



Part E

Financial Information

**WESTERN CAPE PROVINCE
DEPARTMENT OF EDUCATION
VOTE 5**

**REPORT OF THE AUDITOR-GENERAL
for the year ended 31 March 2014**

**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) set out on pages 188 to 231, which comprise the appropriation statement, the statement of financial position as at 31 March 2014, the statement of financial performance, statement of changes in net assets and statement of cash flows for the year then ended, as well as 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 and fair presentation of these financial statements in accordance with the Modified Cash Standard (MCS) 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, 2013 (Act No. 2 of 2013) (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 and fair presentation 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.

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5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

6. In my opinion, the financial statements presents fairly, in all material respects, the financial position of the WCED as at 31 March 2014 and its financial performance and cash flows for the year then ended, in accordance with the MCS prescribed by the National Treasury and the requirements of the PFMA and DoRA.

Emphasis of matters

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

Restatement of corresponding figures

8. As disclosed in note 31 to the financial statements, the corresponding figures for 31 March 2013 have been restated as a result of the National Treasury's change in method of ageing of debtors, reclassification of disallowance accounts and an error discovered during 2013-14 in the financial statements of the WCED for the year ended, 31 March 2013.
9. As disclosed in note 19 to the financial statements, the corresponding figures for 31 March 2013 have been restated as a result of amendments to the accounting manual for departments during 2013-14 relating to commitments.

Material impairments

10. As disclosed in note 10 to the financial statements, the WCED had receivables totalling R84,1 million at 31 March 2014, for which the recoverability of R71,8 million is doubtful and has been provided for.

Additional matter

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

Unaudited supplementary schedules

12. The supplementary information set out on pages 232 to 239 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

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REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

13. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report, non-compliance with legislation as well as internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

14. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected programme presented in the annual performance report of the WCED for the year ended 31 March 2014:
- Programme 2: public school education on pages 48 to 64.
15. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
16. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned programme. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's *Framework for managing programme performance information*.
17. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not raise any material findings on the usefulness and reliability of the reported performance information for the selected programme.

Additional matter

19. Although I raised no material findings on the usefulness and reliability of the reported performance information for the selected programme, I draw attention to the following matter:

Achievement of planned targets

20. Refer to the annual performance report on pages 44, 61 – 63, 68, 77 – 78 and 84 for information on the achievement of the planned targets for the year.

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Compliance with legislation

21. I performed procedures to obtain evidence that the WCED had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Annual financial statements

22. The financial statements submitted for auditing were not prepared in accordance with the MCS prescribed by the National Treasury as required by section 40(1)(b) of the PFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Service delivery – education national school nutrition programme (NSNP)

23. Some meals were not prepared according to the recommended food specifications and approved menu, in contravention of the Division of revenue grant framework, published in Gazette No. 36581 dated 24 June 2013.

Internal control

24. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Financial and performance management

25. The WCED did not review the annual financial statements adequately to ensure the accuracy and completeness thereof and that financial statement disclosures were fairly presented, supported and evidenced by reliable information. I noted material misstatements for various disclosure notes.
26. School management and NSNP district coordinators at district offices did not adhere to policies and procedures to support the understanding and execution of internal control objectives, processes and responsibilities. The WCED did not implement processes to monitor whether nutritious meals were always provided to all learners in terms of the *NSNP framework*.

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OTHER REPORTS

Performance audits

27. The following performance audits were conducted during the year under review and their status is as indicated below:

Performance audit of the readiness of government to report on its performance

28. The report of the Auditor-General of South Africa on the readiness of government to report on its performance will be tabled during 2014. The WCED was one of the 61 institutions audited during this audit. The performance audit focused on the following:

- The systems and processes that government departments have put in place to report on their performance.
- The performance reporting guidance and oversight that government departments have received.

Performance audit on early childhood development (ECD) programme (grade R)

29. The outcomes of a performance audit on the ECD programme will be included in the education sector report, which will be tabled towards the end of 2014. The audit focused on the economical, efficient and effective use of resources within the ECD programme.

Performance audit on the adult education and training (AET) programme

30. The outcomes of a performance audit on the AET programme will be included in the education sector report, which will be tabled towards the end of 2014. The audit focused on the economical, efficient and effective use of resources within the AET programme.

Investigations

31. The following investigations are in progress:

Description	Reason
Thirty six new cases of fraudulent activities were reported during the financial year.	Financial irregularities, alleged corruption, nepotism and alleged procurement fraud.
Twenty eight cases are currently open and in progress at the date of this report	Financial irregularities, alleged corruption, nepotism and alleged procurement fraud

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The following investigations were completed during the financial year:

Description	Reason
Fifty-three cases were closed during the financial year, 33 of which related to fraud and other irregularities	Financial irregularities, alleged corruption, nepotism and alleged procurement fraud

Auditor-General

Cape Town
30 July 2014



**AUDITOR - GENERAL
SOUTH AFRICA**

Auditing to build public confidence

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

Appropriation per programme									
Programmes	2013/14							2012/13	
	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
1. Administration									
Current payment	463 324	(14 126)	(21 615)	427 583	425 088	2 495	99.4	394 870	392 708
Transfers and subsidies	72 949	20 303	-	93 252	93 252	-	100.0	99 123	99 123
Payment for capital assets	58 931	(252)	(12 036)	46 643	40 543	6 100	86.9	34 682	26 921
Payment for financial assets	18 191	(5 925)	-	12 266	12 266	-	100.0	18 236	18 236
	613 395	-	(33 651)	579 744	571 149	8 595	-	546 911	536 988
2. Public Ordinary School Education									
Current payment	10 712 861	(102 675)	(24 196)	10 585 990	10 577 066	8 924	99.9	9 812 838	9 798 650
Transfers and subsidies	675 184	95 242	-	770 426	770 426	-	100.0	650 209	648 456
Payment for capital assets	17 516	7 433	-	24 949	15 287	9 662	61.3	4 248	3 414
	11 405 561	-	(24 196)	11 381 365	11 362 779	18 586	-	10 467 295	10 450 520
3. Independent School Subsidies									
Transfers and subsidies	84 932	-	(284)	84 648	84 648	-	100.0	72 321	72 321
Payment for financial assets	-	-	-	-	-	-	-	-	-
	84 932	-	(284)	84 648	84 648	-	-	72 321	72 321
4. Public Special School Education									
Current payment	757 589	5 422	12 024	775 035	775 035	-	100.0	681 631	677 441
Transfers and subsidies	147 508	(5 779)	(9 755)	131 974	131 974	-	100.0	131 428	131 428
Payment for capital assets	2 972	357	-	3 329	3 329	-	100.0	11 232	11 232
	908 069	-	2 269	910 338	910 338	-	-	824 291	820 101
5. Further Education and Training									
Current payment	304 065	(14 389)	-	289 676	289 657	19	100.0	273 885	273 819
Transfers and subsidies	49 032	14 389	-	63 421	63 421	-	100.0	323 704	323 704
	353 097	-	-	353 097	353 078	19	-	597 589	597 523
6. Adult Basic Education and Training									
Current payment	10 363	(5 318)	(14)	5 031	5 031	-	100.0	7 106	7 106
Transfers and subsidies	27 549	5 318	-	32 867	32 867	-	100.0	29 814	29 814
	37 912	-	(14)	37 898	37 898	-	-	36 920	36 920
7. Early Childhood Development									
Current payment	135 811	(10 405)	-	125 406	125 304	102	99.9	100 000	100 000
Transfers and subsidies	320 901	10 405	8 925	340 231	340 231	-	100.0	283 894	283 894
	456 712	-	8 925	465 637	465 535	102	-	383 894	383 894
8. Infrastructure Development									
Current payment	183 728	(4 694)	21 369	200 403	200 403	-	100.0	188 413	153 028
Transfers and subsidies	95 750	23 002	24 183	142 935	142 935	-	100.0	89 818	89 818
Payment for capital assets	867 916	(18 308)	-	849 608	710 974	138 634	83.7	512 756	507 826
	1 147 394	-	45 552	1 192 946	1 054 312	138 634	-	790 987	750 672
9. Auxiliary and Associated Services									
Current payment	633 196	(8 160)	-	625 036	624 383	653	99.9	608 010	607 146
Transfers and subsidies	14 723	7 475	297	22 495	22 495	-	100.0	9 937	9 937
Payment for capital assets	13 794	685	1 102	15 581	15 581	-	100.0	22 088	22 088
	661 713	-	1 399	663 112	662 459	653	-	640 035	639 171
Subtotal	15 668 785	-	-	15 668 785	15 502 196	166 589	98.9	14 360 243	14 288 110
Total	15 668 785	-	-	15 668 785	15 502 196	166 589	98.9	14 360 243	14 288 110
Add: Departmental receipts				-				17 348	
Actual amounts per Statement of Financial Performance (Total Revenue)				15 668 785				14 377 591	
Actual amounts per Statement of Financial Performance Expenditure					15 502 196				14 288 110

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

Appropriation per Economic classification									
Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	11 640 672	(75 951)	2 231	11 566 952	11 566 933	19	100.0	10 747 047	10 742 371
Goods and services	1 560 265	(78 394)	(14 663)	1 467 208	1 455 034	12 174	99.2	1 319 706	1 267 527
Transfers & subsidies									
Departmental agencies & accounts	5 821	6	-	5 827	5 827	-	100.0	5 534	5 534
Non-profit institutions	1 452 161	128 798	23 366	1 604 325	1 604 325	-	100.0	1 605 054	1 603 326
Households	30 546	41 538	-	72 084	72 084	-	100.0	79 648	79 623
Gifts and donations	-	13	-	13	13	-	100.0	12	12
Payment for capital assets									
Buildings & other fixed structures	877 056	(53 669)	-	823 387	679 706	143 681	82.6	440 415	435 485
Machinery & equipment	82 717	43 826	(9 832)	116 711	105 996	10 715	90.8	143 735	135 140
Intangible assets	1 356	(242)	(1 102)	12	12	-	100.0	856	856
Payment for financial assets									
	18 191	(5 925)	-	12 266	12 266	-	100.0	18 236	18 236
Total	15 668 785	-	-	15 668 785	15 502 196	166 589	98.9	14 360 243	14 288 110

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for the year ended 31 March 2014**

**Detail per Programme 1 – Administration
for the year ended 31 March 2014**

Details per Sub-Programme		2013/14							2012/13	
		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
1.1	Office of the MEC									
	Current payment	7 025	(1 113)	-	5 912	5 912	-	100.0	5 942	5 942
	Transfers and subsidies	-	25	-	25	25	-	100.0	24	24
	Payment for capital assets	192	(12)	-	180	180	-	100.0	374	374
1.2	Corporate Services									
	Current payment	230 038	(323)	(9 893)	219 822	219 822	-	100.0	207 763	207 763
	Transfers and subsidies	2 650	323	-	2 973	2 973	-	100.0	5 257	5 257
	Payment for capital assets	3 288	2	-	3 290	3 290	-	100.0	4 561	4 561
	Payment for financial assets	18 191	(5 925)	-	12 266	12 266	-	100.0	18 217	18 217
1.3	Education Management									
	Current payment	207 506	(12 435)	(9 464)	185 607	183 112	2 495	98.7	163 147	160 985
	Transfers and subsidies	28 209	30 976	-	59 185	59 185	-	100.0	82 107	82 107
	Payment for capital assets	51 815	-	(10 934)	40 881	34 781	6 100	85.1	28 345	20 584
	Payment for financial assets	-	-	-	-	-	-	-	19	19
1.4	Human Resource Development									
	Current payment	9 496	-	(2 258)	7 238	7 238	-	100.0	8 997	8 997
	Transfers and subsidies	22 705	(9 244)	-	13 461	13 461	-	100.0	-	-
	Payment for capital assets	-	-	-	-	-	-	-	19	19
1.5	Education Management Information System (EMIS)									
	Current payment	9 259	(255)	-	9 004	9 004	-	100.0	9 021	9 021
	Transfers and subsidies	19 385	(1 777)	-	17 608	17 608	-	100.0	11 735	11 735
	Payment for capital assets	3 636	(242)	(1 102)	2 292	2 292	-	100.0	1 383	1 383
Total		613 395	-	(33 651)	579 744	571 149	8 595	98.5	546 911	536 988

Programme 1 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	318 020	(11 168)	(9 001)	297 851	297 851	-	100.0	247 596	247 596
Goods and services	145 304	(2 958)	(12 614)	129 732	127 237	2 495	98.1	147 274	145 112
Transfers & subsidies									
Departmental agencies & accounts	2	14	-	16	16	-	100.0	1	1
Non-profit institutions	69 609	20 042	-	89 651	89 651	-	100.0	93 191	93 191
Households	3 338	234	-	3 572	3 572	-	100.0	5 919	5 919
Gifts and donations	-	13	-	13	13	-	100.0	12	12
Payment for capital assets									
Machinery & equipment	57 575	(10)	(10 934)	46 631	40 531	6 100	86.9	33 826	26 065
Software & other intangible assets	1 356	(242)	(1 102)	12	12	-	100.0	856	856
Payment for financial assets									
	18 191	(5 925)	-	12 266	12 266	-	100.0	18 236	18 236
Total	613 395	-	(33 651)	579 744	571 149	8 595	98.5	546 911	536 988

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 2 – Public Ordinary School Education
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
2.1 Public Primary School									
Current payment	6 141 906	33 330	-	6 175 236	6 175 236	-	100.0	5 804 783	5 804 783
Transfers and subsidies	410 012	10 274	-	420 286	420 286	-	100.0	383 871	383 871
Payment for capital assets	40	1 797	-	1 837	1 837	-	100.0	-	-
2.2 Public Secondary Schools									
Current payment	4 250 481	(130 782)	(24 196)	4 095 503	4 095 503	-	100.0	3 686 495	3 686 495
Transfers and subsidies	216 617	86 804	-	303 421	303 421	-	100.0	227 819	227 819
Payment for capital assets	-	1 773	-	1 773	1 773	-	100.0	650	650
2.3 Human Resource Development									
Current payment	76 768	1 379	-	78 147	78 147	-	100.0	75 781	75 781
Transfers and subsidies	12 828	(5 883)	-	6 945	6 945	-	100.0	9 545	9 545
Payment for capital assets	295	1 308	-	1 603	1 603	-	100.0	3 142	2 308
2.4 Conditional Grants									
Current payment	243 706	(6 602)	-	237 104	228 180	8 924	96.2	245 779	231 591
Transfers and subsidies	35 727	4 047	-	39 774	39 774	-	100.0	28 974	27 221
Payment for capital assets	17 181	2 555	-	19 736	10 074	9 662	51.0	456	456
Total	11 405 561	-	(24 196)	11 381 365	11 362 779	18 586	99.8	10 467 295	10 450 520

