

## Part 3 – Annual Financial Statements

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**VOTE 5**  
**REPORT OF THE AUDIT COMMITTEE**  
**for the year ended 31 March 2012**

**1. Report of the Audit Committee**

The Audit Committee (hereafter: the Committee) is pleased to present its report for the financial year ending 31 March 2012.

**2. Audit committee members and attendance**

The Committee consists of the following independent members from which the chairperson is appointed. All members are suitably skilled and experienced and collectively have sufficient qualifications and experience to fulfil their duties.

The Committee is required to meet a minimum of four times per annum in terms of its approved terms of reference. During the year six meetings were held.

Member	Comment	Number of meetings attended
Ms Z Abrams	Member appointed for three-year term with effect from 1 January 2011	6
Prof E Calitz	Member appointed for three-year term with effect from 1 January 2010; Chairperson	6
Mr RI Kingwill	Member appointed for three-year term with effect from 1 January 2011.	6
Mr L Mdunyelwa	Member reappointed for second three-year term with effect from 1 October 2011.	5
Mr L Nene	Member appointed for three-year term with effect from 01 April 2011.	5

Apologies were tendered and accepted for meetings not attended. A quorum of members was present at all meetings.

**3. Audit Committee responsibility**

The Committee reports that it has complied with its responsibilities arising from section 38(1)(a) of the PFMA and Treasury Regulation 3.1.

The Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

**4. The effectiveness of internal control**

In line with the PFMA and the King III Report on Corporate Governance requirements, Internal Audit provides the Committee and Management with assurance that the internal controls are adequate and effective. This is achieved by a risk-based Internal Audit Plan, Internal Audit assessing the adequacy of controls mitigating the risks and the Committee monitoring implementation of corrective action.

The Committee has reviewed the reports of the Internal Auditors, the Auditor General's report on the Annual Financial statements and the management report. The Committee noted the deficiencies in the system of internal control raised in these reports and continues to monitor the implementation of corrective actions.

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**REPORT OF THE AUDIT COMMITTEE**  
**for the year ended 31 March 2012**

**4.1 Areas highlighted by Internal Audit for improvement**

During the year, key control deficiencies were noted by Internal Audit in the following areas:

- Labour Unrest Contingency Planning
- Examinations Administration
- Transfer payments
- Interim Financial Statements
- Debtor Management.

Corrective actions have been agreed by management and are being monitored by the Committee.

**4.2 The quality of in-year-monitoring and monthly/quarterly progress reports submitted in terms of the Public Finance Management Act (PFMA) and the Division of Revenue Act**

The Committee reviewed the Department's in-year monitoring (IYM) and quarterly performance report (QPR) submissions and these have complied with the requirements of the PFMA and Division of Revenue Act as appropriate. Recommendations made to the Department are followed up at subsequent reviews. The quarterly reports for the first three quarters have been tabled at Committee meetings during the year. Areas for improvement relating to predetermined objectives recommended by the Auditor General will be monitored on a quarterly basis.

**4.3 Enterprise Risk Management (ERM)**

During the year further progress has been made with the roll out of Enterprise Wide Risk management (ERM) and the alignment to the key risks of the Department. The Committee will monitor further progress on a quarterly basis in pursuit of a combined assurance approach.

**5. Evaluation of Financial Statements**

The Committee has:

- reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report, with the Auditor-General and the Accounting Officer;
- reviewed the Auditor-General's Management Report and Management's response thereto;
- reviewed changes to accounting policies and practices as reported in the Annual Financial Statements;
- reviewed the Department's processes for compliance with legal and regulatory provisions;
- reviewed the information on predetermined objectives as reported in the annual report;
- reviewed adjustments resulting from the audit; and
- reviewed and where appropriate recommended changes to the interim financial statements as presented by the Department for the six months ending 30 September 2011.

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**REPORT OF THE AUDIT COMMITTEE**  
**for the year ended 31 March 2012**

The Committee concurs with and accepts the Auditor-General's conclusions regarding the Annual Financial Statements. The Committee accepts the finding of non-compliance of the asset register with Treasury regulations on account of the changed accounting policy in respect of mobile classrooms, but also notes that the Department did not receive any audit finding of non-compliance when applying the previous accounting policy, which required full expensing of such assets during the year of acquisition. The Committee notes the Auditor General's comments on the effectiveness of the Committee's oversight role and is in discussion to get a clearer understanding of the Auditor-General's expectations. Over and above this the Committee proposes that the audited Annual Financial Statements be accepted and read together with the report of the Auditor-General.

Based on the review and discussions referred to in the preceding paragraphs, the Committee recommended that the audited financial statements be included in the Department's Annual Report for the fiscal year ended March 31, 2012.

The Department has submitted an action plan to deal with the shortcomings underlying the qualified audit and the Committee will closely monitor the implementation thereof.

**6. Internal audit**

The Committee reports that four of the seven planned areas of the approved Internal Audit plan were tabled as at 31 March 2012. Of the remaining reports, two were tabled after year end and the balance was carried over into the next reporting cycle.

As reported in the previous year, the Committee is of the view that further audit coverage is required and that there is a need for additional capacity to support the increased coverage of further high risk areas.

**7. Auditor-General South Africa**

The Committee has met with the Auditor-General South Africa to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings emanating from the current regulatory audit will be monitored by the Committee on a quarterly basis.

**8. Appreciation**

The Committee wishes to express its appreciation to the officials of the Department, the Auditor-General South Africa and the Internal Audit Unit for the co-operation and information they have provided to enable us to compile this report.



**Estian Calitz**  
**Chairperson**  
**Audit Committee**  
**Western Cape Education Department**  
**14 August 2012**

**VOTE 5**  
**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

Report by the Accounting Officer to the Executive Authority and Provincial Legislature of the Republic of South Africa.

**1. General review of the state of financial affairs**

The WCED faced financial pressure in the period under review mainly as a result of the increase in the salary bill through inflation adjustments. This resulted in a careful review of priorities. By issuing five vacancy lists and reducing the backlog on the PILIR cases, efficiency was brought about. The department also reviewed the projects it was managing and considered their impact on education outcomes. This was all done to consider its contribution to improved learning and teaching.

The beginning of the 2012 school year has seen an increase in learner numbers. This has placed additional financial burden on the department's resources.

The Department will continue allocating funds to its priority items, namely, infrastructure, textbooks and personnel and in line with the strategic objectives set by the department three years ago.

Given the general state of the economy, Western Cape national quintile 4 and 5 schools continue to face financial pressure due to inflation and other economic conditions. The Department wrote off certain debt owed by selected schools to enable them to meet their short term obligations. The policy relating to the compensation for fee exemption was also implemented, which enabled quintile 4 and 5 schools to recover some of the costs incurred. The bulk buying of textbooks for certain grades also assisted schools to reduce certain cost pressures.

The Department spent 99,9% of the adjusted budget. The target set by Provincial Treasury is that departments should not under or overspend by 1%. The under-expenditure amounted to R15,9 million.

*Reasons for under-spending are as follows:*

- R804 000 for the National School Nutrition Programme conditional grant. The amount is committed for fresh fruit and vegetables that were supplied during the month of March 2012, but invoices were not submitted in time for payment.
- An amount of R6.914 million for capital projects that could not be completed before the end of the financial year. These funds are committed on the existing project for Education District Central office accommodation.
- R2.292 million for LTSM (textbooks) due to outstanding invoices received late and not captured on BAS before 31 March 2012.
- It should be noted that these are all committed projects and a request for roll-over of those funds was submitted to Provincial Treasury.

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**for the year ended 31 March 2012**

*Virement:*

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

Shifting of R25 099 000 from programme 1 to programme 2 for urgent maintenance and LTSM needs at public schools.

Shifting of R13 718 000 from programme 4 to programme 2 for expansion classrooms and urgent school furniture and equipment needs at public schools.

Shifting of R821 000 from programme 6 to programme 2 for urgent maintenance needs at public schools.

Shifting of R7 680 000 from programme 7 to programme 2 for expansion classrooms needs at public schools.

Shifting of R922 000 from programme 8 to programme 2 for urgent maintenance needs at public schools.

**2. Service rendered by the department**

**2.1 Tariff policy**

The Department charges fees for examination related services such as marking of scripts, copy requests of senior certificates etc., which tariffs are determined by the Department of Basic Education.

**2.2 Free Services**

The department does not render any service, which could have yielded significant revenue.

**2.3 Inventories**

The inventory that existed at year-end consisted of Work-in-progress (WIP) that related to construction contracts. Work-in-progress is defined as those construction contracts for which services have been rendered, however, retention funds are still to be paid, as agreed to the supplier in terms of contractual obligations. The amount for WIP is R555,9 million for the year under review.

**3. Capacity constraints**

Schools are facing challenges in finding appropriately skilled and properly qualified staff for certain subjects. Subjects like mathematics and science are facing critical shortages. The Department has a bursary scheme that partially addresses the challenge. However, the Department of Basic Education is also investigating possible solutions. The department has a telematics broadcast programme to assist Grade 12 learners in critical subjects. The placement of Fundza Lushaka bursary holders, who do possess those skills, is receiving renewed focus. The department has developed a Mathematics and Science strategy, which could assist.

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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

**4. Utilisation of donor funds**

The Department did not receive any significant donor funds.

**5. Trading entities and public entities**

The Department does not have any such entities.

**6. Organisations to who transfer payments have been made**

A list of entities to which transfer payments are made are reported in annexure 1A - D of the Annual Financial Statements.

Transfer payments are made to educational institutions in terms of the relevant Acts of Parliament that govern them. For example, transfer payments are made to public ordinary schools for norms and standards as set out in terms of the South African Schools Act. Please refer to annexure 1B of the annual financial statements for a more detailed explanation for each type of entity.

The Department strictly applies Section 38(1)(j) of the PFMA where entities that receive transfer payments have to prove that they are spending the funds for the intended purpose. Here the relevant entities have to declare and sign a certificate, before the next transfer payments are effected. Then in terms of the relevant act pertaining to that entity they are also responsible to submit their audited financial statements by a due date for review and compliance. The Education district offices pay particular attention to capacity building at school level and provide on-going support. This process is being monitored on an on-going basis.

**7. Public private partnerships (PPP)**

The Department has not entered into any such arrangement.

**8. Corporate governance arrangements**

Consistent with the King III report, the internal audit unit follows a risk-based approach to assist management in achieving departmental objectives.

A risk-based approach requires coverage of all significant risks, but is not limited to focusing on operational and strategic risks.

The strategic risk assessment was concluded and received management's attention. An Operational Risk Assessment was concluded.

The Department has an Audit Committee, which consists of independent members. It is currently in its eighth year of operation. The Audit Committee meets regularly and constantly engages with top management and the Executive Authority.

The internal audit function, the office of the Auditor-General and the Forensic Investigative Unit report directly to the Audit Committee as assurance providers.

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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

The Department has an Enterprise Risk Assessment Unit. The Department has an Enterprise Risk Management committee consisting of the Head of the Department and deputy director-generals. They meet at least on a quarterly basis to consider the risks facing the department and devise mitigating strategies. Operational risks are also reviewed at the same time. The Department developed a Risk Policy framework in conjunction with Provincial Treasury. The risk policy will unfold into a fraud risk assessment policy. The department has a fraud prevention plan.

Senior management has to complete and submit a declaration of 'No conflict of Interest' annually or as circumstances change. All bid committee members and all staff in Supply Chain Management are required to declare any conflict of interest. The Department requires all bidders to declare potential relationships with the employer or employees. The Audit Committee members also have to submit a declaration of 'No conflict of Interest'.

Safety of learners and educators at schools is a major challenge and the Department has formed partnerships with other relevant provincial departments to deal with the issue. Community involvement remains a key aspect in the fight against violence that affects some of our high risk schools. The Department also has CCTV cameras in certain schools to enable school principals to monitor activity.

**9. Discontinued activities/activities to be discontinued**

None

**10. New/proposed activities**

None

**11. Asset management**

The Department has achieved all the milestones laid out in the Asset Management reforms. The asset verification process is undertaken bi-annually to ensure continuous improvement. All assets have been captured on the asset register and the state/condition of each asset has been recorded.

**12. Events after the reporting date**

None

**13. Performance information**

Performance information is recorded on a quarterly basis and submitted to Provincial Treasury. To improve accountability and transparency, the Department developed its own indicators in addition to those that are required by National Treasury. These are monitored regularly. However, the majority are annual targets.

The systems in place are mainly the Central Education Management Information System (CEMIS) to provide learner data and PERSAL to provide personnel numbers and expenditure. The Basic Accounting System (BAS) is used to provide expenditure and revenue data.



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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

**14. SCOPA resolutions**

The SCOPA resolutions for the financial year as tabled.

Reference to previous audit report and SCOPA resolutions	Subject	Findings on progress
SCOPA Report dated 25 March 2010	The Department may have to account for write-offs in terms of alleged fruitless and wasteful expenditure relating to infrastructure projects. The ultimate outcome of the matter cannot currently be determined, and no provision for any fruitless and wasteful expenditure that may result has been made in the financial statements. The loss due to the cancellation of the contracts is considered as fruitless and wasteful expenditure.	The WCED accepts the committee's recommendations. The Department has included a note in the financial statements to the effect that an amount of R1,75 million has been identified as possible fruitless and wasteful expenditure. This is subject to finalisation.
	Difficulties were experienced during the audit concerning delays or the unavailability of requested information.  This is indicative of a situation where there is a lack of on-going monitoring and supervision as well as a lack of effective control activities surrounding the availability of expected information. Contract and or tender documentation could be misplaced and a payment could be made that is not in line with the requirements of the contracts or bid information or tender documentation.	The WCED accepts the committee's recommendations. The Department has implemented controls surrounding the collection of source documentation, which is also monitored on a monthly basis.
	SCOPA resolutions have not been substantially implemented. If corrective actions is not taken in terms of SCOPA resolutions a reoccurrence of past errors and practices is more likely.	The WCED accepts the committee's recommendations. The Department made significant progress in this regard.
SCOPA report dated 30 June 2011	The delays in the delivery of infrastructure must be investigated and addressed as soon as possible.	The WCED accepts the committee's recommendations. The department did improve its processes around infrastructure planning to avoid delays.
	Issue of employees doing business with WC government must be addressed and finalised as matter of urgency to avoid any recurrence of this in the future.	The WCED accepts the committee's recommendations

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Reference to previous audit report and SCOPA resolutions	Subject	Findings on progress
	Access to the server room should be restricted, for example by the installation of a swipe card facility. Magnetic card locks should also be installed in data centre doors to limit access, as well as cameras to monitor personnel entering the server room. All data should be backed up on a daily, weekly and monthly basis. Backups should be tested periodically to determine whether the backup data is functional.	The WCED accepts the committee's recommendations
	User forms for adding users should specify the required and approved user rights.	The WCED accepts the committee's recommendations. The department did strengthen some of the controls.
	Standardised logical security settings should be implemented on the network and other relevant applications.	
	A backup log should be maintained for all backups performed for the database servers that are housed at SITA Western Cape. The log should include the backup restoration and testing that is periodically performed and should be reviewed independently and evidence thereof should be maintained.	
SCOPA report dated 9 March 2012	The internal control systems and project management of the Department be improved;	The WCED accepts the committee's recommendations
	It is pleased with the decrease in the overall vacancy rate; however, it expressed its concern on the vacant positions in senior management, for an example, the DDG: Corporate Services which was only re-evaluated in November 2011. There are also vacancies and lack of skills in the Finance Department. The Department needs to take the filling of vacancies very seriously as it impacts on service delivery;	The WCED accepts the committee's recommendations
	Due to the ineffectiveness of monitoring leave administration, the Committee resolved that there must be a reliable system in place to monitor leave taken and/or leave encashment so as to prevent employees from taking any form of leave, (annual leave, sick leave, family responsibility leave, etc.) without following the policy procedures ;	The WCED accepts the committee's recommendations

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Reference to previous audit report and SCOPA resolutions	Subject	Findings on progress
	The Department gets the information from the Auditor General on the investigation of the Advisory Service to the Minister of Education and that the information be provided to the Committee;	The WCED accepts the committee's recommendations
	The Department must implement tight procedures pertaining to Supply Chain Management;	The WCED accepts the committee's recommendations
	The requirements of the Preferential Procurement Policy Framework Act (PPPFA) be applied;	The WCED accepts the committee's recommendations
	Due to the Financial Management Improvements Plan not addressing the root cause of the internal control deficiencies identified in the 2009/2010 financial year; the Committee calls on the Department to revise the Financial Management Improvement Plan as a matter of urgency;	The WCED accepts the committee's recommendations
	The Department adheres to the Committee request and provides the Committee with the five internal audit reports, especially the Learner Transport report, without delay;	The WCED accepts the committee's recommendations
	Four Material misstatements were corrected during the audit process.	The WCED accepts the committee's recommendations.
	<ul style="list-style-type: none"> <li>The Department failed to identify the irregular expenditure of R14.6 million, which was due to inadequate processes. This error was only detected during the audit process;</li> </ul>	
	<ul style="list-style-type: none"> <li>The Capital expenditure of R38 338 000 was due to reclassification of information which was included in the financial statements;</li> </ul>	
	<ul style="list-style-type: none"> <li>The Capital commitments of R1,6 bn as a result of inadequate procedures to review information included in the financial statements and this was detected during the audit process.</li> </ul>	
	<ul style="list-style-type: none"> <li>The Department must have the processes in place to prevent the above from occurring in the future.</li> </ul>	

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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

Reference to previous audit report and SCOPA resolutions	Subject	Findings on progress
	Awards made to Suppliers were not based on preference points that were allocated and calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) and its regulations and National Treasury Instruction Note of 15 September 2010. The Committee resolved that there must be a process in place to control the access of suppliers who do not meet the required PPPFA.	
	The delays in construction of classrooms;	The WCED accepts the committee's recommendations
	The computer services costs which increased dramatically in a period of a year.	The WCED accepts the committee's recommendations

**15. Prior modifications to audit reports**

The department has successfully implemented a system of addressing the concerns and findings of the Auditor-General. The responsible managers are required to develop a plan of action, which is evaluated by a committee. Once the process of quality assurance is completed, implementation thereof is monitored. The progress in this regard is also reported to the Audit Committee.

Nature of non-compliance	Financial year in which it first arose	Progress made in clearing/resolving the matter
Monitoring of other remunerative work by employees	2010/11	All tenders above R500 000 are checked to ensure no employees are involved. The Department has also drafted a policy.
Procurement and contract management	2010/11	The Department implemented the electronic Sourcelink procurement system to ensure compliance.

**16. Exemptions and deviations received from the National Treasury**

In terms of section 79 of the PFMA, the National Treasury approved a departure from the disclosure of amortisation tables for finance lease expenditure in respect of GG vehicles as required in terms of the Departmental Reporting Framework Guide. Steps are being implemented to ensure full disclosure of GG vehicle expenditure as finance leases, including amortisation tables, for the 2012/13 financial year.

In terms of section 66 of the PFMA, read with National Treasury Practice Note 5 of 2006/07, the Minister of Finance, Economic Development and Tourism in the Western Cape has granted approval for all finance lease commitments in respect of GG vehicle expenditure that has been entered into or will be entered into that exceeds 60 months.

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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

**17. Interim Financial Statements**

The Department prepared interim financial statements as required by Provincial Treasury. These interim statements were reviewed by the Provincial Treasury and the WCED made adjustments where these were considered appropriate.

**18. Other**

None

**19. Infrastructure matters: Magqwaka case**

The Department had on-going discussions with the Department of Transport and Public Works concerning the Magqwaka case. The WCED is awaiting the final results of the legal process to account for any expenditure that may result from this.

**20. Response to Audit Opinion**

The Western Cape Education Department (WCED) has received a negative audit outcome after five years of unqualified audits. The WCED acknowledges the outcomes of the audit and will take the appropriate course of action to strengthen our systems.

The qualification in the audit finding is because the WCED has an incomplete asset register for mobile classrooms. This is the first time the department had to account for such an asset register. In ideal circumstances the department should have an asset register of mobile classrooms, clearly spelling out the definitions of what counts as a mobile classroom and systems in place for identification and control over movement of units. This should also be audited by internal audit to ensure all the necessary controls are adequate.

The Audit also found examples of non-compliance relating to SCM rules and regulations.

**Plans to address audit findings**

*Mobile classrooms*

During July 2012 the WCED conducted a comprehensive count of mobile units using an agreed definition. In the next two months the following steps will be taken:

- 1) Criteria will be developed defining when the unit is considered permanent and whether it is a mobile classroom. A system will be devised to separate mobile Grade R classrooms, kitchen units and library units.

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**REPORT OF THE ACCOUNTING OFFICER**  
**for the year ended 31 March 2012**

- 2) Supply asset management will draw up a project plan, defining the scope and length of the project to count and verify units. This could include bar coding those units. The project plan will be complete by 10 August and the plan completed by end September 2012.
- 3) The WCED will devise a tracking system for when units are moved.
- 4) The WCED will also account for those units purchased by DTPW and treat them according to the NT guidelines.
- 5) Those units purchased by SGBs will need to be reflected on schools' asset registers and the district offices will be requested to assist in this regard.
- 6) Detailed source documentation of each transaction in the asset register will form part of the reconciliation performed.
- 7) Agreement to be reached with DTPW as to units considered as permanent and also what role WCED will play. This will be included in the Service Delivery Agreement with DTPW.
- 8) Internal audit will be considered in the process to sign off as well as the AGSA in respect of process and procedures followed by the department.
- 9) The WCED will also request AGSA to do an interim audit to ensure that problems that could arise, be dealt with timeously.
- 10) The above process will be completed by 30 October 2012.

*SCM – non-compliance*

The AGSA identified non-compliance relating to SCM rules and regulations. The AGSA identified the period of non-compliance prior to the implementation of Source-link in December 2011. There are no identified issues since the implementation of Source-link.

Therefore to correct the situation the following actions are suggested:

- 1) Development of a policy on irregular expenditure based on the recently issued National Treasury list of types of irregular expenditure.
- 2) A circular to all staff members will be issued with the list of irregular expenditure.
- 3) Each director to identify a key staff member to take responsibility for SCM and to attend a workshop on training on latest SCM requirements. This person will be the only one responsible for procurement for each directorate.
- 4) Review the SCM structure of directorate Infrastructure and districts to ensure they support proper recording of transactions.
- 5) Training by SCM would be an important element in the prevention of Irregular and Fruitless and Wasteful expenditure.
- 6) The SCM should consider issuing templates to assist staff, as SCM regulations are becoming complex. PT has already issued SCM templates and the implementation date is scheduled for end of September 2012.
- 7) The use of schools to potentially circumvent the SCM regulations will to be stopped.

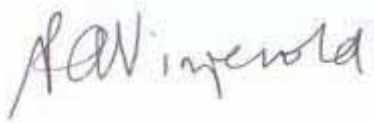
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- 8) There should also be a workshop by SCM or officials by PT on housekeeping matters as the AGSA testing focuses on source documentation.
- 9) Internal audit has already included irregular expenditure in the audit plan for 2012/13, therefore the reporting mechanisms should be strengthened in those areas not covered above. The recommendations that follow from such a report will be implemented immediately.
- 10) At year end all SMS members to sign certificates in respect of irregular and fruitless and wasteful expenditure for their budget.
- 11) The WCED will set up a high-level Internal Control Unit by end August 2012. The Control Unit will train and provide support to the SCM official in each directorate.
- 12) All documentation in respect of Source-link will be verified by the Internal Control Unit.
- 13) The WCED will consider requesting the AGSA to do interim testing of irregular expenditure to prevent challenges at year end.

Regular feedback will be given to the Minister and the Audit Committee in respect of progress regarding the course of action.

**21. Approval**

The Annual Financial Statements set out on pages 116 to 173 have been approved by the Accounting Officer.



