



**Part E**  
**Financial Information**

## **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 set out on pages 168 to 227, which comprise the appropriation statement, the statement of financial position as at 31 March 2015, 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 the Division of Revenue Act of South Africa, 2014 (Act No. 10 of 2014) (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 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.
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 present fairly, in all material respects, the financial position of the Western Cape Education Department as at 31 March 2015 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 matter**

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

## **Fruitless and wasteful expenditure**

8. As disclosed in note 24.3 to the financial statements, expenditure amounting to R1,575 million identified during the 2013-14 financial year is included in the department's fruitless and wasteful expenditure register. This unconfirmed entry is currently under investigation.

## **Additional matter**

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

## **Unaudited supplementary schedules**

10. The supplementary information set out on pages 228 to 233 does not form part of the financial statements and is presented as additional information. I have not audited these annexures and, accordingly, I do not express an opinion thereon.

## **Report on other legal and regulatory requirements**

11. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report, non-compliance with legislation and 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**

12. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2015:
  - Programme 2: Public school education on pages 46 to 62
  - Programme 7: Early childhood development on pages 84 to 87
  - Programme 8: Infrastructure development on pages 88 to 90
  - Programme 9: Auxiliary and associated services on pages 91 to 96
13. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
14. 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 programmes. 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*.
15. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
16. I did not identify any material findings on the usefulness and reliability of the reported performance information for the following programmes:
  - Programme 2: Public school education
  - Programme 7: Early childhood development
  - Programme 8: Infrastructure development
  - Programme 9: Auxiliary and associated services

### **Additional matters**

17. Although I identified no material findings on the usefulness and reliability of the reported performance information for the selected programmes, I draw attention to the following matters:

### **Achievement of planned targets**

18. Refer to the annual performance report on pages 59-61, 86, 89-90 and 93-95 for information on the achievement of the planned targets for the year.

### **Unaudited supplementary information**

19. The supplementary information set out on pages 43-44, 65, 73, 77 and 82 does not form part of the annual performance report and is presented as additional information. I have not audited this information and, accordingly, I do not report thereon.

### **Compliance with legislation**

20. I performed procedures to obtain evidence that the department had complied with applicable legislation regarding financial matters, financial management and other related matters. I did not identify any instances of material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA.

### **Internal control**

21. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. I did not identify any significant deficiencies in internal control.

### **Other reports**

#### **Performance audit**

22. The following performance audit was conducted during the year under review:

#### **Performance audit on the curriculum support, training and monitoring provided by education districts to schools**

23. The audit focused on whether guidance was provided economically to education districts to ensure that they delivered efficient and effective curriculum support, training and monitoring to schools to improve the quality of education. The outcomes of this performance audit will be included in the education sector report.

### **Investigations**

24. Twenty nine new cases for investigation were reported during the financial year. These related to financial irregularities, alleged fraud, alleged corruption, alleged theft, procurement fraud, and other matters. The Provincial Forensic Services conducted all of the investigations on behalf of the WCED. All open cases were reported over the period 25 April 2012 to 5 March 2015.
25. There were fourteen open cases at financial year end. These related to financial irregularities, alleged fraud, alleged corruption, alleged theft, procurement fraud and other matters.

26. Twenty six cases were finalised during the financial year, ten of which related to fraud / corruption / theft / non-compliance or irregularities while the other 16 cases only required preliminary investigations to be performed. The PFS is performing these investigations on behalf of the Western Cape Education Department.