Programme 2 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	9 659 733	(33 773)	-	9 625 960	9 625 960	-	100.0	8 987 865	8 987 445
Goods and services	1 053 128	(68 902)	(24 196)	960 030	951 106	8 924	99.1	824 973	811 205
Transfers & subsidies									
Departmental agencies & accounts	2	(2)	-	-	-	-	-	2	2
Non-profit institutions	656 661	59 099	-	715 760	715 760	-	100.0	583 598	581 870
Households	18 521	36 145	-	54 666	54 666	-	100.0	66 609	66 584
Payment for capital assets									
Buildings & other fixed structures	9 319	(3 726)	-	5 593	546	5 047	9.8	414	414
Machinery & equipment	8 197	11 159	-	19 356	14 741	4 615	76.2	3 834	3 000
Total	11 405 561	-	(24 196)	11 381 365	11 362 779	18 586	99.8	10 467 295	10 450 520

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 3 – Independent School Subsidies
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
3.1 Primary Phase Transfers and subsidies	46 533	796	-	47 329	47 329	-	100.0	35 406	35 406
3.2 Secondary Phase Transfers and subsidies	38 399	(796)	(284)	37 319	37 319	-	100.0	36 915	36 915
Total	84 932	-	(284)	84 648	84 648	-	100.0	72 321	72 321

Programme 3 Per Economic classification	2013/14							2012/13	
	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
Transfers & subsidies Non-profit institutions	84 932	-	(284)	84 648	84 648	-	100.0	72 321	72 321
Total	84 932	-	(284)	84 648	84 648	-	100.0	72 321	72 321

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 4 – Public Special School Education
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
4.1 Schools									
Current payment	757 589	5 371	12 024	774 984	774 984	-	100.0	681 631	677 441
Transfers and subsidies	147 507	(5 778)	(9 755)	131 974	131 974	-	100.0	131 428	131 428
Payment for capital assets	2 972	357	-	3 329	3 329	-	100.0	11 232	11 232
4.2 Human Resource Development									
Current payment	-	51	-	51	51	-	100.0	-	-
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
Total	908 069	-	2 269	910 338	910 338	-	100.0	824 291	820 101

Programme 4 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	750 067	-	11 232	761 299	761 299	-	100.0	673 069	668 879
Goods and services	7 522	5 422	792	13 736	13 736	-	100.0	8 562	8 562
Transfers & subsidies									
Non-profit institutions	146 118	(7 823)	(9 755)	128 540	128 540	-	100.0	129 161	129 161
Households	1 390	2 044	-	3 434	3 434	-	100.0	2 267	2 267
Payment for capital assets									
Buildings & other fixed structures	-	-	-	-	-	-	-	6 454	6 454
Machinery & equipment	2 972	357	-	3 329	3 329	-	100.0	4 778	4 778
Total	908 069	-	2 269	910 338	910 338	-	100.0	824 291	820 101

**WESTERN CAPE PROVINCE
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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 5 – Further Education and Training
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
5.1 Public Institutions									
Current payment	304 065	(14 389)	-	289 676	289 657	19	100.0	273 885	273 819
Transfers and subsidies	49 032	14 389	-	63 421	63 421	-	100.0	323 704	323 704
Total	353 097	-	-	353 097	353 078	19	100.0	597 589	597 523

Programme 5 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	304 065	(14 389)	-	289 676	289 657	19	100.0	273 885	273 819
Transfers & subsidies									
Non-profit institutions	48 798	14 363	-	63 161	63 161	-	100.0	323 285	323 285
Households	234	26	-	260	260	-	100.0	419	419
Total	353 097	-	-	353 097	353 078	19	100.0	597 589	597 523

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 6 – Adult Basic Education and Training
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
6.1 Public Centres									
Current payment	10 363	(5 434)	(14)	4 915	4 915	-	100.0	7 106	7 106
Transfers and subsidies	-	91	-	91	91	-	100.0	-	-
6.2 Subsidies to Private Centres									
Current payment	-	116	-	116	116	-	100.0	-	-
Transfers and subsidies	27 547	5 229	-	32 776	32 776	-	100.0	29 814	29 814
6.3 Professional Services									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
6.4 Human Resource Development									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
Total	37 912	-	(14)	37 898	37 898	-	100.0	36 920	36 920

Programme 6 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	8 921	(4 810)	-	4 111	4 111	-	100.0	5 853	5 853
Goods and services	1 442	(508)	(14)	920	920	-	100.0	1 253	1 253
Transfers & subsidies									
Non-profit institutions	27 549	5 092	-	32 641	32 641	-	100.0	29 814	29 814
Households	-	226	-	226	226	-	100.0	-	-
Total	37 912	-	(14)	37 898	37 898	-	100.0	36 920	36 920

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 7 – Early Childhood Development
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
7.1 Grade R in Public Schools									
Current payment	92 824	(17 815)	-	75 009	75 009	-	100.0	71 757	71 757
Transfers and subsidies	208 743	8 126	6 795	223 664	223 664	-	100.0	150 708	150 708
7.2 Grade R in Community Centres									
Transfers and subsidies	52 161	1 599	-	53 760	53 760	-	100.0	43 194	43 194
7.3 Pre-grade R Training									
Current payment	40 072	8 091	-	48 163	48 163	-	100.0	28 243	28 243
Transfers and subsidies	54 860	-	2 130	56 990	56 990	-	100.0	73 007	73 007
7.4 Human Resource Development									
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
7.5 Conditional Grant – ECD									
Current payment	2 915	(681)	-	2 234	2 132	102	95.4	-	-
Transfers and subsidies	5 136	681	-	5 817	5 817	-	100.0	16 985	16 985
Total	456 712	-	8 925	465 637	465 535	102	100.0	383 894	383 894

Programme 7 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	75 478	(12 336)	-	63 142	63 142	-	100.0	64 203	64 203
Goods and services	60 333	1 931	-	62 264	62 162	102	99.8	35 797	35 797
Transfers & subsidies									
Non-profit institutions	317 586	13 550	8 925	340 061	340 061	-	100.0	283 593	283 593
Households	3 315	(3 145)	-	170	170	-	100.0	301	301
Total	456 712	-	8 925	465 637	465 535	102	100.00	383 894	383 894

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 8 – Infrastructure Development
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
8.1 Administration									
Current payment	5 321	1 663	-	6 984	6 984	-	100.0	526	526
Payment for capital assets	5 179	(2 973)	-	2 206	2 206	-	100.0	320	320
8.2 Public Ordinary Schools									
Current payment	178 407	(6 891)	21 369	192 885	192 885	-	100.0	187 779	152 394
Transfers and subsidies	95 750	20 602	24 183	140 535	140 535	-	100.0	89 818	89 818
Payment for capital assets	845 737	(17 301)	-	828 436	689 802	138 634	83.3	460 404	455 474
8.3 Public Special School Education									
Current payment	-	487	-	487	487	-	100.0	108	108
Transfers and subsidies	-	2 400	-	2 400	2 400	-	100.0	-	-
Payment for capital assets	7 000	(2 909)	-	4 091	4 091	-	100.0	14 575	14 575
8.4 Early Childhood Development									
Current payment	-	47	-	47	47	-	100.0	-	-
Payment for capital assets	10 000	4 875	-	14 875	14 875	-	100.0	37 457	37 457
Total	1 147 394	-	45 552	1 192 946	1 054 312	138 634	88.4	790 987	750 672

Programme 8 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	4 471	975	-	5 446	5 446	-	100.0	456	456
Goods and services	179 257	(5 669)	21 369	194 957	194 957	-	100.0	187 957	152 572
Transfers & subsidies									
Non-profit institutions	95 750	23 002	24 183	142 935	142 935	-	100.0	89 818	89 818
Payment for capital assets									
Buildings and other fixed structures	867 737	(49 943)	-	817 794	679 160	138 634	83.0	425 133	420 203
Machinery & equipment	179	31 635	-	31 814	31 814	-	100.0	87 623	87 623
Total	1 147 394	-	45 552	1 192 946	1 054 312	138 634	88.4	790 987	750 672

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**APPROPRIATION STATEMENT
for the year ended 31 March 2014**

**Detail per Programme 9 – Auxiliary and Associated Services
for the year ended 31 March 2014**

Details per sub-programme	2013/14							2012/13	
	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
9.1 Payments to SETA									
Transfers and subsidies	5 811	-	-	5 811	5 811	-	100.0	5 524	5 524
9.2 Professional Services									
Current payment	477 878	(6 339)	-	471 539	471 539	-	100.0	455 082	455 082
Transfers and subsidies	8 707	5 668	-	14 375	14 375	-	100.0	3 982	3 982
Payment for capital assets	13 599	671	774	15 044	15 044	-	100.0	21 789	21 789
9.3 External Examinations									
Current payment	136 817	(307)	-	136 510	136 510	-	100.0	135 676	135 676
Transfers and subsidies	205	307	297	809	809	-	100.0	421	421
Payment for capital assets	195	-	328	523	523	-	100.0	145	145
9.4 Conditional Grants									
Current payment	18 501	(1 514)	-	16 987	16 334	653	96.2	17 252	16 388
Transfers and subsidies	-	1 500	-	1 500	1 500	-	100.0	10	10
Payment for capital assets	-	14	-	14	14	-	100.0	154	154
Total	661 713	-	1 399	663 112	662 459	653	99.9	640 035	639 171

Programme 9 Per Economic classification	2013/14							2012/13	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	519 917	(450)	-	519 467	519 467	-	100.0	494 120	494 120
Goods and services	113 279	(7 710)	-	105 569	104 916	653	99.4	113 890	113 026
Transfers & subsidies									
Departmental agencies & accounts	5 817	(6)	-	5 811	5 811	-	100.0	5 531	5 531
Non-profit institutions	5 158	1 473	297	6 928	6 928	-	100.0	273	273
Households	3 748	6 008	-	9 756	9 756	-	100.0	4 133	4 133
Payment for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	0.0	8 414	8 414
Machinery & equipment	13 794	685	1 102	15 581	15 581	-	100.0	13 674	13 674
Total	661 713	-	1 399	663 112	662 459	653	99.9	640 035	639 171

**WESTERN CAPE PROVINCE
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**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2014**

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 Payments for financial assets to the Annual Financial Statements.

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

4.1 Per programme

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation %
Programme name				
Administration	579 744	571 149	8 595	1%
Public ordinary school education	11 381 365	11 362 779	18 586	0%
Independent school subsidies	84 648	84 648	-	0%
Public special school education	910 338	910 338	-	0%
Further education and training	353 097	353 078	19	0%
Adult basic education and training	37 898	37 898	-	0%
Early childhood development	465 637	465 535	102	0%
Infrastructure development	1 192 946	1 054 312	138 634	12%
Auxiliary and associated services	663 112	662 459	653	0%

The under-expenditure on Administration is due to delays in the delivery of a wrapping machine procured for examination administration and under-expenditure on Infrastructure development is due to construction of capital projects at public schools that could not be completed before the end of the financial year.

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**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2014**

4.2 Per economic classification

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation %
Current expenditure				
Compensation of employees	11 566 952	11 566 933	19	0%
Goods and services	1 467 208	1 455 034	12 174	1%
Transfers and subsidies				
Departmental agencies and accounts	5 827	5 827	-	0%
Non-profit institutions	1 604 325	1 604 325	-	0%
Households	72 084	72 084	-	0%
Gifts and donations	13	13	-	0%
Payments for capital assets				
Buildings and other fixed structures	823 387	679 706	143 681	17%
Machinery and equipment	116 711	105 996	10 715	9%
Intangible assets	12	12	-	0%
Payments for financial assets	12 266	12 266	-	0%

Explanation of variance: The under-expenditure on machinery and equipment and buildings and other fixed structures is due to delays in the delivery of a wrapping machine procured for examination administration and construction of capital projects at public schools that could not be completed before the end of the financial year.

4.3 Per conditional grant

	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation %
Basic Education				
HIV/AIDS (Life Skills Education) Grant	18 501	17 848	653	4%
National School Nutrition Programme Grant	265 103	258 328	6 775	3%
Technical Secondary School Recapitalisation Grant	13 898	3 717	10 181	73%
Dinaledi Schools Grant	13 366	11 868	1 498	11%
Education Infrastructure Grant	960 465	821 830	138 635	14%
Higher Education & Training				
Further Education and Training Colleges Grant	125 406	125 304	102	0%
EPWP Integrated Grant for Provinces	3 000	3 000	-	0%
Social Sector EPWP Incentive Grant to Provinces	12 298	12 064	234	2%

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**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2014**

Explanation of variance: The under spending on HIV/AIDS (Life Skills Education) Grant is due to suppliers who could not submit the outstanding invoices for payment by the financial year-end for expenditure committed. The saving on National School Nutrition Programme Grant is due to a milk pilot to have been conducted early in the 2013/14 financial year to test the possibilities of providing learners with a sachet of milk once a week. Delays in sourcing a supply for the packaging material were responsible for the pilot only taking place in November 2013. The under-expenditure on Technical Secondary School Recapitalisation Grant is due to delays with the construction of mechanical and civil technology workshops as well as delays with the delivery of ICT hardware and mechanical, electrical and civil technology toolkits at technical secondary schools. The saving on Dinaledi Schools Grant is mainly due to delays in the tender procedures for the purchasing of ICT equipment and infrastructure at focus schools for which tenders were only awarded in April 2014. The under-expenditure on Education Infrastructure Grant is due to delays of ASIDI capital infrastructure projects at public ordinary schools. The saving on Social sector EPWP incentive grant to provinces is mainly due to fewer claims received from FET colleges for capacity building of data capturers and first aid training of ECD practitioner assistants.