PA Vinjevold  
**Superintendent-General**  
**Date:** 31 August 2012

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

**REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON VOTE NO.5: WESTERN CAPE EDUCATION DEPARTMENT**

**REPORT ON THE FINANCIAL STATEMENTS**

**Introduction**

1. I have audited the financial statements of the Western Cape Education Department (WCED) as set out on pages 116 to 173 which comprise the appropriation statement, the statement of financial position as at 31 March 2012, the statement of financial performance, statement of changes in net assets, the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

**Accounting officer's responsibility for the financial statements**

2. The accounting officer is responsible for the preparation of these financial statements in accordance with the *Departmental financial reporting framework* as prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and Division of Revenue Act of South Africa, 2011 (Act No. 6 of 2011) (DoRA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor-General's responsibility**

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the *General Notice* issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.



**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

**Basis for qualified opinion**

**Tangible movable assets**

6. The department did not have adequate systems in place over the recording of mobile units, as reflected in note 29 to the financial statements, on which I could rely. The department's records did not permit the application of adequate alternative procedures regarding mobile units. Consequently, I was unable to obtain sufficient appropriate evidence to satisfy myself as to its existence, valuation and completeness of mobile units amounting to R56 million.

**Qualified opinion**

7. In my opinion, except for the possible effect of the matter described in the Basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Western Cape Education Department as at 31 March 2012 and its financial performance and cash flows for the year then ended, in accordance with the *Departmental financial reporting framework* as prescribed by the National Treasury and the requirements of the PFMA and DoRA.

**Emphasis of matter**

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

**Significant uncertainties**

9. With reference to note 18 to the financial statements the department has an obligation to settle schools municipal accounts that have not been settled by the schools. The department is unable to determine the exact amount of liability settled during the year or still to be settled as some accounts are settled by the schools directly. Each case is examined individually and no provision for any liability that may result has been made in the financial statements.

**Restatement of corresponding figures**

10. As disclosed in note 29 to the financial statements, the corresponding figures for 31 March 2011 have been restated as a result of an error discovered during the current financial year relating to mobile units which were previously not accounted for in the department's financial statements in the department's asset register which were previously not accounted for in the financial statements of the department.

**Material Impairments**

11. The department has receivables relating to staff as well as other debts totalling R71 million at 31 March 2012 as disclosed in note 28 to the financial statements, which had been outstanding for more than three years. The recoverability of these amounts is doubtful.

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

**Irregular expenditure**

12. As disclosed in note 25 to the financial statements, the irregular expenditure of R52 million identified is understated as the full extent of the irregularities is still in the process of being determined.

**Additional matters**

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

**Unaudited supplementary schedules**

14. The supplementary information set out on pages 166 to 173 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly do not express an opinion thereon.

**Financial reporting framework**

15. The financial reporting framework prescribed by the National Treasury and applied by the department is a compliance framework. The wording of my opinion on a compliance framework should reflect that the financial statements have been prepared in accordance with this framework and not that they “present fairly”. Section 20(2)(a) of the PAA, however, requires me to express an opinion on the fair presentation of the financial statements. The wording of my opinion therefor reflects this requirement.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

16. In accordance with the PAA and the *General Notice* issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

**Predetermined objectives**

17. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages 6 to 93 of the annual report.
18. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury annual reporting principles and whether the reported performance is consistent with the planned objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the *National Treasury Framework for managing programme performance information*.

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

19. The reliability of the information in respect of the selected programmes is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).
20. There were no material findings on the annual performance report concerning the usefulness and reliability of the information.

**Additional matter**

21. Although no material findings concerning the usefulness and reliability of the performance information were identified in the annual performance report, I draw attention to the following matter below.

**Achievement of planned targets**

22. Of the total number of planned targets, only 42 were achieved during the year under review. This represents 34% of total planned targets that were not achieved during the year under review.
23. This was mainly due to the fact that indicators and targets were not suitably developed during the strategic planning process and as a result of the department not considering relevant systems and evidential requirements during the annual strategic planning process.

**Compliance with laws and regulations**

24. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the *General Notice* issued in terms of the PAA are as follows:

**Annual financial statements, performance and annual reports**

25. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 40(1) of the PFMA. Material misstatements identified by the auditors were not adequately corrected, which resulted in the department receiving a qualified audit opinion.

**Assets and liabilities**

26. Proper control systems to safeguard and maintain assets were not implemented, as required by section 38(1)(d) of the Public Finance Management Act and Treasury Regulation 10.1.1(a).

**Procurement and contract management**

27. Goods and services with a transaction value below R500 000 were procured without obtaining the required price quotations, as required by Treasury Regulation 16A6.1.

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

28. Contracts and quotations were awarded to suppliers whose tax matters had not been declared by the South African Revenue Services to be in order as required by Treasury Regulations 16A9.1(d) and the Preferential Procurement Regulations.
29. The preference point system was not applied in all procurement of goods and services above R30 000 as required by section 2(a) of the Preferential Procurement Policy Framework Act and Treasury Regulations 16A6.3(b).
30. Contracts and quotations were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, which is prescribed in order to comply with Treasury regulation 16A8.3.
31. Employees of the department performed remunerative work outside their employment in the department without the written permission from the relevant authority as required by section 30 of the Public Service Act and section 33(1) of the Employment of Educators Act.
32. Persons in service of the department who had a private or business interest in contracts awarded by the department failed to disclose such an interest, as required by Treasury Regulation 16A8.4 and/or Public Service Regulation 3C.
33. Persons in service of the department whose close family members, partners or associates had a private or business interest in contracts awarded by the department failed to disclose such interest, as required by Treasury Regulation 16A8.4.
34. A proper evaluation of major capital projects were not done prior to a final decision on the project as per the requirements of section 38(1)(a) of the PFMA.

**Expenditure management**

35. The accounting officer did not take effective steps to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the Public Finance Management Act and Treasury Regulation 9.1.1.
36. Sufficient appropriate audit evidence could not be obtained that effective and appropriate disciplinary steps were taken against officials who made and or permitted irregular expenditure particularly relating to irregular expenditure identified in the previous financial year as required by section 38(h)(iii) of the Public Finance Management Act and Treasury Regulations 9.1.3.

**Revenue management**

37. The accounting officer did not take effective and appropriate steps to collect all money due, as required by section 38(1)(c)(i) of the Public Finance Management Act and Treasury Regulations 11.2.1 and 15.10.1.2(a) & (e).

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

**Service delivery**

**Technical Secondary Schools Re-capitalisation grant**

38. Other than those technical schools that demonstrated the capacity, systems and controls to manage the procurement process, the procurement process was not managed provincially, as required by the Division of Revenue Grant Framework, Gazette No. 34280.

**Internal control**

39. I considered internal control relevant to my audit of the financial statements, the report on pre-determined objectives and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for qualified opinion and the findings on compliance with laws and regulations included in this report.

**Leadership**

40. The accounting officer did not adequately exercise oversight responsibility throughout the financial year to ensure accurate and complete financial statements. This is evident by the extent of sufficient appropriate audit evidence relating to mobile units that could not be timeously presented for audit purposes, the material misstatements in the financial statements as well as non-compliance with procurement and contract management regulations, expenditure management, revenue management and conditional grants.

**Financial and performance management**

41. The financial management improvement plan prepared by the department on the findings of the audit of the 2010-11 financial year should have been prepared in such a manner that it would ensure improvement. The improvement plan, however, proved to be insufficient to address the internal control deficiencies identified resulting in inefficient monitoring and review over financial information and compliance to laws and regulations and thereby resulting in a modification of the audit opinion and significant non-compliance with laws and regulations.
42. There was a lack of review and monitoring by management at the district offices to ensure that controls over monthly reconciling of transactions are implemented. The risks arising from the accounting for mobile units was not adequately addressed in a timely manner to ensure the compilation of an accurate and complete asset register.
43. There was also a lack of monitoring controls and adequate follow up over outstanding debtors resulting in an understatement of the provision which resulted in a material adjustment to the financial statements.

**VOTE 5**  
**REPORT OF THE AUDITOR-GENERAL**  
**for the year ended 31 March 2012**

**OTHER REPORTS**

**Investigations**

44. Twenty two cases relating to alleged financial irregularities, corruption and human resource irregularities were closed during the current financial year.
45. Nineteen instances were reported in the current financial year relating to non-compliance with supply chain regulations; these are currently under investigation at the date of this report. Twenty six other cases relating to alleged financial irregularities, corruption and human resource irregularities were also reported during the current financial year and are still in process at the date of this report.

**Performance audits**

**Readiness of government to report on performance**

46. During the year under review a performance audit was conducted on the Readiness of Government to report on its performance. The focus of the audit is on how government institutions are guided and assisted to report on their performance, as well as the systems and processes that they have put in place. The audit is currently in the reporting phase and the findings will be reported on in a separate report.

**Performance audit on Early Childhood Development – Grade R**

47. During the year under review a performance audit of the Early Childhood Development (ECD) programme was conducted. The audit focused on the economic, efficient and effective use of resources in the ECD programme. The audit is currently in the reporting phase and the findings will be reported on in a separate report.

*Auditor General*

Cape Town  
31 July 2012



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

Appropriation per programme									
Programmes	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>1. Administration</b>									
Current payment	431,447	(7,965)	(25,099)	398,383	398,383	-	100.0	382,242	368,096
Transfers and subsidies	68,542	28,499	-	97,041	97,041	-	100.0	118,761	118,653
Payment for capital assets	53,236	(18,664)	-	34,572	34,572	-	100.0	9,830	9,830
Payment for financial assets	3,912	(1,870)	-	2,042	2,042	-	100.0	995	995
	557,137	-	(25,099)	532,038	532,038	-	-	511,828	497,574
<b>2. Public Ordinary School Education</b>									
Current payment	9,750,389	(68,121)	3,318	9,685,586	9,682,428	3,158	100.0	8,848,337	8,844,794
Transfers and subsidies	571,756	56,250	29,226	657,232	657,188	44	100.0	531,258	531,258
Payment for capital assets	536,047	11,871	15,696	563,614	556,700	6,914	98.8	344,997	344,997
	10,858,192	-	48,240	10,906,432	10,896,316	10,116	-	9,724,592	9,721,049
<b>3. Independent School Subsidies</b>									
Transfers and subsidies	64,188	-	-	64,188	63,554	634	99.0	59,709	59,696
	64,188	-	-	64,188	63,554	634	-	59,709	59,696
<b>4. Public Special School Education</b>									
Current payment	645,699	(17,611)	(5,593)	622,495	622,495	-	100.0	559,238	557,233
Transfers and subsidies	114,676	14,787	-	129,463	129,463	-	100.0	130,511	128,680
Payment for capital assets	44,684	2,824	(8,125)	39,383	39,383	-	100.0	41,733	41,733
	805,059	-	(13,718)	791,341	791,341	-	-	731,482	727,646
<b>5. Further Education and Training</b>									
Current payment	267,365	(7,800)	-	259,565	259,553	12	100.0	251,757	251,685
Transfers and subsidies	267,306	7,800	-	275,106	275,106	-	100.0	195,286	195,286
	534,671	-	-	534,671	534,659	12	-	447,043	446,971
<b>6. Adult Basic Education and Training</b>									
Current payment	9,003	(2,332)	(821)	5,850	5,850	-	100.0	7,165	7,165
Transfers and subsidies	24,916	2,332	-	27,248	27,248	-	100.0	24,987	24,987
	33,919	-	(821)	33,098	33,098	-	-	32,152	32,152
<b>7. Early Childhood Development</b>									
Current payment	121,785	-	(5,180)	116,605	114,203	2,402	97.9	106,553	98,749
Transfers and subsidies	227,864	-	(2,141)	225,723	225,390	333	99.9	196,479	196,479
Payment for capital assets	38,827	-	(359)	38,468	38,468	-	100.0	62,554	50,667
	388,476	-	(7,680)	380,796	378,061	2,735	-	365,586	345,895
<b>8. Auxiliary and Associated Services</b>									
Current payment	127,064	(42)	(866)	126,156	123,902	2,254	98.2	119,987	118,936
Transfers and subsidies	8,315	-	-	8,315	8,067	248	97.0	5,460	5,451
Payment for capital assets	131	42	(56)	117	117	-	100.0	373	373
	135,510	-	(922)	134,588	132,086	2,502	-	125,820	124,760
<b>Subtotal</b>	<b>13,377,152</b>	<b>-</b>	<b>-</b>	<b>13,377,152</b>	<b>13,361,153</b>	<b>15,999</b>	<b>99.9</b>	<b>11,998,212</b>	<b>11,955,743</b>
<b>Add:</b> Departmental receipts				9,893				-	
<b>Actual amounts per Statement of Financial Performance (Total Revenue)</b>				<b>13,387,045</b>				<b>11,998,212</b>	
<b>Actual amounts per Statement of Financial Performance Expenditure</b>					<b>13,361,153</b>				<b>11,955,743</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

Appropriation per Economic classification									
Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	10,131,650	(122,704)	(9,461)	<b>9,999,485</b>	9,997,071	2,414	100.0	9,198,930	9,193,265
Goods and services	1,221,102	18,833	(24,780)	<b>1,215,155</b>	1,209,743	5,412	99.6	1,075,241	1,052,296
<b>Transfers &amp; subsidies</b>									
Departmental agencies & accounts	5,256	-	-	<b>5,256</b>	5,256	-	100.0	4,926	4,926
Non-profit institutions	1,279,017	83,912	28,202	<b>1,391,131</b>	1,389,926	1,205	99.9	1,169,972	1,168,002
Households	63,290	25,746	(1,117)	<b>87,919</b>	87,865	54	99.9	87,564	87,562
Gifts and donations	-	10	-	<b>10</b>	10	-	100.0	-	-
<b>Payment for capital assets</b>									
Buildings & other fixed structures	615,439	(1,551)	5,493	<b>619,381</b>	612,467	6,914	98.9	437,693	425,806
Machinery & equipment	55,486	(2,226)	1,663	<b>54,923</b>	54,923	-	100.0	18,708	18,708
Software & other intangible assets	2,000	(150)	-	<b>1,850</b>	1,850	-	100.0	4,183	4,183
<b>Payment for financial assets</b>	3,912	(1,870)	-	<b>2,042</b>	2,042	-	100.0	995	995
<b>Total</b>	<b>13,377,152</b>	<b>-</b>	<b>-</b>	<b>13,377,152</b>	<b>13,361,153</b>	<b>15,999</b>	<b>99.9</b>	<b>11,998,212</b>	<b>11,955,743</b>



**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

**Detail per programme 1 – Administration**  
**for the year ended 31 March 2012**

Details per Sub-Programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>1.1 Office of the MEC</b>									
Current payment	5,104	88	-	5,192	5,192	-	100.0	4,658	4,658
Transfers and subsidies	-	102	-	102	102	-	100.0	18	18
Payment for capital assets	-	256	-	256	256	-	100.0	210	210
<b>1.2 Corporate Services</b>									
Current payment	196,841	(1,406)	-	195,435	195,435	-	100.0	191,352	183,533
Transfers and subsidies	8,462	1,173	-	9,635	9,635	-	100.0	13,995	13,994
Payment for capital assets	733	2,390	-	3,123	3,123	-	100.0	3,554	3,554
Payment for financial assets	3,912	(1,870)	-	2,042	2,042	-	100.0	995	995
<b>1.3 Education Management</b>									
Current payment	214,229	(4,845)	(23,874)	185,510	185,510	-	100.0	168,896	162,569
Transfers and subsidies	50,091	29,619	-	79,710	79,710	-	100.0	89,494	89,387
Payment for capital assets	41,903	(21,655)	-	20,248	20,248	-	100.0	4,267	4,267
<b>1.4 Human Resource Development</b>									
Current payment	6,666	(95)	(1,225)	5,346	5,346	-	100.0	9,856	9,856
Payment for capital assets	-	95	-	95	95	-	100.0	20	20
<b>1.5 Education Management Information System (EMIS)</b>									
Current payment	8,607	(1,707)	-	6,900	6,900	-	100.0	7,480	7,480
Transfers and subsidies	9,989	(2,395)	-	7,594	7,594	-	100.0	15,254	15,254
Payment for capital assets	10,600	250	-	10,850	10,850	-	100.0	1,779	1,779
<b>Total</b>	<b>557,137</b>	<b>-</b>	<b>(25,099)</b>	<b>532,038</b>	<b>532,038</b>	<b>-</b>	<b>100.0</b>	<b>511,828</b>	<b>497,574</b>

Programme 1 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	262,735	(5,111)	(5,278)	252,346	252,346	-	100.0	253,371	250,450
Goods and services	168,712	(2,854)	(19,821)	146,037	146,037	-	100.0	127,763	116,549
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	66,930	23,700	-	90,630	90,630	-	100.0	110,375	110,257
Households	1,612	4,789	-	6,401	6,401	-	100.0	8,397	8,396
Gifts and donations	-	10	-	10	10	-	100.0	-	-
<b>Payment for capital assets</b>									
Machinery & equipment	51,236	(18,514)	-	32,722	32,722	-	100.0	6,744	6,744
Software & other intangible assets	2,000	(150)	-	1,850	1,850	-	100.0	4,183	4,183
<b>Payment for financial assets</b>									
	3,912	(1,870)	-	2,042	2,042	-	100.0	995	995
<b>Total</b>	<b>557,137</b>	<b>-</b>	<b>(25,099)</b>	<b>532,038</b>	<b>532,038</b>	<b>-</b>	<b>100.0</b>	<b>511,828</b>	<b>497,574</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
for the year ended 31 March 2012

**Detail per programme 2 – Public Ordinary School Education**  
for the year ended 31 March 2012

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>2.1 Public Primary School</b>									
Current payment	5,498,605	(35,081)	994	<b>5,464,518</b>	5,463,524	994	100.0	5,042,752	5,042,752
Transfers and subsidies	312,852	35,081	3,133	<b>351,066</b>	351,066	-	100.0	291,491	291,491
Payment for capital assets	121,136	11,240	10,039	<b>142,415</b>	142,415	-	100.0	146,316	146,316
<b>2.2 Public Secondary schools</b>									
Current payment	3,494,527	(399)	2,324	<b>3,496,452</b>	3,495,154	1,298	100.0	3,139,915	3,139,915
Transfers and subsidies	198,969	22,022	26,093	<b>247,084</b>	247,084	-	100.0	176,622	176,642
Payment for capital assets	85,877	(10,799)	587	<b>75,665</b>	75,665	-	100.0	25,261	25,261
<b>2.3 Professional Services</b>									
Current payment	458,973	(32,944)	-	<b>426,029</b>	426,029	-	100.0	420,648	420,648
Transfers and subsidies	22,221	4,144	-	<b>26,365</b>	26,365	-	100.0	26,077	26,077
Payment for capital assets	15,635	10,292	-	<b>25,927</b>	19,013	6,914	73.3	7,491	7,491
<b>2.4 Human Resource Development</b>									
Current payment	74,176	4,185	-	<b>78,361</b>	78,361	-	100.0	81,027	81,027
Transfers and subsidies	15,377	(8,291)	-	<b>7,086</b>	7,086	-	100.0	5,597	5,597
Payment for capital assets	184	550	-	<b>734</b>	734	-	100.0	995	995
<b>2.5 Conditional Grants - POSE</b>									
Current payment	224,108	(3,882)	-	<b>220,226</b>	219,360	866	99.6	163,995	160,452
Transfers and subsidies	22,337	3,294	-	<b>25,631</b>	25,587	44	99.8	31,471	31,451
Payment for capital assets	313,215	588	5,070	<b>318,873</b>	318,873	-	100.0	164,934	164,934
<b>Total</b>	<b>10,858,192</b>	<b>-</b>	<b>48,240</b>	<b>10,906,432</b>	<b>10,896,316</b>	<b>10,116</b>	<b>99.9</b>	<b>9,724,592</b>	<b>9,721,049</b>

Programme 2 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	8,830,888	(98,738)	-	<b>8,732,150</b>	8,732,150	-	100.0	7,995,553	7,994,876
Goods and services	919,501	30,617	3,318	<b>953,436</b>	950,278	3,158	99.7	852,784	849,918
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	545,161	33,880	29,226	<b>608,267</b>	608,223	44	100.0	484,656	484,656
Households	26,595	22,370	-	<b>48,965</b>	48,965	-	100.0	46,602	46,602
<b>Payment for capital assets</b>									
Buildings & other fixed structures	531,928	200	13,977	<b>546,105</b>	539,191	6,914	98.7	335,951	335,951
Machinery & equipment	4,119	11,671	1,719	<b>17,509</b>	17,509	-	100.0	9,046	9,046
<b>Total</b>	<b>10,858,192</b>	<b>-</b>	<b>48,240</b>	<b>10,906,432</b>	<b>10,896,316</b>	<b>10,116</b>	<b>99.9</b>	<b>9,724,592</b>	<b>9,721,049</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
for the year ended 31 March 2012

**Detail per programme 3 – Independent School Subsidies**  
for the year ended 31 March 2012

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>3.1 Primary Phase</b>									
Transfers and subsidies	27,400	1,163	-	28,563	28,563	-	100.0	24,028	24,015
<b>3.2 Secondary Phase</b>									
Transfers and subsidies	36,788	(1,163)	-	35,625	34,991	634	98.2	35,681	35,681
<b>Total</b>	<b>64,188</b>	<b>-</b>	<b>-</b>	<b>64,188</b>	<b>63,554</b>	<b>634</b>	<b>99.0</b>	<b>59,709</b>	<b>59,696</b>

Programme 3 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	64,188	-	-	64,188	63,554	634	99.0	59,709	59,696
<b>Total</b>	<b>64,188</b>	<b>-</b>	<b>-</b>	<b>64,188</b>	<b>63,554</b>	<b>634</b>	<b>99.0</b>	<b>59,709</b>	<b>59,696</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

**Detail per programme 4 – Public Special School Education**  
**for the year ended 31 March 2012**

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>4.1 Schools</b>									
Current payment	645,699	(17,611)	(5,593)	622,495	622,495	-	100.0	559,238	557,236
Transfers and subsidies	114,674	13,038	-	127,712	127,712	-	100.0	118,129	116,298
Payment for capital assets	-	6,544	-	6,544	6,544	-	100.0	21,479	21,479
<b>4.2 Professional Services</b>									
Current payment	-	-	-	-	-	-	-	-	(3)
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>4.3 Human Resource Development</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>4.4 Conditional Grants - PSSE</b>									
Transfers and subsidies	-	1,751	-	1,751	1,751	-	100.0	12,382	12,382
Payment for capital assets	44,684	(3,720)	(8,125)	32,839	32,839	-	100.0	20,254	20,254
<b>Total</b>	<b>805,059</b>	<b>-</b>	<b>(13,718)</b>	<b>791,341</b>	<b>791,341</b>	<b>-</b>	<b>100.0</b>	<b>731,482</b>	<b>727,646</b>

Programme 4 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	617,671	(10,358)	-	607,313	607,313	-	100.0	553,264	551,269
Goods and services	28,028	(7,253)	(5,593)	15,182	15,182	-	100.0	5,974	5,964
				-					
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	113,419	14,927	-	128,346	128,346	-	100.0	128,755	126,924
Households	1,257	(140)	-	1,117	1,117	-	100.0	1,756	1,756
				-					
<b>Payment for capital assets</b>									
Buildings & other fixed structures	44,684	(1,751)	(8,125)	34,808	34,808	-	100.0	39,188	39,188
Machinery & equipment	-	4,575	-	4,575	4,575	-	100.0	2,545	2,545
				-					
<b>Total</b>	<b>805,059</b>	<b>-</b>	<b>(13,718)</b>	<b>791,341</b>	<b>791,341</b>	<b>-</b>	<b>100.0</b>	<b>731,482</b>	<b>727,646</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
for the year ended 31 March 2012

