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ISalathiso



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Wes-Kaap Onderwysdepartement

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Western Cape Education Department

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ISEBE IeMfundo IeNtshona Koloni

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CIRCULAR 0028/2001

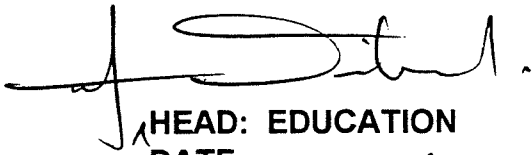
TO:

CHIEF DIRECTORS, DIRECTORS, AREA AND CIRCUIT MANAGERS AND PRINCIPALS AND CHAIRPERSONS OF GOVERNING BODIES OF PUBLIC SCHOOLS CONCERNED

**TRANSFER PAYMENTS (SUBSIDIES) PAYABLE IN ACCORDANCE WITH THE PERSONNEL PROVISIONING SCALES FOR NON-EDUCATOR STAFF AT ORDINARY PUBLIC AND ELSEN SCHOOLS**

1. You are referred to Circular 117/2000 of 3 September 2000 and Circular 131/99 of 17 November 1999.
2. Ordinary public schools with an enrolment of fewer than 201 learners, as well as ELSEN schools, qualify for a subsidy for the employment of non-educator staff. The subsidy will be paid to qualifying schools, provided that there is an effective financial management and internal control system at the schools, as required by article 38(1)(j) of the Public Finance Management Act, 1999 (Act 1 of 1999). Confirmation of proper financial management and control was requested in Circular 125/2000 of 20 October 2000.
3. Those schools who have provided verification as requested in Circular 125/2000, will automatically be able to perform the function for the appointment of the aforementioned personnel in terms of section 20(4) and (5) of the South African Schools Act, 1996 (Act 84 of 1996) as amended. Schools who are not interested in performing the function are requested to advise the WCED, in writing, by completing the attached annexure F and posting it to the Department for attention, Ms A. Henriques. In the latter case no subsidy will be paid. If the function is accepted, the subsidy will be payable to qualifying schools retrospective from 1 September 2000. Thereafter, subsidies will be paid in advance every six months (January and June).
4. However, payment will be made only if qualifying schools complete the attached amended WCED 043 form properly and submit it quarterly.

5. This money is intended for contracting services or for the appointment of part-time or full-time personnel to perform the functions concerned. The money may only be used for other purposes if the governing body takes a final decision to this effect and the circuit manager approves it.
6. These payments will be made on condition that the Department may examine the school's records.
7. Attached is a Manual for the Administration of Personnel Expenditure by Schools. It provides information on the appointment of personnel additional to the approved establishment of public schools. Suggestions for the improvement of the manual will be appreciated.
8. The Xhosa translation of the above manual will be available in due course and may be requested from Ms A. Henriques, tel. no. (021) 467-2767.



HEAD: EDUCATION

DATE:

13 March 2001

# **MANUAL FOR THE APPOINTMENT OF PERSONNEL ADDITIONAL TO THE APPROVED ESTABLISHMENT OF PUBLIC SCHOOLS BY GOVERNING BODIES (GOVERNING BODY POSTS)**

## **1. AIM**

The purpose of this manual is to assist governing bodies to establish a system to manage effectively the administration of personnel additional to the approved establishment of public schools.

## **2. BACKGROUND**

2.1 In terms of section 20(4) and (5) of the South African Schools Act, 1996 (Act 84 of 1996) as amended, governing bodies of public schools may appoint educator and non-teaching staff who will be remunerated out of school funds. These posts are not part of the establishment of the Western Cape Education Department (WCED) and thus the school is the employer of such staff. For the purpose of this manual these posts will be called governing body posts.

2.2 In terms of section 3 of the Employment of Educators Act, 1998 (Act 76 of 1998), the conditions of service of educators who were appointed by schools themselves are not determined by the Minister and are also not negotiated in the Education Labour Relations Council (ELRC). Consequently, the conditions of service of non-educators are not determined by the Public Service Act, 1994 (Proclamation 103 of 1994), or negotiated by the General Public Service Bargaining Council. Instead, their conditions of service are regulated by the Labour Relations Act, 1995 (Act 66 of 1995), and the Basic Conditions of Employment Act, 1997 (Act 75 of 1997).