*Auditor-General*

Cape Town

29 July 2015



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

**APPROPRIATION STATEMENT  
 for the year ended 31 March 2015**

Appropriation per programme										
		2014/15							2013/14	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
<b>Voted funds and Direct charges</b>		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Programme</b>										
1.	Administration	706 485	-	(39 826)	<b>666 659</b>	661 621	5 038	99.2	579 744	571 149
2.	Public Ordinary School Education	12 083 075	-	73 632	<b>12 156 707</b>	12 156 526	181	100.0	11 381 365	11 362 779
3.	Independent School Subsidies	90 326	-	(481)	<b>89 845</b>	89 845	-	100.0	84 648	84 648
4.	Public Special School Education	1 045 531	-	(71 889)	<b>973 642</b>	973 642	-	100.0	910 338	910 338
5.	Further Education and Training	377 913	-	-	<b>377 913</b>	377 865	48	100.0	353 097	353 078
6.	Adult Basic Education and Training	39 793	-	(3 184)	<b>36 609</b>	34 633	1 976	94.6	37 898	37 898
7.	Early Childhood Development	515 449	-	(3 671)	<b>511 778</b>	511 778	-	100.0	465 637	465 535
8.	Infrastructure Development	1 397 772	-	55 660	<b>1 453 432</b>	1 439 491	13 941	99.0	1 192 946	1 054 312
9.	Auxiliary and Associated Services	769 986	-	(10 241)	<b>759 745</b>	755 870	3 875	99.5	663 112	662 459
<b>Programme sub total</b>		<b>17 026 330</b>	<b>-</b>	<b>-</b>	<b>17 026 330</b>	<b>17 001 271</b>	<b>25 059</b>	<b>99.9</b>	<b>15 668 785</b>	<b>15 502 196</b>
<b>Total</b>		<b>17 026 330</b>	<b>-</b>	<b>-</b>	<b>17 026 330</b>	<b>17 001 271</b>	<b>25 059</b>	<b>99.9</b>	<b>15 668 785</b>	<b>15 502 196</b>
<b>Reconciliation with Statement of Financial Performance</b>										
<b>Add:</b>										
Departmental receipts					<b>6 462</b>					
<b>Actual amounts per Statement of Financial Performance (Total Revenue)</b>					<b>17 032 792</b>				<b>15 668 785</b>	
<b>Actual amounts per Statement of Financial Performance Expenditure</b>						<b>17 001 271</b>				<b>15 502 196</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Economic classification	Appropriation per programme							2013/14	
	2014/15							Final Appropriation R'000	Actual Expenditure R'000
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %		
<b>Current payments</b>	14 213 255	(256 527)	(62 725)	<b>13 894 003</b>	13 881 805	12 198	99.9	13 087 712	13 070 904
Compensation of employees	12 538 677	(63 535)	(41 782)	<b>12 433 360</b>	12 427 327	6 033	100.0	11 566 952	11 566 933
Salaries and wages	10 929 015	(46 179)	(28 459)	<b>10 854 377</b>	10 848 344	6 033	99.9	-	-
Social contributions	1 609 662	(17 356)	(13 323)	<b>1 578 983</b>	1 578 983	-	100.0	-	-
Goods and services	1 674 578	(192 992)	(20 943)	<b>1 460 643</b>	1 454 478	6 165	99.6	1 520 760	1 503 971
Administrative fees	996	(233)	-	<b>763</b>	763	-	100.0	-	-
Advertising	7 656	(37)	(19)	<b>7 600</b>	7 600	-	100.0	-	-
Minor assets	20 937	(11 302)	(16)	<b>9 619</b>	9 619	-	100.0	-	-
Audit costs: External	12 563	422	-	<b>12 985</b>	12 985	-	100.0	-	-
Bursaries: Employees	5 238	(2 177)	(193)	<b>2 868</b>	2 868	-	100.0	-	-
Catering: Departmental activities	26 136	(12 610)	-	<b>13 526</b>	13 526	-	100.0	-	-
Communication (G&S)	13 767	(2 451)	-	<b>11 316</b>	11 316	-	100.0	-	-
Computer services	21 194	(1 156)	(49)	<b>19 989</b>	19 989	-	100.0	-	-
Consultants: Business and advisory services	51 625	(13 065)	(630)	<b>37 930</b>	37 930	-	100.0	-	-
Legal services	2 143	2 660	-	<b>4 803</b>	4 803	-	100.0	-	-
Contractors	12 236	(470)	-	<b>11 766</b>	11 766	-	100.0	-	-
Agency and support / outsourced services	302 788	18 432	(3 668)	<b>317 552</b>	317 552	-	100.0	-	-
Entertainment	334	(312)	-	<b>22</b>	22	-	100.0	-	-
Fleet services (including government motor transport)	29 840	(125)	(898)	<b>28 817</b>	28 817	-	100.0	-	-
Inventory: Learner and teacher support material	254 898	(160 907)	(5 082)	<b>88 909</b>	88 909	-	100.0	-	-
Inventory: Materials and supplies	797	258	-	<b>1 055</b>	1 055	-	100.0	-	-
Inventory: Other supplies	220 685	(23 294)	(19 279)	<b>178 112</b>	173 074	5 038	97.2	-	-
Consumable supplies	5 668	(1 437)	-	<b>4 231</b>	4 231	-	100.0	-	-
Consumable: Stationery, printing and office supplies	20 197	422	(1 482)	<b>19 137</b>	19 137	-	100.0	-	-
Operating leases	52 291	3 370	4 082	<b>59 743</b>	59 743	-	100.0	-	-
Property payments	313 731	(11 095)	7 123	<b>309 759</b>	308 632	1 127	99.6	-	-
Transport provided: Departmental activity	225 417	5 219	(17)	<b>230 619</b>	230 619	-	100.0	-	-
Travel and subsistence	26 096	3 812	(246)	<b>29 662</b>	29 662	-	100.0	-	-
Training and development	19 847	6 580	-	<b>26 427</b>	26 427	-	100.0	-	-
Operating payments	18 822	355	-	<b>19 177</b>	19 177	-	100.0	-	-
Venues and facilities	6 999	5 548	(569)	<b>11 978</b>	11 978	-	100.0	-	-
Rental and hiring	1 677	601	-	<b>2 278</b>	2 278	-	100.0	-	-
<b>Transfers and subsidies</b>	<b>1 607 463</b>	<b>231 173</b>	<b>58 544</b>	<b>1 897 180</b>	1 897 133	47	100.0	1 682 249	1 682 249
Departmental agencies and accounts	6 104	3	-	<b>6 107</b>	6 107	-	100.0	5 827	5 827
Departmental agencies (non-business entities)	6 104	3	-	<b>6 107</b>	6 107	-	100.0	-	-
Non-profit institutions	1 563 011	209 572	19 375	<b>1 791 958</b>	1 791 958	-	100.0	1 604 338	1 604 338
Households	38 348	21 598	39 169	<b>99 115</b>	99 068	47	100.0	72 084	72 084
Social benefits	33 348	15 784	36 771	<b>85 903</b>	85 856	47	99.9	-	-
Other transfers to households	5 000	5 814	2 398	<b>13 212</b>	13 212	-	100.0	-	-
<b>Payments for capital assets</b>	<b>1 201 048</b>	<b>19 969</b>	<b>4 181</b>	<b>1 225 198</b>	1 212 384	12 814	99.0	886 558	736 777
Buildings and other fixed structures	1 164 339	8 685	4 580	<b>1 177 604</b>	1 164 790	12 814	98.9	855 201	711 520
Buildings	996 681	9 944	4 580	<b>1 011 205</b>	998 391	12 814	98.7	-	-
Other fixed structures	167 658	(1 259)	-	<b>166 399</b>	166 399	-	100.0	-	-
Machinery and equipment	36 709	11 265	(399)	<b>47 575</b>	47 575	-	100.0	31 345	25 245
Transport equipment	20 147	2 469	-	<b>22 616</b>	22 616	-	100.0	-	-
Other machinery and equipment	16 562	8 796	(399)	<b>24 959</b>	24 959	-	100.0	-	-
Software and other intangible assets	-	19	-	<b>19</b>	19	-	100.0	12	12
<b>Payment for financial assets</b>	<b>4 564</b>	<b>5 385</b>	<b>-</b>	<b>9 949</b>	9 949	-	100.0	12 266	12 266
<b>Total</b>	<b>17 026 330</b>	<b>-</b>	<b>-</b>	<b>17 026 330</b>	<b>17 001 271</b>	<b>25 059</b>	<b>99.9</b>	<b>15 668 785</b>	<b>15 502 196</b>