**Detail per programme 5 – Further Education and Training**  
for the year ended 31 March 2012

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>5.1 Public Institutions</b>									
Current payment	267,365	(7,800)	-	259,565	259,553	12	100.0	251,757	251,685
Transfers and subsidies	267,304	7,802	-	275,106	275,106	-	100.0	195,286	195,286
<b>5.2 Professional Services</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>5.3 Human Resource Development</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>534,671</b>	<b>-</b>	<b>-</b>	<b>534,671</b>	<b>534,659</b>	<b>12</b>	<b>100.0</b>	<b>447,043</b>	<b>446,971</b>

Programme 5 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	267,365	(7,800)	-	259,565	259,553	12	100.0	251,757	251,685
Non-profit institutions	234,855	9,073	-	243,928	243,928	-	100.0	165,042	165,042
Households	32,451	(1,273)	-	31,178	31,178	-	100.0	30,244	30,244
<b>Total</b>	<b>534,671</b>	<b>-</b>	<b>-</b>	<b>534,671</b>	<b>534,659</b>	<b>12</b>	<b>100.0</b>	<b>447,043</b>	<b>446,971</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

**Detail per programme 6 – Adult Basic Education and Training**  
**for the year ended 31 March 2012**

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>6.1 Subsidies to private centres</b>									
Current payment	9,003	(2,332)	(821)	5,850	5,850	-	100.0	7,165	7,165
Transfers and subsidies	24,914	2,334	-	27,248	27,248	-	100.0	24,987	24,987
<b>6.2 Professional Services</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>6.3 Human Resource Development</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>33,919</b>	<b>-</b>	<b>(821)</b>	<b>33,098</b>	<b>33,098</b>	<b>-</b>	<b>100.0</b>	<b>32,152</b>	<b>32,152</b>

Programme 6 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	7,700	(2,030)	-	5,670	5,670	-	100.0	6,098	6,098
Goods and services	1,303	(302)	(821)	180	180	-	100.0	1,067	1,067
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	24,916	2,332	-	27,248	27,248	-	100.0	24,987	24,987
<b>Total</b>	<b>33,919</b>	<b>-</b>	<b>(821)</b>	<b>33,098</b>	<b>33,098</b>	<b>-</b>	<b>100.0</b>	<b>32,152</b>	<b>32,152</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
for the year ended 31 March 2012

**Detail per programme 7 – Early Childhood Development**  
for the year ended 31 March 2012

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>7.1 Grade R in Public Schools</b>									
Current payment	81,293	(1,133)	(5,180)	<b>74,980</b>	72,578	2,402	96.8	71,859	64,055
Transfers and subsidies	129,457	(1,870)	(1,507)	<b>126,080</b>	126,080	-	100.0	105,857	105,857
Payment for capital assets	11,887	-	(359)	<b>11,528</b>	11,528	-	100.0	27,902	16,015
<b>7.2 Grade R in Community Centres</b>									
Current payment	-	-	-	-	-	-	-	1	1
Transfers and subsidies	44,967	1,871	-	<b>46,838</b>	46,838	-	100.0	45,287	45,287
<b>7.3 Professional Services</b>									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
<b>7.4 Human Resource Development</b>									
Current payment	40,492	1,133	-	<b>41,625</b>	41,625	-	100.0	34,693	34,693
Transfers and subsidies	45,369	-	(634)	<b>44,735</b>	44,406	329	99.3	45,335	45,335
<b>7.5 Conditional Grants - ECD</b>									
Transfers and subsidies	8,070	-	-	<b>8,070</b>	8,066	4	100.0	-	-
Payment for capital assets	26,940	-	-	<b>26,940</b>	26,940	-	100.0	34,652	34,652
<b>Total</b>	<b>388,476</b>	<b>-</b>	<b>(7,680)</b>	<b>380,796</b>	<b>378,061</b>	<b>2,735</b>	<b>99.3</b>	<b>365,586</b>	<b>345,895</b>

Programme 7 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	70,440	-	(4,183)	<b>66,257</b>	63,855	2,402	96.4	61,048	61,048
Goods and services	51,345	-	(997)	<b>50,348</b>	50,348	-	100.0	45,505	37,701
<b>Transfers &amp; subsidies</b>									
Non-profit institutions	226,548	-	(1,024)	<b>225,524</b>	225,191	333	99.9	196,040	196,040
Households	1,316	-	(1,117)	<b>199</b>	199	-	100.0	439	439
<b>Payment for capital assets</b>									
Buildings & other fixed structures	38,827	-	(359)	<b>38,468</b>	38,468	-	100.0	62,554	50,667
<b>Total</b>	<b>388,476</b>	<b>-</b>	<b>(7,680)</b>	<b>380,796</b>	<b>378,061</b>	<b>2,735</b>	<b>99.3</b>	<b>365,586</b>	<b>345,895</b>

**VOTE 5**  
**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

**Detail per programme 8 – Auxiliary and Associated Services**  
**for the year ended 31 March 2012**

Details per sub-programme	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>8.1 Payments to SETA</b>									
Transfers and subsidies	5,256	-	-	5,256	5,256	-	100.0	4,926	4,926
<b>8.2 Conditional Grant Projects</b>									
Current payment	13,388	(37)	-	13,351	11,245	2,106	84.2	14,774	13,822
Transfers and subsidies	3,000	-	-	3,000	2,806	194	93.5	408	408
Payment for capital assets	-	37	-	37	37	-	100.0	210	210
<b>8.3 External Examinations</b>									
Current payment	113,676	(5)	(866)	112,805	112,657	148	99.9	105,213	105,114
Transfers and subsidies	59	-	-	59	5	54	8.5	126	117
Payment for capital assets	131	5	(56)	80	80	-	100.0	163	163
<b>Total</b>	<b>135,510</b>	<b>-</b>	<b>(922)</b>	<b>134,588</b>	<b>132,086</b>	<b>2,502</b>	<b>98.1</b>	<b>125,820</b>	<b>124,760</b>

Programme 8 Per Economic classification	2011/12							2010/11	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>									
Compensation of employees	74,851	1,333	-	76,184	76,184	-	100.0	77,839	77,839
Goods and services	52,213	(1,375)	(866)	49,972	47,718	2,254	95.5	42,148	41,097
<b>Transfers &amp; subsidies</b>									
Departmental agencies & accounts	5,256	-	-	5,256	5,256	-	100.0	4,926	4,926
Non-profit institutions	3,000	-	-	3,000	2,806	194	93.5	408	400
Households	59	-	-	59	5	54	8.5	126	125
<b>Payment for capital assets</b>									
Machinery & equipment	131	42	(56)	117	117	-	100.0	373	373
<b>Total</b>	<b>135,510</b>	<b>-</b>	<b>(922)</b>	<b>134,588</b>	<b>132,086</b>	<b>2,502</b>	<b>98.1</b>	<b>125,820</b>	<b>124,760</b>



**VOTE 5**  
**NOTES TO THE APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

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

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

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

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

**3. Detail on payments for financial assets**

Detail of these transactions per programme can be viewed in the note to Financial transactions in assets and liabilities to the Annual Financial Statements.

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
	R'000	R'000	R'000	%
<b>Programme name</b>				
Administration	532,038	532,038	-	0%
Public ordinary school education	10,906,432	10,896,316	10,116	0%
Independent school subsidies	64,188	63,554	634	1%
Public special school education	791,341	791,341	-	0%
Further education and training	534,671	534,659	12	0%
Adult basic education and training	33,098	33,098	-	0%
Early childhood development	380,796	378,061	2,735	1%
Auxiliary and associated services	134,588	132,086	2,502	2%

Note: Explanation of variance: The under-expenditure on Auxiliary and associated services (Conditional grant HIV/AIDS) is mainly due to the HIV/AIDS KRAs that were infused into the work of district staff e.g. Social Workers and Curriculum Advisors. This resulted in less funding being required from the HIV/AIDS Conditional Grant, which also resulted in lower spending of the grant in certain areas.

**VOTE 5**  
**NOTES TO THE APPROPRIATION STATEMENT**  
**for the year ended 31 March 2012**

4.2	Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
		R'000	R'000	R'000	%
	<b>Current expenditure</b>				
	Compensation of employees	9,999,485	9,997,071	2,414	0%
	Goods and services	1,215,155	1,209,743	5,412	0%
	Departmental agencies and accounts	5,256	5,256	-	0%
	Non-profit institutions	1,391,131	1,389,926	1,205	0%
	Households	87,919	87,865	54	0%
	Gifts and donations	10	10	-	0%
	<b>Payments for capital assets</b>				
	Buildings and other fixed structures	619,381	612,467	6,914	1%
	Machinery and equipment	54,923	54,923	-	0%
	Software and other intangible assets	1,850	1,850	-	-
	<b>Payments for financial assets</b>	2,042	2,042	-	0%

Note: Explanation of variance: The under-expenditure on buildings and other fixed structures is due to the reconstruction of office accommodation for the Central Education District Office that could not be completed before the end of the financial year.

**VOTE 5**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
for the year ended 31 March 2012

	Note	2011/12 R'000	2010/11 R'000
<b>Revenue</b>			
Annual Appropriation	1	13 377 152	11 998 212
Departmental revenue	2	9 893	-
<b>Total Revenue</b>		<b>13 387 045</b>	<b>11 998 212</b>
<b>Expenditure</b>			
<b>Current Expenditure</b>			
Compensation of employees	3	9 997 071	9 193 265
Goods and services	4	1 209 743	1 052 296
<b>Total current expenditure</b>		<b>11 206 814</b>	<b>10 245 561</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	6	1 483 057	1 260 490
<b>Total transfers and subsidies</b>		<b>1 483 057</b>	<b>1 260 490</b>
<b>Expenditure for capital assets</b>			
Tangible capital assets	7	667 390	444 514
Software and other intangible assets	7	1 850	4 183
<b>Total expenditure for capital assets</b>		<b>669 240</b>	<b>448 697</b>
<b>Payment for financial assets</b>	5	2 042	995
<b>Total expenditure</b>		<b>13 361 153</b>	<b>11 955 743</b>
<b>Surplus for the year</b>		<b>25 892</b>	<b>42 469</b>
<b>Reconciliation of Net Surplus for the year</b>			
Voted funds		15 999	42 469
Annual appropriation		13 377 152	11 998 212
Departmental revenue and NRF Receipts	13	9 893	-
<b>Surplus for the year</b>		<b>25 892</b>	<b>42 469</b>

**VOTE 5**  
**STATEMENT OF FINANCIAL POSITION**  
for the year ended 31 March 2012

<b>Assets</b>		<b>2011/12</b>	<b>2010/11</b>
	<b>Note</b>	<b>R'000</b>	<b>R'000</b>
<b>Current Assets</b>		<b>126 014</b>	<b>147 646</b>
Cash and cash equivalents	8	3 735	29 782
Prepayments and advances	9	19	10
Receivables	10	122 260	117 854
<b>Non-current assets</b>		<b>14 872</b>	<b>14 191</b>
Investments	11	14 872	14 191
<b>Total Assets</b>		<b>140 886</b>	<b>161 837</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>		<b>55 430</b>	<b>90 396</b>
Voted funds to be surrendered to the Revenue Fund	12	15 999	42 469
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	2 139	(391)
Bank Overdraft	14	30 140	46 912
Payables	15	7 152	1 406
<b>Total Liabilities</b>		<b>55 430</b>	<b>90 396</b>
<b>Net Assets</b>		<b>85 456</b>	<b>71 441</b>
<b>Represented by:</b>			
Capitalisation Reserve		14 872	14 191
Recoverable Revenue		70 584	57 250
<b>Total</b>		<b>85 456</b>	<b>71 441</b>

**VOTE 5**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**for the year ended 31 March 2012**

	Note	2011/12 R'000	2010/11 R'000
<b>Capitalisation Reserve</b>			
Opening Balance		14 191	13 471
Transfers:			
Movement in Operational Funds		681	720
Closing Balance		<u>14 872</u>	<u>14 191</u>
 <b>Recoverable revenue</b>			
Opening Balance		57 250	37 483
Transfers:		13 334	19 767
Debts raised		<u>13 334</u>	<u>19 767</u>
Closing Balance		<u>70 584</u>	<u>57 250</u>
 <b>Total</b>		<u><u>85 456</u></u>	<u><u>71 441</u></u>

**VOTE 5**  
**CASH FLOW STATEMENT**  
**for the year ended 31 March 2012**

	Note	2011/12 R'000	2010/11 R'000
<b>Cash flows from operating activities</b>			
Receipts		<b>13 411 070</b>	<b>12 020 446</b>
Annual appropriated funds received	1.1	13 377 152	11 998 212
Departmental revenue received	2	33 918	22 234
Net increase in working capital		1 331	(29 742)
Surrendered to Revenue Fund		(73 857)	(74 616)
Current payments		(11 206 814)	(10 258 097)
Payments for financial assets		(2 042)	(995)
Transfers and subsidies paid		(1 483 057)	(1 260 490)
<b>Net cash flow available from operating activities</b>	16	<b>646 631</b>	<b>396 506</b>
<b>Cash flows from investing activities</b>			
Payments for capital assets	7	(669 240)	(436 161)
Increase in investments		(681)	(720)
<b>Net cash flows from investing activities</b>		<b>(669 921)</b>	<b>(436 881)</b>
<b>Cash flows from financing activities</b>			
Increase in net assets		14 015	20 487
<b>Net cash flows from financing activities</b>		<b>14 015</b>	<b>20 487</b>
Net decrease in cash and cash equivalents		(9 275)	<b>(19 888)</b>
Cash and cash equivalents at beginning of period		(17 130)	2 758
<b>Cash and cash equivalents at end of period</b>	17	<b>(26 405)</b>	<b>(17 130)</b>

**VOTE 5**  
**ACCOUNTING POLICIES**  
**for the year ended 31 March 2012**

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 1 of 2010.

**1. Presentation of the Financial Statements**

**1.1 Basis of preparation**

The Financial Statements have been prepared on a modified cash basis of accounting, except where stated otherwise. The modified cash basis constitutes the cash basis of accounting supplemented with additional disclosure items. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid.

**1.2 Presentation currency**

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

**1.3 Rounding**

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

**1.4 Comparative figures**

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

**1.5 Comparative figures - Appropriation Statement**

A comparison between actual amounts and final appropriation per major classification of expenditure is included in the Appropriation Statement.

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**ACCOUNTING POLICIES**  
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**2. Revenue**

**2.1 Appropriated funds**

Appropriated funds comprise of departmental allocations as well as direct charges against revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the financial records on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund. Any amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised as payable in the statement of financial position.

Any amount due from the Provincial Revenue Fund at the end of the financial year is recognised as a receivable in the statement of financial position.

**2.2 Departmental revenue**

All departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the Provincial Revenue Fund, unless stated otherwise.

Any amount owing to the Provincial Revenue Fund at the end of the financial year is recognised as a payable in the statement of financial position.

No accrual is made for amounts receivable from the last receipt date to the end of the reporting period. These amounts are however disclosed in the disclosure notes to the annual financial statements.

**3. Expenditure**

**3.1 Compensation of employees**

**3.1.1 Salaries and wages**

Salaries and wages are expensed in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

Other employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements at its face value and are not recognised in the statement of financial performance or position.

Employee costs are capitalised to the cost of a capital project when an employee spends more than 50% of his/her time on the project. These payments form part of expenditure for capital assets in the statement of financial performance.



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**3.1.2 Social contributions**

Employer contributions to post employment benefit plans in respect of current employees are expensed in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National Revenue Fund and not in the financial statements of the employer department.

Employer contributions made by the department for certain of its ex-employees (such as medical benefits) are classified as transfers to households in the statement of financial performance.

**3.2 Goods and services**

Payments made during the year for goods and/or services are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

The expense is classified as capital if the goods and/or services were acquired for a capital project or if the total purchase price exceeds the capitalisation threshold (currently R5, 000). All other expenditures are classified as current.

Rental paid for the use of buildings or other fixed structures is classified as *goods and services* and not as *rent on land*.

**3.3 Interest and rent on land**

Interest and rental payments are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

**3.4 Payments for financial assets**

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or underspending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts but an estimate is included in the disclosure notes to the financial statements amounts.

All other losses are recognised when authorisation has been granted for the recognition thereof.

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**3.5 Transfers and subsidies**

Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

**3.6 Unauthorised expenditure**

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

Unauthorised expenditure approved with funding is derecognised from the statement of financial position when the unauthorised expenditure is approved and the related funds are received.

Where the amount is approved without funding it is recognised as expenditure in the statement of financial performance on the date of approval.

**3.7 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is recognised as expenditure in the statement of financial performance according to the nature of the payment and not as a separate line item on the face of the statement. If the expenditure is recoverable it is treated as an asset until it is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

**3.8 Irregular expenditure**

Irregular expenditure is recognised as expenditure in the statement of financial performance. If the expenditure is not condoned by the relevant authority it is treated as an asset until it is recovered or written off as irrecoverable.

**4. Assets**

**4.1 Cash and cash equivalents**

Cash and cash equivalents are carried in the statement of financial position at cost.

Bank overdrafts are shown separately on the face of the statement of financial position.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

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**ACCOUNTING POLICIES**  
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**4.2 Other financial assets**

Other financial assets are carried in the statement of financial position at cost.

**4.3 Prepayments and advances**

Amounts prepaid or advanced are recognised in the statement of financial position when the payments are made and are derecognised as and when the goods/services are received or the funds are utilised.

Prepayments and advances outstanding at the end of the year are carried in the statement of financial position at cost.

**4.4 Receivables**

Receivables included in the statement of financial position arise from cash payments made that are recoverable from another party (including departmental employees) and are derecognised upon recovery or write-off.

Receivables outstanding at year-end are carried in the statement of financial position at cost plus any accrued interest. Amounts that are potentially irrecoverable are included in the disclosure notes.

**4.5 Investments**

Capitalised investments are shown at cost in the statement of financial position.

Investments are tested for an impairment loss whenever events or changes in circumstances indicate that the investment may be impaired. Any impairment loss is included in the disclosure notes.

**4.6 Loans**

Loans are recognised in the statement of financial position when the cash is paid to the beneficiary. Loans that are outstanding at year-end are carried in the statement of financial position at cost plus accrued interest.

Amounts that are potentially irrecoverable are included in the disclosure notes.

**4.7 Inventory**

Inventories that qualify for recognition must be initially reflected at cost. Where inventories are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

All inventory items at year-end are reflected using the weighted average cost or FIFO cost formula.

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**4.8 Capital assets**

**4.8.1 Movable assets**

**Initial recognition**

A capital asset is recorded in the asset register on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

All assets acquired prior to 1 April 2002 are included in the register at R1.

**Subsequent recognition**

Subsequent expenditure of a capital nature is recorded in the statement of financial performance as "expenditure for capital assets" and is capitalised in the asset register of the department on completion of the project.

Repairs and maintenance is expensed as current "goods and services" in the statement of financial performance.

**4.8.2 Immovable assets**

**Initial recognition**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the immovable capital asset is stated at R1 unless the fair value for the asset has been reliably estimated.

**Subsequent recognition**

Work-in-progress of a capital nature is recorded in the statement of financial performance as "expenditure for capital assets". On completion, the total cost of the project is included in the asset register of the department that is accountable for the asset.

Repairs and maintenance is expensed as current "goods and services" in the statement of financial performance.

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**4.8.3 Intangible assets**

**Initial recognition**

An intangible asset is recorded in the asset register on receipt of the item at cost. Cost of an intangible asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the intangible asset is stated at fair value. Where fair value cannot be determined, the intangible asset is included in the asset register at R1.

All intangible assets acquired prior to 1 April 2002 can be included in the asset register at R1.

**Subsequent expenditure**

Subsequent expenditure of a capital nature is recorded in the statement of financial performance as “expenditure for capital asset” and is capitalised in the asset register of the department.

Maintenance is expensed as current “goods and services” in the statement of financial performance.

**5. Liabilities**

**5.1 Payables**

Recognised payables mainly comprise of amounts owing to other governmental entities. These payables are carried at cost in the statement of financial position.

**5.2 Contingent liabilities**

Contingent liabilities are included in the disclosure notes to the financial statements when it is possible that economic benefits will flow from the department, or when an outflow of economic benefits or service potential is probable but cannot be measured reliably.

**5.3 Contingent assets**

Contingent assets are included in the disclosure notes to the financial statements when it is probable that an inflow of economic benefits will flow to the entity.

**5.4 Commitments**

Commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

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**5.5 Accruals**

Accruals are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

**5.6 Employee benefits**

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the statement of financial performance or the statement of financial position.

**5.7 Lease commitments**

**Operating lease**

Operating lease payments are recognised as an expense in the statement of financial performance. The operating lease commitments are disclosed in the disclosure notes to the financial statements.

**5.8 Impairment**

The department tests for impairment where there is an indication that a receivable, loan or investment may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. An estimate is made for doubtful loans and receivables based on a review of all outstanding amounts at year-end. Impairments on investments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows / service potential flowing from the instrument.

**5.9 Provisions**

Provisions are disclosed when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made.

**6. Net Assets**

**6.1 Capitalisation reserve**

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

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**6.2 Recoverable revenue**

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

**7. Related party transactions**

Specific information with regards to related party transactions is included in the disclosure notes.

**8. Key management personnel**

Compensation paid to key management personnel including their family members where relevant, is included in the disclosure notes.

**9. GG vehicle expenditure and commitments**

The National Treasury approved a departure from the disclosure of apportioning finance lease expenditure and future financial commitments between capital and interest as prescribed by the accounting policy in paragraph 5.7 above, due to the late finalisation of the disagreement on the accounting treatment for the GG vehicles. Future finance lease commitments have been disclosed using the CPIX rate as the basis for annual increments.

