 553	21 451
Early Childhood Development Grant	95 866	-	-	-	95 866	95 866	95 866	-	100%	-	-
	1 885 952	16 313	115 462	-	2 017 727	2 017 727	2 013 694	4 033		1 695 465	1 704 818

	Note	2022/23 R'000	2021/22 R'000
33. COVID 19 Response Expenditure	Annexure 7		
Compensation of employees		-	2 368
Goods and services		35 003	22 836
Transfers and subsidies		-	1 492
		35 003	26 696

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

Annexure 1A

Statement of Conditional Grant and other Transfers to Municipalities

Name of Municipality	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by Municipality	Unspent Funds	% of Available Funds Spent by Municipality	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
City of Cape Town	-	-	6,000	6,000	6,000	-	-	6,000	634	5 366	11%	-	-
Total	-	-	6,000	6,000	6,000	-	-	6,000	634	5 366		-	-

Funding utilised in respect of the School Resource Officers agreement between the department and City of Cape Town.

Annexure 1B

Statement of transfers to Departmental Agencies and Accounts

Department/Agency/Account	Transfer Allocation				Transfer		2021/22
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
SETA	20	-	(3)	17	17	100%	10 840
SABC TV licence	11 295	-	-	11 295	11 295	100%	16
Total	11 315	-	(3)	11 312	11 312		10 856

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

**Annexure 1C
Statement of transfers to non-profit institutions**

	Transfer Allocation				Expenditure		2021/22
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available Funds transferred	Appropriation Act
Non-Profit Institutions	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Public Ordinary schools	2 434 410	-	(49 762)	2 384 648	2 384 648	100%	2 180 423
Independent schools	144 989	-	(1 445)	143 544	143 544	100%	130 508
Schools for learners with special education needs	221 263	-	3 197	224 460	224 460	100%	219 162
ECD: Gr R Public Schools	319 513	-	24 985	344 498	344 498	100%	392 115
ECD: Gr R Community Centres	83 672	-	(1 439)	82 233	82 233	100%	82 423
ECD: Learnerships	63 682	-	(4 519)	59 163	59 163	100%	63 761
Pre – Gr R in ECD Centres	346 455	-	(95)	346 360	346 360	100%	-
Total	3 613 984	-	(29 078)	3 584 906	3 584 906		3 068 392

**Annexure 1D
Statement of transfers to households**

	TRANSFER ALLOCATION				EXPENDITURE		2021/22
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
Household	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H employee service benefit: injury on duty	2 393	-	(1 406)	987	987	100%	543
H/H employee service benefit: leave gratuity	110 524	-	(25 143)	85 381	85 381	100%	105 770
H/H employee service benefit: PST retirement benefit	9 537	-	(9 537)	-	-	-	-
H/H Empl S/BEN: Severance package	-	-	431	431	431	100%	305
H/H employee service benefit: Bursaries (non-employees)	1 224	-	(1 224)	-	-	-	-
H/H: claims against the state (cash)	1 584	-	288	1 872	1 872	100%	1 859
Total	125 262	-	(36 591)	88 671	88 671		108 477

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

**Annexure 1E
Statement of Gifts Donations and Sponsorships Received.**

Name of Organisation	Nature of Gift Donation or Sponsorship	2022/23 R'000	2021/22 R'000
Received in kind			
PPM Media	Consumable Supplies: Gifts and Awards	4	-
Parrots Products	Consumable Supplies: Gifts and Awards	2	-
SIS Global	Consumable Supplies: Gifts and Awards	1	-
Interactive AV Solutions	Consumable Supplies: Gifts and Awards	3	-
EDUPAC Software Support Services	Consumable Supplies: Gifts and Awards	18	-
Cambridge University Press	Consumable Supplies: Gifts and Awards	1	-
Oxford University Press	Consumable Supplies: Gifts and Awards	6	-
2 Simple	Consumable Supplies: Gifts and Awards	3	-
Eductech Institute	Consumable Supplies: Gifts and Awards	1	-
Edit Micro	Consumable Supplies: Gifts and Awards	6	-
PPM Audito Visual	Consumable Supplies: Gifts and Awards	4	-
E-Volve Filing Solutions	Learner Teacher Support Material	3	-
National Department of Education	Consumable Supplies: Gifts and Awards	7	-
BEVCO	Catering Departmental Activities	0	-
SANLAM	Learner Teacher Support Material	20	-
Funda Wanda	Train & Dev: Non-Employees	4 317	-
Total		4 396	-

