

RESOLUTION NO.	SUBJECT/DETAIL	RESPONSE BY THE DEPARTMENT
		<p>2009/10 financial year.</p> <ul style="list-style-type: none"> <li>• Five (5) officials were charged pertaining to irregular provision of water to Bethel High School amounting to R42,1m in 2008 -2011, of which 3 [officials] resigned, one (1) was dismissed and one was sanctioned with a final written warning.</li> <li>• Three officials were charged with regard to advance payment made with regard to procurement of mobile classrooms worth R 44,5m in 2008 -2012, one was dismissed, and 2 officials resigned.</li> <li>• National Treasury is investigating the process of appointing some service providers on allegations of irregular awarding of contracts - in the process an official has been suspended.</li> </ul>

## 9. INTERNAL CONTROL UNIT

The Internal Control Unit maintains effective, efficient, and transparent systems of financial management and internal control practices which includes the following:

The quality assurance of the collection, safekeeping, depositing and payment of state money or property, conducting inspections and ensuring compliance with Supply Chain procedures before and after the processing of transactions (orders).

## 10. INTERNAL AUDIT AND AUDIT COMMITTEES

The Internal Audit Unit operates under the control and guidance of the Audit Committee. The Audit Committee played an important role in ensuring that the Unit functions according to good governance, Internal Audit standards as set by the Institute of Internal Auditors. Audit Committee also approved and monitored conformance and implementation of the Internal Audit Charter and Risk based Internal Audit Plan.

### Key activities and objectives of the internal audit

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Department. It should assist the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes.

The controls subject to evaluation encompassed the following:

- The Information systems environment;
- The reliability and integrity of financial and operational information;
- Effectiveness of operations;
- Safeguarding of assets; and
- Compliance with laws, regulations and controls.

The Internal audit function is further charged with the responsibility of assisting the Accounting Officer in achieving the objectives of the Department by evaluating and developing recommendations for the enhancement or improvement of the processes through which:

- Objectives and values are established and communicated;



- The accomplishment of objectives is monitored;
- Accountability is ensured; and
- Corporate values are preserved.

For the financial year under review internal audit issued over 21 reports comprising of both assurance and consulting engagements. The reports issued included Pre-audit of tenders above R10 million to assist the Department to proactively prevent and detect instances of non-compliance or irregularities. The issued reports further covered Ordering and Delivery of Learner Teacher Support Material, Supply Chain Management processes, Infrastructure delivery, Status of Corporate Governance in the Department, Risk Management Consulting, Review of draft Financial statements and Annual Report; Performance Information; Transfer payments; Follow up on significant findings including monthly follow up on the Post Audit Action Plan implementation.

The names, qualifications and attendance of the audit committee meetings are contained below;

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Ms MAF Moja	<ul style="list-style-type: none"> <li>Bcom Degree;</li> <li>Master's In Business Leadership; and</li> <li>Advanced Treasury Management.</li> </ul>	External	None	1 February 2021	Active	6/6
Ms SJ Masite	<ul style="list-style-type: none"> <li>BCom in Education;</li> <li>Internal Audit Leadership NQF 8;</li> <li>Chartered Internal Auditor;</li> <li>Certified Internal Auditor (CIA); and</li> <li>Certificate In Fraud Examination And Forensic.</li> </ul>	External	None	1 February 2021	Active	6/6
Mr A. Kyereh	<ul style="list-style-type: none"> <li>B A (Honours) Economics; with Statistics;</li> <li>MSc Economics;</li> <li>ACCA A(UK); and</li> <li>Certified Internal Auditor (CIA).</li> </ul>	External	None	1 February 2021	Active	6/6
Dr P. Dala	<ul style="list-style-type: none"> <li>Bachelor of Information Technology,</li> <li>Bachelor of Science (Computer Science) Honours,</li> <li>Master of Information Technology; and</li> <li>Doctorate Information Technology (PHD).</li> </ul>	External	None	1 Feb 2021	Active	6/6
Ms SP Mzizi	<ul style="list-style-type: none"> <li>Higher Diploma In Education;</li> <li>Bachelor of Technology In Cost And Management;</li> <li>Post Graduate Diploma In Corporate Law;</li> </ul>	External	None	1 February 2021	Active	6/6
	<ul style="list-style-type: none"> <li>B Com Honours (Financial Management); and</li> <li>Chartered Management Accountant.</li> </ul>					





## 11. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2022.

### **Audit Committee Responsibility**

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

### **The Effectiveness of Internal Control**

The system of internal control is designed to provide assurance that assets are safeguarded and that liabilities and working capital are effectively managed. In line with the PFMA requirements, Internal Audit and the Auditor General South Africa (AGSA) provide the Audit Committee and Management with assurance that the internal controls are adequate and effective.

This is achieved by means of evaluating the adequacy and effectiveness of the controls implemented by Management to mitigate the identified risks to acceptable levels, as well as the identification of corrective actions and suggested enhancements to the controls reported to the Audit Committee.

The Audit Committee has evaluated Internal Audit function and is satisfied that the Internal Audit has properly discharged its functions and responsibilities during the year under review. They continue to maintain an effective internal quality assurance programme that covers all aspects of internal audit activity as required by the *International Standards for the Professional Practice of Internal Auditing*.

The following remains areas of concern for the Audit committee:

- Although the Department has made efforts in investigating the irregular expenditure, implementation of the investigation outcomes and application for condonation requires attention;
- Slow implementation of control strategies to proactively prevent expenditure in excess of contract amounts mainly for infrastructure projects (Contract Management);
- None functional Departmental Ethics Committee to promote ethical values and culture;
- Recurring findings pertaining to Immovable assets management despite assurance from the sourced Experts/Consultants that they are compliant;
- Disclaimed Performance Indicators have decreased, however the reliability of listings informing the Annual Performance Report (APR) requires attention;
- Ineffective monitoring of the funds transferred to schools to minimise inefficiencies and irregularities;
- Transfer of immovable assets in terms of Section 42 of the PFMA, to the Department of Public Works;
- Ineffective implementation of the Risk Management System, the ICT governance structures, ICT strategy as well as the lack of overall improvement of the ICT control environment;
- Slow implementation of corrective measures to address both Internal and External audit findings; and
- Internal Audit and the Risk Management Units not sufficiently capacitated relative to the size of the Department.



## In-Year Management and Monthly/Quarterly Report

The Department has submitted monthly and quarterly reports to Treasury as required by the PFMA. The monitoring of performance information was periodically reviewed.

## Evaluation and the Review of Financial Statements and the Annual Report

### The Audit committee has:

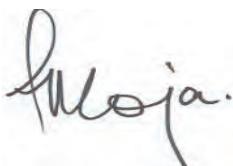
- Reviewed the unaudited financial statements with due consideration of the independent assurance provided by Internal Audit (IA) as well as the assurance provided by Management;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements;
- Reviewed the Department's compliance with legal and regulatory provisions;
- Reviewed the basis for the going concern assumption, including any financial sustainability risks and overall management assumptions made in preparation of the financial reports
- Reviewed the unaudited information on predetermined objectives with due consideration of the independent assurance provided by IA as well as the assurance provided by Management;
- Reviewed the Auditor General South Africa (AGSA) audit and Management reports, with due consideration of the responses provided by Management; and
- Reviewed the audited financial statements as well as the information on predetermined objectives to be included in the annual report for any significant adjustments resulting from the audit.

### Auditor General's Report

The Committee concurs with and accepts the conclusion of the AGSA on the Annual Financial Statements as well as Performance information and recommends that all reports should be read together with the report of the AGSA.

### Appreciation

The Committee would like to thank the Executive Authority, the Accounting Officer and Management for their support throughout the year. We urge the Department to accept the audit outcome of the Auditor General. The Committee is confident that through the guidance it provides as well as the Leadership of the Department and implementation of assurance providers' recommendations by Management, the internal control system and good governance practices will improve.