**APPROPRIATION STATEMENT  
 for the year ended 31 March 2015**

Programme 1: Administration									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Office of the MEC	7 803	(1 299)	-	<b>6 504</b>	6 504	-	100.0	6 117	6 117
2. Corporate Services	269 088	(1 540)	(3 428)	<b>264 120</b>	264 120	-	100.0	238 351	238 351
3. Education Management	390 000	1 879	(30 090)	<b>361 789</b>	356 751	5 038	98.6	285 673	277 078
4. Human Resource Development	6 054	-	(4 724)	<b>1 330</b>	1 330	-	100.0	20 699	20 699
5. Education Management Information System (EMS)	33 540	960	(1 584)	<b>32 916</b>	32 916	-	100.0	28 904	28 904
<b>Total</b>	<b>706 485</b>	<b>-</b>	<b>(39 826)</b>	<b>666 659</b>	<b>661 621</b>	<b>5 038</b>	<b>99.2</b>	<b>579 744</b>	<b>571 149</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Programme 1: Administration									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	630 496	(19 166)	(35 529)	<b>575 801</b>	570 763	5 038	99.1	464 220	461 725
Compensation of employees	343 151	(13 768)	(3 428)	<b>325 955</b>	325 955	-	100.0	297 851	297 851
Salaries and wages	299 835	(10 907)	(3 428)	<b>285 500</b>	285 500	-	100.0	-	-
Social contributions	43 316	(2 861)	-	<b>40 455</b>	40 455	-	100.0	-	-
Goods and services	287 345	(5 398)	(32 101)	<b>249 846</b>	244 808	5 038	98.0	166 369	163 874
Administrative fees	738	(29)	-	<b>709</b>	709	-	100.0	-	-
Advertising	6 152	(684)	-	<b>5 468</b>	5 468	-	100.0	-	-
Minor assets	8 706	(2 342)	(16)	<b>6 348</b>	6 348	-	100.0	-	-
Audit costs: External	12 563	422	-	<b>12 985</b>	12 985	-	100.0	-	-
Bursaries: Employees	728	64	(193)	<b>599</b>	599	-	100.0	-	-
Catering: Departmental activities	647	302	-	<b>949</b>	949	-	100.0	-	-
Communication (G&S)	7 170	(1 819)	-	<b>5 351</b>	5 351	-	100.0	-	-
Computer services	20 729	(854)	(49)	<b>19 826</b>	19 826	-	100.0	-	-
Consultants: Business and advisory services	36 270	(658)	(630)	<b>34 982</b>	34 982	-	100.0	-	-
Legal services	2 143	2 660	-	<b>4 803</b>	4 803	-	100.0	-	-
Contractors	8 352	(568)	-	<b>7 784</b>	7 784	-	100.0	-	-
Agency and support / outsourced services	9 988	236	(3 668)	<b>6 556</b>	6 556	-	100.0	-	-
Entertainment	203	(189)	-	<b>14</b>	14	-	100.0	-	-
Fleet services (including government motor transport)	3 869	109	(14)	<b>3 964</b>	3 964	-	100.0	-	-
Inventory: Learner and teacher support material	5 283	114	(5 098)	<b>299</b>	299	-	100.0	-	-
Inventory: Materials and supplies	35	(10)	-	<b>25</b>	25	-	100.0	-	-
Inventory: Other supplies	137 864	400	(20 172)	<b>118 092</b>	113 054	5 038	95.7	-	-
Consumable supplies	671	(457)	-	<b>214</b>	214	-	100.0	-	-
Consumable: Stationery, printing and office supplies	7 100	(1 116)	(1 482)	<b>4 502</b>	4 502	-	100.0	-	-
Operating leases	1 015	(25)	-	<b>990</b>	990	-	100.0	-	-
Property payments	626	(163)	-	<b>463</b>	463	-	100.0	-	-
Transport provided: Departmental activity	591	54	(17)	<b>628</b>	628	-	100.0	-	-
Travel and subsistence	8 913	(753)	(193)	<b>7 967</b>	7 967	-	100.0	-	-
Training and development	1 040	(138)	-	<b>902</b>	902	-	100.0	-	-
Operating payments	3 519	1 369	-	<b>4 888</b>	4 888	-	100.0	-	-
Venues and facilities	2 423	(1 372)	(569)	<b>482</b>	482	-	100.0	-	-
Rental and hiring	7	49	-	<b>56</b>	56	-	100.0	-	-
<b>Transfers and subsidies</b>	53 055	13 770	(3 898)	<b>62 927</b>	62 927	-	100.0	93 252	93 252
Departmental agencies and accounts	1	2	-	<b>3</b>	3	-	100.0	16	16
Departmental agencies (non-business entities)	1	2	-	<b>3</b>	3	-	100.0	-	-
Non-profit institutions	51 025	-	(3 898)	<b>47 127</b>	47 127	-	100.0	89 664	89 664
Households	2 029	13 768	-	<b>15 797</b>	15 797	-	100.0	3 572	3 572
Social benefits	2 029	2 954	-	<b>4 983</b>	4 983	-	100.0	-	-
Other transfers to households	-	10 814	-	<b>10 814</b>	10 814	-	100.0	-	-
<b>Payments for capital assets</b>	18 370	11	(399)	<b>17 982</b>	17 982	-	100.0	10 006	3 906
Machinery and equipment	18 370	(8)	(399)	<b>17 963</b>	17 963	-	100.0	9 994	3 894
Transport equipment	2 908	642	-	<b>3 550</b>	3 550	-	100.0	-	-
Other machinery and equipment	15 462	(650)	(399)	<b>14 413</b>	14 413	-	100.0	-	-
Software and other intangible assets	-	19	-	<b>19</b>	19	-	100.0	12	12
<b>Payment for financial assets</b>	4 564	5 385	-	<b>9 949</b>	9 949	-	100.0	12 266	12 266
<b>Total</b>	<b>706 485</b>	<b>-</b>	<b>(39 826)</b>	<b>666 659</b>	<b>661 621</b>	<b>5 038</b>	<b>99.2</b>	<b>579 744</b>	<b>571 149</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 1.1: Office of the MEC									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	7 600	(1 363)	-	<b>6 237</b>	6 237	-	100.0	5 912	5 912
Compensation of employees	6 327	(940)	-	<b>5 387</b>	5 387	-	100.0	5 192	5 192
Goods and services	1 273	(423)	-	<b>850</b>	850	-	100.0	720	720
<b>Transfers and subsidies</b>	-	9	-	<b>9</b>	9	-	100.0	25	25
Households	-	9	-	<b>9</b>	9	-	100.0	25	25
<b>Payments for capital assets</b>	203	55	-	<b>258</b>	258	-	100.0	180	180
Machinery and equipment	203	55	-	<b>258</b>	258	-	100.0	180	180
<b>Total</b>	<b>7 803</b>	<b>(1 299)</b>	-	<b>6 504</b>	<b>6 504</b>	-	<b>100.0</b>	<b>6 117</b>	<b>6 117</b>

Subprogramme: 1.2: Corporate Services									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	260 104	(18 600)	(3 428)	<b>238 076</b>	238 076	-	100.0	219 822	219 822
Compensation of employees	203 784	(13 829)	(3 428)	<b>186 527</b>	186 527	-	100.0	172 926	172 926
Goods and services	56 320	(4 771)	-	<b>51 549</b>	51 549	-	100.0	46 896	46 896
<b>Transfers and subsidies</b>	1 288	11 292	-	<b>12 580</b>	12 580	-	100.0	2 973	2 973
Departmental agencies and accounts	-	1	-	<b>1</b>	1	-	100.0	-	-
Non-profit institutions	-	15	-	<b>15</b>	15	-	100.0	13	13
Households	1 288	11 276	-	<b>12 564</b>	12 564	-	100.0	2 960	2 960
<b>Payments for capital assets</b>	3 132	383	-	<b>3 515</b>	3 515	-	100.0	3 290	3 290
Machinery and equipment	3 132	383	-	<b>3 515</b>	3 515	-	100.0	3 278	3 278
Software and other intangible assets	-	-	-	<b>-</b>	-	-	-	12	12
<b>Payment for financial assets</b>	4 564	5 385	-	<b>9 949</b>	9 949	-	100.0	12 266	12 266
<b>Total</b>	<b>269 088</b>	<b>(1 540)</b>	<b>(3 428)</b>	<b>264 120</b>	<b>264 120</b>	-	<b>100.0</b>	<b>238 351</b>	<b>238 351</b>

Subprogramme: 1.3: Education Management									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	347 061	(557)	(27 377)	<b>319 127</b>	314 089	5 038	98.4	219 952	217 457
Compensation of employees	133 040	962	-	<b>134 002</b>	134 002	-	100.0	113 381	113 381
Goods and services	214 021	(1 519)	(27 377)	<b>185 125</b>	180 087	5 038	97.3	106 571	104 076
<b>Transfers and subsidies</b>	30 990	2 469	(2 713)	<b>30 746</b>	30 746	-	100.0	59 185	59 185
Departmental agencies and accounts	1	1	-	<b>2</b>	2	-	100.0	-	-
Non-profit institutions	30 248	(15)	(2 713)	<b>27 520</b>	27 520	-	100.0	58 530	58 530
Households	741	2 483	-	<b>3 224</b>	3 224	-	100.0	655	655
<b>Payments for capital assets</b>	11 949	(33)	-	<b>11 916</b>	11 916	-	100.0	6 536	436
Machinery and equipment	11 949	(52)	-	<b>11 897</b>	11 897	-	100.0	6 536	436
Software and other intangible assets	-	19	-	<b>19</b>	19	-	100.0	-	-
<b>Total</b>	<b>390 000</b>	<b>1 879</b>	<b>(30 090)</b>	<b>361 789</b>	<b>356 751</b>	<b>5 038</b>	<b>98.6</b>	<b>285 673</b>	<b>277 078</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 1.4: Human Resource Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>		-	(4 724)	<b>1 330</b>	1 330	-	100.0	7 238	7 238
Compensation of employees	-	39	-	<b>39</b>	39	-	100.0	6 352	6 352
Goods and services	6 054	(39)	(4 724)	<b>1 291</b>	1 291	-	100.0	886	886
<b>Transfers and subsidies</b>	-	-	-	-	-	-	-	13 461	13 461
Departmental agencies and accounts	-	-	-	-	-	-	-	16	16
Non-profit institutions	-	-	-	-	-	-	-	13 513	13 513
Households	-	-	-	-	-	-	-	(68)	(68)
<b>Total</b>	<b>6 054</b>	<b>-</b>	<b>(4 724)</b>	<b>1 330</b>	<b>1 330</b>	<b>-</b>	<b>100.0</b>	<b>20 699</b>	<b>20 699</b>