- 2.3 Governing bodies of public schools must note that where governing body posts are created and filled in terms of section 20(4) and (5) of the SA Schools Act, 1996, a contract must be drawn up between the parties concerned that determines the employees conditions of service.
- 2.4 Governing bodies bear the sole responsibility for establishing governing body posts and appointing persons to such posts. When contracts in this regard are drawn up with employees, governing bodies must ensure that they are familiar with all the contents of all the applicable laws concerned with regard to appointments/contracts , e.g.
- (a) the Income Tax Act (PAYE deductions);
  - (b) the Unemployment Insurance Act (UIF deductions);
  - (c) the Labour Relations Act (especially Chapters 7, 8 and 9);
  - (d) the Occupational Health and Safety Act and Compensation for Occupational Injuries and Diseases Act [Injury on duty (Insurance should be taken out by the school itself)];
  - (e) the Basic Conditions of Employment Act (especially Chapters 4, 5, 6 and 7);
  - (f) the Employment Equity Act (especially Chapters 1, 2, 3, 4, 5 and 6); and
  - (g) the Skills Development Act (especially Chapters 1, 3, 5 and 6).

- 2.5 If schools or governing bodies do not have copies of the laws concerned, they can be ordered and purchased from the Government Printing Works at the following address and telephone number:

Government Printing Works  
90 Plein Street  
CAPE TOWN  
8001

Telephone: (021) 465-7531

- 2.6 The State is not liable for any act or omission by a public school relating to its contractual responsibility as employer in respect of staff employed in terms of section 20(4) and (5) of the SA Schools Act, 1996.
- 2.7 Governing bodies must note that certain legal requirements must be complied with (see section 20(6) of the latter Act) and certain deductions, e.g. income tax, unemployment insurance, fees, etc., must be deducted from the employee's wages or salary and must be paid over to the various authorities, e.g. the Receiver of Revenue, Department of Labour, etc. The school will also have to register as an employer with the authorities concerned and consequently must pay the prescribed levies.
3. The attached annexures A, B, C, D, E, E1 and E2 are guidelines to assist governing bodies with the procedures which must be followed with regard to the handling, calculation and payment of the required deductions.

## ANNEXURE A

### RECEIVER OF REVENUE (Employee's Tax)

1. An employer must deduct employee's tax from employees receiving remuneration on a monthly basis. For this purpose governing bodies must obtain a copy of the Guidelines for Employee's Tax (IRP10) from their nearest office of the Receiver of Revenue.
2. Contact the local Receiver of Revenue and obtain a registration form (IRP101) within 14 days after the governing body has become an employer.
3. The governing body must calculate and deduct the employee's tax from the employee's monthly remuneration in accordance with the deduction tables.
4. A monthly return (IRP201) will be forwarded to the employer. The monthly deductions made for employee's tax must be reflected thereon. This amount must be paid to the Receiver of Revenue where the employer is registered within 7 days of the end of the month during which the amount was deducted. The cheque must accompany the monthly return (IRP201). Interest and penalties will be imposed and is payable by the governing body for late payments. (If payment dates are affected by weekends or public holidays, payment must be effected on or before the preceding working day.)

5. The governing body must keep record of the amount of remuneration paid to each employee as well as the amount of employee's tax deducted. Copies of the monthly return payments are also to be kept for record purposes.
6. At the end of the tax period 1 March to 28 February, the governing body must furnish all employees to whom remuneration was paid and from which employee's tax was deducted with an original IRP5 certificate within the prescribed period of 60 days after 28 February.
7. If, for a valid reason, no employee's tax was deducted from the remuneration paid to an employee, an IT3 (a) return must be issued to the employee instead of an IRP5 certificate.
8. Printed IRP5 certificates may be requested from the Receiver of Revenue in writing.
9. The employee's tax which was paid over to the Receiver of Revenue on a monthly basis during the tax period must be reconciled with the amounts shown on the IRP5 certificates which were issued. The IRP501 reconciliation form will be forwarded to the governing body by the Receiver of Revenue for this purpose.
10. The IRP501 reconciliation form must be forwarded to the Receiver of Revenue within 60 days of the end of the tax year, together with the first copy of the IRP5 and IT3 (a) certificates.
11. The second copy of the IRP5 and IT3(a) certificates must be retained for record purposes for a period of 5 years, together with a copy of the IRP 501 reconciliation form.