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

Annexure 2A

Statement of Financial Guarantees Issued as at 31 March 2023 – Local

	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2022	Guarantees drawn down during the year	Guaranteed repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2023	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
Guarantor Institution		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Housing									
Standard Bank of S.A. Limited		-	83	-	-	-	83	-	-
FirstRand Bank Limited: First National Bank		-	148	-	148	-	-	-	-
ABSA		-	102	-	102	-	-	-	-
Total		-	333	-	250	-	83	-	-

Financial guarantees issued relate to housing guarantees provided for employees for housing loans.

Annexure 2B

Statement of Contingent Liabilities as at 31 March 2023

	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023
Nature of liability	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Various claims	357 459	47 526	27 338	-	377 647
Subtotal	357 459	47 526	27 338	-	377 647
Other					
Municipal accounts *	43 872	274 446	260 512	-	57 806
Subtotal	43 872	274 446	260 512	-	57 806
Total	401 331	321 972	287 850	-	435 453

Various persons (Various claims): The claims will only be settled when either the court decides that the department is liable or the department accepts the liability, both of which are unknown.

Municipalities: The closing balance represents the total of outstanding municipal service accounts of schools as at 31 March 2023. It is not possible to determine the total amount of municipal services accounts of schools incurred and paid/cancelled/reduced during the year as these accounts are also settled directly by schools.

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

**Annexure 3
Claims Recoverable**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2022/23	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Departments								
Department of Health (WC)	-	-	-	13	-	13	-	-
Department of education (GP)	-	161	-	-	-	161	-	-
Department of Education (EC)	-	-	-	213	-	213	-	-
Provincial Treasury (WC)	41	-	2	-	43	-	-	-
Department of Transport & Public Works	-	-	50	-	50	-	-	-
Sub-total	41	161	52	226	93	387	-	-
Other Government Entities								
South African Democratic Teachers Union (SADTU)	317	199	-	462	317	661	-	-
National Professional Teachers Association of SA (NAPTOSA)	-	-	-	453	-	453	-	-
Sub-total	317	199	-	915	317	1 114	-	-
Total	358	360	52	1 141	421	1 501	-	-

**Annexure 4
Inter-Government Payables**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2022/23	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Departments								
Current								
Department of Health WC	53	26	-	-	53	26	-	-
Department of Justice & Constitutional Dev	173	2 469	1	272	174	2 741	-	-
Government Motor Transport WC	7 511	681	-	-	7 511	681	-	-
Department of the Premier	193	-	-	-	193	-	-	-
Free State Education Department	230	-	-	-	230	-	-	-
Gauteng Education Department	250	-	-	-	250	-	-	-
South African Police Service	7	-	-	-	7	-	-	-
Total Departments	8 417	3 176	1	272	8 418	3 448		
Other Government Entity								
Current								
Specialised Investigative Unit	-	-	931	501	931	501	-	-
Total Other Government Entities	-	-	931	501	931	501	-	-
Total Intergovernmental Payables	8 417	3 176	932	773	9 349	3 949	-	-

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

**Annexure 5
Movement in Capital Work-in-Progress**

Movement in Capital Work-in-Progress for the year ended 31 March 2023

	Opening balance	Current Year Capital WIP	Ready for use (Asset register)/ Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
Buildings and other Fixed Structures	710 434	1 343 301	(1 027 774)	1 025 961
Non-residential buildings	710 434	1 343 301	(1 027 774)	1 025 961
Total	710 434	1 343 301	(1 027 774)	1 025 961