Subprogramme: 1.5: Education Management Information System (EMIS)									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	9 677	1 354	-	<b>11 031</b>	11 031	-	100.0	11 296	11 296
Goods and services	9 677	1 354	-	<b>11 031</b>	11 031	-	100.0	11 296	11 296
<b>Transfers and subsidies</b>	20 777	-	(1 185)	<b>19 592</b>	19 592	-	100.0	17 608	17 608
Non-profit institutions	20 777	-	(1 185)	<b>19 592</b>	19 592	-	100.0	17 608	17 608
<b>Payments for capital assets</b>	3 086	(394)	(399)	<b>2 293</b>	2 293	-	100.0	-	-
Machinery and equipment	3 086	(394)	(399)	<b>2 293</b>	2 293	-	100.0	-	-
<b>Total</b>	<b>33 540</b>	<b>960</b>	<b>(1 584)</b>	<b>32 916</b>	<b>32 916</b>	<b>-</b>	<b>100.0</b>	<b>28 904</b>	<b>28 904</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Public Primary Schools	7 019 983	199 759	56 297	<b>7 276 039</b>	7 276 039	-	100.0	6 597 359	6 597 359
2. Public Secondary Schools	4 670 330	(195 989)	14 904	<b>4 489 245</b>	4 489 245	-	100.0	4 400 697	4 400 697
3. Human Resource Development	77 350	(3 770)	2 431	<b>76 011</b>	76 011	-	100.0	86 695	86 695
4. Conditional Grants	315 412	-	-	<b>315 412</b>	315 231	181	99.9	296 614	278 028
<b>Total</b>	<b>12 083 075</b>	<b>-</b>	<b>73 632</b>	<b>12 156 707</b>	<b>12 156 526</b>	<b>181</b>	<b>100.0</b>	<b>11 381 365</b>	<b>11 362 779</b>

Programme 2: Public Ordinary School Education									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	11 263 114	(170 330)	30 565	<b>11 123 349</b>	11 123 168	181	100.0	10 602 905	10 589 366
Compensation of employees	10 336 051	1 883	30 549	<b>10 368 483</b>	10 368 302	181	100.0	9 625 960	9 625 960
Goods and services	927 063	(172 213)	16	<b>754 866</b>	754 866	-	100.0	976 945	963 406
<b>Transfers and subsidies</b>	807 894	173 569	43 067	<b>1 024 530</b>	1 024 530	-	100.0	770 426	770 426
Departmental agencies and accounts	2	-	-	<b>2</b>	2	-	100.0	-	-
Non-profit institutions	783 805	165 007	3 898	<b>952 710</b>	952 710	-	100.0	715 760	715 760
Households	24 087	8 562	39 169	<b>71 818</b>	71 818	-	100.0	54 666	54 666
<b>Payments for capital assets</b>	12 067	(3 239)	-	<b>8 828</b>	8 828	-	100.0	8 034	2 987
Buildings and other fixed structures	11 376	(4 580)	-	<b>6 796</b>	6 796	-	100.0	5 593	546
Machinery and equipment	691	1 341	-	<b>2 032</b>	2 032	-	100.0	2 441	2 441
<b>Total</b>	<b>12 083 075</b>	<b>-</b>	<b>73 632</b>	<b>12 156 707</b>	<b>12 156 526</b>	<b>181</b>	<b>100.0</b>	<b>11 381 365</b>	<b>11 362 779</b>

Subprogramme: 2.1: Public Primary Schools									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	6 496 807	82 980	30 549	<b>6 610 336</b>	6 610 336	-	100.0	6 177 073	6 177 073
Compensation of employees	6 170 963	182 397	30 549	<b>6 383 909</b>	6 383 909	-	100.0	5 903 024	5 903 024
Goods and services	325 844	(99 417)	-	<b>226 427</b>	226 427	-	100.0	274 049	274 049
<b>Transfers and subsidies</b>	523 176	116 779	25 748	<b>665 503</b>	665 703	-	100.0	420 286	420 286
Non-profit institutions	506 729	108 190	3 898	<b>618 817</b>	618 817	-	100.0	385 689	385 689
Households	16 447	8 589	21 850	<b>46 886</b>	46 886	-	100.0	34 597	34 597
<b>Total</b>	<b>7 019 983</b>	<b>199 759</b>	<b>56 297</b>	<b>7 276 039</b>	<b>7 276 039</b>	<b>-</b>	<b>100.0</b>	<b>6 597 359</b>	<b>6 597 359</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 2.2: Public Secondary Schools									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
<b>Current payments</b>	4 432 185	(255 702)	16	<b>4 176 499</b>	4 176 499	-	100.0	4 097 015	4 097 015
Compensation of employees	4 148 478	(179 404)	-	<b>3 969 074</b>	3 969 074	-	100.0	3 708 425	3 708 425
Goods and services	283 707	(76 298)	16	<b>207 425</b>	207 425	-	100.0	388 590	388 590
<b>Transfers and subsidies</b>	238 145	59 426	14 888	<b>312 459</b>	312 459	-	100.0	303 421	303 421
Non-profit institutions	230 532	59 426	-	<b>289 958</b>	289 958	-	100.0	287 184	287 184
Households	7 613	-	14 888	<b>22 501</b>	22 501	-	100.0	16 237	16 237
<b>Payments for capital assets</b>	-	287	-	<b>287</b>	287	-	100.0	261	261
Machinery and equipment	-	287	-	<b>287</b>	287	-	100.0	261	261
<b>Total</b>	<b>4 670 330</b>	<b>(195 989)</b>	<b>14 904</b>	<b>4 489 245</b>	<b>4 489 245</b>	<b>-</b>	<b>100.0</b>	<b>4 400 697</b>	<b>4 400 697</b>

Subprogramme: 2.3: Human Resource Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	67 659	980	-	<b>68 639</b>	68 639	-	100.0	78 147	78 147
Compensation of employees	9 866	(478)	-	<b>9 388</b>	9 388	-	100.0	8 821	8 821
Goods and services	57 793	1 458	-	<b>59 251</b>	59 251	-	100.0	69 326	69 326
<b>Transfers and subsidies</b>	9 380	(5 411)	2 431	<b>6 400</b>	6 400	-	100.0	6 945	6 945
Departmental agencies and accounts	2	-	-	<b>2</b>	2	-	100.0	-	-
Non-profit institutions	9 378	(5 411)	-	<b>3 967</b>	3 967	-	100.0	3 113	3 113
Households	-	-	2 431	<b>2 431</b>	2 431	-	100.0	3 832	3 832
<b>Payments for capital assets</b>	311	661	-	<b>972</b>	972	-	100.0	1 603	1 603
Machinery and equipment	311	661	-	<b>972</b>	972	-	100.0	1 603	1 603
<b>Total</b>	<b>77 350</b>	<b>(3 770)</b>	<b>2 431</b>	<b>76 011</b>	<b>76 011</b>	<b>-</b>	<b>100.0</b>	<b>86 695</b>	<b>86 695</b>

Subprogramme: 2.4: Conditional Grants									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	266 463	1 412	-	<b>267 875</b>	267 694	181	99.9	250 670	237 131
Compensation of employees	6 744	(632)	-	<b>6 112</b>	5 931	181	97.0	5 690	5 690
Goods and services	259 719	2 044	-	<b>261 763</b>	261 763	-	100.0	244 980	231 441
<b>Transfers and subsidies</b>	37 193	2 775	-	<b>39 968</b>	39 968	-	100.0	39 774	39 774
Non-profit institutions	37 166	2 802	-	<b>39 968</b>	39 968	-	100.0	39 774	39 774
<b>Payments for capital assets</b>	11 756	(4 187)	-	<b>7 569</b>	7 569	-	100.0	6 170	1 123
Buildings and other fixed structures	11 376	(4 580)	-	<b>6 796</b>	6 796	-	100.0	5 593	546
Machinery and equipment	380	393	-	<b>773</b>	773	-	100.0	577	577
<b>Total</b>	<b>315 412</b>	<b>-</b>	<b>-</b>	<b>315 412</b>	<b>315 231</b>	<b>181</b>	<b>99.9</b>	<b>296 614</b>	<b>278 028</b>