**WESTERN CAPE PROVINCE
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**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2014**

		2013/14 R'000	2012/13 R'000
	Note		
REVENUE			
Annual appropriation	1	15 668 785	14 360 243
Departmental revenue	2	-	17 348
TOTAL REVENUE		15 668 785	14 377 591
EXPENDITURE			
Current expenditure			
Compensation of employees	3	11 566 933	10 742 371
Goods and services	4	1 455 034	1 267 527
Total current expenditure		13 021 967	12 009 898
Transfers and subsidies			
Transfers and subsidies	6	1 682 249	1 688 495
Total transfers and subsidies		1 682 249	1 688 495
Expenditure for capital assets			
Tangible assets	7	785 702	570 625
Intangible assets	7	12	856
Total expenditure for capital assets		785 714	571 481
Payments for financial assets	5	12 266	18 236
TOTAL EXPENDITURE		15 502 196	14 288 110
SURPLUS FOR THE YEAR		166 589	89 481
Reconciliation of Net Surplus for the year			
Voted Funds		166 589	72 133
Annual appropriation		166 589	72 133
Departmental revenue and NRF Receipts	13	-	17 348
SURPLUS FOR THE YEAR		166 589	89 481

**WESTERN CAPE PROVINCE
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**STATEMENT OF FINANCIAL POSITION
as at 31 March 2014**

	Note	2013/14 R'000	2012/13 R'000
ASSETS			
Current Assets		219 977	156 545
Cash and cash equivalents	8	135 869	10
Prepayments and advances	9	-	47
Receivables	10	84 108	156 488
Non-Current Assets		15 752	15 489
Investments	11	15 752	15 489
TOTAL ASSETS		235 729	172 034
LIABILITIES			
Current Liabilities		170 732	102 555
Voted funds to be surrendered to the Revenue Fund	12	166 589	72 133
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	2 111	10 991
Bank overdraft	14	-	17 142
Payables	15	2 032	2 289
TOTAL LIABILITIES		170 732	102 555
NET ASSETS		64 997	69 479
Represented by:			
Capitalisation reserve		15 752	15 489
Recoverable revenue		49 245	53 990
TOTAL		64 997	69 479

**WESTERN CAPE PROVINCE
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**STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2014**

	Note	2013/14 R'000	2012/13 R'000
NET ASSETS			
Capitalisation Reserves			
Opening balance		15 489	14 872
Transfers:			
Movement in Operational Funds		263	617
Closing balance		15 752	15 489
Recoverable revenue			
Opening balance		53 990	70 584
Transfers:		(4 745)	(16 594)
Irrecoverable amounts written off	5.2	(4 745)	(16 594)
Closing balance		49 245	53 990
Total		64 997	69 479

**WESTERN CAPE PROVINCE
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**CASH FLOW STATEMENT
for the year ended 31 March 2014**

	Note	2013/14 R'000	2012/13 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		15 702 339	14 402 124
Annual appropriated funds received	1.1	15 668 785	14 360 243
Departmental revenue received	2	31 736	38 351
Interest received	2.3	1 818	3 530
Net decrease in working capital		72 170	(39 119)
Surrendered to Revenue Fund		(114 567)	(49 028)
Current payments		(13 021 967)	(12 009 898)
Payments for financial assets	5	(12 266)	(18 236)
Transfers and subsidies paid		(1 682 249)	(1 688 495)
Net cash flow available from operating activities		943 460	597 348
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets		(785 714)	(571 481)
(Increase) in investments		(263)	(617)
Net cash flows from investing activities		(785 977)	(572 098)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) in net assets		(4 482)	(15 977)
Net cash flows from financing activities		(4 482)	(15 977)
Net increase in cash and cash equivalents		153 001	9 273
Cash and cash equivalents at beginning of period	17	(17 132)	(26 405)
Cash and cash equivalents at end of period		135 869	(17 132)

**WESTERN CAPE PROVINCE
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**ACCOUNTING POLICIES
for the year ended 31 March 2014**

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.

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

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

1. Basis of preparation

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

2. Going concern

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

3. Presentation currency

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

4. Rounding

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

5. Foreign currency translation

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

6. Current year comparison with budget

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

7. Revenue

7.1 Appropriated funds

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

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

The net amount of any appropriated funds due to/from the relevant revenue fund at the reporting date is recognised as a payable/receivable in the statement of financial position.

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**ACCOUNTING POLICIES
for the year ended 31 March 2014**

7.2 Departmental revenue

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3 Accrued departmental revenue

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

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

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and/penalties) is measured at amounts receivable from collecting agents.

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

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

8.1.2 Social contributions

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

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

8.2 Other expenditure

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

8.3 Accrued expenditure payable

Accrued expenditure payable is recorded in the notes to the financial statements when the goods are received or, in the case of services, when they are rendered to the department.

Accrued expenditure payable is measured at cost.

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**ACCOUNTING POLICIES
for the year ended 31 March 2014**

8.4 Leases

8.4.1 Operating leases

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

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

8.4.2 Finance leases

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

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

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

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

9. Cash and cash equivalents

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

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

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.

10. Prepayments and advances

Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

11. Loans and receivables

Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

12. Investments

Investments are recognised in the statement of financial position at cost.

13. Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

14. Payables

Loans and payables are recognised in the statement of financial position at cost.

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**ACCOUNTING POLICIES
for the year ended 31 March 2014**

15. Net Assets

15.1 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.

15.2 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.

16. Capital Assets

16.1 Immovable capital assets

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

Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably estimated, in which case the fair value is used.

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

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

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

16.2 Movable capital assets

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

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

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

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

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

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**ACCOUNTING POLICIES
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16.3 Intangible assets

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

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

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

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

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

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

17. Provisions and Contingents

17.1 Provisions

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 Contingent liabilities

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably

17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department

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17.4 Commitments

Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

18. Unauthorised expenditure

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

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

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

19. Fruitless and wasteful expenditure

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

Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

20. Irregular expenditure

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

Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.

Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

21. Key management personnel

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

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

1.1 Annual Appropriation

	Final Appropriation 2013/14 R'000	Actual Funds Received 2013/14 R'000	Funds not requested/ not received 2013/14 R'000	Appropriation received 2012/13 R'000
Programmes				
Administration	579 744	613 395	(33 651)	549 872
Public ordinary school education	11 381 365	11 405 561	(24 196)	11 614 865
Independent school subsidies	84 648	84 932	(284)	72 697
Public special school education	910 338	908 069	2 269	892 675
Further education and training	353 097	353 097	-	597 589
Adult basic education and training	37 898	37 912	(14)	35 818
Early childhood development	465 637	456 712	8 925	429 572
Infrastructure development	1 192 946	1 147 394	45 552	167 155
Auxiliary and associated services	663 112	661 713	1 399	-
Total	15 688 785	15 668 785	-	14 360 243

Note	2013/14	2012/13
	R'000	R'000

1.2 Conditional grants**

Total grants received	32	1 639 728	1 337 749
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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	11 959	13 172
Fines, penalties and forfeits	2.2	774	761
Interest, dividends and rent on land	2.3	1 818	3 530
Transactions in financial assets and liabilities	2.4	19 003	24 418
Total revenue collected		33 554	41 881
Less: Own revenue included in appropriation	13	33 554	24 533
Departmental revenue collected		-	17 348

2.1 Sales of goods and services other than capital assets

Sales of goods and services produced by the department		11 701	13 032
Sales by market establishment		11 701	13 032
Sales of scrap, waste and other used current goods		258	140
Total		11 959	13 172

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	Note	2013/14 R'000	2012/13 R'000
2.2 Fines, penalties and forfeits	2		
Fines		774	761
Total		774	761
2.3 Interest, dividends and rent on land	2		
Interest		1 818	3 530
Total		1 818	3 530
2.4 Transactions in financial assets and liabilities	2		
Receivables		13 356	14 354
Other Receipts including Recoverable Revenue		5 647	10 064
Total		19 003	24 418
3. Compensation of employees			
3.1 Salaries and wages			
Basic salary		8 642 942	7 997 746
Performance award		23 409	22 210
Service Based		26 133	17 655
Compensative/circumstantial		131 647	115 374
Periodic payments		9 046	9 672
Other non-pensionable allowances		1 229 333	1 149 943
Total		10 062 510	9 312 600
3.2 Social contributions			
Employer contributions			
Pension		1 023 142	953 398
Medical		478 431	473 759
UIF		6	9
Bargaining council		895	662
Official unions and associations		1 949	1 943
Total		1 504 423	1 429 771
Total compensation of employees		11 566 933	10 742 371
Average number of employees		40 537	40 124

Sub-note 3.1 i.r.o Compensative/circumstantial comparatives for 2012/13 increased by R6 486 million as a results of a re-classification of expenditure i.r.o. learnerships previously listed under Goods & services.

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	Note	2013/14 R'000	2012/13 R'000
4. Goods and services			
Administrative fees		611	803
Advertising		5 697	8 393
Minor assets	4.1	50 739	37 175
Bursaries (employees)		4 669	4 286
Catering		14 265	10 552
Communication		11 669	12 043
Computer services	4.2	15 844	16 339
Consultants, contractors and agency/ outsourced services	4.3	342 315	306 468
Entertainment		389	258
Audit cost – external	4.4	11 892	10 499
Inventory	4.5	417 486	293 327
Operating leases		5 130	14 684
Property payments	4.6	260 786	249 803
Rental and hiring		12 841	3 918
Transport provided as part of the departmental activities		211 418	193 782
Travel and subsistence	4.7	56 336	47 572
Venues and facilities		5 983	17 500
Training and development		11 995	27 024
Other operating expenditure	4.8	14 969	13 101
Total		1 455 034	1 267 527

Sub-note 4.8 i.r.o. Other operating expenditure comparatives for 2012/13 decreased by R6 486 million as a result of a re-classification of expenditure i.r.o. Learnerships previously listed under Goods & services, now included under Compensation of Employees.

4.1 Minor assets	4		
Tangible assets		46 214	34 175
Machinery and equipment		46 214	34 175
Intangible assets		4 525	3 000
Total		50 739	37 175
4.2 Computer services	4		
SITA computer services		11 321	9 423
External computer service providers		4 523	6 916
Total		15 844	16 339

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	Note	2013/14 R'000	2012/13 R'000
4.3 Consultants, contractors and agency/ outsourced services	4		
Business and advisory services		34 769	36 839
Legal costs		6 235	3 344
Contractors		5 798	6 759
Agency and support/outsourced services		295 513	259 526
Total		342 315	306 468
4.4 Audit cost - external	4		
Regularity audits		10 990	9 249
Performance audits		219	666
Computer audits		683	584
Total		11 892	10 499
4.5 Inventory (Western Cape ONLY)	4		
Learning and teaching support material		385 242	252 722
Food and food supplies		989	852
Other consumables		1 961	1 250
Materials and supplies		235	201
Stationery and printing		28 757	37 942
Medical supplies		302	360
Total		417 486	293 327
4.6 Property payments	4		
Municipal services		51 194	62 934
Property maintenance and repairs		196 932	175 846
Other		12 660	11 023
Total		260 786	249 803
4.7 Travel and subsistence	4		
Local		55 964	47 559
Foreign		372	13
Total		56 336	47 572
4.8 Other operating expenditure	4		
Professional bodies, membership and subscription fees		1 463	1 315
Resettlement costs		2 507	1 805
Other		10 999	9 981
Total		14 969	13 101

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	Note	2013/14 R'000	2012/13 R'000
5. Payments for financial assets			
Other material losses written off	5.1	52	2 126
Debts written off	5.2	12 214	16 110
Total		12 266	18 236
5.1 Other material losses written off	5		
Nature of losses			
Claims against the state		-	2
Irregular expenditure		-	1 883
Government Garage accidents		30	241
Fruitless and wasteful expenditure		22	-
Total		52	2 126
5.2 Debts written off			
Nature of debts written off	5		
Other debt written off			
Employee tax		349	335
Compensation		9 365	10 083
Bursaries		831	2 039
Other		273	569
Interest on debts		1 396	3 084
Total		12 214	16 110
6. Transfers and Subsidies			
Departmental agencies and accounts	Annexure 1A	5 827	5 534
Non-profit institutions	Annexure 1B	1 604 325	1 603 326
Households	Annexure 1C	72 084	79 623
Gifts, donations and sponsorships made	Annexure 1D	13	12
Total		1 682 249	1 688 495
7. Expenditure for capital assets			
Tangible assets		785 702	570 625
Buildings and other fixed structures	30	679 706	435 485
Machinery and equipment	28	105 996	135 140
Intangible assets		12	856
Software	29	12	856
Total		785 714	571 481

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7.1 Analysis of funds utilised to acquire capital assets – 2013/14

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	785 702	-	785 702
Buildings and other fixed structures	679 706	-	679 706
Machinery and equipment	105 996	-	105 996
Intangible assets	12	-	12
Software	12	-	12
Total	785 714	-	785 714

7.2 Analysis of funds utilised to acquire capital assets – 2012/13

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	570 625	-	570 625
Buildings and other fixed structures	435 485	-	435 485
Machinery and equipment	135 140	-	135 140
Intangible assets	856	-	856
Software	856	-	856
Total	571 481	-	571 481

	Note	2013/14 R'000	2012/13 R'000
8. Cash and Cash Equivalents			
Consolidated Paymaster General Account		135 869	-
Cash on hand		-	10
Total		135 869	10
9. Prepayments and advances			
Travel and subsistence		-	47
Total		-	47

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		2013/14				2012/13
		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	6 034	-	455	6 489
		Annexure 3				
	Recoverable expenditure	10.2	4 199	-	-	4 199
	Staff debt	10.3	1 959	7 549	19 216	28 724
	Other debtors	10.4	3 250	7 644	33 802	44 696
	Total		15 442	15 193	53 473	84 108
				Note	2013/14 R'000	2012/13 R'000
10.1	Claims recoverable			10		
	National departments				4 641	17 242
	Provincial departments				1 007	242
	Private enterprises				447	332
	Household and non-profit institutions				394	271
	Total				6 489	18 087
10.2	Recoverable expenditure (disallowance accounts)			10		
	Disallowance accounts				1 532	53 404
	Salary: Reversal Control				1 688	4 012
	Salary: Tax Debt				959	1 447
	Salary: Garnishee order				20	-
	Total				4 199	58 863
<div>The comparatives for receivables i.r.o. the 2012/13 financial year have been re-stated. Disallowance accounts (R53 404) was previously included under the sub-note 10.4 for Other Debtors. This is in line with the National Treasury's classification as these amounts have not yet been taken up as debts.</div> <div>The same applies to the comparatives i.r.o. the Salary: Reversal, Tax Debt & Garnishee Order accounts, which were previously included under the sub-note 10.3 for Staff Debt. This is also consistent with the National Treasury's classification as these amounts are also recoverable and not yet taken up as debts.</div>						
10.3	Staff debt			10		
	Debt account				28 724	25 739
	Total				28 724	25 739

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	Note	2013/14 R'000	2012/13 R'000
10.4 Other debtors	10		
Breach of contract		7 864	9 530
Ex employees		33 563	40 680
State guarantees		488	565
Criminal acts		506	1 074
Miscellaneous		2 240	1 915
Clearing accounts		35	35
Total		44 696	53 799

The comparative for this sub-note has been restated. See footnote to sub-note 10.2

10.5 Impairment of receivables	10		
Estimate of impairment receivables		71 786	79 365
Total		71 786	79 365

The impairment of receivables for 2012/13 (Disclosure Note 28) amounting to R58 842, was restated. This was due to the late change in the method of ageing of debtors.