**VOTE 5**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**1. Annual Appropriation**

**1.1 Annual Appropriation**

	Final Appropriation 2011/12 R'000	Actual Funds Received 2011/12 R'000	Funds not requested/ not received 2011/12 R'000	Appropriation Received 2010/11 R'000
<b>Programmes</b>				
ADMINISTRATION	532,038.00	532,038	-	476,402
PUBLIC ORDINARY SCHOOL EDUCATION	10,906,432	10,906,432	-	9,647,251
INDEPENDENT SCHOOL SUBSIDIES	64,188	64,188	-	59,709
PUBLIC SPECIAL SCHOOL EDUCATION	791,341	791,341	-	718,360
FURTHER EDUCATION AND TRAINING	534,671	534,671	-	447,043
ADULT BASIC EDUCATION AND TRAINING	33,098	33,098	-	32,710
EARLY CHILDHOOD DEVELOPMENT	380,796	380,796	-	365,586
AUXILIARY AND ASSOCIATED SERVICES	134,588	134,588	-	251,151
<b>Total</b>	<b>13,377,152</b>	<b>13,377,152</b>	<b>-</b>	<b>11,998,212</b>
		<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>

**1.2 Conditional grants\*\***

Total grants received	32	1,190,413	894,103
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(\*\* It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1)

**2. Departmental Revenue**

Sales of goods and services other than capital assets	2.1	12,611	11,193
Fines, penalties and forfeits	2.2	560	511
Interest, dividends and rent on land	2.3	1,081	324
Transactions in financial assets and liabilities	2.4	19,666	10,206
<b>Total revenue collected</b>		<b>33,918</b>	<b>22,234</b>
Less: Own revenue included in appropriation	13	24,025	22,234
<b>Departmental revenue collected</b>		<b>9,893</b>	<b>-</b>

**2.1 Sales of goods and services other than capital assets**

2

Sales of goods and services produced by the department	12 489	11 077
Sales by market establishment	12 489	11 077
Sales of scrap, waste and other used current goods	122	116
<b>Total</b>	<b>12 611</b>	<b>11 193</b>

**2.2 Fines, penalties and forfeits**

2

Fines	560	511
<b>Total</b>	<b>560</b>	<b>511</b>



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	Note	2011/12 R'000	2010/11 R'000
<b>2.3 Interest, dividends and rent on land</b>	2		
Interest		1 081	324
<b>Total</b>		<b>1 081</b>	<b>324</b>
<b>2.4 Transactions in financial assets and liabilities</b>	2		
Receivables		12 345	5 435
Other Receipts including Recoverable Revenue		7 321	4 771
<b>Total</b>		<b>19 666</b>	<b>10 206</b>
<b>3. Compensation of employees</b>			
<b>3.1 Salaries and wages</b>			
Basic salary		7 455 753	6 886 984
Performance award		25 675	21 239
Service Based		12 684	10 974
Compensative/circumstantial		83 172	79 512
Periodic payments		5 717	8 935
Other non-pensionable allowances		1 081 293	982 887
<b>Total</b>		<b>8 664 294</b>	<b>7 990 531</b>
<b>3.2 Social contributions</b>			
<b>Employer contributions</b>			
Pension		875 468	794 336
Medical		454 689	405 779
UIF		10	4
Bargaining council		666	668
Official unions and associations		1 944	1 947
<b>Total</b>		<b>1 332 777</b>	<b>1 202 734</b>
<b>Total compensation of employees</b>		<b>9 997 071</b>	<b>9 193 265</b>
<b>Average number of employees</b>		<b>40 310</b>	<b>40 737</b>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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	<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>
<b>4. Goods and services</b>			
Administrative fees		767	815
Advertising		6,483	4,307
Assets less than R5,000	4.1	34,738	23,692
Bursaries (employees)		13,032	26,106
Catering		10,826	7,276
Communication		11,673	11,589
Computer services	4.2	13,881	15,856
Consultants, contractors and agency/outourced services	4.3	315,405	238,639
Entertainment		253	232
Audit cost – external	4.4	11,177	12,887
Fleet services		-	3
Inventory	4.5	263,658	247,295
Operating leases		9,035	6,779
Property payments	4.6	248,186	219,105
Transport provided as part of the departmental activities		175,696	141,861
Travel and subsistence	4.7	44,031	46,497
Venues and facilities		15,367	16,759
Training and staff development		23,545	25,133
Other operating expenditure	4.8	11,990	7,465
<b>Total</b>		<b>1,209,743</b>	<b>1,052,296</b>
<b>4.1 Assets less than R5,000</b>	<b>4</b>		
<b>Tangible assets</b>		<b>32 506</b>	<b>22 136</b>
Machinery and equipment		32 506	22 136
<b>Intangible assets</b>		<b>2 232</b>	<b>1 556</b>
<b>Total</b>		<b>34 738</b>	<b>23 692</b>
<b>4.2 Computer services</b>	<b>4</b>		
SITA computer services		8 053	8 868
External computer service providers		5 828	6 988
<b>Total</b>		<b>13 881</b>	<b>15 856</b>

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	Note	2011/12 R'000	2010/11 R'000
<b>4.3 Consultants, contractors and agency/outsourced services</b>	4		
Business and advisory services		37 638	28 941
Legal costs		4 169	4 602
Contractors		8 303	8 683
Agency and support/outsourced services		265 295	196 413
<b>Total</b>		<b>315 405</b>	<b>238 639</b>
<b>4.4 Audit cost – external</b>	4		
Regularity audits		9 071	9 456
Performance audits		1 247	2 952
Computer audits		859	479
<b>Total</b>		<b>11 177</b>	<b>12 887</b>
<b>4.5 Inventory</b>	4		
Learning and teaching support material		229 481	212 441
Food and food supplies		880	54
Other consumables		404	729
Materials and supplies		121	37
Stationery and printing		32 734	33 364
Medical supplies		38	670
<b>Total</b>		<b>263 658</b>	<b>247 295</b>
<b>4.6 Property payments</b>	4		
Municipal services		80 669	94 306
Property maintenance and repairs		146 022	107 064
Other		21 495	17 735
<b>Total</b>		<b>248 186</b>	<b>219 105</b>
<b>4.7 Travel and subsistence</b>	4		
Local		44 026	46 400
Foreign		5	97
<b>Total</b>		<b>44 031</b>	<b>46 497</b>
<b>4.8 Other operating expenditure</b>	4		
Professional bodies, membership and subscription fees		444	663
Resettlement costs		1 845	1 473
Other		9 701	5 329
<b>Total</b>		<b>11 990</b>	<b>7 465</b>

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	<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>
<b>5. Payments for financial assets</b>			
Material losses through criminal conduct		<b>314</b>	<b>184</b>
Other material losses	5.1	314	184
Other material losses written off	5.2	178	20
Debts written off	5.3	1 550	791
<b>Total</b>		<b>2 042</b>	<b>995</b>
<b>5.1 Other material losses</b>	<b>5</b>		
<b>Nature of other material losses</b>			
<b>Incident</b>	<b>Disciplinary Steps taken/ Criminal proceedings</b>		
GG Accidents		314	184
<b>Total</b>		<b>314</b>	<b>184</b>
<b>5.2 Other material losses written off</b>	<b>5</b>		
<b>Nature of losses</b>			
Claims against the state		-	20
Irregular expenditure		178	-
<b>Total</b>		<b>178</b>	<b>20</b>
<b>5.3 Debts written off</b>	<b>5</b>		
<b>Nature of debts written off</b>			
Employee tax		11	90
Salary overpayments		135	418
Bursaries		21	86
Interest on debts		240	185
Other		1 143	12
<b>Total</b>		<b>1 550</b>	<b>791</b>
<b>6. Transfers and Subsidies</b>			
Departmental agencies and accounts	ANNEXURE 1A	5 256	4 926
Non-profit institutions	ANNEXURE 1B	1 389 926	1 168 002
Households	ANNEXURE 1C	87 865	87 562
Gifts, donations and sponsorships made	ANNEXURE 1D	10	-
<b>Total</b>		<b>1 483 057</b>	<b>1 260 490</b>

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	<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>
<b>7. Expenditure for capital assets</b>			
<b>Tangible assets</b>		<b>667 390</b>	<b>444 514</b>
Buildings and other fixed structures	31	612 467	425 806
Machinery and equipment	29	54 923	18 708
<b>Software and other intangible assets</b>		<b>1 850</b>	<b>4 183</b>
Computer software	30	1 850	4 183
<b>Total</b>		<b>669 240</b>	<b>448 697</b>

**7.1 Analysis of funds utilised to acquire capital assets - 2011/12**

	<b>Voted Funds R'000</b>	<b>Aid assistance R'000</b>	<b>TOTAL R'000</b>
<b>Tangible assets</b>	<b>667 390</b>	<b>-</b>	<b>667 390</b>
Buildings and other fixed structures	612 467	-	612 467
Machinery and equipment	54 923	-	54 923
<b>Software and other intangible assets</b>	<b>1 850</b>	<b>-</b>	<b>1 850</b>
Computer software	1 850	-	1 850
<b>Total</b>	<b>669 240</b>	<b>-</b>	<b>669 240</b>

**7.2 Analysis of funds utilised to acquire capital assets - 2010/11**

	<b>Voted Funds R'000</b>	<b>Aid assistance R'000</b>	<b>TOTAL R'000</b>
<b>Tangible assets</b>	<b>444 514</b>	<b>-</b>	<b>444 514</b>
Buildings and other fixed structures	425 806	-	425 806
Machinery and equipment	18 708	-	18 708
<b>Software and other intangible assets</b>	<b>4 183</b>	<b>-</b>	<b>4 183</b>
Computer software	4 183	-	4 183
<b>Total</b>	<b>448 697</b>	<b>-</b>	<b>448 697</b>

GG vehicle daily tariff expenditure was reclassified from operating lease expenditure to finance lease expenditure in the 2011/12 AFS and hence restated for the 2010/11 comparatives.

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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		Note	2011/12 R'000	2010/11 R'000			
8.	Cash and Cash Equivalents						
	Investments (Domestic)		3 735	29 782			
	Total		3 735	29 782			
9.	Prepayments and Advances						
	Travel and subsistence		19	10			
	Total		19	10			
			2011/12	2010/11			
			Less than one year	One to three years	Older than three years	Total	
		Note	R'000	R'000	R'000	R'000	R'000
10.	Receivables						
	Claims recoverable	10.1	14 961	837	-	15 798	24 026
		Annex 3	-	-	-	-	-
	Staff debt	10.2	33 087	4 655	3 418	41 160	34 614
	Other debtors	10.3	8 714	19 831	36 757	65 302	59 214
	Total		56 762	25 323	40 175	122 260	117 854
				Note	2011/12 R'000	2010/11 R'000	
10.1	Claims recoverable			10			
	National departments				6 380	818	
	Provincial departments				1 684	322	
	Private enterprises				7 455	140	
	Households and non-profit institutions				279	22 746	
	Total				15 798	24 026	
10.2	Staff debt			10			
	Salary overpayments				3 901	2 491	
	Debt account				37 259	32 123	
	Total				41 160	34 614	
10.3	Other debtors			10			
	Breach of contract				13 268	13 284	
	Ex-employees				46 568	39 968	
	State guarantees				911	910	
	Criminal acts				1 249	1 524	
	Miscellaneous				2 581	2 177	
	Clearing accounts				725	1 351	
	Total				65 302	59 214	

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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	Note	2011/12 R'000	2010/11 R'000
<b>11. Investments</b>			
<b>Non-Current</b>			
<b>Shares and other equity</b>			
JL Bisset Fund		434	417
Graham Civil Service Bursary Fund		41	43
Royal Reception Fund		30	32
School Building Fund		14 367	13 699
<b>Total</b>		<b>14 872</b>	<b>14 191</b>
<b>Analysis of non current investments</b>			
Opening balance		14 191	13 471
Additions in cash		681	720
<b>Closing balance</b>		<b>14 872</b>	<b>14 191</b>
<b>12. Voted Funds to be Surrendered to the Revenue Fund</b>			
Opening balance		42 469	50 498
Transfer from statement of financial performance		15 999	42 469
Paid during the year		(42 469)	(50 498)
<b>Closing balance</b>		<b>15 999</b>	<b>42 469</b>
<b>13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund</b>			
Opening balance		(391)	1 493
Transfer from Statement of Financial Performance		9 893	-
Own revenue included in appropriation		24 025	22 234
Paid during the year		(31 388)	(24 118)
<b>Closing balance</b>		<b>2 139</b>	<b>(391)</b>
<b>14. Bank Overdraft</b>			
Consolidated Paymaster General Account		30 140	46 912
<b>Total</b>		<b>30 140</b>	<b>46 912</b>
<b>15. Payables - current</b>			
Amounts owing to other entities	Annex 4	-	87
Clearing accounts	15.1	6 689	1 220
Other payables	15.2	463	99
<b>Total</b>		<b>7 152</b>	<b>1 406</b>

**VOTE 5**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2012**

	Note	2011/12 R'000	2010/11 R'000
<b>15.1 Clearing accounts</b>	15		
Sal: pension debt		-	31
Sal: ACB recalls		175	372
Sal: income tax		5 647	675
Sal: pension fund		214	24
Salary reversal control		182	-
Salary: medical aid		351	56
Other deduction accounts		86	62
Sal: tax debt		34	-
<b>Total</b>		<b>6 689</b>	<b>1 220</b>
<b>15.2 Other payables</b>	15		
Miscellaneous		463	99
<b>Total</b>		<b>463</b>	<b>99</b>
<b>16. Net cash flow available from operating activities</b>			
Net surplus as per Statement of Financial Performance		25 892	42 469
Add back non cash/cash movements not deemed operating activities		601 667	354 037
(Increase) in receivables – current		(4 406)	(28 226)
(Increase) in prepayments and advances		(9)	3 264
Increase in payables – current		5 746	(4 780)
Expenditure on capital assets		650 168	436 161
Surrenders to Revenue Fund		(73 857)	(74 616)
Own revenue included in appropriation		24 025	22 234
<b>Net cash flow generated by operating activities</b>		<b>627 559</b>	<b>396 506</b>
<b>17. Reconciliation of cash and cash equivalents for cash flow purposes</b>			
Consolidated Paymaster General account		(30 140)	(46 912)
Cash with commercial banks (Local)		3 735	29 782
<b>Total</b>		<b>(26 405)</b>	<b>(17 130)</b>



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		<b>Note</b>	<b>2011/12</b> <b>R'000</b>	<b>2010/11</b> <b>R'000</b>
<b>18. Contingent liabilities and contingent assets</b>				
<b>Contingent liabilities</b>				
<b>Liable to</b>	<b>Nature</b>			
Housing loan guarantees	Employees	Annex 2A	829	974
Claims against the department		Annex 2B	290 826	64 746
Other departments (interdepartmental unconfirmed balances)		Annex 4	2 198	45
Other		Annex 2B	43 665	33 415
<b>Total</b>			<b>337 518</b>	<b>99 180</b>
<b>19. Commitments</b>				
<b>Current expenditure</b>				
Approved and contracted			928 066	779 622
Approved but not yet contracted			334 389	355 839
			<b>1 262 455</b>	<b>1 135 461</b>
<b>Capital Expenditure (including transfers)</b>				
Approved and contracted			315 098	454 681
Approved but not yet contracted			1 680 852	1 433 239
			<b>1 995 950</b>	<b>1 887 920</b>
<b>Total Commitments</b>			<b>3 258 405</b>	<b>3 023 381</b>
<b>20. Accruals</b>				
<b>Listed by economic classification</b>	<b>30 Days</b>	<b>30+ Days</b>	<b>Total</b>	<b>Total</b>
Goods and services	18 196	2 918	21 114	18 425
Transfers and subsidies	1 301	3 355	4 656	4 201
Capital assets	10 144	-	10 144	9 968
Other	724	105	829	-
<b>Total</b>	<b>30 365</b>	<b>6 378</b>	<b>36 743</b>	<b>32 594</b>

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	<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>
<b>Listed by programme level</b>			
Administration		10 141	7 472
Public Ordinary School Education		25 336	18 372
Independent School Subsidies		-	3 160
Public Special School Education		14	1 151
Further Education and Training		1	-
Adult Basic Education and Training		-	2
Early Childhood Development		216	2 078
Auxiliary and Associated Services		1 035	359
<b>Total</b>		<b>36 743</b>	<b>32 594</b>
Confirmed balances with departments	Annex 4	66	5 362
<b>Total</b>		<b>66</b>	<b>5 362</b>
<b>21. Employee benefits</b>			
Leave entitlement		103 797	95 314
Service bonus (Thirteenth cheque)		300 998	275 387
Capped leave commitments		1 009 187	1 001 703
Other		-	40
<b>Total</b>		<b>1 413 982</b>	<b>1 372 444</b>

Note:

1. The negative leave credits i.r.o. future leave taken as per the detail report, is as follows:

- current cycle (R 475 thousand)

-capped leave (R 2,267 million)

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**22. Lease Commitments**

**22.1 Operating leases expenditure**

<b>2011/12</b>	<b>Specialised military assets R'000</b>	<b>Land R'000</b>	<b>Buildings &amp; other fixed structures R'000</b>	<b>Machinery and equipment R'000</b>	<b>Total R'000</b>
Not later than 1 year	-	-	-	1 618	1 618
Later than 1 year and not later than 5 years	-	-	-	246	246
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 864</b>	<b>1 864</b>

<b>2010/11</b>	<b>Specialised military assets R'000</b>	<b>Land R'000</b>	<b>Buildings &amp; other fixed structures R'000</b>	<b>Machinery and equipment R'000</b>	<b>Total R'000</b>
Not later than 1 year	-	-	-	877	877
Later than 1 year and not later than 5 years	-	-	-	318	318
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 195</b>	<b>1 195</b>

**22.2 Finance leases expenditure**

<b>2010/11</b>	<b>Specialised military assets R'000</b>	<b>Land R'000</b>	<b>Buildings &amp; other fixed structures R'000</b>	<b>Machinery and equipment R'000</b>
Not later than 1 year	-	-	299	299
Later than 1 year and not later than 5 years	-	-	102	102
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>401</b>
LESS: finance costs	-	-	18	18
<b>Total present value of lease liabilities</b>	<b>-</b>	<b>-</b>	<b>383</b>	<b>383</b>

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	Note	2011/12 R'000	2010/11 R'000
<b>23. Receivables for departmental revenue</b>			
Transactions in financial assets and liabilities		6 968	28 434
<b>Total</b>		<b>6 968</b>	<b>28 434</b>

Note: Debts, comprising of employees in service, to the value of R1,509 million during 2010/11 and R6,968 million during 2011/2012 financial years were identified due to employees having taken incapacity leave in terms of the Policy on Incapacity Leave and Ill-Health Retirement (PILAR). These cases were captured on the PERSAL system and were not taken on on the BAS system. The outstanding debt amount is currently being recovered. The comparatives have also been re-stated in line with the above-mentioned.

**23.1 Analysis of receivables for departmental revenue**

Opening balance	28 434	-
Less: Amounts received	26 925	-
Add: Amounts recognised	5 459	28 434
<b>Closing balance</b>	<b>6 968</b>	<b>28 434</b>

<b>24. Irregular expenditure</b>	<b>2011/12</b>	<b>2010/11</b>
<b>24.1 Reconciliation of irregular expenditure</b>		
Opening balance	16 961	2 740
Add: Irregular expenditure - relating to prior year	5 837	10 397
Add: Irregular expenditure - relating to current year	30 500	8 346
Less: Amounts condoned	(712)	(4 522)
Less: Amounts recoverable (not condoned)	(178)	-
<b>Irregular expenditure awaiting condonation</b>	<b>52 408</b>	<b>16 961</b>
<b>Analysis of awaiting condonation per age classification</b>		
Current year	30 103	6 098
Prior years	22 305	10 863
<b>Total</b>	<b>52 408</b>	<b>16 961</b>

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**2011/12**  
**R'000**

**24.2 Details of irregular expenditure - current year**

<b>Incident</b>	<b>(Disciplinary steps taken/criminal proceedings)</b>	
Amaqobokazana Catering - possible fraud/corruption		1
Jenna's Catering Services - possible fraud/corruption		4
Coalition Trading 247 cc - possible fraud/corruption		7
Greystone Trading - possible fraud/corruption		152
Creative Business Tech - possible fraud/corruption		33
IS Office Connection - possible fraud/corruption		15
Brainwave Projects t/a Peaches Promotion - possible fraud/corruption		11
Masiqhame Trading 851 cc/NM Kama - possible fraud/corruption		13
Konnexus Trading - possible fraud/corruption		16
World Focus 2363 cc - possible fraud/corruption		94
Masiqhame Trading 100 cc - possible fraud/corruption		46
World Focus 2001 - possible fraud/corruption		30
Victory Ticket 797 cc/Laurence Dinga - possible fraud/corruption		11
Pace Care Training - competitive bidding not applied		629
Stellenbosch Satellite Technology Teaching - deviation from competitive bidding		1,703
ERD Transport - Declaration of interest incomplete		127
Ross Transport - Declaration of interest incomplete		216
Random Logic - Declaration of interest incomplete		2,649
Acceptance of quote without declaration of interest		80
Direct procurement of textbooks by non-section 21 schools		1,578
Direct procurement of textbooks by non-section 21 schools		397
Tender irregularities - supply of learning & teaching support material		7,254
Build a Way Construction (Pty) Ltd- no documentary proof of bid evaluation		4,891
Capital Security - written price quotations		18
Supedi - written price quotations		23
Frama Smart Mailing (Pty) Ltd - written price quotations		288
K-Way Institute - written price quotations		40
John Gibbon D Ed - written price quotation		100
Lynne's Catering - written price quotations		26
Overland Tours - written price quotations		30
Ruth Lundie- written price quotations		12
Imizamo Yethu Primary School-written price quotation		19
Levana Primary School - written price quotation		13
Benjamins Bus Service - written price quotation		30
SR Smith - written price quotation		26
Coalition Trading t/a Little Big Bookstore - written price quotation		30
Golden Rewards 1334 t/a UNCTHU - written price quotations		10
Masombukwe Painters and Renovators - no proof that quotations were requested		441
Mphemi and Designs Steel work - no proof that quotations were requested		173
Automated Office Equipment - no proof that quotations were requested		31

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	2011/12 R'000
<b>Incident</b>	
<b>(Disciplinary steps taken/criminal proceedings)</b>	
Robdyl Builders & Renovators - no proof that quotations were requested	105
F& M Maintenance - no proof that quotations were requested	120
Designer Steel - no proof that quotations were requested	138
Keystar Trading 2 - no proof that quotations were requested	163
LG Davids cc t/a LG Development - no proof that quotations were requested	98
World Focus 735CC - no proof that quotations were requested	46
ACE Stationery - no proof that quotations were requested	42
Distinctive Choice t/a ASAP Building - no proof that quotations were requested	190
Natis Plumbing and General Trading - no proof that quotations were requested	44
WM Spilhaus Wolseley - no proof that quotations were requested	60
Onaku Trading - no proof that quotations were requested	46
Kleinsmith and Sons Electrical - no proof that quotations were requested	112
A Isaacs Maintenance - no proof that quotations were requested	57
Autumn Skies Trading 401 - no proof that quotations were requested	30
Tygerberg Plumbing - no proof that quotations were requested	44
Glenn's Service - no proof that quotations were requested	42
Gilbert Plumbers (Pty) Ltd - no proof that quotations were requested	128
Little Hands Building Constructions - no proof that quotations were requested	107
Brombacher and Associates - final decision on quotation accepted	15
Shine the Way 792 - deliberate split of quotations	3,784
Kuyasa Tours and Shuttles - conflict of interest not declared	1
Sitha Construction - conflict of interest not declared	135
Woolf's Trophy World - conflict of interest not declared	10
Dependable Education Suppliers - conflict of interest not declared	325
Allies Hiring and Catering Services - conflict of interest not declared	8
Masiqhame Trading 1596 - conflict of interest not declared	181
Amaqobokazana Catering CC - conflict of interest not declared	10
Dynamic Choices 29 CC - conflict of interest not declared	1,268

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**2011/12**  
**R'000**

<b>Incident</b>	<b>(Disciplinary steps taken/criminal proceedings)</b>
-----------------	--

Imvusa Trading 400 CC - conflict of interest not declared	15
Red Ray Electrical - conflict of interest not declared	5
Gavin January Boukontrakteur - conflict of interest not declared	165
Pinnacle Micro - no proof that quotations were requested	107
Acting allowance paid for longer than 12 months	42
Supply Chain Management non-compliance - various	7,427
	36,337

**24.3 Details of irregular expenditure condoned**

<b>Incident</b>	<b>Condoned by (condoning authority)</b>
-----------------	--

AR Kleinhans VLS 05629	2
Overtime remuneration VLS 05632	7
Incorrect calculation of overtime	14
Acceptance of quote without declaration of interest	292
Direct procurement of textbooks by non-section 21 schools	397
	712

**24.4 Details of irregular expenditure recoverable (not condoned)**

<b>Incident</b>	<b>Not Condoned by (condoning authority)</b>
-----------------	--

I can communications	178
	178

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2011/12

R'000

**24.5 Details of irregular expenditure under investigation**

**Incident**

Direct procurement of textbooks by non-section 21 schools	1,578
Tender irregularities - supply of learning & teaching support material	7,254
Build a Way Construction (Pty) Ltd - no documentary proof of bid evaluation	4,891
Capital Security - written price quotations	18
Supedi - written price quotations	23
Frama Smart Mailing (Pty) Ltd - written price quotations	288
K-Way Institute - written price quotations	40
John Gibbon D Ed - written price quotations	100
Lynne's Catering - written price quotations	26
Overland Tours - written price quotations	30
Ruth Lundie- written price quotations	12
Imizamo Yethu Primary School - written price quotations	19
Levana Primary School - written price quotations	13
Benjamins Bus Service - written price quotations	30
SR Smith - written price quotations	26
Coalition Trading t/a Little Big Bookstore - written price quotations	30
Golden Rewards 1334 t/a UNCTHU - written price quotations	10
Masombukwe Painters and Renovators - no proof that quotations were requested	441
Mpheni and Designs Steel work - no proof that quotations were requested	173
Automated Office Equipment - no proof that quotations were requested	31
Robdyl Builders & Renovators - no proof that quotations were requested	105
F&M Maintenance - no proof that quotations were requested	120
Designer Steel - no proof that quotations were requested	138
Keystar Trading 2 - no proof that quotations were requested	163
LG Davids cc t/a LG Development - no proof that quotations were requested	98
World Focus 735CC - no proof that quotations were requested	46
ACE Stationery - no proof that quotations were requested	42
Distinctive Choice t/a ASAP Building - no proof that quotations were requested	190
Natis Plumbing and General Trading - no proof that quotations were requested	44
WM Spilhaus Wolseley - no proof that quotations were requested	60
Onaku Trading - no proof that quotations were requested	46
Kleinsmith and Sons Electrical - no proof that quotations were requested	112
A Isaacs Maintenance - no proof that quotations were requested	57
Autumn Skies Trading 401 - no proof that quotations were requested	30
Tygerberg Plumbing - no proof that quotations were requested	44
Glenn's Service - no proof that quotations were requested	42
Gilbert Plumbers (Pty) Ltd - no proof that quotations were requested	128
Little Hands Building Constructions - no proof that quotations were requested	107
Brombacher and Associates - final decision on quotation accepted	15
Shine the Way 792 - deliberate split of quotations	3,784



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	2011/12 R'000
<b>Incident</b>	
Kuyasa Tours and Shuttles - conflict of interest not declared	1
Sitha Construction - conflict of interest not declared	135
Woolf's Trophy World - conflict of interest not declared	10
Dependable Educational Suppliers - conflict of interest not declared	325
Allies Hiring and Catering Services - conflict of interest not declared	8
Dynamic Choices 29CC - conflict of interest not declared	181
Amaqobokazana Catering CC - conflict of interest not declared	10
Dynamic Choices 29cc - conflict of interest not declared	1,268
Imvusa Trading 400CC- conflict of interest not declared	15
Red Ray Electrical - conflict of interest not declared	5
Gavin January Boukontrakteur - conflict of interest not declared	165
Pinnacle Micro - no proof that quotations were requested	107
Acting allowance paid longer than 12 Months	42
Supply Chain Management non-compliance - various	7,427
	<b>30,103</b>

The department is investigating the full population of vouchers to determine the exact amount of irregular expenditure.