**APPROPRIATION STATEMENT**  
for the year ended 31 March 2015

Programme 3: Independent School Subsidies									
Sub programme	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
1. Primary Phase	49 853	(14)	(481)	49 358	49 358	-	100.0	47 329	47 329
2. Secondary Phase	40 473	14	-	40 487	40 487	-	100.0	37 319	37 319
<b>Total</b>	<b>90 326</b>	<b>-</b>	<b>(481)</b>	<b>89 845</b>	<b>89 845</b>	<b>-</b>	<b>100.0</b>	<b>84 648</b>	<b>84 648</b>

Programme 3: Independent School Subsidies									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
Transfers and subsidies	90 326	-	(481)	89 845	89 845	-	100.0	84 648	84 648
Non-profit institutions	90 326	-	(481)	89 845	89 845	-	100.0	84 648	84 648
<b>Total</b>	<b>90 326</b>	<b>-</b>	<b>(481)</b>	<b>89 845</b>	<b>89 845</b>	<b>-</b>	<b>100.0</b>	<b>84 648</b>	<b>84 648</b>

Subprogramme: 3.1: Primary Phase									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
Transfers and subsidies	49 853	(14)	(481)	49 358	49 358	-	100.0	47 329	47 329
Non-profit institutions	49 853	(14)	(481)	49 358	49 358	-	100.0	47 329	47 329
<b>Total</b>	<b>49 853</b>	<b>(14)</b>	<b>(481)</b>	<b>49 358</b>	<b>49 358</b>	<b>-</b>	<b>100.0</b>	<b>47 329</b>	<b>47 329</b>

Subprogramme: 3.2: Secondary Phase									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
Transfers and subsidies	40 473	14	-	40 487	40 487	-	100.0	37 319	37 319
Non-profit institutions	40 473	14	-	40 487	40 487	-	100.0	37 319	37 319
<b>Total</b>	<b>40 473</b>	<b>14</b>	<b>-</b>	<b>40 487</b>	<b>40 487</b>	<b>-</b>	<b>100.0</b>	<b>37 319</b>	<b>37 319</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Programme 4: Public Special School Education									
Sub programme	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
1. Schools	995 135	1	(71 889)	<b>923 247</b>	923 247	-	100.0	910 287	910 287
2. Human Resource Development	1	(1)	-	-	-	-	-	51	51
3. Conditional Grant	50 395	-	-	<b>50 395</b>	50 395	-	100.0	-	-
<b>Total</b>	<b>1 045 531</b>	<b>-</b>	<b>(71 889)</b>	<b>973 642</b>	<b>973 642</b>	<b>-</b>	<b>100.0</b>	<b>910 338</b>	<b>910 338</b>

Programme 4: Public Special School Education									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000
<b>Current payments</b>	897 517	(10 406)	(62 120)	<b>824 991</b>	824 991	-	100.0	775 035	775 035
Compensation of employees	871 414	(9 711)	(62 120)	<b>799 583</b>	799 583	-	100.0	761 299	761 299
Salaries and wages	764 474	(13 600)	(48 797)	<b>702 077</b>	702 077	-	100.0	-	-
Social contributions	106 940	3 889	(13 323)	<b>97 506</b>	97 506	-	100.0	-	-
Goods and services	26 103	(695)	-	<b>25 408</b>	25 408	-	100.0	13 736	13 736
Catering: Departmental activities	106	45	-	<b>151</b>	151	-	100.0	-	-
Consultants: Business and advisory services	1 787	(1 784)	-	<b>3</b>	3	-	100.0	-	-
Fleet services (including government motor transport)	8 061	89	-	<b>8 150</b>	8 150	-	100.0	-	-
Inventory: Learner and teacher support material	615	49	-	<b>664</b>	664	-	100.0	-	-
Consumable supplies	43	14	-	<b>57</b>	57	-	100.0	-	-
Consumable: Stationery, printing and office supplies	3	2	-	<b>5</b>	5	-	100.0	-	-
Operating leases	12 311	467	-	<b>12 778</b>	12 778	-	100.0	-	-
Property payments	93	368	-	<b>461</b>	461	-	100.0	-	-
Travel and subsistence	265	15	-	<b>280</b>	280	-	100.0	-	-
Training and development	2 104	701	-	<b>2 805</b>	2 805	-	100.0	-	-
Operating payments	45	-	-	<b>45</b>	45	-	100.0	-	-
Venues and facilities	9	-	-	<b>9</b>	9	-	100.0	-	-
<b>Transfers and subsidies</b>	134 330	10 406	-	<b>144 736</b>	144 736	-	100.0	131 974	131 974
Non-profit institutions	132 863	6 898	-	<b>139 761</b>	139 761	-	100.0	128 540	128 540
Households	1 467	3 508	-	<b>4 975</b>	4 975	-	100.0	3 434	3 434
Social benefits	1 467	3 508	-	<b>4 975</b>	4 975	-	100.0	-	-
<b>Payments for capital assets</b>	13 684	-	(9 769)	<b>3 915</b>	3 915	-	100.0	3 329	3 329
Buildings and other fixed structures	10 668	(899)	(9 769)	-	-	-	-	-	-
Buildings	10 668	(899)	(9 769)	-	-	-	-	-	-
Machinery and equipment	3 016	899	-	<b>3 915</b>	3 915	-	100.0	3 329	3 329
Transport equipment	3 016	899	-	<b>3 915</b>	3 915	-	100.0	-	-
<b>Total</b>	<b>1 045 531</b>	<b>-</b>	<b>(71 889)</b>	<b>973 642</b>	<b>973 642</b>	<b>-</b>	<b>100.0</b>	<b>910 338</b>	<b>910 338</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 4.1: Schools									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	847 122	(10 406)	(62 120)	<b>774 596</b>	774 596	-	100.0	774 984	774 984
Compensation of employees	821 019	(9 711)	(62 120)	<b>749 188</b>	749 188	-	100.0	761 248	761 248
Goods and services	26 103	(695)	-	<b>25 408</b>	25 408	-	100.0	13 736	13 736
<b>Transfers and subsidies</b>	134 329	10 407	-	<b>144 736</b>	144 736	-	100.0	131 974	131 974
Non-profit institutions	132 862	6 899	-	<b>139 761</b>	139 761	-	100.0	128 540	128 540
Households	1 467	3 508	-	<b>4 975</b>	4 975	-	100.0	3 434	3 434
<b>Payments for capital assets</b>	13 684	-	(9 769)	<b>3 915</b>	3 915	-	100.0	3 329	3 329
Buildings and other fixed structures	10 668	(899)	(9 769)	-	-	-	-	-	-
Machinery and equipment	3 016	899	-	<b>3 915</b>	3 915	-	100.0	3 329	3 329
<b>Total</b>	<b>995 135</b>	<b>1</b>	<b>(71 889)</b>	<b>923 247</b>	<b>923 247</b>	<b>-</b>	<b>100.0</b>	<b>910 287</b>	<b>910 287</b>

Subprogramme: 4.2: Human Resource Development									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	-	-	-	-	-	-	-	51	51
Compensation of employees	-	-	-	-	-	-	-	51	51
<b>Transfers and subsidies</b>	1	(1)	-	-	-	-	-	-	-
Non-profit institutions	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>51</b>

Subprogramme: 4.3: Conditional Grant									
Economic classification	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	50 395	-	-	<b>50 395</b>	50 395	-	100.0	-	-
Compensation of employees	50 395	-	-	<b>50 395</b>	50 395	-	100.0	-	-
<b>Total</b>	<b>50 395</b>	<b>-</b>	<b>-</b>	<b>50 395</b>	<b>50 395</b>	<b>-</b>	<b>100.0</b>	<b>-</b>	<b>-</b>