Movement in Capital Work-in-Progress for the year ended 31 March 2022

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register)/ Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
Buildings and other Fixed Structures	738 547	(9 115)	701 373	(720 371)	710 434
Non-residential buildings	738 547	(9 115)	701 373	(720 371)	710 434
Total	738 547	(9 115)	701 373	(720 371)	710 434

**Annexures to the Annual Financial Statements
for the year ended 31 March 2023**

Annexure 6

Transport assets as per finance lease register year ended 31 March 2023

Movable Tangible Capital Assets

Movement in movable tangible capital assets per asset register for the year ended 31 March 2023

	Opening balance	Current year adjustments to prior year balances	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
GG Motor Vehicles	105 466	-	26 994	(16 685)	115 774
Total movable tangible capital assets	105 466	-	26 994	(16 685)	115 774

Movement for 2021/22

Movement in movable tangible capital assets per asset register for the year ended 31 March 2022

	Opening balance	Current year adjustments to prior year balances	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
GG Motor Vehicles	99 831	-	11 836	(6 201)	105 466
Total movable tangible capital assets	99 831	-	11 836	(6 201)	105 466

The Western Cape Education Department utilised 503 Government motor vehicles during the period ended 31 March 2023, and 504 Government motor vehicles during the previous financial year ended 31 March 2022. The motor vehicles are leased under a finance agreement unique to the Western Cape Government and the annexure aims to improve the minimum reporting requirements as per the Modified Cash Standard.

Annexure 7

**COVID 19 Response Expenditure
Per quarter and in total**

Expenditure per economic classification	2022/23					2021/22
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	-	-	-	-	-	2 368
Goods and services	2	29 501	5 500	-	35 003	22 836
Cons Supplies	-	29 501	5 500	-	35 001	21 381
Inv: Materials & supplies	-	-	-	-	-	36
Property Payments	2	-	-	-	2	1 349
Rental & Hiring	-	-	-	-	-	70
Transfers and subsidies	-	-	-	-	-	1 492
NPI: Public Schools	-	-	-	-	-	1 492
Total COVID 19 response expenditure	2	29 501	5 500	-	35 003	26 696