**Ms Mmathebe Annah Faith Moja**  
**Chairperson of the Audit Committee**  
**Department of Education North West**  
**30 September 2022**

## 12. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

<b>Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 –8) with regards to the following:</b>		
<b>Criteria</b>	<b>Response Yes / No</b>	<b>Discussion <i>(Include a discussion on your response and indicate what measures have been taken to comply)</i></b>
Determining qualification criteria for the issuing of licences, concessions, or other authorisations in respect of economic activity in terms of any law?	N/A	N/A
Developing and implementing a preferential procurement policy?	Yes	The department applies awarding of BBEE points as per Preferential Procurement Regulations. Service providers doing business with the department are requested to submit compliant BBEE certificates or affidavit, which are then evaluated to determine points service providers are eligible to score.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	N/A
Developing criteria for entering into partnerships with the private sector?	N/A	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	N/A





### 13. REPORT ON THE IMPLEMENTATION OF THE PRESIDENTIAL YOUTH EMPLOYMENT INITIATIVE IN THE BASIC EDUCATION SECTOR: MARCH 2022

PYEI is a multi-sector action plan/ programme directed at addressing South Africa's chronic youth unemployment challenge. Of the 1.2 million young people entering the labour market each year, more than 65% remain outside of employment, education, and training.

It forms part of the Presidential Employment Stimulus (PES), seeking to mitigate the devastating economic challenges brought about by the COVID 19 pandemic. In North West Province, the initiative saw 19 196 young men and women securing job opportunities in 1471 public schools. The province appointed 12329 Educator Assistants (EAs) and 6867 General School Assistants. 09 Former model C schools opted not to participate in the project. Recruitment and selection commenced in October 2021 and employed youth assumed duty on the 2nd of November 2021. The project commenced in November 2021 and the appointed youth were contracted for 05 months only (November 2021 to March 2022). The tables below give further information on gender disaggregation and the geographic spread of the appointments:



**TABLE 1: NUMBERS APPOINTED**

DISTRICT	Educator Assistants			Persons with disabilities	General School Assistants				Total Confirmed	Total allocated	Percentage Confirmed
	Total	Male	Female		Total	Male	Female	Persons with disabilities			
BOJANALA	4688				2517				7205	7027	102,53%
DR KENNETH KAUNDA	1599				925				2524	2586	97,60%
DR RUTH S MOMPATI	2386				1302				3688	3767	97,90%
NGAKA MODIRI MOLEMA	3656				2123				5779	5841	98,94%
<b>TOTAL</b>	<b>12329</b>	<b>9675</b>	<b>3 763</b>	<b>38</b>	<b>6867</b>	<b>3281</b>	<b>2476</b>	<b>37</b>	<b>19196</b>	<b>19221</b>	<b>99,87%</b>



The table below indicates those who left before the end of the term.

**TABLE: ATTRITION**

<u>DISTRICT</u>	<u>Number Exited EAs</u>		<u>Number Exited GSAs</u>		<u>Total Exited</u>	<u>Reasons provided</u>
	Male	Female	Male	Female		
<b>BOJANALA</b>	71	18	27	18	<b>134</b>	Death, Resignation, Abscondments, dismissal and other
<b>DRKK</b>	80	16	50	8	<b>154</b>	
<b>DRRSM</b>	25	7	17	7	<b>56</b>	
<b>NMM</b>	34	10	8	6	<b>58</b>	
<b>TOTAL</b>	<b>210</b>	<b>51</b>	<b>102</b>	<b>39</b>	<b>402</b>	



## PART D: HUMAN RESOURCE MANAGEMENT



### OVERVIEW OF HUMAN RESOURCES



## 3.1 PERSONNEL RELATED EXPENDITURE

### 3. HUMAN RESOURCES OVERSIGHT STATISTICS

TABLE 3.1.1. PERSONNEL EXPENDITURE BY PROGRAMME, 1 APRIL 2021 - 31 MARCH 2022						
Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training expenditure (R'000)	Professional & special services expenditure (R'000)	Personnel Expenditure as % of Total Personnel Cost	Average Personnel Cost per Employee (R'000)
80000100 ADMINISTRATION	911 985	725 274	2 808	9 733	4%	422
80000200 PUB ORDINARY SCHOOL EDUCATE	14 393 597	12 328 717	1 863		65%	357
80000400 INDEPENDENT SCHOOL	39 120				0%	
80000500 PUB SPECIAL SCHOOL	783 179	577 176	868		3%	144 294
80000600 EARLY CHILDHOOD DEVELOPMENT	651 815	568 307			3%	411
80000700 INFRASTRUCTURE DEVELOPMENT	1 192 187	6 479		33 304	0%	202
80000800 EXAMINATION & EDUCA RELATED SERV	1 147 134	281 969	2 477		2%	2 073
<b>GRAND TOTAL</b>	<b>19 119 017</b>	<b>14 487 922</b>	<b>8 016</b>	<b>43 037</b>	<b>76%</b>	<b>367</b>

TABLE 3.1.2. PERSONNEL COSTS BY SALARY BAND, 1 APRIL 2021 - 31 MARCH 2022					
SALARY BANDS	Personnel Expenditure (R'000)	% of Total Personnel Cost	No. of Employees as at 31 March 2022	Average Personnel Cost per Employee (R)	
Lower skilled (Levels 1-2)	270 623	1%	1 582	171	
Skilled (Levels 3-5)	625 281	3%	2 279	274	
Highly skilled production (Levels 6-8)	9 921 147	52%	23 454	423	
Highly skilled supervision (Levels 9-12)	3 535 028	18%	5 211	678	
Senior and Top Management (Level 13-16)	40 550	0%	32	1 267	
Contracts	60 552	0%	376	161	
Periodical Remuneration	14 880	0%	89	167	
Abnormal Appointment	19 861	0%	6 477	3	
<b>GRAND TOTAL</b>	<b>14 487 922</b>	<b>76%</b>	<b>39 500</b>	<b>367</b>	

### 3.1 PERSONNEL RELATED EXPENDITURE

TABLE 3.1.3 SALARIES, OVERTIME, HOME OWNERS ALLOWANCE AND MEDICAL ASSISTANCE BY PROGRAMME, 1 APRIL 2021 - 31 MARCH 2022										
PROGRAMME	Salaries		AS % of Personnel Cost	Overtime		Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	668 873		92%	OVERTIME	As % of Personnel Cost	HOUSE OWNERS ALLOWANCE	As % of Personnel Cost	MEDICAL FUNDS	
80000100 ADMINISTRATION	668 873		92%	7 011	1%	18 387	3%	31 002	4%	725 274
80000200 PUB ORDINARY SCHOOL EDUCATE	11 322 505		92%	1 547	0%	346 098	3%	658 567	5%	12 328 717
80000400 INDEPENDENT SCHOOL	-		0%	-	0%	-	0%	-	0%	-
80000500 PUB SPECIAL SCHOOL	577 140		100%	-	0%	18	0%	19	0%	577 176
80000600 EARLY CHILDHOOD DEVELOPMENT	523 176		92%	-	0%	15 790	3%	29 341	5%	568 307
80000700 INFRASTRUCTURE DEVELOPMENT	2 990		46%	1 685	26%	657	10%	1 147	18%	6 479
80000800 EXAMINATION & EDUCA RELATED SERV	281 918		100%	-	0%	13	0%	38	0%	281 969
<b>Grand Total</b>	<b>13 376 603</b>		<b>92%</b>	<b>10 243</b>	<b>0%</b>	<b>380 963</b>	<b>3%</b>	<b>720 113</b>	<b>5%</b>	<b>14 487 922</b>