11. Investments

Non-current

Shares and other equity

JL Bisset Fund	-	450
Graham Civil Service Bursary Fund	-	40
Royal Reception Fund	-	27
School Building Fund	15 752	14 972
Total	15 752	15 489

Analysis of non-current investments

Opening balance	15 489	14 872
Additions in cash	263	617
Closing balance	15 752	15 489

12. Voted Funds to be Surrendered to the Revenue Fund

Opening balance	72 133	15 999
As restated	72 133	15 999
Transfer from Statement of Financial Performance (as restated)	166 589	72 133
Paid during the year	(72 133)	(15 999)
Closing balance	166 589	72 133

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	Note	2013/14 R'000	2012/13 R'000
13. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		10 991	2 139
As restated		10 991	2 139
Transfer from Statement of Financial Performance (as restated)		-	17 348
Own revenue included in appropriation		33 554	24 533
Paid during the year		(42 434)	(33 029)
Closing balance		2 111	10 991
14. Bank Overdraft			
Consolidated Paymaster General Account		-	17 142
Total		-	17 142
15. Payables - current			
Clearing accounts	15.1	1 008	1 255
Other payables	15.2	1 024	1 034
Total		2 032	2 289
15.1 Clearing accounts	15		
Sal: ACB recalls		377	617
Sal: income tax		303	32
Sal: pension fund		159	120
Salary reversal control		-	320
Salary: medical aid		53	69
Other deduction accounts		41	41
Sal: tax debt		75	56
Total		1 008	1 255
15.2 Other payables	15		
Miscellaneous		1 024	1 034
Total		1 024	1 034

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	Note	2013/14 R'000	2012/13 R'000
16. Net cash flow available from operating activities			
Net surplus as per Statement of Financial Performance		166 589	89 481
Add back non cash/cash movements not deemed operating activities		776 871	507 867
Decrease in receivables – current		72 380	(34 228)
Decrease in pre-payments and advances		47	(28)
(Decrease) in payables – current		(257)	(4 863)
Expenditure on capital assets		785 714	571 481
Surrenders to Revenue Fund		(114 567)	(49 028)
Own revenue included in appropriation		33 554	24 533
Net cash flow generated by operating activities		943 460	597 348
17. Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General Account		135 869	(17 142)
Cash on hand		-	10
Total		135 869	(17 132)
18. Contingent liabilities and contingent assets			
Contingent liabilities			
Liable to	Nature		
Housing loan guarantees	Employees	Annexure 2A 573	573
Claims against the department		Annexure 2B 317 071	316 439
Intergovernmental payables (unconfirmed balances)		Annexure 4 23	87
Other		Annexure 2B 32 114	4 765
Total		349 781	321 864
18.1 Contingent assets			
Nature of contingent assets			
Overpayment of ministerial driver (resolved)		-	135
Total		-	135

The implementation of the policy and procedure on Incapacity Leave & Ill-health Retirement (PILIR) was suspended for part of the financial year. PILIR makes provision for the appointment of a panel of accredited Health Risk Managers by the Department of Public Service and Administration (DPSA), to act as service providers for departments to investigate and assess applications made by employees. Their appointment was delayed due to a legal challenge brought before the High Court against the appointment process. Decisions could therefore not be timeously made during the first half of the financial year about the validity of the incapacity and/or ill-health retirement applications submitted by employees. The panel was formally established on 1 November 2013. Amounts paid to employees may therefore become recoverable if the panel do not approve applications submitted for incapacity and/or ill-health retirement that was submitted before the panel was established.

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	Note	2013/14 R'000	2012/13 R'000
19. Commitments			
Current expenditure			
Approved and contracted		958 224	751 737
Approved but not yet contracted		-	-
		958 224	751 737
Capital expenditure			
Approved and contracted		795 450	791 378
Approved but not yet contracted		-	-
		795 450	791 378
Total		1 753 674	1 543 115

The comparatives for Commitments have been restated as a result of amendments to the Accounting Manual for Departments.

Current commitments represent contracts for learner transport that were concluded for a five year period. Capital commitments represent contracts for building of schools which are for longer than a year.

20. Accruals and payables not recognised				
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	16 122	1 823	17 945	25 358
Transfers and subsidies	288	31	319	1 396
Capital assets	19 725	767	20 492	20 800
Total	36 135	2 621	38 756	47 554

	Note	2013/14 R'000	2012/13 R'000
Listed by programme level			
Programme 1		17 796	13 671
Programme 2		-	28 275
Programme 4		-	583
Programme 5		270	-
Programme 6		-	1
Programme 7		-	2 986
Programme 8		20 524	2 038
Programme 9		166	-
		38 756	47 554
Confirmed balances with departments	Annexure 4	384	1 018
Total		384	1 018

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	Note	2013/14 R'000	2012/13 R'000
21. Employee benefits			
Leave entitlement		122 630	123 161
Service bonus (Thirteenth cheque)		344 890	324 492
Performance awards		14 320	13 395
Capped leave commitments		1 009 718	1 009 995
Other		66 734	139 286
Total		1 558 292	1 610 329

22. Lease Commitments					
22.1 Operating leases expenditure					
	Specialised military assets R'000	Land R'000	Buildings & other fixed structures R'000	Machinery and equipment R'000	Total R'000
2013/14					
Not later than 1 year	-	-	-	5 346	5 346
Later than 1 year and not later than 5 years	-	-	-	1 335	1 335
Total lease commitments	-	-	-	6 681	6 681
	Specialised military assets R'000	Land R'000	Buildings & other fixed structures R'000	Machinery and equipment R'000	Total R'000
2012/13					
Not later than 1 year	-	-	-	2 260	2 260
Later than 1 year and not later than 5 years	-	-	-	1 581	1 581
Total lease commitments	-	-	-	3 841	3 841
22.2 Finance leases expenditure					
	Specialised military assets R'000	Land R'000	Buildings & other fixed structures R'000	Machinery and equipment R'000	Total R'000
2013/14					
Not later than 1 year	-	-	-	22 629	22 629
Later than 1 year and not later than 5 years	-	-	-	85 635	85 635
Later than 5 years	-	-	-	14 132	14 132
Total lease commitments	-	-	-	122 396	122 396
	Specialised military assets R'000	Land R'000	Buildings & other fixed structures R'000	Machinery and equipment R'000	Total R'000
2012/13					
Not later than 1 year	-	-	-	20 244	20 244
Later than 1 year and not later than 5 years	-	-	-	73 976	73 976
Later than 5 years	-	-	-	16 469	16 469
Total lease commitments	-	-	-	110 689	110 689

The Department of Education leased 513 vehicles from GMT during 2013/14. Daily tariffs are payable on a monthly basis, covering the operational costs and capital costs towards the replacement of vehicles, and the implicit financial costs in this type of arrangement.

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	Note	2013/14 R'000	2012/13 R'000
23. Accrued departmental revenue			
Transactions in financial assets and liabilities		9	1 712
Total		9	1 712
23.1 Analyses of accrued departmental revenue			
Opening balance		1 712	6 968
Less: Amounts received		(3 350)	(16 526)
Add: Amounts recognised		1 647	11 270
Closing balance		9	1 712
24. Irregular expenditure			
24.1 Reconciliation of irregular expenditure			
Opening balance		32 592	29 809
Add: Irregular expenditure – relating to prior year		739	-
Add: Irregular expenditure – relating to current year		4 593	6 924
Less: Prior year amounts condoned		(27 825)	-
Less: Current year amounts condoned		(2 459)	(2 258)
Less: Amounts not recoverable (not condoned)		-	(1 883)
Irregular expenditure awaiting condonation		7 640	32 592
Analysis of waiting condonation per age classification			
Current year		2 134	4 744
Prior years		5 506	27 848
Total		7 640	32 592
			2013/14 R'000
24.2 Details of irregular expenditure – current year			
Incident			
Other – Incorrect tariffs used			7
Insufficient quotes			3 046
Additional payment			23
Company suspended			1 517
Total			4 593

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		2013/14 R'000
24.3	Details of irregular expenditure condoned	
	Incident	Condoned by (condoning authority)
	Suppliers paid on behalf of 13 Non-section 21 Schools	Accounting Officer 971
	Deviation from procure- ment procedures	Accounting Officer 9 036
	Alleged tender irregularities	Accounting Officer 12 145
	Insufficient quotes	Accounting Officer 2 723
	No declaration of interest	Accounting Officer 3 910
	Other – incorrect tariffs used	Accounting Officer 715
	Company suspended	Accounting Officer 761
	Additional payments	Accounting Officer 23
	Total	30 284
24.4	Details of irregular expenditure under investigation	
	Incident	
	Insufficient quotes	5 370
	Acting allowance	61
	No declaration of interest	428
	Other – Incorrect tariffs used	14
	Alleged fraudulent activities	433
	Alleged tender irregularities	1 334
	Total	7 640
	Note	2013/14 R'000
		2012/13 R'000
25.	Fruitless and wasteful expenditure	
25.1	Reconciliation of fruitless and wasteful expenditure	
	Opening balance	140 103
	Fruitless and wasteful expenditure – relating to prior year	67 -
	Fruitless and wasteful expenditure – relating to current year	687 39
	Less: Amounts resolved	(642) (2)
	Fruitless and wasteful expenditure awaiting resolution	252 140
25.2	Analysis of awaiting resolution per economic classification	
	Current	55 39
	Capital	197 101
	Total	252 140

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**2013/14
R'000**

**25.3 Analysis of Current Year's Fruitless and wasteful expenditure
Incident**

Catering over-expenditure	48
Interest on late pension pay-over	632
Interest on late municipal payments	7
Total	687

26. Related party relationships

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

	No of individuals	2013/14 R'000	2012/13 R'000
27. Key management personnel			
Political office bearers (provide detail below)	1	1 652	1 652
Officials:			
Level 15 to 16	5	6 722	6 316
Level 14 (incl. CFO if at a lower level)	10	8 625	7 071
Family members of key management personnel	10	4 035	3 846
Total		21 034	18 885

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28. Movable tangible capital assets

Movement in movable tangible capital assets per asset register for the year ended 31 March 2014

	Opening balance R'000	Current year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
Machinery and Equipment	395 080	1 701	103 137	(62 760)	437 158
Transport assets	330 710	1 659	50 721	(12 556)	370 534
Computer equipment	39 991	28	42 898	(41 204)	41 713
Furniture and office equipment	19 380	-	9 518	(9 000)	19 898
Other machinery and equipment	4 999	14	-	-	5 013
Total movable tangible capital assets	395 080	1 701	103 137	(62 760)	437 158

28.1 Additions

Additions to movable tangible capital assets per asset register for the year ended 31 March 2014

	Cash R'000	Non-cash R'000	(Capital work-in- progress current costs and finance lease payments R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
Machinery and Equipment	105 996	21 985	(24 844)	-	103 137
Transport assets	53 935	21 630	(24 844)	-	50 721
Computer equipment	42 543	355	-	-	42 898
Furniture and office equipment	9 518	-	-	-	9 518
Total additions to movable tangible capital assets	105 996	21 985	(28 844)	-	103 137

28.2 Disposals

Disposals of movable tangible capital assets per asset register for the year ended 31 March 2014

	Sold for cash R'000	Transfer out or destroyed or scrapped R'000	Total disposals R'000	Cash received actual R'000
Machinery and Equipment	-	62 760	62 760	-
Transport assets	-	12 556	12 556	-
Computer equipment	-	41 204	41 204	-
Furniture and office equipment	-	9 000	9 000	-
Total disposals of movable tangible capital assets	-	62 760	62 760	-

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28.3 Movement for 2012/13

Movement in movable tangible capital assets per asset register for the year ended 31 March 2013

	Opening balance R'000	Current year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
Machinery and Equipment	174 436	125 627	124 844	(29 827)	395 080
Transport assets	116 127	124 447	99 270	(9 134)	330 710
Computer equipment	38 171	399	17 635	(16 214)	39 991
Furniture and office equipment	16 153	-	7 706	(4 479)	19 380
Other machinery and equipment	3 985	781	233	-	4 999
Total movable tangible capital assets	174 436	125 627	124 844	(29 827)	395 080

28.4 Minor assets

Movement in minor assets per the asset register for the year ended 31 March 2014

	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	-	1 372	-	33 238	-	34 610
Current year adjustments to prior year balances	-	-	-	76	-	76
Additions	-	4 525	-	49 078	-	53 603
Disposals	-	(4 525)	-	(45 727)	-	(50 252)
Total Minor Assets	-	1 372	-	36 665	-	38 037

	Specialised Military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	146 169	-	146 169
Number of minor assets at cost	-	315	-	81 330	-	81 645
Total Number of Minor Assets	-	315	-	227 499	-	227 814

Movement in minor assets per the asset register for the year ended 31 March 2013

	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	-	1 352	-	21 352	-	22 704
Current year adjustments to prior year balances	-	-	-	7 911	-	7 911
Additions	-	3 000	-	36 969	-	39 969
Disposals	-	(2 980)	-	(32 994)	-	(35 974)
Total minor assets	-	1 372	-	33 238	-	34 610

	Specialised Military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of minor assets at cost	-	315	-	38 844	-	39 159
Total number of minor assets	-	315	-	38 844	-	39 159

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28.5 Movable assets written off

Moveable assets written off for the year ended 31 March 2014

	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
Assets written off	-	-	-	5 159	-	5 159
Total movable assets written off	-	-	-	5 159	-	5 159

Moveable assets written off for the year ended 31 March 2013

	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
Assets written off	-	-	-	4 828	-	4 828
Total movable assets written off	-	-	-	4 828	-	4 828

29. Intangible capital assets

Movement in intangible capital assets per asset register for the year ended 31 March 2014

	Opening balance R'000	Current year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	19 690	-	12	-	19 702
Total intangible capital assets	19 690	-	12	-	19 702

29.1 Additions

Additions to intangible capital assets per asset register for the year ended 31 March 2014

	Cash R'000	Non-cash R'000	(Develop- ment work- in-progress current) R'000	Received current, not paid (Paid current) R'000	Total R'000
Software	12	-	-	-	12
Total additions to intangible capital assets	12	-	-	-	12

29.2 Movement for 2012/13

Movement in intangible capital assets per asset register for the year ended 31 March 2013

	Opening balance R'000	Current year adjustments to prior year balances R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	18 834	-	856	-	19 690
Total intangible capital assets	18 834	-	856	-	19 690

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30. Immovable tangible capital assets

Additions

30.1 Additions to immovable tangible capital assets per asset register for the year ended 31 march 2014

	Cash R'000	Non-cash R'000	(Capital work- in-progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
Buildings and other fixed structures	679 706	-	(679 706)	-	-
Non-residential buildings	679 706	-	(679 706)	-	-
Total additions to immovable tangible capital assets	679 706	-	(679 706)	-	-

Note

2012/13

R'000

31. Correction of prior period error for secondary information

The comparative amounts in Note 26 were restated as follows:

Current expenditure R751 737, previously R1 408 465 and

751 737

Capital expenditure R791 378, previously R2 489 351.