Appendices

Appendix A: Definition of Terms

Term	Definition
Classes:	are defined as "Register Class"
Classrooms:	refers to rooms where teaching and learning occurs, but which are not designed for special instructional activities
Education Expenditure:	refers to all government non-personnel education expenditure (inclusive of all sub-sectors of education including special schools, independent schools and conditional grants
Filled:	is defined as having a permanent/ temporary teacher appointed in the post
Formal Courses:	Formal courses are any official courses offered through the CTI for which the candidate receives a certificate and writes a pre- and post-assessment. It should meet the minimum specified notional hours and can be offered through blended learning approaches
Hospital Schools:	refers to schools catering to learners who have been registered at other schools but, for medical reasons, receive access to learning at medical institutions. All projections will exclude hospital schools as the learners are registered at other public schools
"a learner offers a subject(s)"	<p>The National Curriculum Statement (NCS) applies to public ordinary and independent schools that offer the National Curriculum Statement Grades R – 12, and which comprises of:</p> <ul style="list-style-type: none"> • The Curriculum and Assessment Policy Statements (CAPS) for all approved subjects listed in the NCS; • The National Policy pertaining to the programme and promotion requirements (NPPPR) of the National Curriculum Statement Grades R – 12; and • The policy document, National Protocol for Assessment (NPA) Grades R – 12. (Standardizes the recording and reporting process.) <p>Chapter 3 of the NCS reflects the approved subjects and provides the programme requirements for all grades and uses the word "offer" in the following sentence, "A learner in grade R in the Foundation Phase must offer the following three (3) subjects listed in Table 1-3." This sentence is repeated in Chapters 4, 5 and 6 at various points. Further references to the word "offer" being used in the same context could be found in the NPA, Chapter 5, section 17 (6).</p>
LSEN Schools:	refers to schools catering to learners with special needs.
"offer" and "sit"	"offer" means to enter for, and "sit" to write the examination for a subject
Placed:	is defined as, securing appointment at a school in a permanent. Temporary, probationary capacity. In the WC, new entrants are appointed in temporary posts and on probation before the post is converted to permanent or the appointee is appointed in a permanent capacity after a probationary period.
Professional non – educator:	refer to personnel who are classified as paramedics, social workers, therapists, nurses but are not educators.
Public Ordinary Schools:	refers to ordinary schools only and excludes LSEN schools and excludes independent schools
Public schools:	refers to public ordinary schools and LSEN schools but excluding independent schools i.e. a combined total
Sanitation facility:	refers to all kinds of toilets such as pit latrine with ventilated pipe at the back of toilets, Septic Flush, Municipal Flush, Enviro Loo, latrine and Chemical Pit
SA SAMS:	refers to a product specific school administration and management system. This version of SA SAMS is off-line. The WCED uses an automated, on-line system and can provide real time data namely Centralised Educational Management Information System (CEMIS)
Schools with electricity	refers to schools that have any source of electricity including Eskom Grid, solar panels and generators.
Smart classrooms:	refers to a classroom with identified technological resources. These classrooms may have WiFi access based on eLearning category and availability at the school.
Special School:	refers to schools resourced to deliver education to learners requiring high intensity educational and other support on either a full-time or a part-time basis.
Specialist room:	is defined as a room equipped according to the requirements of the curriculum

Annexure B: Template for VOTE 05 WCED In-Year Changes to 2022/23 Annual Performance Plan

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSIP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP	Pg. 87 POI 709:	50%	21%	Erratum	This should have been addressed as an erratum
2022/23 APP	Pg. 60 POI 201:	Output Indicators: Annual and Quarterly targets: Annual target = 64%	Output Indicators: Annual and Quarterly targets: Annual target = 70%	Erratum	This should have been addressed as an erratum
2022/23 APP	Pg. 129 POI 302: (TID) Section referring to source data	School funding Norms and Standards Database	List of registered independent schools visited for monitoring and support	N/A	This should have been addressed as an erratum
2022/23 APP	Pg. 110 to Pg.155 Section in all TIDS of the POI's: Implementation Data- AOP (Key deliverables and actions)	Found in Directorate Plan	Found in the Annual Operational Plan (AOP)	correction and clarification of TID details	Incorrect reference inserted
2022/23 APP	Pg. 52 SOI 103	Target 30.44%	Target 25.67%	N/A	The change was required to bring the target in line with the TIDS of SOI 103 re exclusion of Conditional Grant funding.

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP Pg. 110	POI 101 (TID)	<p>Key beneficiaries: Identified management officials</p> <p>Method of calculation: Count the number of middle, senior managers and school leadership who attend Leadership Development Courses</p>	<p>Short Definition: This measures the number of management officials (SMS, DCEs, CES, ASD and DD) and school leadership (Principal and Deputy Principal) who have attended courses relating to leadership, behavioural and psychosocial competencies</p> <p>Key beneficiaries: Identified management officials (SMS, DCEs, CES, ASD and DD) and school leadership (Principal and Deputy Principal)</p> <p>Method of calculation: Count the number of management officials (SMS, DCEs, CES, ASD and DD), and school leadership (Principal and Deputy Principal) who attend Leadership Development Courses</p>	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations.