	2011/12 R'000	2010/11 R'000
<b>25. Fruitless and wasteful expenditure</b>		
<b>25.1 Reconciliation of fruitless and wasteful expenditure</b>		
Opening balance	108	645
Less: Amounts condoned	-	(537)
Less: Amounts transferred to receivables for recovery	(5)	-
<b>Fruitless and wasteful expenditure awaiting condonement</b>	<b>103</b>	<b>108</b>
<b>25.2 Analysis of awaiting condonement per economic classification</b>		
Current	103	108
<b>Total</b>	<b>103</b>	<b>108</b>

Note:

Exceeding of contract values

In the Accounting Officer's Report for the year ended 2009/10, regarding the construction of certain schools, i.e. Delft Secondary School, Mfuleni Primary School, Kalkfontein Primary School, Du Noon-Inkwenkwezi Primary School it was reported that in circumstances where the contractor exceeded the contract value to complete the contracts, the excess may be considered to be fruitless and wasteful expenditure. The conservative amount of possible fruitless and wasteful expenditure is estimated to be R1,75 million. However, this is subject to a possible claim receivable from guarantor. Claim against the contractor is subject to the outcome of the guarantee claim.

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**26. Related party transactions**

*Other*

1. In terms of the definition for related parties, public ordinary schools are regarded as related parties and the transactions thereto are disclosed under Annexure 1B.
2. During the year the department received services from the following related parties that are related to the department as indicated:
  - 2.1 The Western Cape Department of Transport & Public Works (DTPW)  
 The department occupied a building operated by the Western Cape DTPW free of charge.  
 The department makes use of government motor vehicles which are managed by the Government Motor Transport (GMT) Section of the DTPW. This relationship is based on an arm's length transaction in terms of tariffs approved by the Provincial Treasury.
  - 2.2 The Western Cape Education Department received corporate services from the Corporate Services Centre of the Department of the Premier in the Western Cape Province in respect of the following service areas:
    - Information and Communication Technology
    - Organisational Development
    - Provincial Training (transversal)
    - Enterprise Risk Management
    - Internal Audit
    - Forensic Investigations
    - Legal Services
  - 2.3 The Western Cape Education Department received security advisory services and security operations from the Department of Community Safety in the Western Cape Province.

	No. of Individuals	2011/12 R'000	2010/11 R'000
<b>27. Key management personnel</b>			
Political office bearers (provide detail below)	1	1 566	1 492
Officials:			
Level 15 to 16	4	4 937	4 585
Level 14 (incl CFO if at a lower level)	9	8 074	7 473
Family members of key management personnel	11	3 988	3 396
<b>Total</b>		<b>18 565</b>	<b>16 946</b>
	<b>Note</b>	<b>2011/12 R'000</b>	<b>2010/11 R'000</b>
<b>28. Impairment</b>			
Debtors		71 334	32 121
<b>Total</b>		<b>71 334</b>	<b>32 121</b>

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**29. Movable Tangible Capital Assets**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Opening balance	Current Year Adjustments to prior year balances	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>55 324</b>	<b>100 427</b>	<b>80 195</b>	<b>61 510</b>	<b>174 436</b>
Transport assets	52	100 427	44 329	28 681	116 127
Computer equipment	37 082	-	28 281	27 192	38 171
Furniture and office equipment	14 214	-	7 576	5 637	16 153
Other machinery and equipment	3 976	-	9	-	3 985
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>55 324</b>	<b>100 427</b>	<b>80 195</b>	<b>61 510</b>	<b>174 436</b>

**29.1 Additions**

**ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Cash	Non-cash	(Capital work- in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>54 923</b>	<b>25 272</b>	<b>-</b>	<b>-</b>	<b>80 195</b>
Transport assets	19 071	25 258	-	-	44 329
Computer equipment	28 267	14	-	-	28 281
Furniture and office equipment	7 576	-	-	-	7 576
Other machinery and equipment	9	-	-	-	9
<b>TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>54 923</b>	<b>25 272</b>	<b>-</b>	<b>-</b>	<b>80 195</b>

**VOTE 5**  
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**29.2 Disposals**

**DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Sold for cash R'000	Transfer out or destroyed or scrapped R'000	Total disposals R'000	Cash received Actual R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>32 829</b>	<b>28 681</b>	<b>61 510</b>	-
Transport assets	-	28 681	28 681	-
Computer equipment	27 192	-	27 192	-
Furniture and office equipment	5 637	-	5 637	-
<b>TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>32 829</b>	<b>28 681</b>	<b>61 510</b>	-

**29.3 Movement for 2010/11**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2011**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>58 274</b>	<b>18 786</b>	<b>21 736</b>	<b>55 324</b>
Transport assets	52	12 536	12 536	52
Computer equipment	40 617	4 390	7 925	37 082
Furniture and office equipment	13 629	1 860	1 275	14 214
Other machinery and equipment	3 976	-	-	3 976
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>58 274</b>	<b>18 786</b>	<b>21 736</b>	<b>55 324</b>

**29.4 Minor assets**

**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	1 345	-	21 344	-	22 689
Additions	-	2 232	-	32 514	-	34 746
Disposals	-	2 225	-	32 506	-	34 731
<b>TOTAL MINOR ASSETS</b>	<b>-</b>	<b>1 352</b>	<b>-</b>	<b>21 352</b>	<b>-</b>	<b>22 704</b>

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**Minor Assets**

**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2011**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	1 305	-	22 783	-	24 088
Curr Year Adjustments to Prior Yr Balances	-	-	-	14	-	14
Additions	-	1 556	-	22 148	-	23 704
Disposals	-	1 516	-	23 601	-	25 117
<b>TOTAL MINOR ASSETS</b>	<b>-</b>	<b>1 345</b>	<b>-</b>	<b>21 344</b>	<b>-</b>	<b>22 689</b>

**29.5 MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2012**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	7 321	-	7 321
<b>TOTAL MOVABLE ASSETS WRITTEN OFF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 321</b>	<b>-</b>	<b>7 321</b>

**MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2011**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	8 151	-	8 151
<b>TOTAL MOVABLE ASSETS WRITTEN OFF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 151</b>	<b>-</b>	<b>8 151</b>

Note: Transport assets include mobile classrooms and mobile schools. This is the first year that these items have been disclosed in the department's financial statements. When unit/s become(s) permanent/fixed, the mobile unit will be transferred to the Department of Transport and Public Works. The mobile grade R classrooms, libraries and kitchen units will be accounted for in the 2012/13 financial year.

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**30. Intangible Capital Assets**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Opening balance R'000	Current year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
COMPUTER SOFTWARE	18 801	-	33	-	18 834
	-	-	-	-	-
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>18 801</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>18 834</b>

**30.1 Additions**

**ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Cash R'000	Non-cash R'000	(Development work-in- progress current costs ) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
COMPUTER SOFTWARE	1 850	-	(1 817)	-	33
<b>TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS</b>	<b>1 850</b>	<b>-</b>	<b>(1 817)</b>	<b>-</b>	<b>33</b>

**30.2 Movement for 2010/11**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2011**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
COMPUTER SOFTWARE	16 018	2 783	-	18 801
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>16 018</b>	<b>2 783</b>	<b>-</b>	<b>18 801</b>

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**31. Immovable Tangible Capital Assets**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Opening balance R'000	Curr year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	-	-	-	-	-

**31.1 Additions**

**ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012**

	Cash	Non-cash	(Capital work- in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	612 467	-	(612 467)	-	-
Non-residential buildings	612 467	-	(612 467)	-	-
<b>TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	612 467	-	(612 467)	-	-

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**32. Statement of Conditional Grants Received**

NAME OF DEPARTMENT	GRANT ALLOCATION						SPENT			2010/11
	Division of Revenue Act/ Provincial Grants					Amount received by department	Amount spent by department	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	Roll Overs	DORA Adjust-ments	Other Adjust-ments	Total Available	R'000	R'000	%	R'000	R'000
DINALEDI SCHOOLS GRANT	6,720	-	-	-	6,720	6,720	6,684	99	-	-
EDUCATION	385,039	-	-	-	385,039	385,039	385,039	100	255,062	255,062
INFRASTRUCTURE GRANT										
EXP PUB WORK P INC GRNT PROV-SOC	8,070	-	-	-	8,070	8,070	8,066	100	-	-
FURTHER EDU & TRAIN COL GRANT	534,671	-	-	-	534,671	534,671	534,659	100	447,043	446,971
HIV/AIDS (LIFE SKILLS EDU) GRANT	16,388	-	-	-	16,388	16,388	14,088	86	15,392	14,440
NAT SCHOOL NUTRITION PROG GRNT	230,906	-	-	-	230,906	230,906	230,041	100	173,318	169,775
TECH SECON SCHOOL RECAP GRANT	8,619	-	-	-	8,619	8,619	8,610	100	3,288	3,253
<b>Total</b>	<b>1,190,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,190,413</b>	<b>1,190,413</b>	<b>1,187,187</b>		<b>894,103</b>	<b>889,501</b>

**33. Finance lease commitments - GG vehicles**

As determined, the arrangement between the Western Cape Department of Education and GMT constitutes finance leases. The obligation in respect of the finance leases are presented below:

	<b>Within 1 year</b>	<b>2 - 5 years</b>	<b>More than 5 years</b>
<b>2011/12</b>	17 165	54 957	17 263
<b>2010/11</b>	13 355	39 625	11 070

The Department of Education leased 521 vehicles from GMT during 2012. Daily tariffs are payable on a monthly basis, covering the operational costs and capital costs towards the replacement of vehicles.

GG vehicle daily tariff commitments were reclassified from operating lease commitments to finance lease commitments in the 2011/12 AFS and hence restated for the 2010/11 comparatives.



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**ANNEXURE 1A**  
**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

DEPARTMENT/ AGENCY/ACCOUNT	TRANSFER ALLOCATION				Transfer		2010/11
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	%	R'000
SETA	5 256	-	-	5 256	5 256	100	4 926
<b>Total</b>	<b>5 256</b>	<b>-</b>	<b>-</b>	<b>5 256</b>	<b>5 256</b>		<b>4 926</b>

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**ANNEXURE 1B**  
**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2010/11
	Adjusted appropriation Act	Roll Overs	Adjust- ments	Total available	Actual Transfer	% of Available funds transferred	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	%	R'000
<b>Transfers</b>							
PUBLIC ORDINARY SCHOOLS	615 092	-	86 815	701 907	701 659	100	602 685
INDEPENDENT SCHOOLS	64 188	-	-	64 188	63 554	99	59 696
SCHOOLS FOR LEARNERS WITH SPECIAL EDUCATION NEEDS	113 419	-	14 927	128 346	128 346	100	119 552
FURTHER EDUCATION AND TRAINING COLLEGES	234 855	-	9 073	243 928	243 928	100	165 042
ABET:PRIVATE CENTRES	24 916	-	2 332	27 248	27 248	100	24 987
ECD: GR-R-PUBLIC SCHOOLS	128 142	-	(2 261)	125 881	125 881	100	150 753
ECD: GR-R-COMMUNITY	44 967	-	1 871	46 838	46 838	100	45 287
ECD: LEARNERSHIPS	53 439	-	(634)	52 805	52 472	99	-
<b>Total</b>	<b>1 279 018</b>	<b>-</b>	<b>112 123</b>	<b>1 391 141</b>	<b>1 389 926</b>		<b>1 168 002</b>

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**ANNEXURE 1C**  
**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2010/11
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total	Actual	% of	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	%	R'000
<b>Transfers</b>							
H/H EMPL S/BEN:INJURY ON DUTY	1 126	-	(890)	236	236	100	27
H/H EMPL S/BEN:LEAVE GRATUITY	7 307	-	28 922	36 229	36 228	100	32 730
H/H EMPL S/BEN:PST RETIRMT BENEF	2 213	-	(2 125)	88	88	100	253
H/H EMPL S/BEN:SEVERANCE PACKAGE	-	-	2 467	2 467	2 413	98	3 070
H/H:BURSARIES(NON-EMPLOYEE)	52 644	-	(5 457)	47 187	47 187	100	45 720
H/H:CLAIMS AGAINST STATE(CASH)	-	-	1 651	1 651	1 651	100	5 744
H/H:PMT/REFUND&REM-ACT/GRCE	-	-	62	62	62	100	18
<b>Total</b>	<b>63 290</b>	<b>-</b>	<b>24 630</b>	<b>87 920</b>	<b>87 865</b>		<b>87 562</b>

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**ANNEXURE 1D**

**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE AND REMISSIONS, REFUNDS AND PAYMENTS MADE AS AN ACT OF GRACE**

NATURE OF GIFT, DONATION OR SPONSORSHIP	2011/12	2010/11
	R'000	R'000
<b>Paid in cash</b>		
WCED Soccer Club: Sponsorship for expenses	10	-
<b>Subtotal</b>	<b>10</b>	<b>-</b>
<b>Remissions, refunds and payments made as an act of grace</b>		
Compensation for advisory service to MEC for Education	54	18
Parow East Primary School: Funeral costs of W Tromp	8	-
<b>Subtotal</b>	<b>62</b>	<b>18</b>
<b>Total</b>	<b>72</b>	<b>18</b>

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**ANNEXURE 2A**  
**STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2012 - LOCAL**

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1/4/2011	Guaran-tees draw downs during the year	Guaran-teeed repay-ments/ cancelled/ reduced/ released during the year	Revalua-tions	Closing balance 31/3/2012	Guaran-teeed interest for year ended 31/3/ 2012	Realised losses not recover-able i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Housing									
0001 - STANDARD BANK OF S.A. LIMITED		-	38	116	-	-	154	-	-
0003 - NEDBANK LIMITED		-	20	-	20	-	-	-	-
0004 - FIRSTRAND BANK LIMITED: FIRST NATIONAL		-	227	-	59	-	168	-	-
0010 - NEDBANK LTD INCORPORATING B O E		-	11	-	11	-	-	-	-
0017 - ABSA		-	471	-	29	-	442	-	-
0052 - PEOPLES BANK LIMITED (FORMER FBC		-	13	-	13	-	-	-	-
0055 - OLD MUTUAL BANK DIV. OF NEDBANK		-	21	-	21	-	-	-	-
0444 - BOE BANK LIMITED		-	16	-	16	-	-	-	-
0516 - GREEN START HOME LOANS (PTY)LTD		-	90	-	25	-	65	-	-
0530 - NATIONAL HOUSING FINANCE CORPORATION		-	67	-	67	-	-	-	-
		-	974	116	261	-	829	-	-

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**ANNEXURE 2B**  
**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2012**

Nature of liability	Opening balance 1/4/2011 R'000	Liabilities incurred during the year R'000	Liabilities paid/ cancelled/ reduced during the year R'000	Liabilities recoverable (Provide details hereunder) R'000	Closing balance 31/3/2012 R'000
<b>Claims against the department</b>					
Various claims	64,746	262,775	36,695	-	290,826
<b>Subtotal</b>	<b>64,746</b>	<b>262,775</b>	<b>36,695</b>	<b>-</b>	<b>290,826</b>
<b>Other</b>					
Municipal accounts *(See footnote)	33,415	10,250	-	-	43,665
<b>Subtotal</b>	<b>33,415</b>	<b>10,250</b>	<b>-</b>	<b>-</b>	<b>43,665</b>
<b>Total</b>	<b>98,161</b>	<b>273,025</b>	<b>36,695</b>	<b>-</b>	<b>334,491</b>

\*It is not possible to determine the liabilities settled during the year as the municipal accounts are also settled by the schools.

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**ANNEXURE 3**  
**CLAIMS RECOVERABLE**

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011	31/03/2012	31/03/2011
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Department</b>						
DEPT OF BASIC EDUCATION (AURECON)	-	-	840	-	840	-
DEPT OF BASIC EDUCATION (WCED)	-	-	2 170	-	2 170	-
DEPT OF BASIC EDUCATION(WC EDUCATION DEPT)	-	-	3 347	-	3 347	-
NATIONAL DEPARTMENT OF LABOUR (DLB)	-	-	23	-	23	-
DEPT OF DEFENSE (DDF)	-	-	-	21	-	21
DEPT OF EDUCATION - NORTHERN CAPE (CED)	-	-	97	92	97	92
CENTRE FOR E-INNOVATION	-	-	143	-	143	-
DEPT OF EDUCATION - EASTERN CAPE (EED)	-	-	584	562	584	562
DEPT OF EDUCATION - GAUTENG (JED)	-	-	72	-	72	-
DEPT OF EDUCATION - NORTH WEST (NWE)	-	-	16	16	16	16
DEPT OF CULTURAL AFFAIRS & SPORT (WAC)	-	-	14	-	14	-
DEPT OF PREMIER (WAM)	-	-	212	11	212	11
DEPT OF ECONOMIC DEVELOPMENT & TOURISM (WEE)	-	-	63	-	63	-
WC PROVINCIAL TREASURY (WFE)	-	-	19	-	19	-
DEPT OF LOCAL GOVERNMENT & HOUSING (WGA)	-	-	25	-	25	-
DEPT OF HEALTH (WHW)	-	-	37	10	37	10
DEPT OF WATER AFFAIRS (WWA)	-	-	-	18	-	18
DEPT OF TRANSPORT & PUBLIC WORKS (WWK)	-	-	7 347	260	7 347	260
DEPT OF EDUCATION - KWAZULU NATAL (ZED)	-	-	226	-	226	-
DEPT OF COMMUNITY SAFETY (WSL)	-	-	-	22	-	22
DEPT OF SOCIAL DEVELOPMENT (WSS)	-	-	-	1	-	1
DEPT OF EDUCATION - FREE STATE (FED)	-	-	-	35	-	35
DEPT OF HEALTH - FREE STATE (SHW)	-	-	-	92	-	92
	-	-	15 235	1 140	15 235	1 140
<b>Other Government Entities</b>						
CAPE TEACHERS PROFESSIONAL ASSOCIATION (CTPA)	-	-	99	99	99	99
DIE BURGER	-	-	185	41	185	41
VARIOUS SCHOOLS	-	-	-	22 636	-	22 636
GOVERNMENT EMPLOYEES PENSION FUND (GEPF)	-	-	279	110	279	110
	-	-	563	22 886	563	22 886
	-	-	15 798	24 026	15 798	24 026

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**ANNEXURE 4**  
**INTER-GOVERNMENT PAYABLES**

Government entity	Confirmed balance		Unconfirmed balance		Total	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011	31/03/2012	31/03/2011
	R'000	R'000	R'000	R'000	R'000	R'000
<b>DEPARTMENTS</b>						
<b>Current</b>						
Public Works Department Free State	-	23	-	-	-	23
Eastern Cape Education Department	-	-	-	45	-	45
WC Department of the Premier	15	88	-	-	15	88
WC Dept. of Justice & Constitutional Development	-	1 712	-	-	-	1 712
WC Dept. of Transport & Public Works	-	3 509	-	-	-	3 509
WC Dept. of Community Safety	-	30	-	-	-	30
Northern Cape Education Department	-	-	562	-	562	-
Department of Justice & Constitutional Development	-	-	1 636	-	1 636	-
WC Provincial Treasury	51	-	-	-	51	-
<b>Total</b>	<b>66</b>	<b>5 362</b>	<b>2 198</b>	<b>45</b>	<b>2 264</b>	<b>5 407</b>



## Part 4 – Human Resource Management

### 4. Human Resource Management

#### 4.1 Service Delivery

All departments are required to develop a Service Delivery Improvement (SDI) Plan. The following tables reflect the components of the SDI plan as well as progress made in the implementation of the plans.

**Table 4.1.1: Main services and service standards provided in terms of the Service Delivery Plan, 1 April 2011 to 31 March 2012**

Main services	Actual service beneficiaries	Standard of service	Actual achievement against standards
Providing access to information and advice primarily on service benefits and salary matters telephonically via a Call Centre	a) 40 310 employees of the WCED (31 831 Educators and 8 479 Public Servants)	<ul style="list-style-type: none"> <li>• Call Centre handles 144 000 calls annually</li> <li>• Reduce the number of “dropped” calls rate to 10%</li> <li>• 96% of all enquiries are concluded on first call</li> <li>• 4% referred to back-offices for follow-up via e-mail</li> <li>• Full implementation of tracking system for enquiries requiring follow-up</li> <li>• Chief Directorates for Human Resources (HR) and Financial Management (FM) to fully implement system for speedy resolution of escalated queries</li> </ul>	<ul style="list-style-type: none"> <li>• Call Centre took 119 396 client service calls.</li> <li>• Call centre dropped 8.67% of client service calls.</li> <li>• Call Centre resolved 99.5% of client service queries first time.</li> <li>• 0.5% (600 estimated) client service queries referred to back offices.</li> <li>• Tracking procedures included IMS, email, checklists and direct interaction with back offices.</li> <li>• Client service and multi-functional IHCM team managers liaise to resolve cases, with assistance from staff as required. FM has appointed a back office liaison officer to handle escalated queries.</li> </ul>
Providing access to information to the WCED clients	<ul style="list-style-type: none"> <li>• ± 40 310 employees of the WCED</li> <li>• ± 1 131 000 learners and their parents</li> <li>• School Governing bodies to ± 1 453 schools</li> <li>• ± 196 Independent schools</li> <li>• 13 Provincial Government Departments and 4 directly linked National Departments</li> </ul>	<ul style="list-style-type: none"> <li>• ± 500 written correspondence received twice daily at 3 different post boxes, ± 60 faxes received daily via the fax machine &amp; further reduction of complaints about missing documents</li> <li>• 6 Circulars and minutes received for dissemination to schools daily via electronic circular system</li> <li>• Effective use of the IMS and Jtrack systems by 1100 Head Office and District Office officials</li> <li>• Full implementation of ECM e-Filing solution (document scanning system) for WCED Head Office</li> </ul>	<ul style="list-style-type: none"> <li>• ±650 written correspondence received twice daily at 3 post boxes, ± 60 faxes received daily via the fax machine.</li> <li>• 3 Circulars and minutes disseminated to schools via the electronic circular system.</li> <li>• Effective use of the IMS and Jtrack systems by 1400 Head Office and District Office officials</li> <li>• e-Filing not implemented - awaiting provincial e-Filing Blueprint.</li> </ul>

**Table 4.1.2: Consultation arrangements with service beneficiaries, 1 April 2011 to 31 March 2012**

Type of arrangement	Actual achievements	Comments (possible deviation)
<b>Providing access to information and advice primarily on service benefits and salary matters telephonically via a Call Centre</b>		
a) Human Resources conducts roadshows to Districts to address HRM issues - the services offered by the Call Centre are also included in these roadshows	Call Centre advertised in each WCED publication and in response to requests for assistance.	
b) Partnership training between front-office and back-office	Regular, joint training took place as required.	
c) Extend management meetings between Directorates: Communications, HR Administration, HR Management and Financial Administration	Meetings took place regularly as required.	
d) Dedicated annual questionnaire to clients on current standard and possible improvements	Customer satisfaction survey conducted in 200 schools with over 85% positive response. The Client Services Walk-in Centre also organised a dedicated survey. Response 80% positive.	
<b>Providing access to information to the WCED clients</b>		
a) Customer satisfaction survey informs the department of the perception of service delivery (Directorates determine the response to improve services rendered)	The third annual Customer Satisfaction Survey yielded 780 responses and the findings have informed improved business processes.	
b) Circulars, management minutes and notices	Produced as required.	WCED Circulars, management minutes and notices, in three languages, are disseminated via the group lists and also posted on the WCED website.