791 378

Net effect on the note

1 543 115

The comparative amounts in Note 29.1 were restated as follows:

Not later than 1 year R2 260, previously R2 201.

2 260

Later than 1 year & not later than 5 years R1 581, previously R1 447. This change was as a result of Government Garage-vehicles operating leases omitted previously.

1 581

-

Net effect on the note

3 841

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32. Statement of Conditional Grants Received

Name of Grant	Grant Allocation					Spent				2012/13	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under/ (over-spen-ding)	% available funds spent by depart-ment	Division of Revenue Act	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Dinaledi Schools Grant	10 096	3 270	-	-	13 366	13 366	11 868	1 498	89	9 571	4 585
Education Infrastructure Grant	960 465	-	-	-	960 465	960 465	821 831	138 634	86	431 397	431 397
EPWP Integrated Grant for Provinces	3 000	-	-	-	3 000	3 000	3 000	-	100	1 000	1 000
Further Education and Training HIV/AIDS (Life-skills Education) Grant	351 437	-	1 660	-	353 097	353 097	353 078	19	100	597 589	597 523
National school nutrition programme Grant	17 637	864	-	-	18 501	18 501	17 848	653	96	17 416	16 552
Social Sector EPWP Incentive Grant to Provinces	260 538	4 565	-	-	265 103	265 103	258 328	6 775	97	245 588	236 669
Technical secondary school recapitalisation grant	12 298	-	-	-	12 298	12 298	12 064	234	98	23 924	23 903
	11 884	2 014	-	-	13 898	13 898	3 717	10 181	27	11 264	9 250
Total	1 627 355	10 713	1 660	-	1 639 728	1 639 728	1 481 734	157 994	-	1 337 749	1 320 879

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Annexure 1A

Statement of Transfers to Departmental Agencies and Accounts

Department/ Agency/ Account	Transfer Allocation				Spent		2012/13
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	Actual Expenditure R'000
SETA	5 811	-	-	5 811	5 811	100	5 524
SABC TV Licence	10	-	6	16	16	100	10
Total	5 821	-	6	5 827	5 827		5 534

Annexure 1B

Statement of Transfers to Non-Profit Institutions

Non-Profit Institutions	Transfer Allocation				Spent		2012/13
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	Actual Expenditure R'000
Transfers							
Public Ordinary schools	827 179	-	125 695	952 874	952 874	100	764 652
Independent schools	84 932	-	(284)	84 648	84 648	100	72 321
Schools for learners with special education needs	146 119	-	(15 179)	130 940	130 940	100	129 661
Further education and training colleges	48 798	-	14 363	63 161	63 161	100	323 285
ABET: Private centres	27 549	-	5 092	32 641	32 641	100	29 814
ECD: Gr R Public Schools	207 288	-	16 206	223 494	223 494	100	167 392
ECD: Gr R Community	52 161	-	1 599	53 760	53 760	100	43 194
ECD: Learnerships	58 136	-	4 671	62 807	62 807	100	73 007
Total	1 452 162	-	152 163	1 604 325	1 604 325		1 603 326

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**Annexure 1C
Statement of Transfers to Households (H/H)**

Type of Transfer	TRANSFER ALLOCATION				SPENT		2012/13
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total R'000	Actual R'000	% of Available funds transferred %	Actual Expenditure R'000
Transfers							
H/H employee service benefit: injury on duty	1 184	-	(1 078)	106	106	100	-
H/H employee service benefit: leave gratuity	12 375	-	46 825	59 200	59 200	100	55 366
H/H employee service benefit: PST retirement benefit	4 913	-	(4 850)	63	63	100	9
H/H employee service benefit: Severance	-	-	6 569	6 569	6 569	100	1 930
H/H employee service benefit: Bursaries (non-employees)	10 624	-	(6 711)	3 913	3 913	100	17 918
H/H claims against the state (cash)	1 450	-	773	2 223	2 223	100	4 400
H/H: PMT/refund and remact/grace	-	-	10	10	10	100	-
Total	30 546	-	41 538	72 084	72 084		79 623

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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	2013/14 R'000	2012/13 R'000
Paid in cash		
WCED Soccer Club: Sponsorship for expenses	13	12
Subtotal	13	12
 Remissions, refunds and payments made as an act of grace		
New Eisleben High School – contribution towards funeral costs of learner, A Mhlawuli	10	-
Subtotal	10	-
 Total	23	12

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ANNEXURE 2A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2014 – LOCAL

Guarantor Institutions	Guarantee in respect of	Original Guaranteed capital amount	Opening balance 1 April 2013	Guarantees Draw downs during the year	Guaranteed repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2014	Guaranteed interest for year ended 31 March 2014	Realised losses not Recoverable 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		-	154	83	38	-	199	-	-
0004 – Firstrand Bank Limited: First National		-	100	119	21	-	198	-	-
0017 – ABSA		-	254	-	143	-	111	-	-
0516 – Green Start Home Loans (Pty) Ltd		-	65	-	-	-	65	-	-
Total		-	573	202	202	-	573	-	-

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**ANNEXURE 2B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2014**

Nature of liability	Opening balance 1 April 2013 R'000	Liabilities incurred during the year R'000	Liabilities paid/ cancelled/ reduced during the year R'000	Liabilities recover- able (Provide details hereunder) R'000	Closing balance 31 March 2014 R'000
Claims against the department					
Various claims	316 439	15 429	(14 797)	-	317 071
Subtotal	316 439	15 429	(14 797)	-	317 071
Other					
Municipal accounts	4 765	62 321	(34 972)	-	32 114
Subtotal	4 765	62 321	(34 972)	-	32 114
Total	321 204	77 750	(49 769)	-	349 185

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**Annexure 3
Claims Recoverable**

	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Government entity	R'000	R'000	R'000	R'000	R'000	R'000
Department						
Department of Education – Eastern Cape (EED)	-	-	594	74	594	74
Department of Education – Gauteng (JED)	-	-	98	19	98	19
Department of Education – North West (NWE)	-	-	42	-	42	-
Department of Cultural Affairs & Sport (WAC)	-	-	-	61	-	61
Department of the Premier (WAM)	-	46	7	-	7	46
Department of Health (WHW)	-	14	(65)	-	(65)	14
Department of Education – KwaZulu Natal (ZED)	-	-	66	-	66	-
Department of Community Safety (WSL)	-	-	-	9	-	9
Palama	-	-	-	16	-	16
Department of Basic Education (DBE)	-	-	4 622	17 226	4 622	17 226
Department of Correctional Services (DCS)	-	-	-	19	-	19
Department of Education - Free State (FED)	-	-	43	-	43	-
Department of Social Development (WSS)	-	-	200	-	200	-
Department of Justice and Constitutional Development	-	-	22	-	22	-
SA Police Services (SAPS)	-	-	19	-	19	-
	-	60	5 648	17 424	5 648	17 484
Other government entities						
Cape Teachers' Professional Association (CTPA)	-	-	332	332	332	332
Government Employees Pension Fund (GEPF)	-	-	394	271	394	271
Die Burger	-	-	115	-	115	-
	-	-	841	603	841	603
Total	-	60	6 489	18 027	6 489	18 087

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**Annexure 4
Inter-Government Payables**

	Confirmed balance		Unconfirmed balance		Total	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Government entity	R'000	R'000	R'000	R'000	R'000	R'000
Departments						
Current						
Northern Cape Education Department	-	54	-	-	-	54
Department of Justice and Constitutional Development	91	868	-	-	91	868
Free State Education Department	-	81	-	-	-	81
Gauteng Education Department	-	-	-	74	-	74
National Department of Labour	-	-	22	11	22	11
Department of Basic Education	-	-	-	2	-	2
Government Motor Transport	251	15	-	-	251	15
Department of Health – Western Cape	42	-	1	-	43	-
Total Departments	384	1 018	23	87	407	1 105
Total Inter-governmental	384	1 018	23	87	407	1 105

Annexure 5

Movement in Capital Work-in-Progress for the Year ended 31 March 2014

	Opening balance R'000	Current Year Capital WIP R'000	Completed Assets R'000	Closing balance R'000
Machinery and Equipment	4 225	3 123	2 708	4 640
Transport assets	4 225	3 123	2708	4 640
Total	4 225	3 123	2 708	4 640



Appendices

Appendix A: Action Plan to 2014 and Delivery Agreement Indicators (National)

The Department of Basic Education will provide provinces with information on this section. The provision of information on indicators 16.1 to 27.2 is dependent on the availability of findings from a school monitoring survey conducted by the Department of Basic Education. The Department will update information on these indicators as information becomes available.

Indicator number	Indicator title	Source of data	Provincial Performance (most recent)
1.1	Percentage of Grade 3 learners performing at the required <i>literacy</i> level according to the country's Annual National Assessments.	ANA	49
1.2	Percentage of Grade 3 learners performing at the required <i>numeracy</i> level according to the country's Annual National Assessments.	ANA	58
2.1	Percentage of Grade 6 learners performing at the required <i>language</i> level according to the country's Annual National Assessments.	ANA	63
2.2	Percentage of Grade 6 learners performing at the required <i>mathematics</i> level according to the country's Annual National Assessments.	ANA	33
3.1	Percentage of Grade 9 learners performing at the required <i>language</i> level according to the country's Annual National Assessments.	ANA	43
3.2	Percentage of Grade 9 learners performing at the required <i>mathematics</i> level according to the country's Annual National Assessments.	ANA	17
4	Number of Grade 12 learners who become eligible for a Bachelors programme in the public national examinations.	NSC database	19 477
5	Number of Grade 12 learners passing <i>mathematics</i> .	NSC database	12 216
6	Number of Grade 12 learners passing <i>physical science</i> .	NSC database	8 333
7	Average score obtained in Grade 6 in <i>language</i> in the SACMEQ assessment.	SACMEQ database	583 (2007)
8	Average score obtained in Grade 6 in <i>mathematics</i> in the SACMEQ assessment.	SACMEQ database	566 (2007)
9	Average Grade 8 mathematics score obtained in TIMSS. SA score 348.	TIMSS database	404 (2011)
10	Percentage of 7 to 15 year olds attending education institutions.	GHS	91.9%
11.1	The percentage of Grade 1 learners who have received formal Grade R.	ASS	65.8%
11.2	The enrolment ratio of children aged 3 to 5. (This is an indicator of concern to DBE and DSD.)	GHS	62.4
12.1	The percentage of children aged 9 at the start of the year who are in Grade 4 or above.	ASS/GHS	11.6%
12.2	The percentage of children aged 12 at the start of the year who are in Grade 7 or above.	ASS/GHS	14.5%
13.1	The percentage of youths who obtain a National Senior Certificate from a school.	GHS	46.1%
13.2	The percentage of youths who obtain any FET qualification. (This is an indicator of concern to DBE and DHET.)	GHS	Not available

Indicator number	Indicator title	Source of data	Provincial Performance (most recent)
14	The number of qualified teachers aged 30 and below entering the public service as teachers for first time during the past year.	PERSAL	576
15.1	The percentage of classes with no more than 45 learners.	ASS	96.6%
Baseline data on the indicators below is provided through a national sample survey conducted by the Department of Basic Education. There is not information on all of the indicators.			
		WC	National
15.2	The percentage of schools where allocated teaching posts are all filled.	95%	90%
16.1	The average hours per year spent by teachers on professional development activities.	55	39
16.2	The percentage of teachers who are able to attain minimum standards in anonymous and sample-based assessments of their subject knowledge.	Not available	Not available
17	The percentage of teachers absent from school on an average day.	4%	8%
18	The percentage of learners who cover everything in the curriculum for their current year on the basis of sample-based evaluations of records kept by teachers and evidence of practical exercises done by learners.	Not available	Not available
19	The percentage of learners having access to the required textbooks and workbooks for the entire school year.	Not available	Not available
20	The percentage of learners in schools with a library or media centre fulfilling certain minimum standards.	72	40
21	The percentage of schools producing the minimum set of management documents at a required standard, for instance a school budget, a school development plan, an annual report, attendance rosters and learner mark schedules.	67	53
22	The percentage of schools where the School Governing Body meets minimum criteria in terms of effectiveness.	Not available	Not available
23.1	The percentage of learners in schools that are funded at the minimum level.	82	79
23.2	The percentage of schools which have acquired the full set of financial management responsibilities on the basis of an assessment of their financial management capacity.	86	76
24.1	The percentage of schools which comply with nationally determined <i>minimum</i> physical infrastructure standards.	Not available	Not available
24.2	The percentage of schools which comply with nationally determined <i>optimum</i> physical infrastructure standards.	Not available	Not available
25	The percentage of children who enjoy a publicly funded school lunch every school day.	45	70
26	The percentage of schools with at least one educator who has received specialised training in the identification and support of special needs.	Not available	Not available
27.1	The percentage of schools visited at least twice a year by district officials for monitoring and support purposes.	100 (own data)	Not available
27.2	The percentage of school principals rating the support services of districts as being satisfactory.	90 (own data)	Not available

ANNEXURE B: Summary of Nationally Determined Programme Performance Measures This appendix lists the National Programme Performance Measures as agreed upon between the Department of Basic Education, Treasury and the Western Cape provincial education department.

