



Note #	Description	Directorate	Final Review and Attends to AGSA queries	Compilers
1	1.1 Appropriation Statement	DMA	Riaan Eyssen	Patrick Adams
	1.2 Conditional Grant	DMA	Riaan Eyssen	Patrick Adams
2	Statutory Appropriation	DMA	Riaan Eyssen	Patrick Adams
3	Departmental Revenue	DFA	Mr. Hein Burger	Phumlani Abraham
	3.6.1 Donations received in-kind (not included in the main note)	All Chief Directors		
	3.7 Cash received not recognised (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
4	Aid Assistance	DMA	Riaan Eyssen	Patrick Adams
	4.1 Analysis of balance by source	DMA	Riaan Eyssen	Patrick Adams
	4.2 Analysis of balance	DMA	Riaan Eyssen	Patrick Adams
	4.2.1 Aid assistance prepayments (expensed)	DMA	Riaan Eyssen	Patrick Adams
	4.4 Aid assistance expenditure per economic classification	DMA	Riaan Eyssen	Patrick Adams
	4.5 Donations received in kind (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
	5	Compensation of Employees	DMA	Riaan Eyssen
	Average number of employees	DPS	Rudolf Oosthuizen	Taryn Florence
6	Goods & Services	DMA	Riaan Eyssen	Patrick Adams
	6.1 Minor assets	DMA	Riaan Eyssen	Patrick Adams
	6.2 Computer services	DMA	Riaan Eyssen	Patrick Adams
	6.3 Audit costs - External	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	6.4 Inventories	DMA	Riaan Eyssen	Patrick Adams
	7	Interest and Rent on Land	DMA	Riaan Eyssen
8	Payment for Financial Assets	DFA	Mr. Hein Burger	Avela Bolilitye
	8.1 Other material losses	DFA	Mr. Hein Burger	Avela Bolilitye
	8.2 Other material losses written off	DFA	Mr. Hein Burger	Avela Bolilitye
	8.3 Debts written off: Employee tax	DFA	Mr. Hein Burger	Avela Bolilitye
	8.3 Debts written off: Salary overpayment	DFA	Mr. Hein Burger	Avela Bolilitye
	8.3 Debts written off: Interest on debts	DFA	Mr. Hein Burger	Avela Bolilitye
9	Transfers and Subsidies	DMA	Riaan Eyssen	Patrick Adams
	9.1 Donations received in kind (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
10	Expenditure on Capital Assets	DMA	Riaan Eyssen	Patrick Adams
	10.1 Analysis of funds utilized to acquire capital assets - reporting year	DFA	Mr. Hein Burger	Phumlani Abraham
	10.2 Analysis of funds utilized to acquire capital assets – previous year	DFA	Mr. Hein Burger	Avela Bolilitye
	10.3 Finance lease expenditure included in expenditure for capital assets	DFA	Mr. Hein Burger	Avela Bolilitye
11	Cash and Cash Equivalent	DFA	Mr. Hein Burger	Phumlani Abraham
12	Other financial assets	DFA	Mr. Hein Burger	Avela Bolilitye
13	Prepayments & advances	DFA	Ms. Chantal Adendorff	Aqeeb Douman