**Table 4.1.3: Service delivery access strategy, 1 April 2011 to 31 March 2012**

Access Strategy	Actual achievements
Providing access to information and advice primarily on service benefits and salary matters telephonically via a Call Centre	
a) 2 <sup>nd</sup> Floor, Grand Central Building (via-telephone/professional call centre) b) After-hours recording of enquiries	Call centre operational. After-hours recordings are answered the following morning.
Providing access to information to the WCED clients	
a) 6 <sup>th</sup> Floor Grand Central Building (General Registry) b) Private Bag 9114. Mail boxes at entrance of the Head Office	The General Registry provides a support service across the organisation and is accessible during office hours.

**Table 4.1.4: Service information tool, 1 April 2011 to 31 March 2012**

Types of information tool	Actual achievements
<b>Providing access to information and advice primarily on service benefits and salary matters telephonically via a Call Centre</b>	
a) Website b) Walk-in Centre Annually review the communication protocol based on effectiveness (vs. statistics and decisions within structured collective meetings)	Web site updated regularly. More than 1 million visits in 2011/12. Walk-in and Visitor centres received between 3 500 and 5 700 visitors a month. Client Services reviewed technology to further improve responsiveness.
<b>Providing access to information to the WCED clients</b>	
a) Record Management: document flow within the department is communicated via Circulars, Management Minutes and notices b) The promotion of access to information guidelines is a tool by which information can be obtained from the WCED c) WCED Website is updated on the organisational structure and the appropriate services and their respective contact/responsible officials d) Postal system	In addition to e-dissemination via the group lists, WCED Circulars, management minutes and notices are posted on the WCED website. The WCED PAIA guidelines are accessible via the internet. The updated WCED organisational structure and PAIA guidelines are accessible via the internet. The WCED postal system is well-maintained, fully operational and accessible to the clients.

**Table 4.1.5: Redress mechanism, 1 April 2011 to 31 March 2012**

Redress Mechanism	Actual achievements
<b>Providing access to information and advice primarily on service benefits and salary matters telephonically via a Call Centre</b>	
Call centre manager to monitor complaints Feedback facility on website Complaints section Client satisfaction forms at walk-in centre Client satisfaction measurement for call centre Complaints to back-office managers per district Annual update of contact details or as required	Ongoing, as required. 1 622 online queries. Forms available. See Customer Satisfaction Survey. Client Service and other managers liaise on complaints, as required. Contact details updated, as required.
<b>Providing access to information to the WCED clients</b>	
Dedicated Post Office mail bags and mail boxes at entrances of office buildings E-mail (Via Internet and Groupwise) Feedback facility on website Postal system WCED switchboard	Accessible and dedicated Post Office mail bags and mail boxes are at the entrances of office building. Operational. Operational. The WCED postal system is well-maintained, fully operational and accessible to the clients. Operational.

## 4.2. Expenditure

Education departments budget in terms of clearly defined programmes. The following tables summarise final audited expenditure by programme (Table 4.2.1) and by salary bands (Table 4.2.2). In particular, it provides an indication of the amount spent on personnel expenditure in terms of each of the programmes or salary bands within the department.

Programme	Programme Designation
Programme 1	Administration
Programme 2	Public Ordinary School Education
Programme 3	Independent School Education
Programme 4	Public Special School Education
Programme 5	Further Education and Training Colleges
Programme 6	Adult Basic Education and Training
Programme 7	Early Childhood Development
Programme 8	Auxiliary and Associated Services

**Table 4.2.1: Personnel expenditure by programme, 2011/12**

Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Goods & Services (R'000)	Personnel expenditure as a % of total expenditure	Average personnel expenditure per employee (R'000)	Number of Employees
Programme 1	532,038	252,346	9,640	-	1.89	287.74	877
Programme 2	10,896,316	8,732,150	43,661	-	65.35	247.29	35 312
Programme 3	63,554	-	-	-	-	-	-
Programme 4	791,341	607,313	-	-	4.55	216.74	2 802
Programme 5	534,659	259,553	-	-	1.94	262.71	988
Programme 6	33,098	*1,466	-	-	-	*162.9	9
		**4,204	-	-	0.04	-	-
Programme 7	378,061	63,855	-	-	0.48	285.07	224
Programme 8	132,086	***22,358	-	-	0.57	***228.14	98
		****53,826	-	-	-	-	-
<b>Total</b>	<b>13,361,153</b>	<b>9,997,071</b>	<b>53,301</b>	<b>-</b>	<b>74.82</b>	<b>248.00</b>	<b>40 310</b>

\*The personnel expenditure in respect of Programme 6 (Adult Basic Education and Training) amounting to R1,466m is in respect of the 9 full-time permanently employed employees. The indicated average personnel cost is therefore only in respect of the fulltime employees.

\*\*The amount of R4,204 m reflects the amount in respect of the expenditure pertaining to 44 educators appointed on a per-hourly basis for tuition at ABET-centres.

\*\*\*The personnel expenditure in respect of Programme 8 (Auxiliary and Associated Services) amounting to R 22,358m, is in respect of the 98 full-time permanently employed employees. The indicated average personnel cost is therefore only in respect of the full-time employees.

\*\*\*\*The amount of R53,826m reflects the amount in respect of the expenditure of Examiners/Moderators/Markers and temporary administrative support staff (for the 2011-Matric examinations).

**Table 4.2.2: Personnel expenditure by salary bands 2011/12**

Salary bands	Personnel Expenditure (R'000)	% of total personnel expenditure	Average personnel expenditure per employee (R'000)	Number of Employees
Lower skilled (Levels 1-2)	271,955	2.72	87.30	3 115
Skilled (Levels 3-5)	625,888	6.25	128.86	4 857
Highly skilled production (Levels 6-8)	5,799,832	57.93	245.41	23 633
Highly skilled supervision (Levels 9-12)	3,268,329	32.65	377.75	8 652
Senior management (Levels 13-16)	45,079	0.45	850.55	##53
<b>Total</b>	<b># 10,011,083</b>	<b>100.00</b>	<b>248.35</b>	<b>40 310</b>

**Note:**

# The total personnel expenditure in tables 4.2.1 and 4.2.2 differs because some personnel related payments are made directly on BAS.

##The total number of employees indicated in tables 4.2.1 and 4.2.2 above includes both public service staff and educators. The number of employees in the band 13 – 16 includes the 6 CEOs at the Further Education and Training Colleges.

The following tables provide a summary per programme (Table 4.2.3) and salary bands (Table 4.2.4), of expenditure incurred as a result of salaries, overtime, housing allowance and medical assistance. In each case, the table provides an indication of the percentage of the personnel budget that was used for these items.

**Table 4.2.3: Salaries, Overtime, Housing Allowance and Medical Assistance by programme, 2011/12**

Programme	Salaries		Overtime		Housing Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel expenditure	Amount (R'000)	Overtime as a % of personnel expenditure	Amount (R'000)	Housing Allowance as a % of personnel expenditure	Amount (R'000)	Medical Assistance as % of personnel expenditure
Programme 1	190,750	1.91	1,109	0.01	5,776	0.06	11,562	0.12
Programme 2	6,537,763	65.31	136	0.00	185,452	1.85	400,095	4.00
Programme 4	448,994	4.48	94	0.00	14,786	0.15	27,931	0.28
Programme 5	195,281	1.95	-	0.00	5,117	0.05	11,077	0.11
Programme 6	7,065	0.07	-	0.00	218	0.00	427	0.00
Programme 7	48,981	0.49	-	0.00	1,082	0.01	2,902	0.03
Programme 8	21,877	0.22	788	0.01	830	0.01	1,679	0.02
<b>Total</b>	<b>7,450,711</b>	<b>74.42</b>	<b>2,127</b>	<b>0.02</b>	<b>213,261</b>	<b>2.13</b>	<b>455,673</b>	<b>4.55</b>

**Table 4.2.4: Salaries, Overtime, Housing Allowance and Medical Assistance by salary bands, 2011/12**

Salary Bands	Salaries		Overtime		Housing Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel expenditure	Amount (R'000)	Overtime as a % of personnel expenditure	Amount (R'000)	Housing Allowance as a % of personnel expenditure	Amount (R'000)	Medical Assistance as a % of personnel expenditure
Lower skilled (Levels 1-2)	192,646	1.92	133	0.00	13,489	0.13	14,969	0.15
Skilled (Levels 3-5)	446,687	4.46	824	0.01	23,812	0.24	37,508	0.37
Highly skilled production (Levels 6-8)	4,314,334	43.10	965	0.01	121,363	1.21	277,094	2.77
Highly skilled supervision (Levels 9-12)	2,470,412	24.68	205	0.00	54,590	0.55	125,385	1.25
Senior management (Levels 13-16)	26,632	0.27	-	0.00	7	0.00	717	0.01
<b>Total</b>	<b>7,450,711</b>	<b>74.42</b>	<b>2,127</b>	<b>0.02</b>	<b>213,261</b>	<b>2.13</b>	<b>455,673</b>	<b>4.55</b>

### 4.3. Employment and Vacancies

The following tables summarise the number of posts on the establishment, the number of employees, the percentage of posts vacant, and whether there are any staff that are additional to the establishment. This information is presented using two key variables: - programme (Table 4.3.1) and salary band (Table 4.3.2).

**Table 4.3.1: Employment and vacancies by programme, as at 31 March 2012**

Personnel Group	Programme	Number of funded posts	Unfunded-Posts	Number of posts filled	Vacancy rate %	Number of persons additional to the establishment (excluding Pre-primary Personnel)	Total number of employees
All Personnel	Program 1	853	94	877	0.00	-	877
	Program 2	35 453	554	35 057	1.12	255	35 312
	Program 4	2 973	10	2 757	7.27	45	2 802
	Program 5	1 219	134	988	18.95	-	988
	Program 6	15	-	9	40.00	-	9
	Program 7	15	-	224	0.00	-	224
	Program 8	102	36	98	3.92	-	98
	<b>Total</b>	<b>40 630</b>	<b>828</b>	<b>40 010</b>	<b>1.53</b>	<b>300</b>	<b>40 310</b>
Educators	Program 1	105	17	126	0.00	-	126
	Program 2	28 467	85	28 681	0.00	161	28 842
	Program 4	1 792	-	1 805	0.00	24	1 829
	Program 5	887	-	808	8.91	-	808
	Program 6	4	-	2	50.00	-	2
	Program 7	15	-	**224	0.00	-	**224
	Program 8	-	-	-	0.00	-	-
	<b>Total</b>	<b>31 270</b>	<b>102</b>	<b>31 646</b>	<b>0.00</b>	<b>*185</b>	<b>31 831</b>

Personnel Group	Programme	Number of funded posts	Unfunded-Posts	Number of posts filled	Vacancy rate %	Number of persons additional to the establishment (excluding Pre-primary Personnel)	Total number of employees
Public Service Personnel	Program 1	748	77	751	0.00		751
	Program 2	6 986	469	6 376	8.73	94	6 470
	Program 4	1 181	10	952	19.39	21	973
	Program 5	332	134	180	45.78	-	180
	Program 6	11	-	7	36.36	-	7
	Program 7	-	-	-	0.00	-	-
	Program 8	102	36	98	3.92	-	98
	<b>Total</b>	<b>9 360</b>	<b>726</b>	<b>8 364</b>	<b>10.64</b>	<b>115</b>	<b>8 479</b>

**Note:**

\* In the case of educators additional to the establishment, the figures of only those educators who were duly identified as additional in terms of collective agreements are indicated.

\*\* Programme 7: Posts of educator: pre-primary are abolished as they become vacant. The WCED adopted a policy according to which the vacated posts are replaced by a subsidy payment in an effort to create more learning sites for pre-primary learners (Early Childhood Development). 224 Educators in Programme 7 are Pre-Primary Personnel. These personnel are carried in additional posts.

**Note:** As for educational institutions, the number of vacancies in respect of educators does not mean that the institution has fewer educators than the number of educators to which they are entitled. It merely indicates that the educator posts are not filled in a permanent capacity. In each case where the post is not permanently filled, a contract appointment is made to ensure that all educational institutions have the number of educators to which they are entitled.

**Table 4.3.2: Employment and vacancies by salary bands, as at 31 March 2012**

Personnel Group	Salary Band	Number of funded posts	Unfunded Posts	Number of Posts Filled	Vacancy Rate %	Number additional to establishment - excluding pre-primary personnel	Total number of employees
All Personnel	Lower Skilled (Levels 1-2)	3 639	409	3 163	13.08	45	3 208
	Skilled (Levels 3-5)	4 299	147	3 825	11.03	30	3 855
	Highly skilled production (Levels 6-8)	28 479	129	29 029	0.00	193	29 222
	Highly skilled supervision (Levels 9-12)	4 163	143	3 940	5.36	32	3 972
	Senior Management (Levels 13-16)	50	-	53	0.00	-	53
	<b>Total</b>	<b>40 630</b>	<b>828</b>	<b>40 010</b>	<b>1.53</b>	<b>300</b>	<b>40 310</b>
Educators	Lower Skilled (Levels 1-2)	-	-	-	0.00	-	-
	Skilled (Levels 3-5)	-	-	-	0.00	-	-
	Highly skilled production (Levels 6-8)	27314	2	27 904	0.00	153	28 057
	Highly skilled supervision (Levels 9-12)	3956	100	3 742	5.41	32	3 774
	Senior Management (Levels 13-16)	-	-	-	0.00	-	-
	<b>Total</b>	<b>31 270</b>	<b>102</b>	<b>31 646</b>	<b>0.00</b>	<b>185</b>	<b>31 831</b>

Personnel Group	Salary Band	Number of funded posts	Unfunded Posts	Number of Posts Filled	Vacancy Rate %	Number additional to establishment - excluding pre-primary personnel	Total number of employees
Public Service Personnel	Lower Skilled (Levels 1-2)	3 639	409	3 163	13.08	45	3 208
	Skilled (Levels 3-5)	4 299	147	3 825	11.03	30	3 855
	Highly skilled production (Levels 6-8)	1 165	127	1 125	3.43	40	1 165
	Highly skilled supervision (Levels 9-12)	207	43	198	4.35	-	198
	Senior Management (Levels 13-16)	50	-	53	0.00	-	53
	<b>Total</b>	<b>9 360</b>	<b>726</b>	<b>8 364</b>	<b>10.64</b>	<b>115</b>	<b>8 479</b>

**Note:**

In the case of educators additional to the establishment, the figures of only those educators who were duly identified as additional in terms of collective agreements are indicated. The matching and placement of additional employees into vacant substantive posts is an ongoing process and is guided by the applicable collective agreements. In a further effort to promote the redeployment of additional employees, vacant posts are also regularly advertised in departmental vacancy lists. The WCED has developed a number of policy measures to ensure the optimal utilisation of the services of additional staff members.

#### 4.4. Job Evaluation

The Public Service Regulations, 1999, introduced job evaluation as a way of ensuring that work of equal value is remunerated equally. Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in the organisation. The Regulations require all vacancies on salary levels 9 and higher to be evaluated before they are filled. This was complemented by a decision by the Minister for Public Service and Administration that all SMS jobs must be evaluated before 31 December 2002.

The following table (Table 4.4.1) summarises the number of posts that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

**Table 4.4.1: Job Evaluation, 1 April 2011 to 31 March 2012**

Salary Band	Total number of posts	Number of posts evaluated	% of posts evaluated by Salary Bands	Posts Upgraded		Posts Downgraded	
				Number	% of number of posts	Number	% of number of posts
Lower skilled (Levels 1-2)	3 639	-	0.00	-	0.00	-	0.00
Skilled (Levels 3-5)	4 299	12	0.13	-	0.00	-	0.00
Highly skilled production (Levels 6-8)	1 165	15	0.16	-	0.00	-	0.00
Highly skilled supervision (Levels 9-12)	207	16	0.17	-	0.00	-	0.00
Senior Management Service Band A (Level 13)	36	-	0.00	-	0.00	-	0.00
Senior Management Service Band B (Level 14)	9	-	0.00	-	0.00	-	0.00
Senior Management Service Band C (Level 15)	4	-	0.00	-	0.00	-	0.00
Senior Management Service Band D (Level 16)	1	-	0.00	-	0.00	-	0.00
<b>Total</b>	<b>9 360</b>	<b>43</b>	<b>0.46</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>

**Note:**

The 43 posts which were subjected to job evaluation came out on the same salary level and therefore no upgrades were made.



The following table provides a summary of the number of employees whose salary positions were upgraded due to their posts being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

**Table 4.4.2: Profile of employees whose salary positions were upgraded due to their posts being upgraded, 1 April 2011 to 31 March 2012**

Beneficiaries	African	Coloured	Indian	White	Total
Female	9	22	-	4	35
Male	1	5	-	2	8
<b>Total</b>	<b>10</b>	<b>27</b>	<b>-</b>	<b>6</b>	<b>43</b>
<b>Employees with a disability</b>					<b>4</b>

The following table summarises the number of cases where remuneration levels exceeded the grade determined by job evaluation (including higher notches awarded). Reasons for the deviation are provided in each case.

**Table 4.4.3: Employees whose salary level exceed the grade determined by job evaluation, as at 31 March 2012 (in terms of PSR 1.V.C.3)**

Major Occupation	Number of employees	Job evaluation level	Remuneration on a higher salary level	Remuneration on a higher notch of the same salary level	Reason for deviation
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>Total Number of Employees whose salaries exceeded the level determined by job evaluation (including awarding of higher notches) in 2011/2012</b>					<b>-</b>
<b>Percentage of total employment</b>					<b>-</b>

**Table 4.4.4: Profile of employees whose salary level exceed the grade determined by job evaluation, as at 31 March 2012 (in terms of PSR 1.V.C.3)**

<b>Total Number of Employees whose salaries exceeded the grades determined by job evaluation in 2011/ 2012</b>	<b>Nil</b>
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## 4.5. Employment Changes

Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band (Table 4.5.1) and by critical occupations (Table 4.5.2). (These "critical occupations" should be the same as those listed in Table 4.3.3).

**Table 4.5.1: Annual turnover rates by salary band, 1 April 2011 to 31 March 2012**

Group	Salary Band	Number of Employees per band on 31/3/2011*	Appoint-ments	Transfers into the depart-ment	Appoint-ments and transfers into the department	Termi-nations	Transfers out of depart-ment	Termi-nations and transfers out of depart-ment	Turn-over rate %
All Personnel	Lower Skilled (Levels 1-2)	3 250	3 550	-	3 550	3 551	2	3 553	0.00
	Skilled (Levels 3-5)	4 957	5 710	1	5 711	5 005	8	5 013	14.08
	Highly skilled production (Levels 6-8)	23 810	10 113	25	10 138	10 022	40	10 062	0.32
	Highly skilled supervision (Levels 9-12)	8 354	660	4	664	1 012	15	1 027	0.00
	Senior Management Service Band A	39	3	-	3	5	2	7	0.00
	Senior Management Service Band B	9	-	-	-	1	-	1	0.00
	Senior Management Service Band C	3	-	-	-	-	-	-	0.00
	Senior Management Service Band D	1	-	-	-	-	-	-	0.00
	<b>Total</b>	<b>40 423</b>	<b>20 036</b>	<b>30</b>	<b>20 066</b>	<b>19 596</b>	<b>67</b>	<b>19 663</b>	<b>1.00</b>
Educators	Lower Skilled (Levels 1-2)	-	-	-	-	-	-	-	0.00
	Skilled (Levels 3-5)	1 106	3 507	-	3 507	2 693	-	2 693	73.60
	Highly skilled production (Levels 6-8)	22 445	9 812	19	9 831	9 659	33	9 692	0.62
	Highly skilled supervision (Levels 9-12)	8 121	582	3	585	893	8	901	0.00
	Senior Management Service Band A	-	-	-	-	-	-	-	-
	Senior Management Service Band B	-	-	-	-	-	-	-	-
	Senior Management Service Band C	-	-	-	-	-	-	-	-
	Senior Management Service Band D	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>31 672</b>	<b>13 901</b>	<b>22</b>	<b>13 923</b>	<b>13 245</b>	<b>41</b>	<b>13 286</b>	<b>2.01</b>
Public Service	Lower Skilled (Levels 1-2)	3 250	3 550	-	3 550	3 551	2	3 553	0.00
	Skilled (Levels 3-5)	3 851	2 203	1	2 204	2 312	8	2 320	0.00
	Highly skilled production (Levels 6-8)	1 365	301	6	307	363	7	370	0.00
	Highly skilled supervision (Levels 9-12)	233	78	1	79	119	7	126	0.00
	Senior Management Service Band A	39	3	-	3	5	2	7	0.00
	Senior Management Service Band B	9	-	-	-	1	-	1	0.00
	Senior Management Service Band C	3	-	-	-	-	-	-	-
	Senior Management Service Band D	1	-	-	-	-	-	-	-
	<b>Total</b>	<b>8 751</b>	<b>6 135</b>	<b>8</b>	<b>6 143</b>	<b>6 351</b>	<b>26</b>	<b>6 377</b>	<b>0.00</b>

**Note:**

Column 3 (number of employees) includes all Nature of Appointment (permanent, permanent on probation, temporary - NOA) and Supernumerary (SN) Personnel and excludes the Minister. Public Servants and Educators who do not occupy permanent positions are appointed on contract for closed periods. This includes employees appointed to substantive vacancies which arise as a result of natural attrition, deaths, promotions, etc., and employees (educators) appointed as substitutes in the place of those absent from duty because of sick leave, maternity leave, etc. This policy means that the same employee can be appointed up to four times in a particular reporting year because each contract is regarded as a new appointment. The expiry of the contract is regarded as a termination of service for reporting purposes and this is the reason for the exceptionally high number of terminations.