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 1					
1.	PPM101	Number of public schools that use SA SAMS to provide data to the national learner tracking system	<p>Public School: Refers to ordinary and special schools. It excludes independent schools</p> <p>Status Quo: Record the number of public schools that (as per the latest available date) use SA SAMS to provide data to LURITS</p> <p>Target: Record the number of public schools that will be targeted to be trained in the use of SA SAMS for the relevant quarter.</p>	Provincial EMIS: Operational Data	Quarterly
2.	PPM102	Number of public schools that can be contacted electronically (e-mail)	<p>Public School: Refers to ordinary and special schools. It excludes independent schools</p> <p>Status Quo: Record the number of public schools that can be contacted by email as per the latest available data.</p> <p>Target: Record the number of public schools targeted to be provided with e-mail connectivity in the planned financial year.</p>	Provincial EMIS – SNAP Survey	Annual
3.	PPM103	Percentage of education current expenditure going towards non-personnel items	<p>Education Current Expenditure: Refers to all government non-capital education expenditure (inclusive of all sub-sectors of education including special schools and independent schools)</p> <p>Non-Personnel Items: Refers to all government non-personnel, non-capital expenditure in education (inclusive of all sub-sectors of education including special schools and independent schools)</p> <p>Calculation: Divide current expenditure devoted to non-personnel items in a given financial year by the total public current expenditure on education for the same financial year and multiply by 100.</p> <p>Status Quo: Record the latest available information</p> <p>Target: Record the projected expenditure for the planned financial year</p>	Provincial CFO	Annual
4.	PPM201	Number of learners enrolled in public ordinary schools	<p>NB: This measure excludes enrolment in special schools and Grade R enrolment in public ordinary schools.</p> <p>Status Quo: Record total learner enrolment in public ordinary schools as per the latest SNAP data (excluding Grade R enrolment)</p> <p>Target: Record the number of learners expected to be enrolled in public ordinary schools in the planned financial year (excluding Grade R enrolment).</p>	Provincial EMIS: SNAP Survey	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 2					
5.	PPM202	Number of educators employed in public ordinary schools	<p>Educator: refers to any person, who teaches, educates or trains other persons or who provides professional educational services. It excludes non-educator staff and includes all educators (temporary, substitute etc.)</p> <p>Status Quo: Record the total number of educators employed in public ordinary schools as per latest available data.</p> <p>Target: The number of educators expected to be employed in the planned financial year.</p>	Provincial PERSAL	Quarterly
6.	PPM203	Number of non-educator staff employed in public ordinary schools	<p>Educator: refers to any person, who teaches, educates or trains other persons or who provides professional educational services.</p> <p>Non-educator staff: all school-based staff that are not educators. These include support staff, administrative staff, hostel staff and professional non-teaching staff.</p> <p>Status Quo: Record the total number of non-educator staff employed in public ordinary schools as per the latest available data.</p> <p>Target: Record the number of non-teaching staff expected to be employed in the planned financial year.</p>	Provincial PERSAL	Quarterly
7.	PPM204	Number of learners in public ordinary schools benefiting from the "No Fee School" policy	<p>Status Quo: Record the number of learners that benefitted from the "No Fee School Policy" in the past financial year.</p> <p>Target: Record the number of learners expected to benefit from the "No Fee School Policy" in the planned financial year.</p>	Provincial Programme Manager	Annual
8.	PPM205	Number of learners benefiting from National School Nutrition Programme (NSNP) (quarterly).	<p>Status Quo: Record the number of learners benefiting from the School Nutrition Programme per quarter.</p> <p>Target: Record the number of learners targeted to be provided with meals for the relevant quarter</p>	Provincial Programme Manager	Quarterly
9.	PPM 206	Number of learners benefiting from scholar transport	<p>Status Quo: Record the number of learners benefiting from the government provided scholar transport in a quarter.</p> <p>Target: Record the number of learners targeted to be provided with scholar transport for the relevant quarter</p>	Provincial Programme Manager or Department of Transport Programme Manager	Quarterly

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 2					
10.	PPM207	Number of learners with special education needs that are enrolled in public ordinary schools	<p>Special education needs: Education that is specialised in its nature and addresses barriers to learning and development experienced by learners with special education needs (including those with disabilities) in public ordinary schools.</p> <p>Status Quo: Record the total number of learners with special education needs enrolled in public ordinary schools in the past financial year</p> <p>Target: Record the number of learners with special needs expected to be enrolled in public ordinary schools in the planned financial year.</p> <p>NB.: This measure excludes number of learners with special needs enrolled in special schools.</p>	EMIS: Annual School Survey	Annual
11.	PPM208	Number of full service schools	<p>Full-service schools: Ordinary schools that are specially resourced and orientated to address a range of barriers to learning in an inclusive education setting.</p> <p>Status Quo: Record the number of full service schools (public ordinary) that existed in the past financial year</p> <p>Target: Record the number of full service schools expected to be established in the planned financial year</p>	Provincial Programme Manager	Annual
12.	PPM209	Number of schools visited at least once a quarter by a circuit manager	<p>Circuit Manager: PEDs have different names for this portfolio. For example, in Gauteng it is IDSOs.</p> <p>Status Quo: Total number of schools (special schools, independent schools and public ordinary schools) that were visited by circuit managers per quarter for support, monitoring and liaison in the past financial year.</p> <p>Target: Total number of schools planned to be visited by circuit managers per quarter in the planned financial year.</p>	Provincial Programme Manager: Districts	Quarterly
Key Performance Area: Programme 3 (Independent School)					
13.	PPM301	Number of subsidised learners in independent schools	<p>Independent Schools: schools registered or deemed to be independent in terms of the South African Schools Act (SASA)</p> <p>Status Quo: Record the total number of learners in subsidised independent schools in the past financial year.</p> <p>Target: Record the total number of learners in independent schools expected to be subsidised in the planned financial year.</p>	Provincial Programme Manager/CFO	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 4 (Special Schools)					
14.	PPM401	Number of learners enrolled in public special schools	<p>Special School: Schools resourced to deliver education to learners requiring high-intensity educational and other support on either a full-time or a part-time basis. The learners who attend these schools include those who have physical, intellectual or sensory disabilities or serious behaviour and/or emotional problems, and those who are in conflict with the law or whose health-care needs are complex.</p> <p>Status Quo: Record the total number of learners enrolled in public Special Schools in the past financial year.</p> <p>Target: Record the total number of learners expected to be enrolled in public special schools in the planned financial year.</p> <p>NB.: This measure excludes learners with special needs enrolled in public ordinary schools.</p>	Provincial EMIS: SNE SNAP	Annual
15.	PPM402	Number of educators employed in public special schools	<p>Educator refers to any person, who teaches, educates or trains other persons or who provides professional educational services.</p> <p>Status Quo: Record the total number of educators employed in public Special Schools in the past financial year.</p> <p>Target: Record the number of educators expected to be employed in public special schools in the planned financial year.</p>	Provincial PERSAL	Quarterly
16.	PPM403	Number of professional non-educator staff employed in public special schools	<p>Professional non-educator staff this are personnel who are classified as paramedics, social workers, caregivers, therapists and psychologists etc.</p> <p>Status Quo: Record the total number of non-educator specialists employed in public Special Schools in the past financial year.</p> <p>Target: Record the number of non-educator specialists expected to be employed in public Special Schools in the planned financial year.</p>	PERSAL	Quarterly
17.	PPM702	Number of public schools that offer Grade R	<p>Status Quo: Record the total number of public schools (ordinary and special) that offered Grade R in the past financial year</p> <p>Target: Record the number of public schools (ordinary and special) expected to offer Grade R in the planned financial year</p>	Provincial EMIS:SNAP Surveys	Annual
18.	PPM 703	Number of Grade R practitioners employed in public ordinary schools per quarter.	<p>Status Quo: Record the number of Grade R employed in public ordinary schools per quarter.</p> <p>Target: Record the number of ECD teachers expected to be employed for the relevant quarter.</p>	Provincial Programme Manager	Quarterly

ANNEXURE B: Summary of Nationally Determined Programme Performance Measures This appendix lists the National Programme Performance Measures as agreed upon between the Department of Basic Education, Treasury and the Western Cape provincial education department.

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 1					
1.	PPM101	Number of public schools that use SA SAMS to provide data to the national learner tracking system	<p>Public School: Refers to ordinary and special schools. It excludes independent schools</p> <p>Status Quo: Record the number of public schools that (as per the latest available date) use SA SAMS to provide data to LURITS</p> <p>Target: Record the number of public schools that will be targeted to be trained in the use of SA SAMS for the relevant quarter.</p>	Provincial EMIS: Operational Data	Quarterly
2.	PPM102	Number of public schools that can be contacted electronically (e-mail)	<p>Public School: Refers to ordinary and special schools. It excludes independent schools</p> <p>Status Quo: Record the number of public schools that can be contacted by email as per the latest available data.</p> <p>Target: Record the number of public schools targeted to be provided with e-mail connectivity in the planned financial year.</p>	Provincial EMIS – SNAP Survey	Annual
3.	PPM103	Percentage of education current expenditure going towards non-personnel items	<p>Education Current Expenditure: Refers to all government non-capital education expenditure (inclusive of all sub-sectors of education including special schools and independent schools)</p> <p>Non-Personnel Items: Refers to all government non-personnel, non-capital expenditure in education (inclusive of all sub-sectors of education including special schools and independent schools)</p> <p>Calculation: Divide current expenditure devoted to non-personnel items in a given financial year by the total public current expenditure on education for the same financial year and multiply by 100.</p> <p>Status Quo: Record the latest available information</p> <p>Target: Record the projected expenditure for the planned financial year</p>	Provincial CFO	Annual
4.	PPM201	Number of learners enrolled in public ordinary schools	<p>NB: This measure excludes enrolment in special schools and Grade R enrolment in public ordinary schools.</p> <p>Status Quo: Record total learner enrolment in public ordinary schools as per the latest SNAP data (excluding Grade R enrolment)</p> <p>Target: Record the number of learners expected to be enrolled in public ordinary schools in the planned financial year (excluding Grade R enrolment).</p>	Provincial EMIS: SNAP Survey	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 2					
5.	PPM202	Number of educators employed in public ordinary schools	<p>Educator: refers to any person, who teaches, educates or trains other persons or who provides professional educational services. It excludes non-educator staff and includes all educators (temporary, substitute etc.)</p> <p>Status Quo: Record the total number of educators employed in public ordinary schools as per latest available data.</p> <p>Target: The number of educators expected to be employed in the planned financial year.</p>	Provincial PERSAL	Quarterly
6.	PPM203	Number of non-educator staff employed in public ordinary schools	<p>Educator: refers to any person, who teaches, educates or trains other persons or who provides professional educational services.</p> <p>Non-educator staff: all school-based staff that are not educators. These include support staff, administrative staff, hostel staff and professional non-teaching staff.</p> <p>Status Quo: Record the total number of non-educator staff employed in public ordinary schools as per the latest available data.</p> <p>Target: Record the number of non-teaching staff expected to be employed in the planned financial year.</p>	Provincial PERSAL	Quarterly
7.	PPM204	Number of learners in public ordinary schools benefiting from the "No Fee School" policy	<p>Status Quo: Record the number of learners that benefitted from the "No Fee School Policy" in the past financial year.</p> <p>Target: Record the number of learners expected to benefit from the "No Fee School Policy" in the planned financial year.</p>	Provincial Programme Manager	Annual
8.	PPM205	Number of learners benefiting from National School Nutrition Programme (NSNP) (quarterly).	<p>Status Quo: Record the number of learners benefiting from the School Nutrition Programme per quarter.</p> <p>Target: Record the number of learners targeted to be provided with meals for the relevant quarter</p>	Provincial Programme Manager	Quarterly
9.	PPM 206	Number of learners benefiting from scholar transport	<p>Status Quo: Record the number of learners benefiting from the government provided scholar transport in a quarter.</p> <p>Target: Record the number of learners targeted to be provided with scholar transport for the relevant quarter</p>	Provincial Programme Manager or Department of Transport Programme Manager	Quarterly

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 2					
10.	PPM207	Number of learners with special education needs that are enrolled in public ordinary schools	<p>Special education needs: Education that is specialised in its nature and addresses barriers to learning and development experienced by learners with special education needs (including those with disabilities) in public ordinary schools.</p> <p>Status Quo: Record the total number of learners with special education needs enrolled in public ordinary schools in the past financial year</p> <p>Target: Record the number of learners with special needs expected to be enrolled in public ordinary schools in the planned financial year.</p> <p>NB.: This measure excludes number of learners with special needs enrolled in special schools.</p>	EMIS: Annual School Survey	Annual
11.	PPM208	Number of full service schools	<p>Full-service schools: Ordinary schools that are specially resourced and orientated to address a range of barriers to learning in an inclusive education setting.</p> <p>Status Quo: Record the number of full service schools (public ordinary) that existed in the past financial year</p> <p>Target: Record the number of full service schools expected to be established in the planned financial year</p>	Provincial Programme Manager	Annual
12.	PPM209	Number of schools visited at least once a quarter by a circuit manager	<p>Circuit Manager: PEDs have different names for this portfolio. For example, in Gauteng it is IDSOs.</p> <p>Status Quo: Total number of schools (special schools, independent schools and public ordinary schools) that were visited by circuit managers per quarter for support, monitoring and liaison in the past financial year.</p> <p>Target: Total number of schools planned to be visited by circuit managers per quarter in the planned financial year.</p>	Provincial Programme Manager: Districts	Quarterly
Key Performance Area: Programme 3 (Independent School)					
13.	PPM301	Number of subsidised learners in independent schools	<p>Independent Schools: schools registered or deemed to be independent in terms of the South African Schools Act (SASA)</p> <p>Status Quo: Record the total number of learners in subsidised independent schools in the past financial year.</p> <p>Target: Record the total number of learners in independent schools expected to be subsidised in the planned financial year.</p>	Provincial Programme Manager/CFO	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 4 (Special Schools)					
14.	PPM401	Number of learners enrolled in public special schools	<p>Special School: Schools resourced to deliver education to learners requiring high-intensity educational and other support on either a full-time or a part-time basis. The learners who attend these schools include those who have physical, intellectual or sensory disabilities or serious behaviour and/or emotional problems, and those who are in conflict with the law or whose health-care needs are complex.</p> <p>Status Quo: Record the total number of learners enrolled in public Special Schools in the past financial year.</p> <p>Target: Record the total number of learners expected to be enrolled in public special schools in the planned financial year.</p> <p>NB.: This measure excludes learners with special needs enrolled in public ordinary schools.</p>	Provincial EMIS: SNE SNAP	Annual
15.	PPM402	Number of educators employed in public special schools	<p>Educator refers to any person, who teaches, educates or trains other persons or who provides professional educational services.</p> <p>Status Quo: Record the total number of educators employed in public Special Schools in the past financial year.</p> <p>Target: Record the number of educators expected to be employed in public special schools in the planned financial year.</p>	Provincial PERSAL	Quarterly
16.	PPM403	Number of professional non-educator staff employed in public special schools	<p>Professional non-educator staff this are personnel who are classified as paramedics, social workers, caregivers, therapists and psychologists etc.</p> <p>Status Quo: Record the total number of non-educator specialists employed in public Special Schools in the past financial year.</p> <p>Target: Record the number of non-educator specialists expected to be employed in public Special Schools in the planned financial year.</p>	PERSAL	Quarterly
17.	PPM702	Number of public schools that offer Grade R	<p>Status Quo: Record the total number of public schools (ordinary and special) that offered Grade R in the past financial year</p> <p>Target: Record the number of public schools (ordinary and special) expected to offer Grade R in the planned financial year</p>	Provincial EMIS:SNAP Surveys	Annual
18.	PPM 703	Number of Grade R practitioners employed in public ordinary schools per quarter.	<p>Status Quo: Record the number of Grade R employed in public ordinary schools per quarter.</p> <p>Target: Record the number of ECD teachers expected to be employed for the relevant quarter.</p>	Provincial Programme Manager	Quarterly