TABLE 3.1.4 SALARIES, OVERTIME, HOME OWNERS ALLOWANCE AND MEDICAL ASSISTANCE BY SALARY BANDS, 1 APRIL 2021 - 31 MARCH 2022										
SALARY BANDS	Salaries		AS % of Personnel Cost	Overtime		Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	221 458 <th>86%</th> <th>OVERTIME</th> <th>As % of Personnel Cost</th> <th>HOUSE OWNERS ALLOWANCE</th> <th>As % of Personnel Cost</th> <th>MEDICAL FUNDS</th> <th>As % of Personnel Cost</th>		86%	OVERTIME	As % of Personnel Cost	HOUSE OWNERS ALLOWANCE	As % of Personnel Cost	MEDICAL FUNDS	
Lower skilled (Levels 1-2)	221 458		86%	20	0%	17 396	7%	18 672	7%	257 546
Skilled (Levels 3-5)	531 340		86%	4 791	1%	30 056	5%	50 886	8%	617 073
Highly skilled production (Levels 6-8)	9 224 373		93%	4 554	0%	250 750	3%	484 815	5%	9 964 491
Highly skilled supervision (Levels 9-12)	3 305 651		93%	840	0%	81 939	2%	164 856	5%	3 553 287
Senior and Top Management (Level 13-16)	33 816		99%	-	0%	157	0%	46	0%	34 019
Contracts	59 207		98%	38	0%	631	1%	838	1%	60 713
Periodical Remuneration	-		0%	-	0%	-	0%	-	0%	-
Abnormal Appointment	759		96%	-	0%	33	4%	-	0%	-
<b>Grand Total</b>	<b>13 376 603</b>		<b>92%</b>	<b>10 243</b>	<b>0%</b>	<b>380 963</b>	<b>3%</b>	<b>720 113</b>	<b>5%</b>	<b>14 487 922</b>



## 3.2 EMPLOYMENT AND VACANCIES

TABLE 3.2.1 - EMPLOYMENT AND VACANCIES BY PROGRAMME, 31 MARCH 2022

PROGRAMME	No. of posts	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
80000100 ADMINISTRATION	2 310	1 191	48	120
80000200 PUB ORDINARY SCHOOL EDUCATE	31 076	27 451	12	965
80000400 PUBLIC SPECIAL SCHOOL EDU	1 965	1 635	17	24
80000500 EARLY CHILDHOOD DEVELOPMENT	4	2	50	
80000700 EXAMINATION & EDUCA RELATED SERV	1 459	1 381	5	5
80000800 INFRASTRUCTURE DEVELOPMENT	77	35	55	
<b>Grand Total</b>	<b>36 891</b>	<b>31 695</b>	<b>14</b>	<b>1 114</b>

TABLE 3.2.2 - EMPLOYMENT AND VACANCIES BY SALARY BANDS, 31 MARCH 2022

SALARY BAND	No. of posts on approved Establishment	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Lower skilled (Levels 1-2)	2 308	1 783	23	165
Skilled (Levels 3-5)	4 132	2 782	33	42
Highly skilled production (Levels 6-8)	25 720	23 900	7	893
Highly skilled supervision (Levels 9-12)	4 689	3 195	32	14
MEC & Senior management (Levels 13-16)	42	35	7	
<b>Grand Total</b>	<b>36 891</b>	<b>31 695</b>	<b>14</b>	<b>1 114</b>

### 3.3.1 FILLING OF SMS POSTS

TABLE 3.3 - FILLING OF SMS POSTS

TABLE 3.3.1 - SMS POST INFORMATION AS ON 31 MARCH 2021						
SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant	
Salary Level 16	1	1	100	0	0%	
Salary Level 15	3	3	100	0	0%	
Salary Level 14	7	4	57	3	43%	
Salary Level 13	31	24	77	7	23%	
<b>Total</b>	<b>42</b>	<b>32</b>	<b>76</b>	<b>10</b>	<b>24%</b>	

TABLE 3.3.2 - SMS POST INFORMATION AS ON 30 SEPTEMBER 2021						
SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant	
Salary Level 16	1	1	100%	0	0%	
Salary Level 15	3	2	67%	1	33%	
Salary Level 14	7	4	57%	3	43%	
Salary Level 13	31	26	84%	5	16%	
<b>Total</b>	<b>42</b>	<b>33</b>	<b>79%</b>	<b>9</b>	<b>21%</b>	

TABLE 3.3.3 - ADVERTISING AND FILLING OF SMS POSTS FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022				
SMS Level	ADVERTISING		FILLING OF POSTS	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months	
Director-General/ Head of Department	0	0	0	0
Salary Level 16	0	0	0	0
Salary Level 15	0	0	0	0
Salary Level 14	3	3	0	0
Salary Level 13	5	5	0	0
<b>Total</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>





### 3.3.1 FILLING OF SMS POSTS

<p><b>TABLE 3.3.4 - REASONS FOR NOT HAVING COMPLIED WITH THE FILLING OF FUNDED VACANT SMS ADVERTISED WITHIN 6 MONTHS AND FILLED WITHIN 12 MONTHS AFTER BECOMING VACANT FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022</b></p>
<p><b>REASONS FOR VACANCIES NOT ADVERTISED WITHIN SIX MONTHS</b></p>
<p>Budgetary reasons and longer time before obtaining approval by the Minister of Basic Education (Section 100 1 (b) ).</p>
<p><b>REASONS FOR VACANCIES NOT FILLED WITHIN SIX MONTHS</b></p>
<p><b>TABLE 3.3.5 - DISCIPLINARY STEPS TAKEN FOR NOT COMPLYING WITH THE PRESCRIBED TIMEFRAMES FOR FILLING SMS POSTS WITHIN 12 MONTHS FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022</b></p>
<p><b>REASONS FOR VACANCIES NOT ADVERTISED WITHIN SIX MONTHS</b></p>
<p><b>REASONS FOR VACANCIES NOT FILLED WITHIN SIX MONTHS</b></p>

### 3.4 JOB EVALUATION

TABLE 3.4.1 - JOB EVALUATION BY SALARY BAND FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)							
Skilled (Levels 3-5)							
Highly skilled production (Levels 6-8)							
Highly skilled supervision (Levels 9-12)							
Senior Management Service Band A							
Senior Management Service Band B							
Senior Management Service Band C							
Senior Management Service Band D							
<b>TOTAL</b>		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TABLE 4.2 - PROFILE OF EMPLOYEES WHOSE POSITIONS WERE UPGRADED DUE TO THEIR POSTS BEING UPGRADED FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Gender	African	Asian	Coloured	White	Total
Female					
Male					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employees with a disability	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 3.4 JOB EVALUATION

TABLE 3.4.3 - EMPLOYEES WITH SALARY LEVELS HIGHER THAN THOSE DETERMINED BY JOB EVALUATION BY OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022				
Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				

TABLE 3.4.4 - PROFILE OF EMPLOYEES WHO HAVE SALARY LEVELS HIGHER THAN THOSE DETERMINED BY JOB EVALUATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022					
Gender	African	Asian	Coloured	White	Total
Female					
Male					
Total	0	0	0	0	0
Employees with a disability					

### 3.5 EMPLOYMENT CHANGES

TABLE 3.5.1 ANNUAL TURNOVER RATES BY SALARY BAND, 1 APRIL 2021 TO 31 MARCH 2022					
Service Band	Total employees as on 1 April 2021	Appointments and Transfers into the Department	Terminations and Transfers out of the Department	Turnover rate	
Lower skilled (Levels 1-2)	1 479	225	85	6	
Skilled (Levels 3-5)	2 015	497	227	11	
Highly skilled production (Levels 6-8)	21 949	4 968	4 831	22	
Highly skilled supervision (Levels 9-12)	5 543	36	568	10	
Senior Management Service Band A (Level 13)	23	1	0	0	
Senior Management Service Band B (Level 14)	4	0	0	0	
Senior Management Service Band C (Level 15)	3	0	1	33	
MEC & Senior Management Service Band D (Level 16)	2	0	0	0	
Contracts	98	422	348	355	
Periodical Remuneration	387	2 059	2 100	543	
Abnormal Appointment	613	3 137	8 487	1 385	
<b>TOTAL</b>	<b>32 116</b>	<b>11 345</b>	<b>16 647</b>	<b>52</b>	