## ANNEXURE B

### REGIONAL SERVICES COUNCIL (Services Levy)

1. A monthly services levy is payable by an employer remunerating personnel.
2. The governing body must obtain a registration form from the relevant Regional Services Council concerned and ensure that it is registered as an employer.
3. The Regional Services Council concerned will post a monthly return to registered schools. (Governing bodies must take care that this return reaches them timeously because late receipt thereof usually leads to late payments, which, in turn, may lead to interest being charged.)
4. Complete the monthly return and state the gross monthly amount paid as remuneration to personnel employed by the governing body.
5. Calculate the percentage payable in respect of the services levy concerned (based on the gross monthly remuneration).
6. Calculate the VAT (14%) payable on the services levy and add the VAT to the amount payable.
7. Draw up a cheque payable to the Regional Services Council concerned for the total monthly amount payable.
8. A copy of the duly completed monthly return must be kept for record purposes.



9. Post the original monthly return together with the cheque to the Regional Services Council concerned.
10. An official receipt acknowledging the payment will follow in due course from the Regional Services Council concerned and must be kept for record purposes.
11. A register of the monthly payments must be kept.
12. Further details may be obtained from the Regional Services Council concerned.

## ANNEXURE C

### DEPARTMENT OF LABOUR (Unemployment Insurance Fund)

1. An employer must contribute 2% of the employees gross monthly remuneration to the Unemployment Insurance Fund to insure employees against the temporary loss of employment.
2. The governing body must contact the Unemployment Insurance Fund and obtain a UF1 registration form within 14 days of employing staff.
3. Contributions must be calculated on a monthly basis at a rate of 2% of all employees monthly salaries. The governing body is responsible for the full monthly contribution, but may recover monthly 1% of this amount from the employees salary.
4. A UF3 form will be forwarded to every registered employer before the end of each month. The UF3 form must be duly completed in respect of the contributions due and, together with the payment thereof, must be forwarded to the Unemployment Insurance Fund within 10 days of the end of the month. A penalty is payable by the governing body for failing to submit the form and/or for failing to pay the contributions within the prescribed period.
5. A register recording all the deductions of the contributions must be kept for record purposes. Copies of the UF3 form must also be kept.

6. The governing body must establish whether the person employed is in possession of a UF74 Contributor's Record Card ("Blue Card"). If so, the employer must request the Contributor's Record Card, enter on the card the employer's name, address, UIF reference number and the date on which the worker's period of employment commenced and finished and place it in the employee's personal file.
7. If the employee is not in possession of a UF74 Contributor's Record Card, application form UF85 must be completed and forwarded to the Unemployment Insurance Fund. Upon receipt of the Contributor's Record Card, the procedure in paragraph 6 must be followed.
8. Upon the termination of an employee's service period, the governing body must duly complete and sign the UF74 Contributor's Record Card before handing it to the employee.
9. Further details may be obtained from the Unemployment Insurance Fund, Pretoria, 0052.

## ANNEXURE D

### SALARY LEVEL GUIDELINES

1. During roadshows held to assist the implementation of the Personnel Provisioning Scales there were numerous requests for a salary guidelines for Administration Clerks, General Foremen and General Assistants.
2. The WCED is currently remunerating these occupational classes as follows and is furnishing these details to principals as a guideline. However, the WCED would encourage you to conduct research among the private sector for additional information.