	13.1 Advances paid (Not expensed)	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	13.2 Prepayments (Not expensed)	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	13.3 Prepayments (Expensed)	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	13.4 Advances paid (Expensed)	DFA	Ms. Chantal Adendorff	Aqeeb Douman
14	Receivables	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	Statement of Changes in Net Assets (movement of Recoverable. Revenue. debt cases)	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.1 Claims receivables	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.2 Trade receivables	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.3 Recoverable expenditure	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.4 Staff debt	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.5 Other receivables	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
	14.6 Impairment of Receivables	DFA	Ms. Chantal Adendorff	Ms. Gladys Mlandu
15	Investments	DFA	Hein Burger	Phumlani Abraham
	15.1 Impairment of investments	DFA	Hein Burger	Phumlani Abraham
16	Loans	DFA	Hein Burger	Phumlani Abraham
	16.1 Impairment of loans	DFA	Hein Burger	Phumlani Abraham
17	Voted Funds surrendered to the Revenue fund	DFA	Hein Burger	Phumlani Abraham
	17.3 Reconciliation of unspent conditional grants	DFA	Hein Burger	Phumlani Abraham
18	Statutory Appropriation to be surrendered to the Revenue Fund	DFA	Hein Burger	Phumlani Abraham
19	Departmental revenue & NRF receipts surrendered	DFA	Hein Burger	Phumlani Abraham
20	Bank Overdraft	DFA	Hein Burger	Phumlani Abraham
21	Payables - current	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	Payables - current	DFA	Sindiswa Dlamini	Collinah Mbopane
22	Payables - non-current	DFA	Mr. Hein Burger	Phumlani Abraham
23	Net cash flow available from operating activities	DFA	Mr. Hein Burger	Phumlani Abraham
24	Reconciliation of cash and cash equivalents for cash flow purposes	DFA	Mr. Hein Burger	Phumlani Abraham
25: Annex 3A, 3B and 5	Contingent Liabilities & Assets	DFA	Mr. Hein Burger	Avela Bollitye
26	Capital commitments: Machinery and Equipment	DPM	Ryan De Bruin	Anthony Betz
	Capital commitments: Buildings and other fixed structures	DID	Lesline Mcglen	George P Nieuwoudt
27	Accruals and Payables not recognised	DFA	Mr. Hein Burger	Avela Bollitye
28	Employee Benefits: Leave entitlement	DPB	Devigi Pillay	Julian Gordon



	Employee Benefits: Service Benefits	DPB	Devigi Pillay	Julian Gordon
	Employee Benefits: Performance bonus	DMA	Riaan Eyssen	Patrick Adams
	Employee Benefits: Capped leave	DPB	Devigi Pillay	Julian Gordon
	Employee Benefits: Other	DFA	Sindiswa Dlamini	Collinah Mbopane
29	Lease commitments: Machinery and Equipment	DPM	Ryan De Bruyn	Jacqueline Wentzel
	Lease commitments Buildings and other fixed structures	DID	Lesline Mcglen	George P Nieuwoudt
	Finance lease	GMT	John Solomons	Firdouz Abdou
30	Accrued departmental revenue	DFA	Mr. Hein Burger	Phumlani Abraham
31	Unauthorised Irregular and Fruitless and Wasteful expenditure	DFA	Hein Burger	Avela Bolilitye
32	Related Party Transactions	DFA	Erna Veldman	Zukisani Mpisi
33	Key Management Personnel	DFA	Sindiswa Dlamini	Collinah Mbopane
34	Public Private Partnership	DFA	Mr. Hein Burger	Phumlani Abraham
35	Impairment (Other than Receivables, accrued departmental revenue)		L. Ely	Zukisani Mpisi
36	Provisions	DID	Lesline Mcglen	George P Nieuwoudt
37	Non-Adjusting Events after reporting date	DFA	Erna Veldman	Zukisani Mpisi
38	Movable Tangible Capital Assets: Library Books	EDULIS	R de Bruyn	Anthony Betz/Hilton Barnes
	Movable Tangible Capital Assets: Transport assets	DPM	R de Bruyn	Anthony Betz/Hilton Barnes
	Movable Tangible Capital Assets: Computer Equipment, Furniture & Office Equipment and Other machinery & Equipment.	DPM	R de Bruyn	Anthony Betz/Hilton Barnes
	Biological Assets	DPM	R de Bruyn	Anthony Betz/Hilton Barnes
	Movable Tangible Capital Assets: Exams	DEA	R de Bruyn	Anthony Betz/Hilton Barnes
39	Intangible Capital Assets	DPM	R de Bruyn	Anthony Betz
40	Immovable Tangible Capital Assets	DID	Lesline Mcglen	George P Nieuwoudt
41	Principal Agent arrangements	DFA	Erna Veldman	Zukisani Mpisi
42	Changes in accounting estimate	DFA	Erna Veldman	Zukisani Mpisi
43	Prior period error	DFA	Hein Burger	Phumlani Abraham
44	Inventories	DFA	Hein Burger	Phumlani Abraham
	Work in Progress	DID	Lesline Mcglen	George P Nieuwoudt
	Work in Progress	DPM	R de Bruyn	Anthony Betz
45	Transfer of functions and mergers	DFA	Hein Burger	Phumlani Abraham
46	Statement of Conditional Grants Received	DMA	Riaan Eyssen	Patrick Adams
47	Statement of Conditional Grants paid to the Provinces	DMA	Riaan Eyssen	Patrick Adams
48	Statement of Conditional Grants and Other Transfers to Municipalities	DMA	Riaan Eyssen	Patrick Adams
50	Natural disaster or relief expenditure	DMA	Riaan Eyssen	Patrick Adams
Annex 1A	Statement of conditional grants & other transfers paid to municipalities	DMA	Riaan Eyssen	Patrick Adams
Annex 1B	Statement of transfers to department agencies & accounts	DMA	Riaan Eyssen	Patrick Adams