## 3.5 EMPLOYMENT CHANGES

TABLE 3.5.2 ANNUAL TURNOVER RATES BY CRITICAL OCCUPATION, 1 APRIL 2021 TO 31 MARCH 2022

Service Band	Total employees as on 1 April 2021	Appointments and Transfers into the Department	Terminations and Transfers out of the Department	Turnover rate
ADMINISTRATIVE RELATED	17	4	3	18
AUXILIARY AND RELATED WORKERS	1	1	0	0
BUILDING AND OTHER PROPERTY CARETAKERS	8	2	1	13
BUS AND HEAVY VEHICLE DRIVERS	1	0	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	1 411	3 032	7 433	527
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS)	18	3	1	6
COMMUNICATION AND INFORMATION RELATED	4	0	0	0
COMPUTER PROGRAMMERS.	2	2	0	0
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	5	0	0	0
FARM HANDS AND LABOURERS	4	5	5	125
FARMING FORESTRY ADVISORS AND FARM MANAGERS	4	0	0	0
FINANCE AND ECONOMICS RELATED	4	0	1	25
FINANCIAL AND RELATED PROFESSIONALS	78	4	15	19
FINANCIAL CLERKS AND CREDIT CONTROLLERS	60	10	9	15
FOOD SERVICES AIDS AND WAITERS	29	6	8	28
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	3	0	0	0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1	0	0	0
HEALTH SCIENCES RELATED	2	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	248	44	35	14
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	68	0	2	3
HUMAN RESOURCES CLERKS	78	1	4	5
HUMAN RESOURCES RELATED	2	0	0	0
INFORMATION TECHNOLOGY RELATED	5	0	1	20
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	21	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	0	0	0
LIBRARY MAIL AND RELATED CLERKS	47	7	2	4
LIGHT VEHICLE DRIVERS	33	10	8	24
LOGISTICAL SUPPORT PERSONNEL	2	0	0	0

### 3.5 EMPLOYMENT CHANGES

MATERIAL-RECORDING AND TRANSPORT CLERKS	9	4	0	0	0
MATHEMATICIANS AND RELATED PROFESSIONALS	1	0	0	0	0
MESSENGERS PORTERS AND DELIVERERS	14	0	3		21
MOTOR VEHICLE DRIVERS	16	8	2		13
OCCUPATIONAL THERAPY	6	0	0		0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1 946	876	1 449		75
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	5	0	1		20
OTHER INFORMATION TECHNOLOGY PERSONNEL	6	1	1		17
OTHER OCCUPATIONS	27 858	7 301	7 654		28
PHYSIOTHERAPY	1	0	0		0
PROFESSIONAL NURSE	14	3	0		0
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	10	12	2		20
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	4	0	0		0
RISK MANAGEMENT AND SECURITY SERVICES	2	0	0		0
SAFETY HEALTH AND QUALITY INSPECTORS	3	0	0		0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	21	2	1		5
SECURITY GUARDS	6	0	1		17
SECURITY OFFICERS	2	2	2		100
SENIOR MANAGERS	31	3	3		10
SOCIAL WORK AND RELATED PROFESSIONALS	1	2	0		0
STATISTICIANS AND RELATED PROFESSIONALS	1	0	0		0
TRADE RELATED	1	0	0		0
<b>TOTAL</b>	<b>32 116</b>	<b>11 345</b>	<b>16 647</b>		<b>52</b>



### 3.5 EMPLOYMENT CHANGES

TABLE 3.5.3 REASONS WHY STAFF LEFT THE DEPARTMENT FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Termination Type	Total	% of Total Resignations
Death	244	2
Resignation	701	4
Expiry of contract	14 832	89
Dismissal – operational changes		0
Dismissal – misconduct	14	0
Dismissal – inefficiency		0
Discharged due to ill-health	22	0
Retirement	777	5
Transfer to other Public Service Departments	57	0
Other		0
<b>TOTAL</b>	<b>16 647</b>	<b>100</b>
<b>TOTAL NUMBER OF EMPLOYEES WHO LEFT AS A % OF TOTAL EMPLOYMENT</b>		<b>52</b>

## 3.5 EMPLOYMENT CHANGES

TABLE 3.5.4 PROMOTIONS BY CRITICAL OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ADMINISTRATIVE RELATED	17	1	6	20	118
AUXILIARY AND RELATED WORKERS	1		0	1	100
BUILDING AND OTHER PROPERTY CARETAKERS	8		0	9	113
BUS AND HEAVY VEHICLE DRIVERS	1		0	1	100
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	1 411	6	0	1 562	111
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS)	18		0	20	111
COMMUNICATION AND INFORMATION RELATED	4		0	4	100
COMPUTER PROGRAMMERS.	2	1	50	3	150
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	5		0	5	100
FARM HANDS AND LABOURERS	4		0	8	200
FARMING FORESTRY ADVISORS AND FARM MANAGERS	4		0	4	100
FINANCE AND ECONOMICS RELATED	4		0	4	100
FINANCIAL AND RELATED PROFESSIONALS	78	5	6	70	90
FINANCIAL CLERKS AND CREDIT CONTROLLERS	60	2	3	66	110
FOOD SERVICES AIDS AND WAITERS	29		0	35	121
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	3		0	3	100
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1		0	1	100
HEALTH SCIENCES RELATED	2		0	2	100
HOUSEHOLD AND LAUNDRY WORKERS	248	4	2	266	107
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	68	2	3	68	100
HUMAN RESOURCES CLERKS	78	4	5	77	99
HUMAN RESOURCES RELATED	2		0	2	100
INFORMATION TECHNOLOGY RELATED	5		0	4	80
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	21		0	21	100
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2		0	2	100
LIBRARY MAIL AND RELATED CLERKS	47		0	50	106
LIGHT VEHICLE DRIVERS	33	1	3	40	121
LOGISTICAL SUPPORT PERSONNEL	2		0	2	100





### 3.5 EMPLOYMENT CHANGES

MATERIAL-RECORDING AND TRANSPORT CLERKS	9	1	11	13	144
MATHEMATICIANS AND RELATED PROFESSIONALS	1		0	1	100
MESSENGERS PORTERS AND DELIVERERS	14		0	13	93
MOTOR VEHICLE DRIVERS	16		0	21	131
OCCUPATIONAL THERAPY	6		0	6	100
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1 946	3	0	2 019	104
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	5		0	5	100
OTHER INFORMATION TECHNOLOGY PERSONNEL	6		0	5	83
OTHER OCCUPATIONS	27 858	667	2	28 307	102
PHYSIOTHERAPY	1		0	1	100
PROFESSIONAL NURSE	14		0	16	114
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	10	3	30	16	160
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	4		0	4	100
RISK MANAGEMENT AND SECURITY SERVICES	2		0	2	100
SAFETY HEALTH AND QUALITY INSPECTORS	3		0	2	67
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	21		0	20	95
SECURITY GUARDS	6		0	6	100
SECURITY OFFICERS	2		0	4	200
SENIOR MANAGERS	31		0	30	97
SOCIAL WORK AND RELATED PROFESSIONALS	1		0	1	100
STATISTICIANS AND RELATED PROFESSIONALS	1		0	1	100
TRADE RELATED	1		0	1	100
<b>TOTAL</b>	<b>32 116</b>	<b>700</b>	<b>2</b>	<b>32 844</b>	<b>102</b>

### 3.5 EMPLOYMENT CHANGES

TABLE 3.5.5 - PROMOTIONS BY SALARY BAND FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022						
SALARY BAND	Total Employees AS On 1 April 2021	Promotions To Another Salary Level	Salary Bands Promotions As A % Of Employees By Salary Level	Pay Progression	Notch Progressions As A % Of Employees By Salary Band	
Lower skilled (Levels 1-2)	1 479		0	1 591	108	
Skilled (Levels 3-5)	2 015	8	0	2 308	115	
Highly skilled production (Levels 6-8)	21 949	352	2	23 277	106	
Highly skilled supervision (Levels 9-12)	5 543	333	6	5 391	97	
Senior management (Levels 13-16)	32		0	32	100	
Contracts	98	7	7	245	250	
Periodical Remuneration	387		0		0	
Abnormal Appointment	613		0		0	
<b>TOTAL</b>	<b>32 116</b>	<b>700</b>	<b>2</b>	<b>32 844</b>	<b>102</b>	