2.1 **Administration Clerk:**

Entry Level                      R27 174-00 per annum

2.2 **General Foreman:**

Entry Level                      R31 212-00 per annum

2.3 **General Assistant:**

Entry Level                      R24 036-00 per annum

## ANNEXURE E

### RELEVANT LEGISLATION

The relevant chapters and sections on staffing practices are as follows:

1. The Employment Equity Act, 1998: Chapters 1 to 6.
  - 1.1 This Act deals with elimination and prohibition of unfair discrimination and in equality in the workplace by
    - a) promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination.
    - b) implementing positive measures to ensure equitable representation in all occupational categories and levels in the workplace.
2. The Basic Conditions of Employment Act 75 of 1997: Chapters 4 to 7.
  - 2.1 The Act gives effect to the right to fair labour practices referred to in Section 23(1) of the Constitution by establishing and making provision for the regulation of basic conditions of employment and thereby complying with the recommendations of the International Labour Organisation.
  - 2.2 This Act deals with
    - a) a large number of aspects of employment and employment contracts.
    - b) the regulation of work time and the treatment of contract labour.
    - c) variations on the basic conditions of employment, as well as the prohibition of employment of children and forced labour.

3. The Labour Relations Act 66 of 1965.

3.1 The primary objectives of this Act are

- a) to give effect to and to regulate the fundamental rights conferred by Section 27 of the Constitution.
- b) to give effect to obligations incurred by the Republic as a member state of the International Labour Organisation.
- c) to provide a framework within which employees and their trade unions, employees and employers' organisations can collectively bargain to determine wages, terms and conditions of employment, and other matters of mutual interest.
- d) to promote
  - (i) orderly collective bargaining
  - (ii) collective bargaining at sectoral level
  - (iii) employee participation in decision making in the workplace
  - (iv) the effective resolution of labour disputes.

3.2 For further details in this regard you can contact your Provincial Labour Department.

4. The Skills Development Act 97 of 1998: Chapters 1, 3, 5 and 6.

4.1 The aims of this Act are, amongst others

- a) to develop the quality of life of workers, their work prospects and their mobility.
- b) to improve productivity in the workplace and competitiveness among employers.

- c) to promote self-employment.
- d) to improve social services.
- e) to increase investment in education and training in the labour market.
- f) to encourage employers to
  - use the workplace as an active learning environment.
  - provide employees with opportunities to acquire new skills.
  - provide opportunities for new entrants to the labour market to gain work experience.
  - employ persons who find it difficult to be employed.
- g) to encourage workers to participate in learnership and other training programmes.
- h) to ensure the quality of education and training for and in the workplace.
- i) to assist
  - work-seekers to find work.
  - retrenched workers to re-enter the labour market.
  - employers to find qualified employees.

**\* CONFIDENTIAL \***

**EMPLOYMENT CONTRACT**

between

.....

Name of employer

of

Address

.....

.....

.....

.....

and

.....

Name of employee

.....

Identity number

of

Address

.....

.....

.....

.....

**(Applicable for appointments less than 6 months)**



The employer hereby agrees to employ the employee who agrees to accept the appointment in the position of (RANK)..... at..... or any other place of work as may be directed by the employer from time to time, on the terms as set out below. The employee will be employed as a contract worker as provided for in terms of the Public Service Act, 1994 (as amended). The employment shall commence on the (START DATE – “EFFECTIVE DATE”) ....., regardless of the date of signature hereof and shall end on (END DATE).....

**1. DUTIES**

- 1.1 The employee shall serve the employer faithfully and honestly and use reasonable care and skill in the performance of his/her duties. The employee shall perform such duties as are normally performed by RANK and as directed to perform by the employer whether or not such work falls outside the scope of the specific position to which he/she has been appointed.
- 1.2 Without derogating from the generality of the above, the employee's duties are described in the attachment entitled Job Expectation.

**2. WORKING HOURS**

- 2.1 The normal working hours of the employee shall be Monday to Friday from 07h30 to 16h00 with a lunch break of thirty (30) minutes from 12h30 to 13h00.