**Table 4.5.2: Staff exiting the employ of the department, 1 April 2011 to 31 March 2012**

Group	Termination type	All Personnel – Number	% of Total Exits	Number of exits as a % of the total number of employees as at 31 March 2011
All Personnel	Death / Demise	112	0.60	0.30
	Resignation	557	2.80	1.40
	Expiry of contract	18 134	92.20	44.90
	Dismissal - operational changes	-	0.00	0.00
	Dismissal – misconduct	77	0.40	0.20
	Dismissal – inefficiency	-	0.00	0.00
	Discharged due to ill-health	73	0.40	0.20
	Retirement	643	3.30	1.60
	Employee initiated severance package	-	0.00	0.00
	Transfer to other Public service Departments	67	0.30	0.20
	<b>Grand Total</b>	<b>19 663</b>	<b>100.00</b>	<b>48.60</b>
Educators	Death / Demise	73	0.50	0.20
	Resignation	465	3.50	1.50
	Expiry of contract	12 167	91.60	38.40
	Dismissal - operational changes	-	0.00	0.00
	Dismissal – misconduct	47	0.40	0.10
	Dismissal – inefficiency	-	0.00	0.00
	Discharged due to ill-health	50	0.40	0.20
	Retirement	443	3.30	1.40
	Employee initiated severance package	-	0.00	0.00
	Transfer to other Public Service Departments	41	0.30	0.10
	<b>Grand Total</b>	<b>13 286</b>	<b>100.00</b>	<b>41.90</b>
Public Service Staff	Death / Demise	39	0.60	0.40
	Resignation	92	1.40	1.10
	Expiry of contract	5 967	93.60	68.20
	Dismissal - operational changes	-	0.00	0.00
	Dismissal – misconduct	30	0.50	0.30
	Dismissal – inefficiency	-	0.00	0.00
	Discharged due to ill-health	23	0.40	0.30
	Retirement	200	3.10	2.30
	Employee initiated severance package	-	0.00	0.00
	Transfer to other Public Service Departments	26	0.40	0.30
	<b>Grand Total</b>	<b>6 377</b>	<b>100.00</b>	<b>72.90</b>

**Note:**

The "Expiry of Contract" number may seem to be high in comparison to other state departments and employers. The high figure is because the WCED has a policy by which employees are appointed on contract for short periods. These posts are regularly advertised within the framework of applicable collective agreements with a view to the permanent filling thereof at the earliest opportunity. Furthermore, substitute educators are appointed in the place of educators who utilise leave or are seconded. The shortest period for contract appointment in respect of an educator is two weeks.

**Table 4.5.3: Reasons why staff resigned, 1 April 2011 to 31 March 2012**

Group	Termination type	All Personnel - Number	% of Total Exits
All Personnel	Poor health	5	0.03
	Better remuneration	26	0.13
	Contract expired	3	0.02
	Domestic problems	1	0.01
	Emigration	4	0.02
	Further studies	7	0.04
	Marriage	2	0.01
	Nature of work	16	0.08
	No reason	19 103	97.48
	Other education department	2	0.01
	Other occupation	25	0.13
	Reorganisation	3	0.02
	Resigning of position	396	2.02
	Pregnancy	2	0.01
	Transfer to other system	1	0.01
	<b>Grand Total</b>	<b>19 596</b>	<b>100.00</b>
Educators	Poor health	5	0.04
	Better remuneration	22	0.17
	Contract expired	2	0.02
	Domestic problems	1	0.01
	Emigration	4	0.03
	Further studies	7	0.05
	Marriage	2	0.02
	Nature of work	11	0.08
	No reason	12 841	96.95
	Other education department	2	0.02
	Other occupation	14	0.11
	Reorganisation	1	0.01
	Resigning of position	330	2.49
	Pregnancy	2	0.02
	Transfer to other system	1	0.01
	<b>Grand Total</b>	<b>13 245</b>	<b>100.00</b>
Public Service Staff	Poor health	-	0.00
	Better remuneration	4	0.06
	Contract expired	1	0.02
	Domestic problems	-	0.00
	Emigration	-	0.00
	Further studies	-	0.00
	Marriage	-	0.00
	Nature of work	5	0.08
	No reason	6 262	98.60
	Other education department	-	0.00
	Other occupation	11	0.17
	Reorganisation	2	0.03
	Resigning of position	66	1.04
	Pregnancy	-	0.00
	Transfer to other system	-	0.00
	<b>Grand Total</b>	<b>6 351</b>	<b>100.00</b>

**Table 4.5.4: Age groups of staff who resigned, 1 April 2011 to 31 March 2012**

<b>Ages</b>	<b>Resig- nations all staff</b>	<b>All staff - %</b>	<b>Resignations Public Service Staff</b>	<b>Public Service - %</b>	<b>Resignations Educators</b>	<b>Educators - %</b>
Ages 19<	-	0.00	-	0.00	-	0.00
Ages 20 to 24	25	4.49	1	1.09	24	5.16
Ages 25 to 29	72	12.93	14	15.22	58	12.47
Ages 30 to 34	55	9.87	14	15.22	41	8.82
Ages 35 to 39	77	13.82	7	7.61	70	15.05
Ages 40 to 44	146	26.21	23	25.00	123	26.45
Ages 45 to 49	83	14.90	10	10.87	73	15.70
Ages 50 to 54	59	10.59	12	13.04	47	10.11
Ages 55 to 59	28	5.03	9	9.78	19	4.09
Ages 60 to 64	10	1.80	2	2.17	8	1.72
Ages 65>	2	0.36	-	0.00	2	0.43
<b>Grand Total</b>	<b>557</b>	<b>100.00</b>	<b>92</b>	<b>100.00</b>	<b>465</b>	<b>100.00</b>

**Table 4.5.5: Granting of employee initiated severance packages by salary band, 1 April 2011 to 31 March 2012**

<b>Personnel Group</b>	<b>Salary Band</b>	<b>Number of Packages Instated</b>
<b>All Personnel</b>	Lower Skilled (Levels 1-2)	-
	Skilled (Levels 3-5)	-
	Highly skilled production (Levels 6-8)	3
	Highly skilled supervision (Levels 9-12)	2
	Senior Management Service Band A	1
	Senior Management Service Band B	-
	Senior Management Service Band C	-
	Senior Management Service Band D	-
	<b>Total</b>	<b>6</b>
<b>Educators</b>	Lower Skilled (Levels 1-2)	-
	Skilled (Levels 3-5)	-
	Highly skilled production (Levels 6-8)	1
	Highly skilled supervision (Levels 9-12)	1
	Senior Management Service Band A	-
	Senior Management Service Band B	-
	Senior Management Service Band C	-
	Senior Management Service Band D	-
	<b>Total</b>	<b>2</b>

Personnel Group	Salary Band	Number of Packages Instated
Public Service	Lower Skilled (Levels 1-2)	-
	Skilled (Levels 3-5)	-
	Highly skilled production (Levels 6-8)	2
	Highly skilled supervision (Levels 9-12)	1
	Senior Management Service Band A	1
	Senior Management Service Band B	-
	Senior Management Service Band C	-
	Senior Management Service Band D	-
	<b>Total</b>	<b>4</b>

**Table 4.5.6: Promotions by salary band, 1 April 2011 to 31 March 2012**

Personnel Group	Salary Band	Employees as at 31/3/ 2012	Promotion to another salary level	Salary Level promotions as a % of employees by salary band	Progressions to another notch within a salary level	Notch progressions as a % of employees by salary band
All personnel	Lower Skilled (Levels 1-2)	3 250	-	0.00	1 241	38.18
	Skilled (Levels 3-5)	4 957	8	0.16	2 741	55.30
	Highly skilled production (Levels 6-8)	23 810	514	2.16	19 013	79.85
	Highly skilled supervision (Levels 9-12)	8 354	949	11.36	7 408	88.68
	Senior Management (Levels 13-16)	52	4	7.69	40	76.92
	<b>Total</b>	<b>40 423</b>	<b>1 475</b>	<b>3.65</b>	<b>30 443</b>	<b>75.31</b>
Educators	Lower Skilled (Levels 1-2)	-	-	0.00	-	0.00
	Skilled (Levels 3-5)	1 106	-	0.00	323	29.20
	Highly skilled production (Levels 6-8)	22 445	482	2.15	18 314	81.60
	Highly skilled supervision (Levels 9-12)	8 121	929	11.44	7 253	89.31
	Senior Management (Levels 13-16)	-	-	0.00	-	0.00
	<b>Total</b>	<b>31 672</b>	<b>1 411</b>	<b>4.46</b>	<b>25 890</b>	<b>81.74</b>
Public service	Lower Skilled (Levels 1-2)	3 250	-	0.00	1 241	38.18
	Skilled (Levels 3-5)	3 851	8	0.21	2 418	62.79
	Highly skilled production (Levels 6-8)	1 365	32	2.34	699	51.21
	Highly skilled supervision (Levels 9-12)	233	20	8.58	155	66.52
	Senior Management (Levels 13-16)	52	4	7.69	40	76.92
	<b>Total</b>	<b>8 751</b>	<b>64</b>	<b>0.73</b>	<b>4 553</b>	<b>52.03</b>

## 4.6. Employment Equity

The following table provides a summary of the total workforce profile per occupational levels. Temporary employees constitute workers employed for three consecutive months or less. The tables in this section are based on the formats prescribed by the Employment Equity Act, 55 of 1998.

**Table 4.6.1: Total number of employees (including employees with disabilities) in each of the following occupational levels, as at 31 March 2012**

Occupational Levels	Male				Female				Foreign Nationals		Total
	A	C	I	W	A	C	I	W	Male	Female	
Top management (Levels 14-16)	2	3	1	2	1	2	1	1	-	-	13
Senior management (Level 13)	3	13	1	10	5	6	-	2	-	-	40
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	128	637	10	297	72	148	6	79	1	1	1 379
Skilled technical and academically qualified workers, junior management, super-visors, foremen, and superintendents (Levels 8-10)	580	3 888	39	1 077	1297	4 915	48	2 368	4	8	14 224
Semi-skilled and discretionary decision making (Levels 4-7)	1 204	2 728	13	609	3 976	7 971	47	2 891	83	31	19 553
Unskilled and defined decision making (Levels 1-3)	615	1 897	4	103	391	1 888	1	147	40	15	5 101
<b>Total</b>	<b>2 532</b>	<b>9 166</b>	<b>68</b>	<b>2 098</b>	<b>5 742</b>	<b>14 930</b>	<b>103</b>	<b>5 488</b>	<b>128</b>	<b>55</b>	<b>40 310</b>

**Table 4.6.2: Total number of employees (with disabilities only) in each of the following occupational levels, as at 31 March 2012**

Occupational Levels	Male				Female				Foreign Nationals		Total
	A	C	I	W	A	C	I	W	Male	Female	
Top management (Levels 14-16)	-	-	-	-	-	-	-	-	-	-	-
Senior management (Level 13)	-	-	-	-	-	-	-	-	-	-	-
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	-	-	-	1	-	-	-	-	-	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents (Levels 8-10)	2	3	-	2	-	1	-	5	-	-	13
Semi-skilled and discretionary decision making (Levels 4-7)	1	2	-	3	1	2	-	1	-	-	10
Unskilled and defined decision making (Levels 1-3)	2	3	-	1	1	4	-	-	-	-	11
<b>Total</b>	<b>5</b>	<b>8</b>	<b>-</b>	<b>7</b>	<b>2</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>35</b>

**Table 4.6.3: Recruitment, 1 April 2011 to 31 March 2012**

Occupational Levels	Male				Female				Foreign Nationals		Total
	A	C	I	W	A	C	I	W	M	F	
Top management (Levels 14-16)	-	-	-	-	-	-	-	-	-	-	-
Senior management (Level 13)	-	-	-	3	-	-	-	-	-	-	3
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	17	28	-	26	-	11	-	5	1	-	88
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents (Levels 8-10)	64	891	11	151	240	1 026	3	251	3	-	2 640
Semi-skilled and discretionary decision making (Levels 4-7)	656	1 596	10	275	2 280	4 664	35	1 546	209	92	11 364
Unskilled and defined decision making (Levels 1-3)	656	1 901	12	165	544	2 034	4	351	205	69	5 941
<b>Total</b>	<b>1 394</b>	<b>4 416</b>	<b>33</b>	<b>620</b>	<b>3 064</b>	<b>7 735</b>	<b>42</b>	<b>2 153</b>	<b>418</b>	<b>161</b>	<b>20 036</b>

**Table 4.6.4: Promotions, 1 April 2011 to 31 March 2012**

Occupational Levels	Male				Female				Foreign Nationals		Total
	A	C	I	W	A	C	I	W	Male	Female	
Top management (Levels 14-16)	-	-	-	-	-	-	-	-	-	-	-
Senior management (Level 13)	-	1	-	1	-	1	-	1	-	-	4
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	10	51	1	26	6	18	-	6	-	-	118
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents (Levels 8-10)	68	350	7	69	157	444	3	189	-	-	1 287
Semi-skilled and discretionary decision making (Levels 4-7)	1	4	-	-	10	42	-	7	1	-	65
Unskilled and defined decision making (Levels 1-3)	-	1	-	-	-	-	-	-	-	-	1
<b>Total</b>	<b>79</b>	<b>407</b>	<b>8</b>	<b>96</b>	<b>173</b>	<b>505</b>	<b>3</b>	<b>203</b>	<b>1</b>	<b>-</b>	<b>1 475</b>



**Table 4.6.5: Terminations, 1 April 2011 to 31 March 2012**

Occupational Levels	Male				Female				Foreign Nationals		Total
	A	C	I	W	A	C	I	W	Male	Female	
Top management (Levels 14-16)	-	-	-	1	-	-	-	-	-	-	1
Senior management (Level 13)	-	3	-	2	-	-	-	-	-	-	5
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	21	48	-	52	5	21	-	13	1	-	161
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents (Levels 8-10)	97	990	8	191	271	1 195	2	349	3	-	3 107
Semi-skilled and discretionary decision making (Levels 4-7)	663	1 582	9	241	2 202	4 684	33	1 437	209	98	11 158
Unskilled and defined decision making (Levels 1-3)	650	1 813	10	139	436	1 663	-	211	180	62	5 164
<b>Total</b>	<b>1 431</b>	<b>4 436</b>	<b>27</b>	<b>626</b>	<b>2 914</b>	<b>7 563</b>	<b>35</b>	<b>2 010</b>	<b>393</b>	<b>161</b>	<b>19 596</b>

**Table 4.6.7: Skills development, 1 April 2011 to 31 March 2012**

Occupational Levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top management (Levels 14-16)	-	-	-	-	-	-	-	-	-
Senior management (Level 13)	2	17	-	5	4	13	-	2	43
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	686	1 840	19	922	1 501	3 250	30	1 188	9 436
Skilled technical and academically qualified workers, junior management, supervisors, foremen, and superintendents (Levels 8-10)	2	9	-	9	19	52	-	32	123
Semi-skilled and discretionary decision making (Levels 4-7)	80	99	3	16	162	368	1	107	836
Unskilled and defined decision making (Levels 1-3)	115	295	-	41	90	467	1	71	1 080
<b>Grand Total</b>	<b>885</b>	<b>2 260</b>	<b>22</b>	<b>993</b>	<b>1 776</b>	<b>4 150</b>	<b>32</b>	<b>1 400</b>	<b>11 518</b>

#### 4.7. Signing of Performance Agreements by SMS Members

**Table 4.7.1: Signing of Performance Agreements by SMS Members, as at 31 May 2011**

SMS Level	Number of funded SMS posts per level	Number of SMS members per level	Number of signed Performance Agreements per level	Signed Performance Agreements as % of SMS members per level
Director-General/ Head of Department	1	1	1	100.00
Salary level 16, but not HOD	-	-	-	0.00
Salary Level 15	4	3	3	100.00
Salary Level 14	9	8	8	100.00
Salary Level 13	36	41	41	100.00
<b>Total</b>	<b>50</b>	<b>53</b>	<b>53</b>	<b>100.00</b>

**Table 4.7.2: Reasons for not having concluded Performance Agreements with all SMS on 31 May 2011**

Reasons for not concluding Performance Agreements with all SMS
N/A

**Table 4.7.3: Disciplinary steps taken against SMS Members for not having concluded Performance Agreements on 31 May 2011**

Disciplinary steps taken against SMS Members for not having concluded Performance Agreements
N/A

#### 4.8. Filling of SMS Posts

**Table 4.8.1: SMS posts information, as at 30 September 2011**

SMS Level	Number of funded SMS posts per level		Number of SMS posts filled per level	% of SMS posts filled per level	Number of SMS posts vacant per level	% of SMS posts vacant per level
	Funded	Unfunded				
Director-General/ Head of Department	1	-	1	100.00	-	-
Salary level 16, but not HOD	-	-	-	0.00	-	-
Salary Level 15	4	-	3	75.00	1	25
Salary Level 14	8	1	8	100.00	1	12.5
Salary Level 13	36	-	41	113.89	-	-
<b>Total</b>	<b>49</b>	<b>1</b>	<b>53</b>	<b>108.16</b>	<b>2</b>	<b>4.08</b>

**Table 4.8.2: SMS posts information, as at 31 March 2012**

SMS Level	Number of funded SMS posts per level		Number of SMS posts filled per level	% of SMS posts filled per level	Number of SMS posts vacant per level	% of SMS posts vacant per level
	Funded	Unfunded				
Director-General/ Head of Department	1	-	1	100.00	-	0
Salary level 16, but not HOD	-	-	-	0.00	-	0
Salary Level 15	4	-	3	75.00	1	25
Salary Level 14	9	-	8	88.89	1	11.11
Salary Level 13	36	-	41	113.89	1	2.78
<b>Total</b>	<b>50</b>	<b>-</b>	<b>53</b>	<b>106.00</b>	<b>3</b>	<b>6.00</b>

**Table 4.8.3: Advertising and Filling of SMS posts, as at 31 March 2012**

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 after becoming Vacant	Number of Vacancies per Level not Filled in 6 Months but Filled in 12 Months
Director-General/ Head of Department	-	-	-
Salary level 16, but not HOD	-	-	-
Salary Level 15	-	-	-
Salary Level 14	-	-	-
Salary Level 13	5	5	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>-</b>

**Table 4.8.4: Reasons for not having complied with the filling of funded vacant SMS posts – Advertised within 6 months and filled within 12 months after becoming vacant**

SMS Level	Reasons for non-compliance
Director-General/ Head of Department	N/A
Salary level 16, but not HOD	N/A
Salary Level 15	N/A
Salary Level 14	N/A
Salary Level 13	N/A

**Table 4.8.5: Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months**

Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months
N/A

#### 4.9. Performance Rewards

To encourage good performance, the department has granted the following performance rewards allocated to personnel for the performance period 2010/11, but paid in the financial year 2011/12. The information is presented in terms of race, gender, and disability (Table 4.9.1), salary bands (table 4.9.2) and critical occupations (Table 4.9.3).

**Table 4.9.1: Performance Rewards by race, gender, and disability, 1 April 2011 to 31 March 2012**

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost (R'000)	Average cost (R'000) per beneficiary
<b>African</b>	<b>150</b>	<b>1 694</b>	<b>8.85</b>	<b>712</b>	<b>4.75</b>
Male	66	831	7.94	300	4.55
Female	84	863	9.73	412	4.90
<b>Coloured</b>	<b>873</b>	<b>6 109</b>	<b>14.29</b>	<b>4,542</b>	<b>5.20</b>
Male	279	2 632	10.60	1,493	5.35
Female	594	3 477	17.08	3,049	5.13
<b>Indian</b>	<b>6</b>	<b>25</b>	<b>24.00</b>	<b>31</b>	<b>5.17</b>
Male	-	9	0.00	-	-
Female	6	16	37.50	31	5.17
<b>White</b>	<b>256</b>	<b>903</b>	<b>28.35</b>	<b>1,794</b>	<b>7.01</b>
Male	26	186	13.98	269	10.35
Female	230	717	32.08	1,525	6.63
Employees with a disability	<b>4</b>	<b>21</b>	<b>19.05</b>	<b>23</b>	<b>5.75</b>
<b>Total</b>	<b>1 289</b>	<b>8 752</b>	<b>14.73</b>	<b>7,102</b>	<b>5.51</b>

**Note:** Educators do not receive performance rewards

**Table 4.9.2: Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2011 to 31 March 2012**

Salary Bands	Beneficiary Profile			Cost		
	Number of beneficiaries	Total number of employees in group	% of total within salary bands	Cost (R'000)	Average cost (R'000) per beneficiary	Cost as a % of the total personnel expenditure
<b>Public Service Personnel</b>						
Lower skilled (Levels 1-2)	216	3 250	7.00	584	2.70	0.21
Skilled (Levels 3-5)	578	3 851	15.00	2,407	4.16	0.38
Highly skilled production (Levels 6-8)	433	1 365	32.00	2,966	6.85	0.05
Highly skilled supervision (Levels 9-12)	50	233	21.00	725	14.51	0.02
<b>Total</b>	<b>1 277</b>	<b>8 699</b>	<b>15.00</b>	<b>6,682</b>	<b>5.23</b>	<b>0.07</b>

**Note:** Educators do not receive performance rewards

**Table 4.9.3: Performance related rewards (cash bonus), by salary band, for Senior Management Service, 1 April 2011 to 31 March 2012**

Salary Bands	Beneficiary Profile			Cost		
	Number of beneficiaries	Total number of employees in group	% of total within salary bands	Cost (R'000)	Average cost (R'000) per beneficiary	Cost as a % of the total personnel expenditure
Senior Management Service Band A (Level 13)	8	39	21.00	285	35.68	0.63
Senior Management Service Band B (Level 14)	3	9	33.00	130	43.22	0.29
Senior Management Service Band C (Level 15)	-	3	-	-	-	-
Senior Management Service Band D (Level 16)	-	1	-	-	-	-
<b>Total</b>	<b>11</b>	<b>52</b>	<b>21.00</b>	<b>415</b>	<b>37.74</b>	<b>0.92</b>

#### 4.10 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary bands and by major occupation. The tables also summarise changes in the total number of foreign workers in each salary band and by each major occupation.

**Table 4.10.1: Foreign Workers by salary band, 1 April 2011 to 31 March 2012**

Personnel Group	Salary Band	1 April 2011		31 March 2012		Change	
		Number	% of total	Number	% of total	Number	% in Salary Band
All Personnel	Lower Skilled (Levels 1-2)	3	1.67	3	1.64	-	0.00
	Skilled (Levels 3-5)	75	41.67	69	37.70	-6	-8.00
	Highly skilled production (Levels 6-8)	94	52.22	106	57.92	12	12.77
	Highly skilled supervision (Levels 9-12)	8	4.44	5	2.73	-3	-37.50
	Senior Management (Levels 13 - 16)	-	0.00	-	0.00	-	0.00
	<b>Total</b>	<b>180</b>	<b>100.00</b>	<b>183</b>	<b>100.00</b>	<b>3</b>	<b>1.67</b>
Educators	Lower Skilled (Levels 1-2)	-	0.00	-	0.00	-	0.00
	Skilled (Levels 3-5)	70	41.67	66	37.71	-4	-5.71
	Highly skilled production (Levels 6-8)	93	55.36	105	60.00	12	12.90
	Highly skilled supervision (Levels 9-12)	5	2.98	4	2.29	-1	-20.00
	Senior Management (Levels 13 - 16)	-	0.00	-	0.00	-	0.00
	<b>Total</b>	<b>168</b>	<b>100.00</b>	<b>175</b>	<b>100.00</b>	<b>7</b>	<b>4.17</b>
Public Service	Lower Skilled (Levels 1-2)	3	25.00	3	37.50	-	0.00
	Skilled (Levels 3-5)	5	41.67	3	37.50	-2	-40.00
	Highly skilled production (Levels 6-8)	1	8.33	1	12.50	-	0.00
	Highly skilled supervision (Levels 9-12)	3	25.00	1	12.50	-2	-66.67
	Senior Management (Levels 13 - 16)	-	0.00	-	0.00	-	0.00
	<b>Total</b>	<b>12</b>	<b>100.00</b>	<b>8</b>	<b>100.00</b>	<b>-4</b>	<b>-33.33</b>

#### 4.11. Leave Utilisation for the period 1 January 2011 to 31 December 2011

The following tables provide an indication of the use of sick leave (Table 4.11.1) and incapacity leave (Table 4.11.2). In both cases, the estimated cost of the leave is also provided.