## 3.6 EMPLOYMENT EQUITY

TABLE 3.6.1 TOTAL NUMBER OF EMPLOYEES (INCLUDING EMPLOYEES WITH DISABILITIES) IN EACH OF THE FOLLOWING OCCUPATIONAL CATEGORIES AS ON 31 MARCH 2022

OCCUPATIONAL CATEGORIES	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Legislators, senior officials, and managers	2 254	36	10	218	3 125	32	21	314	6 010
Professionals	5 415	52	15	348	14 643	125	43	1 702	22 343
Technicians and associate professionals	12			4	30		1	8	55
Clerks	646	5		6	1 553	13	4	105	2 332
Service and sales workers	9	1			1				11
Skilled agriculture and fishery workers									
Craft and related trades workers	19				3				22
Plant and machine operators and assemblers	55			4	5				64
Elementary occupations	1 032	7		24	937	22		75	2 097
<b>TOTAL</b>	<b>11 446</b>	<b>111</b>	<b>25</b>	<b>625</b>	<b>24 755</b>	<b>224</b>	<b>70</b>	<b>2 244</b>	<b>39 500</b>
Employees with disabilities	14			3	17	1		2	37

TABLE 3.6.2 TOTAL NUMBER OF EMPLOYEES (INCLUDING EMPLOYEES WITH DISABILITIES) IN EACH OF THE FOLLOWING OCCUPATIONAL BANDS AS ON 31 MARCH 2022

OCCUPATIONAL BANDS	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Exception - Political Office Bearers					1				1
Top Management	2				1				3
Senior Management	18		1		11				30
Professionally qualified and experienced specialists and mid-management	850	14	6	101	613	9	7	148	1 748
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	6 908	74	18	469	17 348	150	58	1 905	26 930
Semi-skilled and discretionary decision making	727	6		19	1 497	20	4	114	2 387
Unskilled and defined decision making	937	7		15	826	13		37	1 835
Non-Permanent Workers	2 004	10		21	4 458	32	1	40	6 566
<b>Total</b>	<b>11 446</b>	<b>111</b>	<b>25</b>	<b>625</b>	<b>24 755</b>	<b>224</b>	<b>70</b>	<b>2 244</b>	<b>39 500</b>
Employees with disabilities	14			3	17	1		2	37

### 3.6 EMPLOYMENT EQUITY

TABLE 3.6.3 - RECRUITMENT FOR THE PERIOD 1. APRIL 2021 TO 31 MARCH 2022													
OCCUPATIONAL BANDS	MALE			FEMALE			Grand Total						
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED		INDIAN	WHITE				
Top Management													
Senior Management												2	
Professionally Qualified & Experienced Specialists And Mid-Management	1			1								1	7
Skilled Technical And Academically Qualified Workers-Junior Management- Supervisors- Foremen- And Superintendents	1 602	11	1	61	3 021	23	8	276	5 003				
Semi-Skilled And Discretionary Decision Making	243			3	407	1		11	665				
Unskilled And Defined Decision Making	232	1		2	222	2		9	468				
Non-Permanent Worker	1 791	11		22	3 296	22	2	52	5 196				
<b>TOTAL</b>	<b>3 869</b>	<b>23</b>	<b>1</b>	<b>89</b>	<b>6 952</b>	<b>48</b>	<b>10</b>	<b>349</b>	<b>11 341</b>				
<b>TRANSFERS TO THE DEPARTMENT</b>	<b>1</b>				<b>3</b>				<b>4</b>				
<b>TOTAL INCLUDING TRANSFERS TO DEPARTMENT</b>	<b>3 870</b>	<b>23</b>	<b>1</b>	<b>89</b>	<b>6 955</b>	<b>48</b>	<b>10</b>	<b>349</b>	<b>11 345</b>				
Employees with disabilities	1				2				3				



## 3.6 EMPLOYMENT EQUITY

**TABLE 3.6.4 - PROMOTIONS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022**

OCCUPATIONAL BANDS	MALE			FEMALE			Grand Total	
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED		INDIAN
Top Management								
Senior Management								
Professionally Qualified & Experienced Specialists And Mid-Management	49	1		5	27		1	7
Skilled Technical And Academically Qualified Workers-Junior Management- Supervisors- Foremen- And Superintendents	211	2		19	325	4	1	33
Semi-Skilled And Discretionary Decision Making	8				6			1
Unskilled and defined decision making								
<b>Total</b>	<b>268</b>	<b>3</b>	<b>0</b>	<b>24</b>	<b>358</b>	<b>4</b>	<b>2</b>	<b>41</b>
Employees with disabilities								
								<b>700</b>
								<b>0</b>

**TABLE 3.6.5 - TERMINATIONS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022**

OCCUPATIONAL BANDS	MALE			FEMALE			Grand Total	
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED		INDIAN
Top Management	1							
Senior Management					1			
Professionally Qualified & Experienced Specialists And Mid-Management	80	5		23	72	1	1	33
Skilled Technical And Academically Qualified Workers-Junior Management- Supervisors- Foremen- And Superintendents	1644	15	2	69	3051	26	7	330
Semi-Skilled And Discretionary Decision Making	138			1	223	1		13
Unskilled And Defined Decision Making	121	1		2	134	2		6
Non-Permanent Worker	3496	21	2	49	6889	39	2	89
<b>Total Terminations</b>	<b>5480</b>	<b>42</b>	<b>4</b>	<b>144</b>	<b>10370</b>	<b>69</b>	<b>10</b>	<b>471</b>
<b>Transfer Of A Person To Another Peral Bureau</b>	<b>19</b>			<b>3</b>	<b>28</b>			<b>7</b>
<b>TOTAL INCLUDING TRANSFERS OUT OF PERSAL</b>	<b>5499</b>	<b>42</b>	<b>4</b>	<b>147</b>	<b>10398</b>	<b>69</b>	<b>10</b>	<b>478</b>
Employees with disabilities	3			1	3			
								<b>7</b>

### 3.6 EMPLOYMENT EQUITY

TABLE 3.6.6 - DISCIPLINARY ACTION FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Disciplinary action	MALE			FEMALE			Grand Total		
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED		INDIAN	WHITE
Deemed Dismissal	24	1			5				30
Demotion	0				4				4
Dismissal	13								13
Final Written Warning	5				3				8
Fine	2				3				5
Not guilty	4				2				6
Suspended Sanction	1				4				5
Suspend without pay	0				2				2
Written Warning	2		1		4				7
Withdrawn					1				1
<b>Total</b>	<b>51</b>	<b>1</b>	<b>1</b>		<b>28</b>				<b>81</b>

TABLE 3.6.7 SKILLS DEVELOPMENT FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Occupational category	Male			Female			Total		
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED		INDIAN	WHITE
Legislators, Senior Officials, Managers	87	0	0	2	121	0	1	2	213
Professionals	2 490	25	13	29	2 942	54	32	99	5 684
Technicians, Associate Professionals	18	0	0	0	23	0	0	0	41
Clerks	134	2	1	3	274	1	0	9	424
Service and Sales Workers									
Plant And Machine Operators And Assemblers									
Elementary Occupations	95	1	1	6	117	0	0	12	232
	27	0	0	0	48	0	0	0	75
<b>Total</b>	<b>2 851</b>	<b>28</b>	<b>15</b>	<b>40</b>	<b>3 525</b>	<b>55</b>	<b>33</b>	<b>122</b>	<b>6 669</b>
<b>Employees with disabilities</b>									



### 3.7 PERFORMANCE AGREEMENTS BY SMS MEMBERS

**TABLE 3.7.1 - SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS AS ON 31 MAY 2022**

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Salary Level 16	1	1	0	0%
Salary Level 15	3	2	1	33%
Salary Level 14	7	7	1	14%
Salary Level 13	31	27	20	65%
<b>Total</b>	<b>42</b>	<b>37</b>	<b>22</b>	<b>52%</b>

**TABLE 3.7.2 - REASONS FOR NOT HAVING CONCLUDED PERFORMANCE AGREEMENTS FOR ALL SMS MEMBERS AS ON 31 MARCH 2022**

Reasons
Eight (8) SMS members did not submit as specified in the circular
Five (5) SMS are newly appointed