**3. SALARY**

- 3.1 The employee's monthly gross salary shall be R..... payable monthly in arrears on the last day of each month.
- 3.2 The following deductions shall be made:
  - 3.2.1 Pay as you earn (PAYE);
  - 3.2.2 Public Service Central Bargaining Council (PSCBC).

**4. BENEFITS**

- 4.1 The employee will not be entitled to any service benefits normally payable to permanently employed public servants, unless specifically provided for in this agreement.

**5. ANNUAL LEAVE**

- 5.1 The employee shall be entitled to one (1) day of annual leave with full remuneration for every seventeen (17) days worked. Leave will be granted and must be taken at times acceptable to the employer.
- 5.2 Leave must be applied for on the proper form and approved by the Director: Personnel Management or a duly authorised person.
- 5.3 Leave shall not be accumulated beyond the annual leave cycle as per the Basic Conditions of Employment Act.

**6. SICK LEAVE**

- 6.1 The employee shall, from the commencement of employment be entitled to one (1) day's paid sick leave for every twenty-six (26) days worked during the first six (6) months of employment.
- 6.2 In the event of the employee being absent from work for more than two (2) consecutive days or more than two (2) occasions during an eight (8) week period and at the request of the employer, fails to produce a medical certificate from a qualified medical practitioner, the employer will not be obliged to remunerate the employee for those days of sick leave.

**7. PUBLIC HOLIDAYS**

- 7.1 You are entitled to all public holidays in terms of the Public Holidays Act, no. 36 of 1994.

**8. CONFIDENTIALITY**

- 8.1 During the existence of the employment agreement, the employee shall not, unless it is during the normal course of his/her duties and for the purposes of promoting the interests of the employer, without the written consent of the employer use or make available to any persons any of the confidential information of the employer.

**9. DISCIPLINARY CODE AND PROCEDURE**

- 9.1 On signature of the contract, the employee acknowledges that his/her employment contract is subject to the Department's Disciplinary and Incapacity Codes and Procedures, copies of which will be handed to the employee on the signature of this agreement or are available to the employee at the workplace. The employee is deemed to have familiarised himself/herself with the contents of such Codes and Procedures.

**10. TERMINATION OF EMPLOYMENT**

- 10.1 Notwithstanding the foregoing, the contract of employment may be terminated by either party only on written notice of not less than:
- 10.1.1 One (1) week, if the employee has been employed for four (4) weeks or less;
  - 10.1.2 Two (2) weeks, if the employee has been employed for more than four (4) weeks but not more than one (1) year;
  - 10.1.3 Four (4) weeks, if the employee has been employed for one (1) year and more.
- 10.2 Notwithstanding the foregoing, this agreement may be terminated summarily by the employer without compensation or payment in lieu of notice:
- 10.2.1 If the employee commits a material breach of any of his/her obligations under this contract;
  - 10.2.2 In any circumstances justifying such termination at common law; or
  - 10.2.3 On the grounds of misconduct or incapacity as defined in the Disciplinary and Incapacity Codes.

11. **VARIATION**

11.1 The employee and the employer agree that no variation of the terms and conditions of this contract of employment shall be of force or effect unless reduced to writing and signed by both parties.

SIGNED at ..... this ..... day of .....2001.

AS WITNESSES:

1. ....

2. ....

..... signature of the employee who confirms that he/she has read and fully understood and accepted the terms and conditions of the employment as contained in this agreement.

SIGNED at ..... this ..... day of ..... 2001.

AS WITNESSES:

1. ....

2. ....

..... signature of employer / for and on behalf of the "....." who warrants that she/he is duly authorised to represent the employer.

**\* CONFIDENTIAL \***

**EMPLOYMENT CONTRACT**

between

.....

Name of employer

of

Address

.....

.....

.....

.....

and

.....

Name of employee

.....

Identity number

of

Address

.....

.....

.....

.....

**(Applicable for appointments of 6 months and longer)**

The employer hereby agrees to employ the employee who agrees to accept the appointment in the position of (RANK)..... at..... or any other place of work as may be directed by the employer from time to time, on the terms as set out below. The employee will be employed as a contract worker as provided for in terms of the Public Service Act, 1994 (as amended). The employment shall commence on the (START DATE – “EFFECTIVE DATE”) ....., regardless of the date of signature hereof and shall end on (END DATE).....