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 8					
19.	PPM801	Number of public ordinary schools to be provided with water supply	Status Quo: Record the number of public ordinary schools that have water supply as per the latest available information Target: Record the number of public schools targeted to be supplied with water in the planned financial year.	Provincial NEIMS Programme Manager	Annual
20.	PPM802	Number of public ordinary schools to be provided with electricity supply	Definition: School with electricity refers to schools that have any source of electricity including solar panels and generators. Status Quo: Record the number of public ordinary schools that have electricity as per the latest available information Target: Record the number of public ordinary schools targeted to be electrified in the planned financial year.	Provincial NEIMS Programme Manager	Annual
21.	PPM803	Number of public ordinary schools to be supplied with sanitation facilities	Sanitation facility: Refers to all kinds of toilets Status Quo: Record the number of public ordinary schools that have sanitation facilities (toilets) as per the latest available information Target: Record the number of public ordinary schools targeted to be supplied with sanitation facilities in the planned financial year.	Provincial NEIMS Programme Manager	Annual
22.	PPM804	Number of classrooms to be built in public ordinary schools	Classrooms: Rooms where teaching and learning occurs, but which is not designed for special instructional activities. It excludes specialist rooms. Status Quo: Record the total number of classrooms that exist in public ordinary schools as per the latest available information Target: Record the number of classrooms targeted to be built in public ordinary the planned financial year. This measure excludes specialist rooms.	Provincial NEIMS Programme Manager	Annual
23.	PPM805	Number of specialist rooms to be built in public ordinary schools (all rooms except classrooms- INCLUDE ; laboratories, stock rooms, sick bay, kitchen, etc)	Specialist Rooms: Rooms designed for special instructional and non-instructional activities. It EXCLUDES administrative offices and classrooms (as defined in PPM 804) and includes rooms such as laboratories, stock rooms, sick bays, kitchen, library, resource centre etc. Status Quo: Record the total number of specialist rooms that exist in public ordinary schools as per the latest available information Target: Record the number of specialist rooms planned to be built in public ordinary schools the planned financial year.	Provincial NEIMS Programme Manager	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 8					
19.	PPM801	Number of public ordinary schools to be provided with water supply	Status Quo: Record the number of public ordinary schools that have water supply as per the latest available information Target: Record the number of public schools targeted to be supplied with water in the planned financial year.	Provincial NEIMS Programme Manager	Annual
20.	PPM802	Number of public ordinary schools to be provided with electricity supply	Definition: School with electricity refers to schools that have any source of electricity including solar panels and generators. Status Quo: Record the number of public ordinary schools that have electricity as per the latest available information Target: Record the number of public ordinary schools targeted to be electrified in the planned financial year.	Provincial NEIMS Programme Manager	Annual
21.	PPM803	Number of public ordinary schools to be supplied with sanitation facilities	Sanitation facility: Refers to all kinds of toilets Status Quo: Record the number of public ordinary schools that have sanitation facilities (toilets) as per the latest available information Target: Record the number of public ordinary schools targeted to be supplied with sanitation facilities in the planned financial year.	Provincial NEIMS Programme Manager	Annual
22.	PPM804	Number of classrooms to be built in public ordinary schools	Classrooms: Rooms where teaching and learning occurs, but which is not designed for special instructional activities. It excludes specialist rooms. Status Quo: Record the total number of classrooms that exist in public ordinary schools as per the latest available information Target: Record the number of classrooms targeted to be built in public ordinary the planned financial year. This measure excludes specialist rooms.	Provincial NEIMS Programme Manager	Annual
23.	PPM805	Number of specialist rooms to be built in public ordinary schools (all rooms except classrooms- INCLUDE ; laboratories, stock rooms, sick bay, kitchen, etc)	Specialist Rooms: Rooms designed for special instructional and non-instructional activities. It EXCLUDES administrative offices and classrooms (as defined in PPM 804) and includes rooms such as laboratories, stock rooms, sick bays, kitchen, library, resource centre etc. Status Quo: Record the total number of specialist rooms that exist in public ordinary schools as per the latest available information Target: Record the number of specialist rooms planned to be built in public ordinary schools the planned financial year.	Provincial NEIMS Programme Manager	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 9					
24.	PPM901	Number of candidates for the Grade 12 senior certificate examinations (matric exams)	Status Quo: Record total number of candidates that wrote the senior certificate examination in the past financial year. Target: Record the number of candidates expected to be registered for the national senior certificate examinations in the planned financial year.	Provincial Programme Manager: Examinations Database	Annual
25.	PPM902	Number of candidates who passed National Senior Certificate	Status Quo: Record the number of NSC candidates who passed in the National Senior Certificate (NSC) Target: Record the number of learners expected to pass the next NSC examinations.	Provincial Programme Manager: NSC Examinations Database	Annual
26.	PPM903	Number of learners who obtained Bachelor passes in the National Senior Certificate (NSC)	Status Quo: Record the number of learners who obtained Bachelor passes in the National Senior Certificate (NSC) Target: Record the number of learners expected to achieve Bachelor passes in the next NSC examinations.	Provincial Programme Manager: NSC Examinations Database	Annual
27.	PPM904	Number of learners who passed Maths in the NSC examinations	Status Quo: Record the number of learners who passed Maths in the National Senior Certificate (NSC) Target: Record the number of learners expected to pass Maths in the next NSC examinations.	Provincial Programme Manager: NSC Examinations Database	Annual
28.	PPM905	Number of learners who passed Physical Science in the NSC examinations	Status Quo: Record the number of learners who passed Physical Science in the National Senior Certificate (NSC) Target: Record the number of learners expected to pass Physical Science in the next NSC examinations.	Provincial Programme Manager: NSC Examinations Database	Annual
29.	PPM906	Number of Grade 3 learners who passed Language in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 3 learners who passed Language in the ANA. Target: Record the number of Grade 3 expected to pass Language in the next ANA	Provincial Programme Manager: ANA Database	Annual
30.	PPM907	Number of Grade 3 learners who passed Maths in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 3 learners who passed Maths in the ANA. Target: Record the number of Grade 3 learners expected to pass Maths in the next ANA.	Provincial Programme Manager: ANA Database	Annual

No.	PPM Number	Measure	Definitions and Details	Sources of Data	Frequency of Reporting
Key Performance Area: Programme 9					
31.	PPM908	Number of Grade 6 learners who passed Language in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 6 learners who passed Language in the ANA. Target: Record the number of Grade 6 expected to pass Language in the next ANA.	Provincial Programme Manager: ANA Database	Annual
32.	PPM909	Number of Grade 6 learners who passed Maths in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 6 learners who passed Maths in the ANA. Target: Record the number of Grade 6 expected to pass Maths in the next ANA.	Provincial Programme Manager: ANA Database	Annual
33.	PPM910	Number of Grade 9 learners who passed Language in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 9 learners who passed Language in the ANA. Target: Record the number of Grade 9 expected to pass Language in the next ANA.	Provincial Programme Manager: ANA Database	Annual
34.	PPM911	Number of Grade 9 learners who passed Maths in the Annual National Assessment (ANA)	Status Quo: Record the number of Grade 9 learners who passed Maths in the ANA. Target: Record the number of Grade 9 expected to pass Maths in the next ANA.	Provincial Programme Manager: ANA Database	Annual

ANNEXURE C: PROGRAMME PERFORMANCE INDICATORS – TECHNICAL INDICATORS

There are no new indicators in 2013/14

PPI. 1.1			
No	Technical Indicator	Description	Response
1	Indicator Title		Ensure financial management
2	Short Definition		To provide overall management of and support to the education system in accordance with the National Education Policy Act, Public Finance Management Act and other relevant policies
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Compliance with laid down policies and financial statements with no material misstatements
		3.2 Why is it important?	Good governance
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Auditor-general management report
		4.2 Data collector/storer (section/manager name)	Director Financial Accounting
		4.3 How is data collected?	Reports issued by Auditor-general
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Not calculated
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Outcomes
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	On target desirable
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Director Financial Accounting

PPI 1.2			
No	Technical Indicator	Description	Response
1			Deviations in respect of tenders above R500 000
2	Short Definition		It is an indication where exceptions were made, within allowed rules and regulations, within Supply Chain Management
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	No of deviations
		3.2 Why is it important?	Indication of either unplanned event or unforeseen circumstances
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Supply Chain management records
		4.2 Data collector/storer (section/manager name)	Director Procurement Management
		4.3 How is data collected?	Manual system of record keeping
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of cases of deviations
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Activities
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Lower performance desirable
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Director Procurement Management

PPI 2.1			
No	Technical Indicator	Description	Response
1			Percentage of learners retained in the school system from Grades 10 – 12
2	Short Definition		Measure of the degree (%) to which learners that enter grade 10 continue to grade 12 in Public Ordinary Schools for the same cohort.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	A higher % of learners remain in the system until grade 12
		3.2 Why is it important?	Academically better prepared work force; better opportunity for learners; access to tertiary education enhanced; reduce the vulnerability rate amongst learners; more efficient deployment of support (social)
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Annual School Survey
		4.2 Data collector/storer (section/manager name)	Mr S. Hansraj
		4.3 How is data collected?	Extracted from CEMIS for ASS.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of Gr12 learners divided by the number of Gr10 learners for the same cohort (2 years earlier) as a percentage.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	The calculation is for Public Ordinary schools only and is dependent on the unit record administration at schools. It does not reflect all learners in all education sectors. This excludes in and out migration of learners, deaths, and other factors.
7	Type of Indicator		Output; Efficiency; Economy; Equity
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	Annually, on the previous academic year, in first quarter of following year
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher than target desirable.
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Co-ordinated by CD ED's; data collected and reported by KM; Collaborative effort including many role players

PPI 2.2			
No	Technical Indicator	Description	Response
1	Indicator Title		Number of additional schools secured with an alarm linked to armed response, burglar bars, and stone guards on windows.
2	Short Definition		The indicator would demonstrate the programme's systemic injection [input] in raising the safety levels at schools and the direct results over a defined period.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	It shows the measures instituted by a school to raise its safety profile.
		3.2 Why is it important?	This would account for minimum measures that should be in place at a school.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Financial reports indicating the purchase of goods and services for particular schools.
		4.2 Data collector/storer (section/manager name)	Oscar Apollis
		4.3 How is data collected?	Internally
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of schools counted
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Inputs
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	More schools equipped; but less incidents occurring. Should be as per target.
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Safe schools co-ordinator at districts; safe schools manager at Head Office

PPI 2.3			
No	Technical Indicator	Description	Response
1	Indicator Title		Number of bursaries awarded to deserving students, for four years of formal study at Higher Education Institutions.
2	Short Definition		The number of bursaries awarded to enable aspiring teachers to qualify in scarce subject areas - both new and continuing bursaries.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The number of bursary recipients.
		3.2 Why is it important?	To indicate how many newly qualified teachers in scarce subject areas are capacitated per annum to alleviate the demand. Ensuring a constant pool of educators.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	From individual bursary files and bursary contracts.
		4.2 Data collector/storer (section/manager name)	Director: Human Resource Management
		4.3 How is data collected?	By maintaining effective record keeping and communication with bursary holders.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of active bursary contracts as at 31 March at the end of the financial year concerned.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Unexpected drop out /failure of students.
7	Type of Indicator		Input
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Actual performance should match target.
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Human Resource Management

PPI 2.4			
No	Technical Indicator	Description	Response
1	Indicator Title		Educator absenteeism in public ordinary schools expressed as a %
2	Short Definition		The percentage of working days lost due to educator absenteeism in public ordinary schools. [result to be expressed as a % of the total number of actual working days in the school year/quarter]
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The % of possible working days lost due to educator absenteeism during a specific school year/quarter.
		3.2 Why is it important?	The status informs planning and intervention strategies to be developed to improve education policy and support/discipline.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	PERSAL
		4.2 Data collector/storer (section/manager name)	Directorate: Human Resource Management
		4.3 How is data collected?	Data extracted from Persal at a particular point in time to reflect educator absenteeism during a quarter or annually.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The data is collected by using the start date of the leave in order to determine in which quarter the leave falls Should the leave period (leave approved over two quarters or longer) fall outside the reporting period, the leave taken will be included in the reporting period that corresponds with the end of the leave. The number of days of leave taken is calculated as a % of the total number of possible working days in a quarter.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	There is a time lag between the days taken and the processing of the documentation. There is a further lag in the computation of the categories as certain leave types are exempt and the leave regulations by which leave is calculated in 3 year cycles
7	Type of Indicator		Outputs/efficiency
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Quarterly	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Lower
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	The Chief-Director: Human Resource Management

PPI 2.5			
No	Technical Indicator	Description	Response
1	Indicator Title		Learner absenteeism in public ordinary schools expressed as a %
2	Short Definition		The number of working days lost due to learner absenteeism in public ordinary schools. [result to be expressed as a % of the total number of actual working days in the school year/quarter]
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	% of possible working days lost due to learner absenteeism during a specific school year.
		3.2 Why is it important?	The status informs planning and intervention strategies to be developed to improve education policy and support/discipline.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	CEMIS
		4.2 Data collector/storer (section/manager name)	Project manager: CEMIS– Directorate: Knowledge and Information Management
		4.3 How is data collected?	At each school learner attendance is required to be captured quarterly on the CEMIS system at the end of each term and no later than the first week of the next term. CTM per District can monitor the data on Eduinfosearch. The administrator at H/O draws reports upon request, but more specific for quarterly/annual reporting on the Learner Attendance. The attendance figures are then presented as a percentage of days lost due to Learner absence from school.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The aggregated number of learners absent at all compliant public ordinary schools is expressed as a percentage of the total possible attendance days.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	In 2012 75% of schools complied with the data request. The compliance challenge will be attended to during 2013 as this is now an indicator in the School Improvement Plans. Schools that repeatedly return erroneous data will be identified and will receive training.
7	Type of Indicator		Outputs/efficiency
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Quarterly	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Lower
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	The Chief-Director: Business Intelligence Management

PPI 2.6			
No	Technical Indicator	Description	Response
1			Numbers of teachers in Grades R-12 attending formal curriculum training programmes at the Cape Teaching and Leadership Institute
2	Short Definition		Number of educators attending in-service courses in subject content and teaching methodology presented by the CTLI, including Mathematics, Sciences and Languages. (To provide overall management of and support to the education system in accordance with the National Education Policy Act, and other relevant policies). The courses could be two weeks in duration OR one or two day short interventions.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The number of educators trained in the various categories
		3.2 Why is it important?	To strengthen content knowledge and practical teaching methodology, towards improved learning and teaching in the classroom.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Attendance registers
		4.2 Data collector/storer (section/manager name)	N Pasiya (Head: Cape Teaching and Leadership Institute)
		4.3 How is data collected?	Count captured names
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of teachers successfully completing courses.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Output
8	Calculation type	Non-cumulative	Non-cumulative
9	Reporting cycle	Quarterly?	Quarterly
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Extras are accommodated if possible.
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	The Director: CTLI

PPI 2.7			
No	Technical Indicator	Description	Response
1	Indicator Title		Numbers of school management team members trained at the CTLI
2	Short Definition		Records the number of members of school management teams who undergo formal training over a period of weeks and are certificated by the CTLI. Short courses (one or two days) are also included.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Numbers of SMT members who have been exposed to elements of best practice.
		3.2 Why is it important?	Schools that suffer from poor management can have their success options improved if their managers develop new skills.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Attendance Registers
		4.2 Data collector/storer (section/manager name)	Programme manager. Records of attendance.
		4.3 How is data collected?	Count of records.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of candidates successfully completing the courses
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Output
8	Calculation type	8.2 Non-cumulative	Non- cumulative
9	Reporting cycle	Identify if an indicator is reported quarterly, annually or at longer time intervals	
		9.1 Quarterly?	Quarterly
		9.2 Annually?	
		9.3 Other? Please state	
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	On target
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Director CTLI

PPI 5.1.			
No	Technical Indicator	Description	Response
1			Number of students enrolled in NC(V) courses in FET Colleges
2	Short Definition		The NC(V) is a 3 year study programme. The records will show who has enrolled for the course of study leading to the certificate.
3	Purpose Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Number of students enrolled in NC(V) courses in FET Colleges in the Western Cape.
		3.2 Why is it important?	The qualification opens doors to further study and to employment opportunities.
4	Source/.Collection of Data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	FET Colleges enrolment data
		4.2 Data collector/storer (section/manager name)	FET Colleges submit the data to the Department of Higher Education and Training.
		4.3 How is data collected?	Count of learner records
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Count of those enrolled for courses expressed in head count and FTE
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Records are kept at colleges and supplied to the DHET.
7	Type of Indicator		Input
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Indicator History	Same as previous year	Same as previous year: it was previously a national Programme Performance Measure
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Department of Higher Education and Training; FET College sector in Western Cape.