**TABLE 3.7.3 - DISCIPLINARY STEP TAKEN AGAINST SMS MEMBERS FOR NOT HAVING CONCLUDED PERFORMANCE AGREEMENTS AS ON 31 MARCH 2022**

Reasons
Letters written to SMS and Supervisors

### 3.8 PERFORMANCE REWARDS

**TABLE 3.8.1 - PERFORMANCE REWARDS BY RACE, GENDER AND DISABILITY, 1 APRIL 2021 TO 31 MARCH 2022**

RACE	GENDER	Beneficiary Profile			Cost	
		No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	1209	24755	5	9 493 274	7 852
	MALE	694	11446	6	4 305 812	6 204
COLOURED	FEMALE	14	224	6	102 318	7 308
	MALE	4	111	4	10 398	2 599
INDIAN	FEMALE	2	70	3	18 088	9 044
	MALE		25	0		0
WHITE	FEMALE	83	2244	4	442 287	5 329
	MALE	14	625	2	95 358	6 811
<b>TOTAL</b>		<b>2 016</b>	<b>39500</b>	<b>5</b>	<b>14 467 536</b>	<b>7 176</b>
<b>EMPLOYEES WITH DISABILITIES</b>		6	37	16	22 686	3 781

**TABLE 3.8.2 - PERFORMANCE REWARDS BY SALARY BANDS FOR PERSONNEL BELOW SENIOR MANAGEMENT SERVICE, 1 APRIL 2021 TO 31 MARCH 2022**

SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within salary bands	Total Cost (R'000)	Average cost per employee (R'000)	
Lower skilled (Levels 1-2)	609	1 582	39	1 421 606	2 334	0,01%
Skilled (Levels 3-5)	833	2 279	37	3 119 044	3 744	0,02%
Highly skilled production (Levels 6-8)	512	23 454	2	8 984 817	17 549	0,06%
Highly skilled supervision (Levels 9-12)	66	5 211	1	942 069	14 274	0,01%
Contract (SL 1-12)		374	0		0	0,00%
<b>TOTAL</b>	<b>2 016</b>	<b>32 900</b>	<b>6</b>	<b>14 467 536</b>	<b>7 176</b>	<b>0,10%</b>





## 3.8 PERFORMANCE REWARDS

TABLE 3.8.3 - PERFORMANCE REWARDS BY CRITICAL OCCUPATION, 1 APRIL 2021 TO 31 MARCH 2022

SALARY BANDS	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within salary bands	Total Cost	Average cost per employee
ADMINISTRATIVE RELATED	5	20	25	63 755	12 751
AUXILIARY AND RELATED WORKERS	1	1	100	2 603	2 603
BUILDING AND OTHER PROPERTY CARETAKERS	6	9	67	22 404	3 734
BUS AND HEAVY VEHICLE DRIVERS		1	0		0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	507	6 911	7	1 215 633	2 398
CLIENT INFORM CLERKS(SWITCHB RECEIPT INFORM CLERKS)	8	20	40	32 033	4 004
COMMUNICATION AND INFORMATION RELATED	3	4	75	12 945	4 315
COMPUTER PROGRAMMERS.	1	3	33	5 119	5 119
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	4	5	80	18 359	4 590
FARM HANDS AND LABOURERS		7	0		0
FARMING FORESTRY ADVISORS AND FARM MANAGERS	1	4	25	5 150	5 150
FINANCE AND ECONOMICS RELATED	1	2	50	8 305	8 305
FINANCIAL AND RELATED PROFESSIONALS	49	66	74	272 046	5 552
FINANCIAL CLERKS AND CREDIT CONTROLLERS	36	62	58	173 543	4 821
FOOD SERVICES AIDS AND WAITERS	19	35	54	42 051	2 213
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	3	33	9 232	9 232
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER		1	0		0
HEALTH SCIENCES RELATED		2	0		0
HOUSEHOLD AND LAUNDRY WORKERS	132	272	49	398 694	3 020
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	26	67	39	140 655	5 410
HUMAN RESOURCES CLERKS	39	75	52	194 991	5 000
HUMAN RESOURCES RELATED		2	0		0
INFORMATION TECHNOLOGY RELATED	3	4	75	15 209	5 070
INSPECTORS OF APPRENTICES WORKS AND VEHICLES		21	0		0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	2	100	8 396	4 198
LIBRARY MAIL AND RELATED CLERKS	21	49	43	80 602	3 838
LIGHT VEHICLE DRIVERS	23	42	55	63 338	2 754
LOGISTICAL SUPPORT PERSONNEL	1	2	50	3 732	3 732
MATERIAL-RECORDING AND TRANSPORT CLERKS	5	14	36	20 910	4 182

### 3.8 PERFORMANCE REWARDS

		1	0		0	
MATHEMATICIANS AND RELATED PROFESSIONALS						0
MESSENGERS PORTERS AND DELIVERERS	2	12	17	5 527		2 764
MOTOR VEHICLE DRIVERS	12	21	57	31 965		2 664
OCCUPATIONAL THERAPY	1	6	17	8 039		8 039
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	709	3 092	23	2 848 415		4 018
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	1	4	25	3 033		3 033
OTHER INFORMATION TECHNOLOGY PERSONNEL	3	5	60	13 884		4 628
OTHER OCCUPATIONS	371	28 541	1	8 605 612		23 196
PHYSIOTHERAPY		1	0			0
PROFESSIONAL NURSE	5	16	31	49 818		9 964
PSYCHOLOGISTS AND VOCATIONAL COUNSELLORS	3	23	13	17 498		5 833
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE		4	0			0
RISK MANAGEMENT AND SECURITY SERVICES	1	2	50	4 700		4 700
SAFETY HEALTH AND QUALITY INSPECTORS	1	3	33	2 774		2 774
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	12	20	60	52 430		4 369
SECURITY GUARDS	2	5	40	4 557		2 278
SECURITY OFFICERS	1	4	25	3 569		3 569
SENIOR MANAGERS	1	31	3	3 858		3 858
SOCIAL WORK AND RELATED PROFESSIONALS		1	0			0
STATISTICIANS AND RELATED PROFESSIONALS	1	1	100	2 153		2 153
TRADE RELATED		1	0			0
<b>TOTAL</b>	<b>2 016</b>	<b>39 500</b>	<b>5</b>	<b>14 467 536</b>		<b>7 176</b>



## 3.8 PERFORMANCE REWARDS

**TABLE 8.3 PERFORMANCE RELATED REWARDS (CASH BONUS) BY SALARY BANDS FOR SENIOR MANAGEMENT SERVICE, 1 APRIL 2021 TO 31 MARCH 2022**

SALARY BANDS	Beneficiary Profile		% of total within salary bands	Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2022		Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)		24	0		0,00	0
Senior Management Service Band B (Level 14)		4	0		0,00	0
Senior Management Service Band C (Level 15)		2	0		0,00	0
MEC & Senior Management Service Band D (Level 16)		2	0		0,00	0
Contract (Levels 13-16)		2	0		0,00	0
<b>Total</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>0,00</b>	<b>0,00</b>	<b>0</b>

## 9 FOREIGN WORKERS

TABLE 9.1 - FOREIGN WORKERS BY SALARY BAND FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

SALARY BANDS	1 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% of total
Lower skilled (Levels 1-2)		0	1	0,5	1	8,3
Skilled (Levels 3-5)	4	2	2	0,9	-2	-16,7
Highly skilled production (Levels 6-8)	184	91,1	193	90,2	9	75
Highly skilled supervision (Levels 9-12)	10	5	8	3,7	-2	-16,7
Senior Management (Level 13-16)		0		0	0	0
Contract (Levels 1-2)		0		0	0	0
Contract (Levels 3-5)		0		0	0	0
Contract (Levels 6-8)		0		0	0	0
Contract (Levels 9-12)		0		0	0	0
Periodical Remuneration	2	1	5	2	3	25
Abnormal Appointment	2	1	5	2,3	3	25
<b>Grand Total</b>	<b>202</b>	<b>100</b>	<b>214</b>	<b>100</b>	<b>12</b>	<b>100</b>