Annex 1C	Statement of Transfers to Higher Education Institutions	DMA	Riaan Eyssen	Patrick Adams
Annex 1D	Statement of transfers/subsidies to public corporations & private enterprises	DMA	Riaan Eyssen	Patrick Adams
Annex 1E	Statement of transfers to foreign government & international organisations	DMA	Riaan Eyssen	Patrick Adams
Annex 1F	Statement of transfers to non-profit institutions	DMA	Riaan Eyssen	Patrick Adams
Annex 1G	Statement of transfers to households	DMA	Riaan Eyssen	Patrick Adams
Annex 1H	Statement of gifts, donations & sponsorships received	All Chief Directors		
Annex 1I	Statement of aid assistance received	DMA	Riaan Eyssen	Patrick Adams
Annex 1J	Statement of Gift, Donations and Sponsorships made	All Chief Directors		
Annex 1K	Statement of actual monthly expenditure per grant	DMA	Riaan Eyssen	Patrick Adams
Annex 1L	Statement of indirect grants between national departments & municipalities	N/A		
Annex 2A	Statement of investments in & amounts owing by/to national/provincial public entities			
Annex 2B	Statement of investments in & amounts owing by/to entities			
Annex 3A	Financial Guarantee	DPB	Devigi Pillay	Carmen Robinson
Annex 3B	Other: Municipal accounts	DMA	Riaan Eyssen	Patrick Adams
Annex 3B	Contingent liabilities	DFA	Mr. Hein Burger	Avela Bolilitye
Annex 4	Claims recoverable	DFA	Ms. Chantal Adendorff	Gladys Mlandu
Annex 5	Inter-Government Payables	DFA	Sindiswa Dlamini	Collinah Mbopane
	Inter-Government Payables	DFA	Ms. Chantal Adendorff	Aqeeb Douman
	Inter-Government Payables	DFA	Mr. Hein Burger	Avela Bolilitye
Annex 6	Inventory	DEA	Lucia Bredenkamp	Clive Berry
	Inventory - warehousing	DSE	Berenice Daniels	Berenice Daniels
	Inventory	DCF	Don Haripersad	Joseph Bronkhorst
	Inventory	DEL	Clinton Walker	Lindiwe Tola
	Inventory - warehousing	DCO Edu media	Melvine de Vos	Anna- mare Hanekom
	Inventory - non-warehousing	DIRS	Paul Swart	Alex Henriques
	Inventory - non-warehousing	DKM	Sanjith Hansraj	Ashley Jacobs
Annex 7	Movement in capital work-in-progress	DID	Lesline Mcglen	George P Nieuwoudt
Annex 8A	Inter-entity advances paid	DFA	Ms. Chantal Adendorff	Aqeeb Douman
Annex 8B	Inter-entity advances received	DFA	Ms. Chantal Adendorff	Aqeeb Douman



**Western Cape
Government**

Western Cape Education Department

Phumlani Abraham

Directorate: Financial Accounting

Phumlani.Abraham@westerncape.gov.za | 021 467 2625

Annex 9	Immovable assets additional disclosure	DID	Lesline Mcglen	George P Nieuwoudt
Annex 11	Natural disaster or relief expenditure	DMA	Riaan Eyssen	Patrick Adams
Annex 12	Analysis of prepayments and advances (Note 4 and 13)	DFA	Ms. Chantal Adendorff	Aqeeb Douman
Annex 13	Transport assets as per finance lease register	DFA	Zukisani Mpsi	Mr. Hein Burger