**1. DUTIES**

- 1.1 The employee shall serve the employer faithfully and honestly and use reasonable care and skill in the performance of his/her duties. The employee shall perform such duties as are normally performed by RANK and as directed to perform by the employer whether or not such work falls outside the scope of the specific position to which he/she has been appointed.
- 1.2 Without derogating from the generality of the above, the employee's duties are described in the attachment entitled Job Expectation.

**2. WORKING HOURS**

- 2.1 The normal working hours of the employee shall comprise of a forty (40) hour week with a lunch break of thirty (30) minutes per day.

**3. SALARY**

- 3.1 The employee's monthly gross salary shall be R..... payable monthly in arrears on the last day of each month.
- 3.2 The following deductions shall be made:
  - 3.2.1 Pay as you earn (PAYE);
  - 3.2.2 Public Service Central Bargaining Council (PSCBC).

- 3.3 All other deductions, either agreed to in writing by the employee or allowed in terms of a law, collective agreement, court order or arbitration award will be made subject to the provisions of the Basic Conditions of Employment Act.

4. **BENEFITS**

- 4.1 The employee will not be entitled to any service benefits normally payable to permanently employed public servants, unless specifically provided for in this agreement.

5. **ANNUAL LEAVE**

- 5.1 The employee shall be entitled to one (1) day of annual leave with full remuneration for every seventeen (17) days worked. Leave will be granted and must be taken at times acceptable to the employer.

- 5.2 Leave must be applied for on the proper form and approved by the Director: Personnel Management or a duly authorised person.

- 5.3 Leave shall not be accumulated beyond the annual leave cycle as per the Basic Conditions of Employment Act.

6. **SICK LEAVE**

- 6.1 The employee shall, from the commencement of employment be entitled to one (1) day's paid sick leave for every twenty-six (26) days worked during the first six (6) months of employment.

- 6.2 In the event of the employee being absent from work for more than two (2) consecutive days or more than two (2) occasions during an eight (8) week period and at the request of the employer, fails to produce a medical certificate from a qualified medical practitioner, the employer will not be obliged to remunerate the employee for those days of sick leave.

**7. FAMILY RESPONSIBILITY LEAVE**

7.1 Family Responsibility Leave will only apply to those employees who have been employed by the Department for longer than four (4) months, and who worked for at least four (4) days a week.

7.2 In such event, the employee shall be entitled to three (3) days paid leave at the request of the employee in the circumstances as provided for in the Basic Conditions of Employment Act.

7.3 The employer requires reasonable proof of the reasons for such leave prior to the leave being granted.

**8. PUBLIC HOLIDAYS**

8.1 You are entitled to all public holidays in terms of the Public Holidays Act, no. 36 of 1994.

**9. CONFIDENTIALITY**

9.1 During the existence of the employment agreement, the employee shall not, unless it is during the normal course of his/her duties and for the purposes of promoting the interests of the employer, without the written consent of the employer use or make available to any persons any of the confidential information of the employer.

**10. DISCIPLINARY CODE AND PROCEDURE**

10.1 On signature of the contract, the employee acknowledges that his/her employment contract is subject to the Department's Disciplinary and Incapacity Codes and Procedures, copies of which will be handed to the employee on the signature of this agreement or are available to the employee at the workplace. The employee is deemed to have familiarised himself/herself with the contents of such Codes and Procedures.



**11. TERMINATION OF EMPLOYMENT**

11.1 Notwithstanding the foregoing, the contract of employment may be terminated by either party only on written notice of not less than:

- 11.1.1 One (1) week, if the employee has been employed for four (4) weeks or less;
- 11.1.2 Two (2) weeks, if the employee has been employed for more than four (4) weeks but not more than one (1) year;
- 11.1.3 Four (4) weeks, if the employee has been employed for one (1) year and more.