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP	Pg. 122 POI 201 (TID)	<p>Short Definition: Measure of the degree (%) to which learners that enter grade 10 continue to grade 12 in Public Ordinary Schools for the same cohort.</p> <p>Purpose: A higher % of learners remaining in the system until grade 12 leads to an academically better prepared work force; better opportunity for learners; access to tertiary education enhanced. Reduces the vulnerability rate amongst learners.</p> <p>Source of data: Provincial database – Annual School Survey OR extracts from ASS</p> <p>Means of Verification: Number of learners in Grade 10 and Grade 12 of cohort corresponding year as per ASS figures.</p>	<p>Short Definition: The measure of degree(%) based on aggregated ASS enrolment data, in Public Ordinary schools, at the beginning of a particular phase compared to the aggregated ASS enrolment data for the exit Grade of the phase (e.g. FET, where Grade 10 is the entry Grade and Grade 12 is the exit Grade).</p> <p>Purpose: A higher % of learners that exit the system at Grade 12 leads to an academically better prepared workforce, better opportunities for learners, access to tertiary education enhanced. Reduces vulnerability amongst learners.</p> <p>Source of data: Annual School Survey (ASS), Grade 10 and Grade 12 enrolment for the applicable year at the time of reporting.</p> <p>Means of Verification: Aggregated Annual Schools Survey (ASS) enrolment data for Grade 10 (2020) and Grade 12 (2022).</p>	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations.

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
		<p>Method of Calculation: The number of Grade 12 learners divided by the number of Grade 10 learners for the same cohort (2 years earlier) expressed as a percentage.</p> <p>Assumption More learners will remain in school to complete their Grade 12 NSC examination because of various interventions including mindset and attitude improvements.</p> <p>Data limitations The calculation is for Public Ordinary schools only and is dependent on the unit record administration at schools. It does not reflect all learners in all education sectors. This excludes in and out migration of learners, deaths, and other factors.</p>	<p>Method of Calculation: The calculation is done using aggregated ASS enrolment data for Grade 10 in 2020 divided by aggregated ASS enrolment data for Grade 12 in 2022.</p> <p>Assumption Enrolment numbers in the exit grade will improve</p> <p>Data Limitations This indicator is applicable to Public Ordinary Schools only. This excludes cohort tracking and analysis, in and out migration of learners and deaths.</p>		

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP	Pg. 123 POI 202 (TID)	Short Definition: Measure of the degree (%) to which learners that enter grade 1 continue to grade 9 in Public Ordinary Schools for the same cohort.	Short Definition: The measure of degree(%), based on aggregated ASS enrolment data, in Public schools, at the beginning of a particular phase compared to the aggregated ASS enrolment data for the exit Grade of the band (e.g. GET, where Grade 1 is the entry Grade and Grade 9 is the exit Grade).	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations.
		Purpose: A higher % of learners remaining in the system until grade 12 leads to an academically better prepared work force; better opportunity for learners; access to tertiary education enhanced. Reduces the vulnerability rate amongst learners. Source of data: Provincial database – Annual School Survey OR extracts from ASS	Purpose: A higher % of learners that exit the GET band. Reduces vulnerability amongst learners. Source of data: Annual School Survey (ASS), Grade 1 and Grade 9 enrolment for the applicable year at the time of reporting.		

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
		<p>Method of Calculation: The number of Grade 9 learners divided by the number of Grade 1 learners for the same cohort expressed as a percentage.</p> <p>Assumptions: Education opportunity and resources will be available as more learners remain in system due to various interventions and enhanced learning opportunities and mindset change.</p> <p>Means of Verification: Number of learners in Grade 1 and Grade 9 of cohort corresponding year as per ASS figures.</p> <p>Data Limitations: The calculation is for Public Ordinary schools only and is dependent on the unit record administration at schools. It does not reflect all learners in all education sectors. This excludes in and out migration of learners, deaths, and other factors</p>	<p>Method of Calculation: The calculation is done using aggregated ASS enrolment data for Grade 1 in 2014 divided by aggregated ASS enrolment data for Grade 9 in 2022.</p> <p>Assumptions: Enrolment numbers in the exit grade will improve</p> <p>Means of Verification: Aggregated Annual Schools Survey (ASS) enrolment data for Grade 1 (2014) and Grade 9 (2022).</p> <p>Data Limitations: This indicator is applicable to Public Ordinary Schools only. This excludes cohort tracking and analysis, in and out migration of learners and deaths.</p>		