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Programme 5: Further Education and Training									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Public Institutions	377 913	-	-	377 913	377 865	48	100.0	353 097	353 078
<b>Total</b>	<b>377 913</b>	<b>-</b>	<b>-</b>	<b>377 913</b>	<b>377 865</b>	<b>48</b>	<b>100.0</b>	<b>353 097</b>	<b>353 078</b>

Programme 5: Further Education and Training									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	326 476	(34 117)	-	292 359	292 358	1	100.0	289 676	289 657
Compensation of employees	326 476	(34 117)	-	292 359	292 358	1	100.0	289 676	289 657
Salaries and wages	291 499	(37 919)	-	253 580	253 579	1	100.0	-	-
Social contributions	34 977	3 802	-	38 779	38 779	-	100.0	-	-
<b>Transfers and subsidies</b>	51 437	34 117	-	85 554	85 507	47	99.9	63 421	63 421
Non-profit institutions	51 190	34 117	-	85 307	85 307	-	100.0	63 161	63 161
Households	247	-	-	247	200	47	81.0	260	260
Social benefits	247	-	-	247	200	47	81.0	-	-
<b>Total</b>	<b>377 913</b>	<b>-</b>	<b>-</b>	<b>377 913</b>	<b>377 865</b>	<b>48</b>	<b>100.0</b>	<b>353 097</b>	<b>353 078</b>

Subprogramme: 5.1: Public Institutions									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	326 476	(34 117)	-	292 359	292 358	1	100.0	289 676	289 657
Compensation of employees	326 476	(34 117)	-	292 359	292 358	1	100.0	289 676	289 657
<b>Transfers and subsidies</b>	51 437	34 117	-	85 554	85 507	47	99.9	63 421	63 421
Non-profit institutions	51 190	34 117	-	85 307	85 307	-	100.0	63 161	63 161
Households	247	-	-	247	200	47	81.0	260	260
<b>Total</b>	<b>377 913</b>	<b>-</b>	<b>-</b>	<b>377 913</b>	<b>377 865</b>	<b>48</b>	<b>100.0</b>	<b>353 097</b>	<b>353 078</b>

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for the year ended 31 March 2015**

Programme 6: Adult Basic Education and Training									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Public Centres	10 368	(1 776)	(3 184)	5 408	3 432	1 976	63.5	5 006	5 006
2. Subsidies to Private Centres	29 423	1 778	-	31 201	31 201	-	100.0	32 892	32 892
3. Professional Services	1	(1)	-	-	-	-	-	-	-
4. Human Resource Development	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>39 793</b>	<b>-</b>	<b>(3 184)</b>	<b>36 609</b>	<b>34 633</b>	<b>1 976</b>	<b>94.6</b>	<b>37 898</b>	<b>37 898</b>

Programme 6: Adult Basic Education and Training									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic Classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	10 368	(1 757)	(3 184)	5 427	3 451	1 976	63.6	5 031	5 031
Compensation of employees	9 372	(1 757)	(3 112)	4 503	2 527	1 976	56.1	4 111	4 111
Salaries and wages	9 094	(1 693)	(3 112)	4 289	2 313	1 976	53.9	-	-
Social contributions	278	(64)	-	214	214	-	100.0	-	-
Goods and services	996	-	(72)	924	924	-	100.0	920	920
Advertising	27	(8)	(19)	-	-	-	-	-	-
Catering: Departmental activities	40	41	-	81	81	-	100.0	-	-
Consumable: Stationery, printing and office supplies	1	(1)	-	-	-	-	-	-	-
Operating lease s	837	(26)	-	811	811	-	100.0	-	-
Travel and subsistence	73	3	(53)	23	23	-	100.0	-	-
Operating payments	3	-	-	3	3	-	100.0	-	-
Venues and facilities	15	(9)	-	6	6	-	100.0	-	-
<b>Transfers and subsidies</b>	29 425	1 757	-	31 182	31 182	-	100.0	32 867	32 867
Non-profit institutions	29 425	1 757	-	31 182	31 182	-	100.0	32 641	32 641
Households	-	-	-	-	-	-	-	226	226
<b>Total</b>	<b>39 793</b>	<b>-</b>	<b>(3 184)</b>	<b>36 609</b>	<b>34 633</b>	<b>1 976</b>	<b>94.6</b>	<b>37 898</b>	<b>37 898</b>

Subprogramme: 6.1: Public Centres									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	10 368	(1 776)	(3 184)	5 408	3 432	1 976	63.5	4 915	4 915
Compensation of employees	9 372	(1 757)	(3 112)	4 503	2 527	1 976	56.1	4 108	4 108
Goods and services	996	(19)	(72)	905	905	-	100.0	807	807
<b>Transfers and subsidies</b>	-	-	-	-	-	-	-	91	91
Households	-	-	-	-	-	-	-	91	91
<b>Total</b>	<b>10 368</b>	<b>(1 776)</b>	<b>(3 184)</b>	<b>5 408</b>	<b>3 432</b>	<b>1 976</b>	<b>63.5</b>	<b>5 006</b>	<b>5 006</b>

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Subprogramme: 6.2: Subsidies to Private Centres									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	-	19	-	19	19	-	100.0	116	116
Compensation of employees	-	-	-	-	-	-	-	3	3
Goods and services	-	19	-	19	19	-	100.0	113	113
<b>Transfers and subsidies</b>	29 423	1 759	-	31 182	31 182	-	100.0	32 776	32 776
Non-profit institutions	29 423	1 759	-	31 182	31 182	-	100.0	32 641	32 641
Households	-	-	-	-	-	-	-	135	135
<b>Total</b>	<b>29 423</b>	<b>1 778</b>	<b>-</b>	<b>31 201</b>	<b>31 201</b>	<b>-</b>	<b>100.0</b>	<b>32 892</b>	<b>32 892</b>

Subprogramme: 6.3: Professional Services									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers and subsidies</b>	1	(1)	-	-	-	-	-	-	-
Non-profit institutions	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Subprogramme: 6.4: Human Resource Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers and subsidies</b>	1	(1)	-	-	-	-	-	-	-
Non-profit institutions	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPROPRIATION STATEMENT  
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Programme 7: Early Childhood Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Grade R In Public Schools	332 662	706	(3 671)	<b>329 697</b>	329 697	-	100.0	298 673	298 673
2. Grade R In Community Centres	73 889	(9 879)	-	<b>64 010</b>	64 010	-	100.0	53 760	53 760
3. Pre-Grade R Training	100 153	9 174	-	<b>109 327</b>	109 327	-	100.0	105 153	105 153
4. Human Resource Development	1	(1)	-	-	-	-	-	-	-
5. Conditional Grant	8 744	-	-	<b>8 744</b>	8 744	-	100.0	8 051	7 949
<b>Total</b>	<b>515 449</b>	-	<b>(3 671)</b>	<b>511 778</b>	<b>511 778</b>	-	<b>100.0</b>	<b>465 637</b>	<b>465 535</b>