PPI 5.2.			
No	Technical Indicator	Description	Response
1			Number of FET College NC(V) students who completed full courses successfully
2	Short Definition		The NC(V) is a 3 year study programme. The students are required to write examinations at the end of each year. The records will show who qualifies for the certificate after completing all the requirements.
3	Purpose Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	It is a count of numbers of who had successfully completed the programme of study that leads to the NC(V) qualification.
		3.2 Why is it important?	This is the programme of study that is central to the programme offerings at colleges.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Learner records on the national examinations database
		4.2 Data collector/storer (section/manager name)	Department of Higher Education and Training
		4.3 How is data collected?	Learner records
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Individual records are presented on a summary list: it is a COUNT of successful candidates.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Outcomes
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Indicator History	Same as previous year	Same as previous year: it was previously a national Programme Performance Measure
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Department of Higher Education and Training; FET College sector in Western Cape.

PPI 6.1.			
No	Technical Indicator	Description	Response
1	Indicator Title		Number of learners enrolled in public ABET Centres. [Definition of ABET: All learning and training programmes for adults from Level 1 to 4, where ABET Level 4 is equivalent to Grade 9 in public schools or a National Qualifications Framework level 1, as contemplated in the South African Qualifications Authority Act, Number 58 of 1995.]
2	Short Definition		Record of the total number of learners (expected to be) enrolled in public ABET Centres in the planned financial year.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Record of the total number of learners (expected to be) enrolled in public ABET Centres in the planned financial year.
		3.2 Why is it important?	AET is a key sector for skills and economic development and ensuring redress and opportunity.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Snap and Annual Survey
		4.2 Data collector/storer (section/manager name)	Snap and Annual Survey data are recorded and captured on CEMIS.
		4.3 How is data collected?	Snap and Annual Survey are recorded and captured – this is a COUNT
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Snap and Annual Survey are recorded and captured – this is a COUNT.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Records are maintained at centres and data captured on CEMIS.
7	Type of Indicator		Efficiency
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Indicator History	Same as previous year	Same as previous year: it was previously a national Programme Performance Measure
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Department of Higher Education and Training; AET sub-directorate in the Western Cape.

PPI 6.2.			
No	Technical Indicator	Description	Response
1	Indicator Title		Number of educators employed in public ABET Centres. [Definition of ABET: All learning and training programmes for adults from Level 1 to 4, where ABET Level 4 is equivalent to Grade 9 in public schools or a National Qualifications Framework level 1, as contemplated in the South African Qualifications Authority Act, Number 58 of 1995.]
2	Short Definition		Count of the number of educators employed in public ABET Centres. NB.: This measure includes both part-time and full time (Headcount) ABET educators.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	How many educators are employed in public ABET Centres
		3.2 Why is it important?	There needs to be a balance between students and staff
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	Public ABET Centres supply data to CEMIS through the Annual Survey
		4.2 Data collector/storer (section/manager name)	Directorate Knowledge Management
		4.3 How is data collected?	The Annual Survey data collection
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Count of the number of educators employed in public ABET Centres. NB.: This measure includes both part-time and full time (Headcount) ABET educators
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Records are maintained at centres and data captured on CEMIS
7	Type of Indicator		Input
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Indicator History		Same as previous year: it was previously a national Programme Performance Measure
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Department of Higher Education and Training; AET sub-directorate in Western Cape.

PPI 7.1			
No	Technical Indicator	Description	Response
1	Indicator Title		Additional ECD kits to Public Ordinary Schools
2	Short Definition		100 selected Primary Schools that have Grade R classes are provided with ECD indoor and outdoor equipment to assist with inter-active and effective learning and teaching
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Number and names of schools that received ECD kits
		3.2 Why is it important?	To update the database of schools that received ECD Kits and to avoid the duplication of services.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	District lists
		4.2 Data collector/storer (section/manager name)	District Institutional MG ECD manager
		4.3 How is data collected?	Survey – district database
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	School count
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Vandalism and burglaries that occur at schools could be the reason for the disappearance of ECD kits. Schools that have been affected by burglaries would then require an additional ECD Kit and the number of schools that would still require ECD kits would be increased.
7	Type of Indicator		Efficiency, economy and equity
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	On target
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Directorate Institutional Management

PPI 7.2			
No	Technical Indicator	Description	Response
1	Indicator Title		Additional ECD kits to Independent Schools
2	Short Definition		50 selected Independent schools that have Grade R classes are provided with ECD indoor and outdoor equipment to assist with inter-active and effective learning and teaching
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Number and names of schools that received ECD kits
		3.2 Why is it important?	To update the database of schools that received ECD Kits and to avoid the duplication of services.
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	District lists
		4.2 Data collector/storer (section/manager name)	District IMG ECD manager
		4.3 How is data collected?	Survey – district database
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	School count
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Vandalism and burglaries that occur at schools could be the reason for the disappearance of ECD kits. Schools that have been affected by burglaries would then require an additional ECD Kit and the number of schools that would still require ECD kits would be increased.
7	Type of Indicator		Efficiency, economy & equity
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	On target
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	DIM ECD CES S Fortuin

PPI 8.1			
No	Technical Indicator	Description	Response
1	Indicator Title		Number of maintenance projects completed.
2	Short Definition		The number of completed scheduled maintenance projects is counted and recorded.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	It shows the number of schools that receive scheduled maintenance for the period
		3.2 Why is it important?	It keeps track of the WCED's efforts to keep schools functional for learning and teaching purposes.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	DTPW, and implementing agents of the WCED provide the "Practical Completion Certificates" that indicate that a project has been signed off.
		4.2 Data collector/storer (section/manager name)	DD: Infrastructure Maintenance.
		4.3 How is data collected?	Record the number of practical completion certificates.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Count of schools
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Since implementing agents are external agents, the WCED does not always have control of numbers recorded. Also, the work requested may not necessarily be the work that is delivered.
7	Type of Indicator		Output; impact
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Quarterly?	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	On target
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	DD: Infrastructure property and maintenance

PPI 9.1			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 3 attaining acceptable outcomes in Language
2	Short Definition		This measures the proportion of learners participating in the Grade 3 systemic tests (Language), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the foundation phase
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 3 do not take part in the systemic tests.
7	Type of Indicator		Outcomes
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	The actual performance is higher than the targeted performance
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

PPI 9.2			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 3 attaining acceptable outcomes in Mathematics
2	Short Definition		This measures the proportion of learners participating in the Grade 3 systemic tests (Mathematics), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the foundation phase
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 3 do not take part in the systemic tests.
7	Type of Indicator		Outcomes
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	The actual performance that is higher than the targeted performance
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research

PPI 9.3			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 6 attaining acceptable outcomes in Language
2	Short Definition		This measures the proportion of learners participating in the Grade 6 systemic tests (Language), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the Intermediate phase.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the foundation phase
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 6 do not take part in the systemic tests.
7	Type of Indicator		Outcomes
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
11	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Actual performance that is higher than the targeted performance
12	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

PPI 9.4			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 6 attaining acceptable outcomes in Mathematics
2	Short Definition		This measures the proportion of learners participating in the Grade 3 systemic tests (Mathematics), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the Intermediate phase.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the foundation phase
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 6 do not take part in the systemic tests.
7	Type of Indicator	Identify whether the indicator is measuring (i) inputs, (ii) activities, (iii) outputs, (iv) outcomes, (v) impact, or some other dimension of performance such as (vi) efficiency, (vii) economy or (viii) equity	
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	The actual performance is higher than the targeted performance
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research

PPI 9.5			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 9 attaining acceptable outcomes in Languages
2	Short Definition		This measures the proportion of learners participating in the Grade 9 systemic tests (Language), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the Senior Phase of GET.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the Senior Phase of GET.
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 9 do not take part in the systemic tests.
7	Type of Indicator		Outcomes
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	The actual performance is lower than the targeted performance
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research

PPI 9.6			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners in Grade 9 attaining acceptable outcomes in Mathematics
2	Short Definition		This measures the proportion of learners participating in the Grade 9 systemic tests (Mathematics), who are able to pass the tests. The pass mark for the tests is set at 50%
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	The indicator shows the general level of proficiency of learners who are attending school at the Intermediate phase.
		3.2 Why is it important?	This indicator is important as it measures the effectiveness of the education system at the foundation phase
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The report of the systemic tests is the basic data source. The report contains the total number of learners who write the tests with a disaggregation of the proportion that passes and the proportion that do not pass the test.
		4.2 Data collector/storer (section/manager name)	Directorate: Research
		4.3 How is data collected?	It is extracted from the final report that is submitted by the external service providers appointed to administer the systemic tests.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	The number of learners who pass the test (50% and above) is expressed as a percentage of the total number of learners who wrote the test.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	Schools that have less than 5 learners in Grade 9 do not take part in the systemic tests.
7	Type of Indicator		Outcomes
8	Calculation type	Cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	The actual performance is higher than the targeted performance
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

PPI 9.7			
No	Technical Indicator	Description	Response
1	Indicator Title		Schools with a pass rate where <60% pass the National Senior Certificate
2	Short Definition		Indication of the number of under performing schools
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Output of under performing schools
		3.2 Why is it important?	To determine if interventions are assisting in reducing the lower pass rates, especially in disadvantaged areas.
4	Source/ Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	IECS
		4.2 Data collector/storer (section/manager name)	DAM
		4.3 How is data collected?	Pass rates for schools
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Z / W X 100 determines the pass rate for a school. Where Z is the number of candidates that passed according to the criteria from the NSC policy. Where W is the number of candidates in a school that wrote 7 subjects toward the NSC. Pass rates of all schools are filtered to determine the schools that have achieved a pass rate of below 60%.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	None
7	Type of Indicator		Output
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Lower desirable
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Directorate Assessment Management

PPI 9.8			
No	Technical Indicator	Description	Response
1	Indicator Title		National Senior Certificate pass rate
2	Short Definition		The percentage of learners that pass the National Senior Certificate examinations by obtaining a pass in Home Language at 40% or more and obtain a pass in two other subjects with 40% or more and pass three other subjects at 30% or more.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Indicator shows % of learners that have obtained the National Senior Certificate qualification.
		3.2 Why is it important?	Important to determine the achievement of the education system and the extent to which the educational output has been achieved.
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The data comes from the Integrated Examinations Computer System, which is a national system.
		4.2 Data collector/storer (section/manager name)	Mr A Clausen
		4.3 How is data collected?	Processed by the DBE.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of learners that passed the National Senior Certificate examinations by obtaining a pass in Home Language at 40% or more and obtain a pass in two other subjects with 40% or more and pass three other subjects at 30% or more divided by the number of learners that wrote the examinations.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	The data is extracted from the IECS; any problems with the IECS will be beyond the WCED's control as the IECS is a National system
7	Type of Indicator		Outputs
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher performance is desirable
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	DBE (Mr A Clausen)

PPI 9.9			
No	Technical Indicator	Description	Response
1	Indicator Title		% of learners who qualify for Bachelor's degree study
2	Short Definition		A percentage of learners that pass the NSC with an achievement of 50-59% or more in four subjects chosen from the list of designated subjects and a minimum of 30% in the Language of Teaching and Learning of the institution.
3	Purpose/ Importance	Explain what the indicator is intended to show and why it is important	
		3.1 What does indicator show?	Percentage of learners that can gain access to a B.Degree
		3.2 Why is it important?	Important in determining the quality of passes and ensuring progression from FET to HE
4	Source/Collection of data	Describe where the information comes from and how it is collected:	
		4.1 Where does data come from?	The data comes from the Integrated Examinations Computer System, which is a national system.
		4.2 Data collector/storer (section/manager name)	Mr A Clausen
		4.3 How is data collected?	Processed by the DoE.
5	Method of Calculation	Describe clearly and specifically how the indicator is calculated	Number of learners that passed the National Senior Certificate examinations by obtaining an achievement of 50-59% or more in four subjects chosen from the designated subjects chosen from the list of designated subjects and a minimum of 30% in the Language of Teaching and Learning of the institution divided by the number of learners that wrote the examinations.
6	Data Limitations	Identify any limitation with the indicator data, including factors that might be beyond the department's control	The data is extracted from the IECS, any problems with the IECS will be beyond the WCED's control as the IECS is a National system
7	Type of Indicator		Outcomes
8	Calculation type	Non-cumulative	X
9	Reporting cycle	Annually	X
10	Desired performance	Identify whether actual performance that is higher or lower than targeted performance is desirable	Higher performance desirable
11	Indicator responsibility	Identify who is responsible for managing and reporting the indicator	Mr A Clausen