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP	Pg.125 POI 204 (TID)	<p>Short Definition: This indicator will track the number of schools enabled with wireless Local Area Networks (LANs)</p> <p>Key beneficiaries: Schools receiving LAN</p> <p>Purpose: The rollout of connectivity and equipment to schools will deliver the greater impact when classrooms are equipped to access internet and inter-connectivity as an integral part of eLearning.</p> <p>Source of data</p> <ol style="list-style-type: none"> 1. School sign-off and commissioning documentation. 2. Database of schools of LANs provided <p>Spatial transformation: Across province learners have access to practical subjects – as listed.</p> <p>Means of Verification: List of schools provided with LANs, including proof of delivery or other means as defined at provincial level.</p>	<p>Short Definition: This indicator will measure the number of schools installed with Local Area Networks (LANs) within the financial year.</p> <p>Key beneficiaries: Schools installed with LAN</p> <p>Purpose: The provision of a LAN environment within a school enables the distribution of available connectivity to classrooms for teaching and learning.</p> <p>Source of data</p> <ol style="list-style-type: none"> 1. School sign-off commissioning documentation. 2. Database of school's LANs (provided within the financial year.) <p>Spatial transformation: Across province</p> <p>Means of Verification: List of schools provided with LANs, including proof of delivery as indicated through sign-off commissioning documentation.</p>	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations.

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
2022/23 APP	Pg. 126 POI 205 (TID)	<p>Short Definition: This indicator will track the number of computer lab refreshes for the subjects CAT, IT and EGD</p> <p>Source of data:</p> <ol style="list-style-type: none"> 1. School sign-off and commissioning documentation. 2. Database of schools with subject specific lab refreshes <p>Means of Verification: List of schools provided with computer lab technology for CAT, IT and EGD, including proof of delivery or other means as defined at provincial level.</p>	<p>Short Definition: This indicator will measure the number of computer lab refreshes for the subjects CAT, IT and EGD within the financial year.</p> <p>Source of data:</p> <ol style="list-style-type: none"> 1. School sign-off and commissioning documentation. 2. Database of schools with subject-specific lab refreshes (provided within the financial year.) <p>Means of Verification: List of schools provided with requisite technology for CAT, IT and EGD, including proof of delivery or other means as defined at provincial level.</p>	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations
2022/23 APP	Pg. 127 POI 206 (TID)	<p>Short Definition: This indicator will track the classrooms provided with technology (Smart Classrooms)</p> <p>Source of data: Provincial eLearning database</p>	<p>Short Definition: This indicator will measure the number of classrooms provided with technology (Smart Classrooms) within the financial year.</p> <p>Source of data:</p> <ol style="list-style-type: none"> 1. School sign-off and commissioning documentation. 2. Database of schools with smart classroom technology (provided within the financial year.) 	Correction and clarification of TID details	Clarification of intent required to remove uncertainty caused by ambiguity and misinterpretations

Is the change to the 2020-2025 SP or 2022/23 APP	Provide reference (page number and indicator number) to where changes will be made in current tabled APP	How is it stated in the current tabled APP?	What will it be changed to?	Is the change in response to the PSP or a Budget adjustment? Please specify.	Provide an explanation of the reason/s for the change
		<p>Method of calculation: Count number of smart classrooms provided</p> <p>Means of Verification: Proof of delivery OR School sign-off OR Payment schedule OR other means. List of schools on smart-classroom project</p>	<p>Method of calculation: Count the number of technology-enabled classrooms (Smart Classrooms) provided.</p> <p>Means of Verification: List of schools on smart-classroom project within the financial year. Proof of delivery notes provided. School sign-off and commissioning documentation</p>		