11.2 Notwithstanding the foregoing, this agreement may be terminated summarily by the employer without compensation or payment in lieu of notice:

- 11.2.1 If the employee commits a material breach of any of his/her obligations under this contract;
- 11.2.2 In any circumstances justifying such termination at common law; or
- 11.2.3 On the grounds of misconduct or incapacity as defined in the Disciplinary and Incapacity Codes.

**12. VARIATION**

12.1 The employee and the employer agree that no variation of the terms and conditions of this contract of employment shall be of force or effect unless reduced to writing and signed by both parties.

SIGNED at ..... this. .... day of .....2001.

**AS WITNESSES:**

1. ....

2. ....

..... signature of the employee who confirms that he/she has read and fully understood and accepted the terms and conditions of the employment as contained in this agreement.

SIGNED at ..... this ..... day of ..... 2001.

AS WITNESSES:

1. ....

2. ....

..... signature of employer / for and on behalf of the employer  
“.....” who warrants that she/he is duly authorised to represent the  
employer.

ANNEXURE F

The Head  
Western Cape Education Department  
Private Bag 9114  
CAPE TOWN  
8000

ATTENTION: Ms A. Henriques

TRANSFER PAYMENTS (SUBSIDIES) PAYABLE IN ACCORDANCE WITH  
THE PERSONNEL PROVISIONING SCALES FOR NON-EDUCATOR STAFF  
AT ORDINARY PUBLIC AND ELSÉN SCHOOLS

It is hereby confirmed that .....  
(name of school) does not accept the function for the appointment of non-  
educator staff.

.....  
Signature: Principal  
Date:

.....  
Signature: Chairperson Governing Body  
Date:



**Wes-Kaap Onderwysdepartement  
Western Cape Education Department  
iSebe leMfundo leNtshona Koloni**

**WKOD 043**

*Single phase (last)*

**INKOMSTE EN UITGAWES VIR DIE KWARTAAL WAT EINDIG OP / INCOME AND EXPENDITURE FOR THE QUARTER ENDING .....**

NAAM VAN SKOOL / NAME OF SCHOOL .....	VERSLAGKWARTAAL CURRENT QUARTER			JAAR TOT OP DATUM YEAR TO DATE			TOTAAL VIR JAAR TOTAL FOR YEAR		
	1 Werklik/Actual	2 Begroot/Budgeted	3 (2-1) Verskil/Difference	4 Werklik/Actual	5 Begroot/Budgeted	6 Verskil/Difference (5-4)	7 Werklik/Actual	8 Begroot/Budgeted	9 Verskil/Difference (8-7)
a. Bruto skoolgeld Gross school fees									
b. Kortings op skoolgeld Discounts on school fees									
c. Netto skoolgeld Nett school fees									
d. Staatsboekening State subsidy									
e. Ander inkomstes Other income									
<b>g. Municipale Dienste Municipal Services</b>									
h. Handboeke Text Books									
i. Skryfbehoeftes en ander Stationery and other									
j. Personeeluitgawes : Opvoeders Personnel Expenditure: Educators									
k. Personeeluitgawes : Nie-dosierend Personnel Expenditure: Non-Educators									
l. Personeeluitgawes : OB/117 van 2000 Personnel Expenditure: Cir./117 of 2000									
m. Nie-geskeduleerde Instandhouding Unscheduled Maintenance									
n. Ander uitgawes Other expenses									
Saldo per bankstaat Balance per bank statement									
Tjeks uitstaande Cheques outstanding									
Deposito's uitstaande Deposits outstanding									
Ander verskille / Other differences									
Saldo per kasboek Balance per cash book									
Werkgewersbelastingnr. Employers' Tax No.									

E/kons verklaar dat die bogenoemde inligting en berekeninge na my/ons wete korrek is./ I/We declare that the above information and calculations are correct according to my/our knowledge.

PRINSIPAAL .....  
PRINCIPAL .....  
DATUM: .....  
DATE: .....  
VOORSITTER: BEHEERLIGGAAM .....  
CHAIRPERSON: GOVERNING BODY .....