TABLE 9.2 - FOREIGN WORKERS BY MAJOR OCCUPATION FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Occupation	1 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% of total
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.		0	2	1	2	17
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	1	0,5	2	1	1	8
OTHER OCCUPATIONS	199	98,5	209	98	10	83
QUANTITY SURVEYORS & RELA PROF NOT CLASS ELSEWHERE	1	0,5	1	1	0	0
SENIOR MANAGERS	1	0,5		0	-1	-8
<b>Grand Total</b>	<b>202</b>	<b>100</b>	<b>214</b>	<b>100</b>	<b>12</b>	<b>100</b>



## 10 LEAVE UTILISATION

TABLE 10.1 - SICK LEAVE, 1 JANUARY 2021 TO 31 DECEMBER 2021

SALARY BANDS	Total days	% days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	2 780	83	550	4	5	1 549 906,54
Skilled (Levels 3-5)	5 208	82	995	7	5	4 820 533,32
Highly skilled production (Levels 6-8)	56 094	79	10 762	73	5	89 927 392,62
Highly skilled supervision (Levels 9-12)	14 628	83	2 491	17	6	36 011 933,03
Senior management (Levels 13-16)	53	100	9	0	6	249 731,41
<b>Grand Total</b>	<b>78 763</b>	<b>80</b>	<b>14 807</b>	<b>100</b>	<b>5</b>	<b>132 559 496,92</b>

TABLE 10.2 - DISABILITY LEAVE (TEMPORARY AND PERMANENT), 1 JANUARY 2021 TO 31 DECEMBER 2021

SALARY BANDS	Total Days	% days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	523	100	8	2	65	310 318,91
Skilled (Levels 3-5)	1 063	100	18	5	59	768 959,96
Highly skilled production (Levels 6-8)	14 225	100	249	69	57	23 218 030,52
Highly skilled supervision (Levels 9-12)	4 638	100	87	24	53	11 522 037,59
Senior management (Levels 13-16)		0		0	0	
<b>Grand Total</b>	<b>20 449</b>	<b>100</b>	<b>362</b>	<b>100</b>	<b>56</b>	<b>35 819 346,98</b>

## 10 LEAVE UTILISATION

TABLE 10.3 - ANNUAL LEAVE, 1 JANUARY 2021 TO 31 DECEMBER 2021

SALARY BANDS	Total days	Number of Employees using Annual Leave	Average days per employee
Lower skilled (Levels 1-2)	4 775,75	647	7
Skilled (Levels 3-5)	12 489,25	1 161	11
Highly skilled production (Levels 6-8)	8 303	452	18
Highly skilled supervision (Levels 9-12)	11 949,81	735	16
Senior management (Levels 13-16)	386	24	16
<b>Grand Total</b>	<b>37 908,81</b>	<b>3 019</b>	<b>13</b>

TABLE 10.4 - CAPPED LEAVE, 1 JANUARY 2021 TO 31 DECEMBER 2021

SALARY BANDS	Total days of capped leave taken	No. of Employees using capped leave	Average days per employee	Average capped leave per employee as at 31 March 2022	Total number of capped leave available at 31 March 2022
Lower skilled (Levels 1-2)	0	0	0	2	0
Skilled (Levels 3-5)	15	1	15	12	15
Highly skilled production (Levels 6-8)	178	30	6	8	178
Highly skilled supervision (Levels 9-12)	499,19	62	8	42	499,19
Senior management (Levels 13-16)	5	1	5	45	5
<b>Grand Total</b>	<b>697,19</b>	<b>94</b>	<b>7</b>	<b>13</b>	<b>697,19</b>



## 10 LEAVE UTILISATION

TABLE 10.5 - LEAVE PAYOUTS FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022				
Reason	Total Amount (R'000)	Number of Employees	Average payment per employee (R'000)	
Leave Pay-out For 2021/20 Due To Non-Utilisation Of Leave For The Previous Cycle (Leave Discounting (Unused Leave Cr)	0,00	0	0,00	
Capped Leave Pay-outs On Termination Of Service For 2021/18 (Leave Gratuity)	0,00	0	0,00	
Current Leave Pay-out On Termination Of Service For 2021/18 (Leave Discounting/Gratuity (Unused Leave Cr)	102 321 028,10	795	128 706,00	
<b>Grand Total</b>	<b>102 321 028,10</b>	<b>795</b>	<b>128 706,00</b>	

## 11

## HIV &amp; AIDS AND HEALTH PROMOTION PROGRAMME

TABLE 11.1 - STEPS TAKEN TO REDUCE THE RISK OF OCCUPATIONAL EXPOSURE

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
No Units identified	

TABLE 11.2 - DETAILS OF HEALTH PROMOTION AND HIV/AIDS PROGRAMMES (TICK THE APPLICABLE BOXES AND PROVIDE THE REQUIRED INFORMATION)

Question	Yes	No	Details
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	X		Mr. OM Motang, Director: Human Resources Management and Administration
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		1. Acting Deputy Director: Employee Health and Wellness 1. Assistant Director: Wellness Management 1 Occupational Health Nurse 1. Acting Assistant Director: SHERQ Management 3 SHERQ Practitioners 32 Employee Wellness Practitioners
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		Counselling, Marketing, Awareness, Education and Health Promotion, Building Inspections
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		Submission for Committee approved with Terms of Reference. Nomination of Committee Members in process.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	X		1. HIV, TB, and STI Management Policy, 2. Safety, Health, Environment, Risk and Quality Management Policy, 3. Health and Productivity Management Policy, 4. Wellness Management Policy.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		1. HIV, TB, and STI Management Policy 2. Disclosure and De-stigmatization Programs
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		41 Males and 87 Females
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		1. Monthly Reports 2. Quarterly Reports





## 12 LABOUR RELATIONS

TABLE 12.1 - COLLECTIVE AGREEMENTS, 1 APRIL 2021 TO 31 MARCH 2022

AGREEMENT	SUBJECT MATTER	DATE
ELRC Collective Agreement 1 of 2021	Amendment of ELRC Constitution	26 May 2021
ELRC Collective Agreement 2 of 2021	Vote Weight	15 July 2021
ELRC Collective Agreement 3 of 2021	Review of union contribution	25 August 2021
GPSSBC	None	None
PSCBC	None	None

TABLE 12.2 – MISCONDUCT AND DISCIPLINARY HEARINGS FINALISED, 1 APRIL 2021 TO 31 MARCH 2022

OUTCOMES OF DISCIPLINARY HEARINGS	Number	% OF TOTAL
Suspended sanction	2	2.5%
Combination of below sanctions	4	4.9%
Written Warning	1	1.2%
Final Written Warning	5	6.2%
Suspension without pay	7	8.6%
Fine	6	7.4%
Demotion	0	0
Dismissal	8	9.9%
Not Guilty	5	6.2%
Case Withdrawn	30	37%
Deemed dismissed(Abscondment)	13	16%
<b>TOTAL</b>	<b>81</b>	<b>100</b>

## 12 LABOUR RELATIONS

TABLE 12.3 – TYPES OF MISCONDUCT ADDRESSED AT DISCIPLINARY HEARINGS

TYPE OF MISCONDUCT	NUMBER	% OF TOTAL
Abscondment	13	9.8
Absence from work without valid reason or permission	5	3.8
Assault GBH	11	8.3
Assault or attempts to or threatens to assault another employee or person	2	1.5
Commits a common law or statutory offence	7	5.3
Commits an act of dishonesty	5	3.8
Displays disrespect towards others or displays abusive or insolent behaviour	6	4.5
Exam fraud, theft, bribery, etc	2	1.5
Fails to carry out a lawful order or routine instruction	17	12.8
Fails to comply or contravened an Act, statutes, regulations or legal obligations	8	6.0
Falsifies records or other documentation	2	1.5
Financial misconduct	6	4.5
Incites others to an unprocedural or unlawful conduct	2	1.5
Intimidates or victimizes others	2	1.5
Performs poorly for reasons other than incapacity	3	2.3
Sexual assault on a learner or other employee	6	4.5
Sexual relationship with learner at the school where employed	1	0.8
Unjustifiably prejudices the administration, discipline or efficiency	11	8.3
While on duty conducts himself/herself in an improper, disgraceful manner	11	8.3
Willfully, intentionally/negligently damages or causes loss to school/ State property	12	9.0
Wrongful use of the property of the school/ State	1	0.8
<b>TOTAL</b>	<b>133</b>	<b>100</b>