Programme 7: Early Childhood Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	125 989	(1 007)	(3 671)	<b>121 311</b>	121 311	-	100.0	125 406	125 304
Compensation of employees	66 038	(406)	(3 671)	<b>61 961</b>	61 961	-	100.0	63 142	63 142
Salaries and wages	54 906	2 270	(3 671)	<b>53 505</b>	53 505	-	100.0	-	-
Social contributions	11 132	(2 676)	-	<b>8 456</b>	8 456	-	100.0	-	-
Goods and services	59 951	(601)	-	<b>59 350</b>	59 350	-	100.0	62 264	62 162
Advertising	4	(1)	-	<b>3</b>	3	-	100.0	-	-
Minor assets	-	(16)	-	<b>(16)</b>	(16)	-	100.0	-	-
Catering: Departmental activities	47	(29)	-	<b>18</b>	18	-	100.0	-	-
Agency and support / outsourced services	44 468	6 240	-	<b>50 708</b>	50 708	-	100.0	-	-
Inventory: Learner and teacher support material	4 877	(4 562)	-	<b>315</b>	315	-	100.0	-	-
Inventory: Other supplies	3 138	1 128	-	<b>4 266</b>	4 266	-	100.0	-	-
Consumable supplies	5	(4)	-	<b>1</b>	1	-	100.0	-	-
Consumable: Stationery, printing and office supplies	47	12	-	<b>59</b>	59	-	100.0	-	-
Transport provided: Departmental activity	7 231	(3 312)	-	<b>3 919</b>	3 919	-	100.0	-	-
Travel and subsistence	79	(48)	-	<b>31</b>	31	-	100.0	-	-
Training and development	53	(25)	-	<b>28</b>	28	-	100.0	-	-
Operating payments	-	15	-	<b>15</b>	15	-	100.0	-	-
Venues and facilities	1	2	-	<b>3</b>	3	-	100.0	-	-
Rental and hiring	1	(1)	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	389 460	991	-	<b>390 451</b>	390 451	-	100.0	340 231	340 231
Non-profit institutions	387 896	2 243	-	<b>390 139</b>	390 139	-	100.0	340 061	340 061
Households	1 564	(1 252)	-	<b>312</b>	312	-	100.0	170	170
Social benefits	1 564	(1 252)	-	<b>312</b>	312	-	100.0	-	-
<b>Payments for capital assets</b>	-	16	-	<b>16</b>	16	-	100.0	-	-
Machinery and equipment	-	16	-	<b>16</b>	16	-	100.0	-	-
Other machinery and equipment	-	16	-	<b>16</b>	16	-	100.0	-	-
<b>Total</b>	<b>515 449</b>	-	<b>(3 671)</b>	<b>511 778</b>	<b>511 778</b>	-	<b>100.0</b>	<b>465 637</b>	<b>465 535</b>

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Subprogramme: 7.1: Grade R In Public Schools									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	82 922	(7 230)	(3 671)	<b>72 021</b>	72 021	-	100.0	75 009	75 009
Compensation of employees	66 038	(406)	(3 671)	<b>61 961</b>	61 961	-	100.0	62 938	62 938
Goods and services	16 884	(6 824)	-	<b>10 060</b>	10 060	-	100.0	12 071	12 071
<b>Transfers and subsidies</b>	249 740	7 936	-	<b>257 676</b>	257 676	-	100.0	223 664	223 664
Non-profit institutions	248 176	9 188	-	<b>257 364</b>	257 364	-	100.0	223 494	223 494
Households	1 564	(1 252)	-	<b>312</b>	312	-	100.0	170	170
<b>Total</b>	<b>332 662</b>	<b>706</b>	<b>(3 671)</b>	<b>329 697</b>	<b>329 697</b>	<b>-</b>	<b>100.0</b>	<b>298 673</b>	<b>298 673</b>

Subprogramme: 7.2: Grade R In Community Centres									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	-	(16)	-	<b>(16)</b>	(16)	-	100.0	-	-
Goods and services	-	(16)	-	<b>(16)</b>	(16)	-	100.0	-	-
<b>Transfers and subsidies</b>	73 889	(9 879)	-	<b>64 010</b>	64 010	-	100.0	53 760	53 760
Non-profit institutions	73 889	(9 879)	-	<b>64 010</b>	64 010	-	100.0	53 760	53 760
<b>Payments for capital assets</b>	-	16	-	<b>16</b>	16	-	100.0	-	-
Machinery and equipment	-	16	-	<b>16</b>	16	-	100.0	-	-
<b>Total</b>	<b>73 889</b>	<b>(9 879)</b>	<b>-</b>	<b>64 010</b>	<b>64 010</b>	<b>-</b>	<b>100.0</b>	<b>53 760</b>	<b>53 760</b>

Subprogramme: 7.3: Pre-Grade R Training									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	39 991	8 761	-	<b>48 752</b>	48 752	-	100.0	48 163	48 163
Goods and services	39 991	8 761	-	<b>48 752</b>	48 752	-	100.0	48 163	48 163
<b>Transfers and subsidies</b>	60 162	413	-	<b>60 575</b>	60 575	-	100.0	56 990	56 990
Non-profit institutions	60 162	413	-	<b>60 575</b>	60 575	-	100.0	56 990	56 990
<b>Total</b>	<b>100 153</b>	<b>9 174</b>	<b>-</b>	<b>109 327</b>	<b>109 327</b>	<b>-</b>	<b>100.0</b>	<b>105 153</b>	<b>105 153</b>

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Subprogramme: 7.4: Human Resource Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
Non-profit institutions	1	(1)	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Subprogramme: 7.5: Conditional Grant									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>3 076</b>	<b>(2 522)</b>	<b>-</b>	<b>554</b>	<b>554</b>	<b>-</b>	<b>100.0</b>	<b>2 234</b>	<b>2 132</b>
Compensation of employees	-	-	-	-	-	-	-	204	204
Goods and services	3 076	(2 522)	-	554	554	-	100.0	2 030	1 928
<b>Transfers and subsidies</b>	<b>5 668</b>	<b>2 522</b>	<b>-</b>	<b>8 190</b>	<b>8 190</b>	<b>-</b>	<b>100.0</b>	<b>5 817</b>	<b>5 817</b>
Non-profit institutions	5 668	2 522	-	8 190	8 190	-	100.0	5 817	5 817
<b>Total</b>	<b>8 744</b>	<b>-</b>	<b>-</b>	<b>8 744</b>	<b>8 744</b>	<b>-</b>	<b>100.0</b>	<b>8 051</b>	<b>7 949</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Programme 8: Infrastructure Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration	21 355	(11 017)	-	<b>10 338</b>	10 338	-	100.0	9 190	9 190
2. Public Ordinary School Education	1 303 600	40 567	55 660	<b>1 399 827</b>	1 385 886	13 941	99.0	1 161 856	1 023 222
3. Public Special School Education	10 855	(2 655)	-	<b>8 200</b>	8 200	-	100.0	6 978	6 978
4. Early Childhood Development	61 962	[26 895]	-	<b>35 067</b>	35 067	-	100.0	14 922	14 922
<b>Total</b>	<b>1 397 772</b>	<b>-</b>	<b>55 660</b>	<b>1 453 432</b>	<b>1 439 491</b>	<b>13 941</b>	<b>99.0</b>	<b>1 192 946</b>	<b>1 054 312</b>