**Table 4.11.1(a): Sick leave, 1 January 2011 to 31 December 2011**

Group	Salary Band	Total Days	Days with medical certification	% days with medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000) on 261 days
All personnel	Lower Skilled (Levels 1-2)	15 387	12 982	84.37	1 979	7.30	8	5	3,662
	Skilled (Levels 3-5)	25 956	21 465	82.70	3 087	11.39	8	5	9,210
	Highly skilled Production (Levels 6-8)	131 728	101 369	76.95	16 516	60.96	8	6	92,508
	Highly skilled supervision (Levels 9-12)	43 734	34 927	79.86	5 477	20.22	8	5	46,443
	Senior Management (Levels 13-16)	152	108	71.05	34	0.13	4	3	454
	<b>Total</b>	<b>216 957</b>	<b>170 851</b>	<b>78.75</b>	<b>27 093</b>	<b>100.00</b>	<b>8</b>	<b>5</b>	<b>152,277</b>
Educators	Lower Skilled (Levels 1-2)	-	-	0.00	-	0.00	-	-	-
	Skilled (Levels 3-5)	3 419	2 582	75.52	546	2.56	6	3	1,439
	Highly skilled Production (Levels 6-8)	122 908	94 309	76.73	15 488	72.57	8	6	87,354
	Highly skilled supervision (Levels 9-12)	42 691	34 156	80.01	5 307	24.87	8	5	45,290
	Senior Management (Levels 13-16)	-	-	0.00	-	0.00	-	-	-
	<b>Total</b>	<b>169 018</b>	<b>131 047</b>	<b>77.53</b>	<b>21 341</b>	<b>100.00</b>	<b>8</b>	<b>5</b>	<b>134,083</b>
Public service	Lower Skilled (Levels 1-2)	15 387	12 982	84.37	1 979	34.41	8	5	3,662
	Skilled (Levels 3-5)	22 537	18 883	83.79	2 541	44.18	9	6	7,771
	Highly skilled production (Levels 6-8)	8 820	7 060	80.05	1 028	17.87	9	7	5,154
	Highly skilled supervision (Levels 9-12)	1 043	771	73.92	170	2.96	6	5	1,152
	Senior Management (Levels 13-16)	152	108	71.05	34	0.59	4	3	454
	<b>Total</b>	<b>47 939</b>	<b>39 804</b>	<b>83.03</b>	<b>5 752</b>	<b>100.00</b>	<b>8</b>	<b>6</b>	<b>18,194</b>

**Table 4.11.1(b): Sick leave only, 1 January 2011 to 31 December 2011**

Group	Salary Band	Total Days	Days with medical certification	% days with medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per (sick) employee	Average days per (all) employee	Estimated Cost (R'000) on 261 days
All personnel	Lower Skilled (Levels 1-2)	12 980	10 631	81.90	1 957	7.31	7	4	3,080
	Skilled (Levels 3-5)	21 205	16 726	78.88	3 059	11.43	7	4	7,564
	Highly skilled production (Levels 6-8)	108 603	78 570	72.35	16 300	60.93	7	5	75,952
	Highly skilled supervision (Levels 9-12)	34 580	25 780	74.55	5 404	20.20	6	4	36,833
	Senior Management (Levels 13-16)	152	108	71.05	34	0.13	4	3	454
	<b>Total</b>	<b>177 520</b>	<b>131 815</b>	<b>74.25</b>	<b>26 754</b>	<b>100.00</b>	<b>7</b>	<b>4</b>	<b>123,883</b>
Educators	Lower Skilled (Levels 1-2)	-	-	0.00	-	0.00	-	-	-
	Skilled (Levels 3-5)	3 001	2 164	72.11	542	2.57	6	3	1,244
	Highly skilled production (Levels 6-8)	101 258	72 981	72.07	15 291	72.58	7	5	71,648
	Highly skilled supervision (Levels 9-12)	33 569	25 041	74.60	5 234	24.84	6	4	35,720
	Senior Management (Levels 13-16)	-	-	0.00	-	0.00	-	-	-
	<b>Total</b>	<b>137 828</b>	<b>100 186</b>	<b>72.69</b>	<b>21 067</b>	<b>100.00</b>	<b>7</b>	<b>4</b>	<b>108,612</b>
Public service	Lower Skilled (Levels 1-2)	12 980	10 631	81.90	1 957	34.41	7	4	3,080
	Skilled (Levels 3-5)	18 204	14 562	79.99	2 517	44.26	7	5	6,320
	Highly skilled production (Levels 6-8)	7 345	5 589	76.09	1 009	17.74	7	6	4,305
	Highly skilled supervision (Levels 9-12)	1 011	739	73.10	170	2.99	6	4	1,113
	Senior Management (Levels 13-16)	152	108	71.05	34	0.60	4	3	454
	<b>Total</b>	<b>39 692</b>	<b>31 629</b>	<b>79.69</b>	<b>5 687</b>	<b>100.00</b>	<b>7</b>	<b>5</b>	<b>15,272</b>

**Table 4.11.2: Incapacity leave, 1 January 2011 to 31 December 2011**

Group	Salary Band	Total Days = A	Days with medical certification = B1	% days with medical certification = B	Number of employees using sick leave = C	% of total employees using sick leave = D	Average days per (sick) employee = E	Average days per (all) employee = E	Estimated cost (R'000) on 261 days = F
All personnel	Lower Skilled (Levels 1-2)	2 407	2 351	97.67	59	5.97	41	1	582
	Skilled (Levels 3-5)	4 751	4 739	99.75	104	10.52	46	1	1,645
	Highly skilled production (Levels 6-8)	23 125	22 799	98.59	600	60.67	39	1	16,554
	Highly skilled supervision (Levels 9-12)	9 154	9 147	99.92	226	22.85	41	1	9,609
	Senior Management (Levels 13-16)	-	-	0.00	-	-	-	-	-
	<b>Total</b>	<b>39 437</b>	<b>39 036</b>	<b>98.98</b>	<b>989</b>	<b>100.00</b>	<b>40</b>	<b>1</b>	<b>28,390</b>
Educators	Lower Skilled (Levels 1-2)	-	-	-	-	-	-	-	-
	Skilled (Levels 3-5)	418	418	100.00	9	1.16	46	0	195
	Highly skilled production (Levels 6-8)	21 650	21 328	98.51	545	70.14	40	1	15,705
	Highly skilled supervision (Levels 9-12)	9 122	9 115	99.92	223	28.70	41	1	9,570
	Senior Management (Levels 13-16)	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>31 190</b>	<b>30 861</b>	<b>98.95</b>	<b>777</b>	<b>100.00</b>	<b>40</b>	<b>1</b>	<b>25,469</b>
Public service	Lower Skilled (Levels 1-2)	2 407	2 351	97.67	59	27.83	41	1	582
	Skilled (Levels 3-5)	4 333	4 321	99.72	95	44.81	46	1	1,451
	Highly skilled production (Levels 6-8)	1 475	1 471	99.73	55	25.94	27	1	849
	Highly skilled super-vision (Levels 9-12)	32	32	100.00	3	1.42	11	-	39
	Senior Management (Levels 13-16)	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>8 247</b>	<b>8 175</b>	<b>99.13</b>	<b>212</b>	<b>100.00</b>	<b>39</b>	<b>1</b>	<b>2,922</b>

Table 4.11.3 summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

**Table 4.11.3: Annual Leave, 1 January 2011 to 31 December 2011**

Group	Salary Band	Total Days taken	Average number of days taken per employee	Number of employees with annual leave
All personnel	Lower Skilled (Levels 1-2)	22 358	11	2 074
	Skilled (Levels 3-5)	32 730	12	2 711
	Highly skilled production (Levels 6-8)	27 506	6	4 345
	Highly skilled supervision (Levels 9-12)	27 118	8	3 292
	Senior Management (Levels 13-16)	1 082	20	55
	<b>Total</b>	<b>110 794</b>	<b>9</b>	<b>12 477</b>
Educators	Lower Skilled (Levels 1-2)	-	-	-
	Skilled (Levels 3-5)	109	5	20
	Highly skilled production (Levels 6-8)	9 286	3	3 205
	Highly skilled supervision (Levels 9-12)	22 841	7	3 051
	Senior Management (Levels 13-16)	-	-	-
	<b>Total</b>	<b>*32 236</b>	<b>5</b>	<b>6 276</b>
Public service	Lower Skilled (Levels 1-2)	22 358	11	2 074
	Skilled (Levels 3-5)	32 621	12	2 691
	Highly skilled production (Levels 6-8)	18 220	16	1 140
	Highly skilled supervision (Levels 9-12)	4 277	18	241
	Senior Management (Levels 13-16)	1 082	20	55
	<b>Total</b>	<b>78 558</b>	<b>13</b>	<b>6 201</b>

The annual leave entitlements and measures in respect of office-based educators make provision for office-based educators to qualify for annual leave of between 22, 26 and 28 days per annum, based on the number of years of service. All institution-based educators are regarded as being on annual leave during institution closure periods.



**Table 4.11.4: Capped leave, 1 January 2011 to 31 December 2011**

Group	Salary Band	Total capped leave available as at 31/12/2011	Total days of capped leave taken	Number of employees using capped leave	Average number of days taken per employee	Number of employees with capped leave as at 31/12/2011	Total capped leave available as at 31/12/2011
All personnel	Lower Skilled (Levels 1-2)	44 075	1 907	73	26	895	38 191
	Skilled (Levels 3-5)	120 541	8 652	217	40	1 727	112 415
	Highly skilled production (Levels 6-8)	609 921	26 425	3 659	7	9 351	508 104
	Highly skilled supervision (Levels 9-12)	504 576	30 682	2 734	11	7 271	539 508
	Senior Management (Levels 13-16)	3 683	23	5	5	30	3 646
	<b>Total</b>	<b>1 282 796</b>	<b>67 689</b>	<b>6 688</b>	<b>10</b>	<b>19 274</b>	<b>1 201 865</b>
Educators	Lower Skilled (Levels 1-2)	-	-	-	-	-	-
	Skilled (Levels 3-5)	5 658	469	24	20	56	4 037
	Highly skilled production (Levels 6-8)	545 770	23 124	3 515	7	8 321	447 133
	Highly skilled supervision (Levels 9-12)	497 483	30 201	2 721	11	7 174	531 782
	Senior Management (Levels 13-16)	-	-	-	-	-	-
	<b>Total</b>	<b>1 048 911</b>	<b>53 794</b>	<b>6 260</b>	<b>9</b>	<b>15 551</b>	<b>982 953</b>
Public service	Lower Skilled (Levels 1-2)	44 075	1 907	73	26	895	38 191
	Skilled (Levels 3-5)	114 883	8 183	193	42	1 671	108 378
	Highly skilled production (Levels 6-8)	64 151	3 301	144	23	1 030	60 971
	Highly skilled supervision (Levels 9-12)	7 093	481	13	37	97	7 725
	Senior Management (Levels 13-16)	3 683	23	5	5	30	3 646
	<b>Total</b>	<b>233 885</b>	<b>13 895</b>	<b>428</b>	<b>32</b>	<b>3 723</b>	<b>218 912</b>

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

**Table 4.11.5: Leave pay-outs, 1 April 2011 to 31 March 2012**

Reason	Total Amount (R'000)	Number of Employees	Average payment per employee
Leave pay-outs for 2011/12 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave pay-outs on termination of service for 2011/12	25,242	423	59,673
Current leave pay-outs on termination of service 2011/12	-	-	-
<b>Total</b>	<b>25,242</b>	<b>423</b>	<b>59,673</b>

#### 4.12. HIV and AIDS & Health Promotion Programmes

**Table 4.12.1: Steps taken to reduce the risk of occupational exposure, 1 April 2011 to 31 March 2012**

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Educators and Support Staff (school nurses, cleaning staff, educators in laboratories, engineering and school secretaries)	Brochure with procedures to follow on occupational exposure. Each education institution has a health and safety committee.

**Table 4.12.2: Details of Health Promotion and HIV and AIDS Programmes (tick the applicable boxes and provide the required information), 1 April 2011 to 31 March 2012**

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Mr Matthys Cronje Director: Human Resource Management
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		The WCED has two specific programmes aimed at health and well-being i.e. the HIV/AIDS Life Skills Orientation Programme (LSOP) and the HIV and AIDS in the Workplace (HWP). These two programmes support each other in terms of training and advocacy. The WCED Employee Health & Wellness Programme has two officials responsible for this programme on Assistant Director level and Human Resource Clerk level. Budget = R 1 783 026
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		This programme provides on-going support in respect of the psychological, emotional and lifestyle needs of our employees. It is an Employee Health and Wellness Management Programme focusing on, amongst others, HIV and AIDS, stress, financial management, relationships, legal matters, family matters, substance abuse and trauma debriefing. These services are provided by private service providers to ensure confidentiality. This programme also addresses health and wellness issues of employees through Employee Health and Wellness Awareness Days. The aim of these days is to promote healthy lifestyles and raise awareness around services which the WCED offers to its employees. In addition, Health Promotion Awareness takes place according to days noted in the Department of Health's Health Calendar.
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		The Director: Human Resource Management, responsible Deputy Director and responsible Assistant Director manage the programme and provide quarterly reports to employee parties who also provide support to the programme.

Question	Yes	No	Details, if yes
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		The WCED adopted its own HIV and AIDS Policy in the Workplace, based on the Framework provided by the Provincial Government, which is supported by the HIV&AIDS Transversal policy and Employee Health & Wellness Transversal framework.
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		The WCED provides regular awareness-raising of the proper context in which HIV and AIDS should be perceived. Unique matters regarding HIV and AIDS, e.g. Confidentiality, disclosure, VCT, etc. are in the WCED's HIV and AIDS Policy and adherence to these are part of line management's responsibility.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		HIV Counselling Testing (HCT) is integrally part of broad health assessments conducted during Health and Wellness Awareness Days. The participation of HCT is on average 40% of those who attend the Awareness Days.
8. Has the department developed measures/ indicators to monitor and evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Monthly and quarterly reports are received from the Employee Health and Wellness service provider indicating the utilisation of the services offered.

**Note:** The Department of Health co-ordinates the Provincial Employee Aids Programme of which the WCED is part. It gives constructive direction regarding the following key elements / services:

1. Education and awareness in the workplace
2. Conducting of an HIV/AIDS audit in the workplace to determine infrastructural needs e.g. First Aid kits
3. Preventative programmes e.g. distribution of condoms
4. Promoting universal precautions e.g. safety measures to be observed when dealing with blood and body fluids of injured persons
5. Voluntary Counseling and Testing
6. Promotion of support to HIV/AIDS-infected employees

DPSA: Employee Health and Wellness Strategic Framework emphasises compliance in regard to HIV/AIDS and TB Management which recommends that core functions of EH&W in the workplace are to:

1. Mitigate the impact of HIV and AIDS and create an enabling social environment for Care, Treatment and Support.
2. Implement the Employee Health and Wellness Day programme for HIV infected and affected work community
3. Implementation of Peer Educator programme for employees, targeting behavioural risks

Medical Assistance for the treatment and care of employees living with HIV/AIDS is provided by GEMS, other medical aids and primary healthcare facilities.

#### 4.13. Labour Relations

The following collective agreements were entered into with trade unions within the department.

**Table 4.13.1: Collective agreements, 1 April 2011 to 31 March 2012**

<b>Total collective agreements</b>	<b>Nil</b>
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

**Table 4.13.2: Misconduct and disciplinary hearings finalised, 1 April 2011 to 31 March 2012**

Type of misconduct	Number	% of total
Theft, bribery, fraud or act of corruption in regard to examinations	8	2.81
Sexual assault on learner	25	8.77
Sexual assault on other employee	-	0.00
Sexual relationship with learner of the same school	1	0.35
Serious assault with intention to cause grievous bodily harm to a learner or student	-	0.00
Serious assault with intention to cause grievous bodily harm to another employee	-	0.00
Illegal possession of an intoxicating illegal or stupefying substance	-	0.00
Fails to comply with or contravenes an Act or any other statute, regulation or legal obligation	-	0.00
Wilfully or negligently mismanages the finances of the State	14	4.91
Misuse of state property	5	1.75
Unjustifiably prejudices the administration, discipline or efficiency of the Department	5	1.75
Misuses his or her position in the department to promote or to prejudice the interests of any person	-	0.00
Accepts second employment and / or compensation without written approval from the Employer	-	0.00
Fails to carry out a lawful order and / or routine instruction	7	2.46
Absenteeism	19	6.67
Discrimination	-	0.00
Poor performance, for reasons other than incapacity	7	2.46
While on duty, is under the influence of intoxicating substance	12	4.21
Improper, disgraceful and unacceptable conduct	17	5.96
Assaults, or attempts to or threatens to assault	104	36.49
Victimisation and / or intimidation	-	0.00
Give false statements or evidence in the execution of duties, and / or falsification of records	-	0.00
Unlawful industrial action	13	4.56
Common law or statutory offence (theft, fraud and corruption)	13	4.56
Dishonesty	5	1.75
Abscondment	30	10.53
<b>Total</b>	<b>285</b>	<b>100</b>

**Table 4.13.3: Types of misconduct addressed at disciplinary hearings, 1 April 2011 to 31 March 2012**

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	1	0.22
Verbal warning	3	0.66
Written warning	9	1.98
Final written warning	184	40.53
Suspension without pay	25	5.51
Fine	131	28.85
Demotion	1	0.22
Dismissal/desertion	83	18.28
Not guilty	4	0.88
Case withdrawn	13	2.86
<b>Total</b>	<b>454</b>	<b>100.00</b>

**Table 4.13.4: Grievances lodged, 1 April 2011 to 31 March 2012**

Grievances lodged	Number	% of Total
Number of grievances resolved	334	73.09
Number of grievances not resolved	123	26.91
<b>Total number of grievances lodged</b>	<b>457</b>	<b>100.00</b>

**Table 4.13.5: Disputes lodged with Councils, 1 April 2011 to 31 March 2012**

Disputes lodged with Councils	Number	% of Total
Number of disputes upheld	77	37.38
Number of disputes dismissed	129	62.62
<b>Total number of disputes lodged</b>	<b>206</b>	<b>100.00</b>

**Table 4.13.6: Strike actions, 1 April 2011 to 31 March 2012**

Strike actions	Number
Total number of person working days lost	859
Total cost (R'000) of working days lost	638
Amount (R'000) recovered as a result of no work no pay	0*

**Note:**

The protest action took place on 7 March 2012 and as a consequence there was not sufficient opportunity to implement the deductions before the end of the financial year 2011/12. The deductions will take place during the financial year 2012/13.

**Table 4.13.7: Precautionary suspensions, 1 April 2011 to 31 March 2012**

Precautionary suspensions	Number
Number of people suspended: Public servants.	12
Number of people suspended: Educators.	35
Number of public servant whose suspension exceeded 30 days	12
Number of educators whose suspension exceeded 90 days	19
Average number of days suspended	88.97
Cost (R'000) of suspensions	2,578

#### 4.14. Skills development

This section highlights the efforts of the department with regard to skills development. The tables reflect the training needs as at the beginning of the period under review, and the actual training provided.

**Table 4.14.1: Training needs identified, 1 April 2011 to 31 March 2012**

Occupational Categories	Gender	Number of employees as at 1 April 2011	Training needs identified at start of reporting period			
			Learner-ships	Skills Pro-grammes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	1 482	-	968	-	968
	Male	2 437	-	1 234	-	1 234
Professionals	Female	19 062	-	4 102	-	4 102
	Male	7 979	-	2 527	-	2 527
Technicians and associate professionals	Female	148	-	-	-	-
	Male	131	-	-	-	-
Clerks	Female	1 889	-	750	-	750
	Male	308	-	269	-	269
Service and sales workers	Female	6	-	-	-	-
	Male	25	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	1	-	-	-	-
	Male	12	-	-	-	-
Plant and machine operators and assemblers	Female	2 018	-	121	-	121
	Male	2 301	-	110	-	110
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Sub Total	Female	24 621	-	5 941	-	5 941
	Male	13 215	-	4 140	-	4 140
<b>Total</b>		<b>37 836</b>	<b>-</b>	<b>10 081</b>	<b>-</b>	<b>10 081</b>
<b>Employees with disabilities</b>	Female	<b>15</b>	-	6	-	<b>6</b>
	Male	<b>21</b>	-	6	-	<b>6</b>

**Note:** There is no alignment between the Organising Framework for Occupations (OFO) reported to the SETAs and the occupation categories listed under the Code of Remuneration (CORE). The Department has aligned the CORE occupation categories with the OFO occupation categories for reporting purposes in respect of the number of employees.

**Table 4.14.2: Training provided, 1 April 2011 to 31 March 2012**

Occupational Categories	Gender	Number of employees as at 31 March 2012	Training provided within the reporting period			
			Learner-ships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	1 551	-	1505	-	1505
	Male	2 463	-	1079	-	1079
Professionals	Female	20 132	-	4174	-	4174
	Male	8 345	-	2416	-	2416
Technicians and associate professionals	Female	297	-	14	-	14
	Male	203	-	-	-	-
Clerks	Female	1 972	-	615	-	615
	Male	269	-	224	-	224
Service and sales workers	Female	5	-	39	-	39
	Male	24	-	24	-	24
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	24	-	-	-	-
Elementary occupations	Female	2 361	-	162	-	162
	Male	2 664	-	278	-	278
Sub Total	Female	<b>26 318</b>	-	<b>6509</b>	-	<b>6509</b>
	Male	<b>13 992</b>	-	<b>4021</b>	-	<b>4021</b>
<b>Total</b>		<b>40 310</b>	-	<b>10530</b>	-	<b>10530</b>
<b>Employees with disabilities</b>	Female	<b>15</b>	-	3	-	<b>3</b>
	Male	<b>20</b>	-	2	-	<b>2</b>

**Note:** There is no alignment between the Organising Framework for Occupations (OFO) reported to the SETAs and the occupation categories listed under the Code of Remuneration (CORE). The Department has aligned the CORE occupation categories with the OFO occupation categories for reporting purposes in respect of the number of employees.

#### 4.15. Injury on Duty

The following tables provide basic information on injury on duty.

**Table 4.15.1: Injury on duty, 1 April 2011 to 31 March 2012**

Personnel Group	Nature of Injury on Duty	Number	% of total
All personnel	Required basic medical attention only	96	83.48
	Temporary Total Disablement	18	15.65
	Permanent Disablement	1	0.87
	Fatal	0	0.00
	<b>Total</b>	<b>115</b>	<b>100.00</b>
Percentage of total employment			<b>0.29</b>
Educators	Required basic medical attention only	46	82.14
	Temporary Total Disablement	9	16.07
	Permanent Disablement	1	1.79
	Fatal	0	0.00
	<b>Total</b>	<b>56</b>	<b>100.00</b>
Percentage of total employment			<b>0.18</b>
Public Service Personnel	Required basic medical attention only	50	84.75
	Temporary Total Disablement	9	15.25
	Permanent Disablement	0	0.00
	Fatal	0	0.00
	<b>Total</b>	<b>59</b>	<b>100.00</b>
Percentage of total employment			<b>0.70</b>

#### 4.16. Utilisation of Consultants

**Table 4.16.1: Report on consultant appointments using appropriated funds, 1 April 2011 to 31 March 2012**

Project Title	Total number of consultants that worked on the project	Duration: Work days	Contract value in Rand
-	-	-	-
Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
-	-	-	-



**Table 4.16.2: Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs), 1 April 2011 to 31 March 2012**

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
-	-	-	-

**Table 4.16.3: Report on consultant appointments using Donor funds, 1 April 2011 to 31 March 2012**

Project Title	Total Number of consultants that worked on the project	Duration: Work days	Donor and Contract value in Rand
-	-	-	-
Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
-	-	-	-

**Table 4.16.4: Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs), 1 April 2011 to 31 March 2012**

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
-	-	-	-