## 12 LABOUR RELATIONS

TABLE 12.4 – GRIEVANCES LODGED FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

	NUMBER	% OF TOTAL
Number of grievances resolved	34	58%
Number of grievances not resolved	25	42%
Number of grievances withdrawn	0	0%
<b>TOTAL NUMBER OF GRIEVANCES LODGED</b>	<b>59</b>	

TABLE 12.5 – DISPUTES LODGED WITH COUNCILS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

	NUMBER	% OF TOTAL
Number of disputes upheld	4	3%
Number of disputes dismissed / council lacks jurisdiction	17	11%
Number of disputes settled	9	6%
Number of disputes withdrawn	16	10%
Number of disputes not finalised	108	70%
<b>TOTAL NUMBER OF DISPUTES LODGED</b>		

## 12

## LABOUR RELATIONS

TABLE 12.6 – STRIKE ACTIONS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Total number of persons working days lost	0
Total cost (R'000) of working days lost	0
<b>AMOUNT (R'000) RECOVERED AS A RESULT OF NO WORK NO PAY</b>	
	<b>0</b>

TABLE 12.7 – PRECAUTIONARY SUSPENSIONS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Number of people suspended	7
Number of people whose suspension exceeded 30 days	7
Average number of days suspended	2 513
<b>COST (R'000) OF SUSPENSIONS</b>	
	<b>R5 071 442.56</b>



## 13 SKILLS DEVELOPMENT

TABLE 13.1 - TRAINING NEEDS IDENTIFIED FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			Total
			Leaverships	Skills Programmes & other short courses	Other forms of training	
Legislators, Senior officials and Managers	Female	3 448		98		98
	Male	2 536		39		39
Professionals	Female	15 653		3 484		3 484
	Male	5 532		1 474		1 474
Technicians and associate professionals	Female	36		23		23
	Male	15		18		18
Clerks	Female	1494		491		491
	Male	552		234		234
Service and sales workers	Female	1				
	Male	9				
Skilled agriculture and fishery workers	Female	0				
	Male	0				
Craft and related trades workers	Female	3				
	Male	19				
Plant and machine operators and assemblers	Female	4				
	Male	46				
Elementary occupations	Female	871		163		163
	Male	3		93		93
Other	Female	13		48		48
	Male	2		27		27
Non Permanent Worker	Female	606				
	Male	394				
<b>Sub Total</b>	<b>Female</b>	<b>22 129</b>		<b>4 320</b>		<b>4 320</b>
	<b>Male</b>	<b>9 987</b>		<b>1 887</b>		<b>1 887</b>
<b>Total</b>		<b>32 116</b>	<b>0</b>	<b>6 207</b>		<b>6 207</b>

## 13 SKILLS DEVELOPMENT

TABLE 13.2 - TRAINING PROVIDED FOR THE PERIOD 1 APRIL 2021 AND 31 MARCH 2022						
Occupational category	Gender	Number of employees as at 1 April 2021	Training provided within the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Legislators, Senior officials and Managers	Female	3 448		124		124
	Male	2 536		89		89
Professionals	Female	15 653		3 127		3 127
	Male	5 532		2 557		2 557
Technicians and associate professionals	Female	36		23		23
	Male	15		18		18
Clerks	Female	1494		284		284
	Male	552		140		140
Service and sales workers	Female	1				
	Male	9				
Skilled agriculture and fishery workers	Female	0				
	Male	0				
Craft and related trades workers	Female	3				
	Male	19				
Plant and machine operators and assemblers	Female	4				
	Male	46				
Elementary occupations	Female	871		129		129
	Male	3		103		103
Other	Female	13		48		48
	Male	2		27		27
Non Permanent Worker	Female	606				
	Male	394				
<b>Sub Total</b>	<b>Female</b>	<b>22 129</b>		<b>3 735</b>		<b>3 671</b>
	<b>Male</b>	<b>9 987</b>		<b>2 934</b>		<b>2 896</b>
<b>Total</b>		<b>32 116</b>		<b>6 669</b>		<b>6 669</b>



## 13 SKILLS DEVELOPMENT

TABLE 13.1 – INJURY ON DUTY 1 APRIL 2021 TO 31 MARCH 2022

Nature of injury on duty	Effect of injury on duty	Total	% of Total
NONE		0	0
		0	0

## PART E: FINANCIAL INFORMATION







AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

## Report of the auditor-general to the North West Provincial Legislature on vote no. 8: Department of Education

### Report on the audit of the financial statements

#### Opinion

1. I have audited the financial statements of the North West Department of Education set out on pages 263 to 293, which comprise the appropriation statement, the statement of financial position as at 31 March 2022, and the statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the North West Department of Education as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021 (Dora).

#### Basis for qualified opinion

##### Immovable tangible capital assets

3. I was unable to obtain sufficient appropriate audit evidence that management had appropriately accounted for capital work-in-progress and completed projects or for adjustments made to the opening balance due to the status of the accounting records. I was unable to confirm these immovable tangible capital assets by alternative means. In addition, the department did not correctly account for immovable tangible capital assets as required by MCS Chapter 11: *Capital assets*. Mobile classes were not included in immovable tangible capital assets as disclosed in note 41.2 to the financial statements. I could however not determine the full extent of the misstatements as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to immovable tangible capital assets of R4 185 831 000 (2021: R3 909 921 000) or capital work-in-progress of R907 449 000 (2021: R873 531 000) as disclosed in notes 41 and 41.2 respectively to the financial statements were necessary.

##### Goods and services

4. The department did not have adequate systems to ensure that goods and services were correctly classified in accordance with MCS Chapter 8: *Expenditure*. In the current year payments were made for goods not yet received at year end, resulting in the overstatement of goods and services as disclosed in note 6 by R599 583 749 and prepayments and advances understated by the same amount. There is a consequential impact on the surplus for the year and the voted funds to be surrendered.

**Expenditure for capital assets**

5. The department did not have adequate systems to ensure that expenditure for capital assets were correctly classified in accordance with MCS Chapter 11: *Capital assets*. In the current year payments were made for capital assets not yet received at year end, resulting in the overstatement of expenditure for capital assets as disclosed in note 10 by R240 724 078 and prepayments and advances understated by the same amount. There is a consequential impact on the surplus for the year and the voted funds to be surrendered.

**Prepayments and advances**

6. The department did not correctly record payments for goods, services and capital assets that have yet to be received by the financial year end as prepayments as required by MCS Chapter 9: *General departmental assets and liabilities*. As a result prepayments and advances was understated by R840 307 827, goods and services as disclosed in note 6 was overstated by R599 583 749 and expenditure for capital assets as disclosed in note 10 was overstated by R240 724 078. There is a consequential impact on the surplus for the year and the voted funds to be surrendered.

**Context for opinion**

7. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
8. 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.
9. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

**Emphasis of matters**

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

**Unauthorised, irregular, fruitless and wasteful expenditure**

11. As disclosed in note 11 to the financial statements, unauthorised expenditure of R8 705 000 in respect of prior years had not yet been resolved.
12. As disclosed in note 31 to the financial statements, irregular expenditure of R3 610 000 was incurred in the current year and irregular expenditure of R1 719 159 000 from prior years had not yet been resolved.
13. As disclosed in note 32 to the financial statements, fruitless and wasteful expenditure of R140 000 was incurred in the current year and fruitless and wasteful expenditure of R4 017 000 from prior years had not yet been resolved.

**Restatement of corresponding figures**

14. As disclosed in note 44 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of errors in the financial statements of the department for the year ended 31 March 2022.

**Other matters**

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