Programme 8: Infrastructure Development									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	255 080	(16 208)	12 098	<b>250 970</b>	249 843	1 127	99.6	200 403	200 403
Compensation of employees	8 903	(2 124)	-	<b>6 779</b>	6 779	-	100.0	5 446	5 446
Salaries and wages	8 903	(2 148)	-	<b>6 755</b>	6 755	-	100.0	-	-
Social contributions	-	24	-	<b>24</b>	24	-	100.0	-	-
Goods and services	246 177	(14 084)	12 098	<b>244 191</b>	243 064	1 127	99.5	194 957	194 957
Communication (G&S)	-	2	-	<b>2</b>	2	-	100.0	-	-
Consultants: Business and advisory services	7 135	(5 771)	-	<b>1 364</b>	1 364	-	100.0	-	-
Agency and support/ outsourced services	43	(43)	-	<b>-</b>	-	-	-	-	-
Inventory: Other supplies	8 000	-	893	<b>8 893</b>	8 893	-	100.0	-	-
Consumable: Stationery, printing and office supplies	60	(60)	-	<b>-</b>	-	-	-	-	-
Operating leases	-	-	4 082	<b>4 082</b>	4 082	-	100.0	-	-
Property payments	230 871	(8 399)	7 123	<b>229 595</b>	228 468	1 127	99.5	-	-
Travel and subsistence	68	187	-	<b>255</b>	255	-	100.0	-	-
<b>Transfers and subsidies</b>	317	2 124	29 213	<b>31 654</b>	31 654	-	100.0	142 935	142 935
Non-profit institutions	317	2 124	29 213	<b>31 654</b>	31 654	-	100.0	142 935	142 935
<b>Payments for capital assets</b>	1 142 375	14 084	14 349	<b>1 170 808</b>	1 157 994	12 814	98.9	849 608	710 974
Buildings and other fixed structures	1 142 295	14 164	14 349	<b>1 170 808</b>	1 157 994	12 814	98.9	849 608	710 974
Buildings	986 013	10 843	14 349	<b>1 011 205</b>	998 391	12 814	98.7	-	-
Other fixed structures	156 282	3 321	-	<b>159 603</b>	159 603	-	100.0	-	-
Machinery and equipment	80	(80)	-	<b>-</b>	-	-	-	-	-
Other machinery and equipment	80	(80)	-	<b>-</b>	-	-	-	-	-
<b>Total</b>	<b>1 397 772</b>	<b>-</b>	<b>55 660</b>	<b>1 453 432</b>	<b>1 439 491</b>	<b>13 941</b>	<b>99.0</b>	<b>1 192 946</b>	<b>1 054 312</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 8.1: Administration									
Economic classification	2014/15							2013/14	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	16 209	(6 937)	-	<b>9 272</b>	9 272	-	100.0	6 984	6 984
Compensation of employees	8 903	(2 124)	-	<b>6 779</b>	6 779	-	100.0	5 446	5 446
Goods and services	7 306	(4 813)	-	<b>2 493</b>	2 493	-	100.0	1 538	1 538
<b>Payments for capital assets</b>	5 146	(4 080)	-	<b>1 066</b>	1 066	-	100.0	2 206	2 206
Buildings and other fixed structures	5 066	(4 000)	-	<b>1 066</b>	1 066	-	100.0	2 206	2 206
Machinery and equipment	80	(80)	-	-	-	-	-	-	-
Other Machinery and equipment	80	(80)	-	-	-	-	-	-	-
<b>Total</b>	<b>21 355</b>	<b>(11 017)</b>	-	<b>10 338</b>	<b>10 338</b>	-	<b>100.0</b>	<b>9 190</b>	<b>9 190</b>

Subprogramme: 8.2: Public Ordinary School Education									
Economic classification	2014/15							2013/14	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	238 871	(9 509)	12 098	<b>241 460</b>	240 333	1 127	99.5	192 885	192 885
Goods and services	238 871	(9 509)	12 098	<b>241 460</b>	240 333	1 127	99.5	192 885	192 885
<b>Transfers and subsidies</b>	317	2 124	29 213	<b>31 654</b>	31 654	-	100.0	140 535	140 535
Non-profit institutions	317	2 124	29 213	<b>31 654</b>	31 654	-	100.0	140 535	140 535
<b>Payments for capital assets</b>	1 064 412	47 952	14 349	<b>1 126 713</b>	1 113 899	12 814	98.9	828 436	689 802
Buildings and other fixed structures	1 064 412	47 952	14 349	<b>1 126 713</b>	1 113 899	12 814	98.9	828 436	689 802
<b>Total</b>	<b>1 303 600</b>	<b>40 567</b>	<b>55 660</b>	<b>1 399 827</b>	<b>1 385 886</b>	<b>13 941</b>	<b>99.0</b>	<b>1 161 856</b>	<b>1 023 222</b>

Subprogramme: 8.3: Public Special School Education									
Economic classification	2014/15							2013/14	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	-	238	-	<b>238</b>	238	-	100.0	487	487
Goods and services	-	238	-	<b>238</b>	238	-	100.0	487	487
<b>Transfers and subsidies</b>	-	-	-	-	-	-	-	2 400	2 400
Non-profit institutions	-	-	-	-	-	-	-	2 400	2 400
<b>Payments for capital assets</b>	10 855	(2 893)	-	<b>7 962</b>	7 962	-	100.0	4 091	4 091
Buildings and other fixed structures	10 855	(2 893)	-	<b>7 962</b>	7 962	-	100.0	4 091	4 091
<b>Total</b>	<b>10 855</b>	<b>(2 655)</b>	-	<b>8 200</b>	<b>8 200</b>	-	<b>100.0</b>	<b>6 978</b>	<b>6 978</b>

Subprogramme: 8.4: Early Childhood Development									
Economic classification	2014/15							2013/14	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	-	-	-	-	-	-	-	47	47
Goods and services	-	-	-	-	-	-	-	47	47
<b>Payments for capital assets</b>	61 962	(26 895)	-	<b>35 067</b>	35 067	-	100.0	14 875	14 875
Buildings and other fixed structures	61 962	(26 895)	-	<b>35 067</b>	35 067	-	100.0	14 875	14 875
<b>Total</b>	<b>61 962</b>	<b>(26 895)</b>	-	<b>35 067</b>	<b>35 067</b>	-	<b>100.0</b>	<b>14 922</b>	<b>14 922</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Programme 9: Auxiliary and Associated Services									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Payments to SETA	6 096	-	-	6 096	6 096	-	100.0	5 811	5 811
2. Professional Services	538 801	(3 996)	(884)	533 921	530 087	3 834	99.3	500 958	500 958
3. External Examinations	158 221	14 630	-	172 851	172 851	-	100.0	137 842	137 842
4. Conditional Grant	17 731	-	-	17 731	17 690	41	99.8	18 501	17 848
5. Special Projects	49 137	(10 634)	(9 357)	29 146	29 146	-	100.0	-	-
<b>Total</b>	<b>769 986</b>	<b>-</b>	<b>(10 241)</b>	<b>759 745</b>	<b>755 870</b>	<b>3 875</b>	<b>99.5</b>	<b>663 112</b>	<b>662 459</b>

Programme 9: Auxiliary and Associated Services									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	704 215	(3 536)	(884)	699 795	695 920	3 875	99.4	625 036	624 383
Compensation of employees	577 272	(3 535)	-	573 737	569 862	3 875	99.3	519 467	519 467
Salaries and wages	516 036	(5 608)	-	510 428	506 553	3 875	99.2	-	-
Social contributions	61 236	2 073	-	63 309	63 309	-	100.0	-	-
Goods and services	126 943	(1)	(884)	126 058	126 058	-	100.0	105 569	104 916
Administrative fees	210	(200)	-	10	10	-	100.0	-	-
Advertising	75	259	-	334	334	-	100.0	-	-
Minor assets	12 166	(9 260)	-	2 906	2 906	-	100.0	-	-
Catering: Departmental activities	15 672	(9 186)	-	6 486	6 486	-	100.0	-	-
Communication (G&S)	6 336	(529)	-	5 807	5 807	-	100.0	-	-
Computer services	412	(255)	-	157	157	-	100.0	-	-
Consultants: Business and advisory services	1 534	(1 527)	-	7	7	-	100.0	-	-
Contractors	3 358	244	-	3 602	3 602	-	100.0	-	-
Agency and support / outsourced services	3 901	(2 214)	-	1 687	1 687	-	100.0	-	-
Entertainment	129	(121)	-	8	8	-	100.0	-	-
Fleet services (including government motor transport)	16 912	(367)	(884)	15 661	15 661	-	100.0	-	-
Inventory: Learner and teacher support material	3 633	(1 140)	-	2 493	2 493	-	100.0	-	-
Inventory: Materials and supplies	721	(224)	-	497	497	-	100.0	-	-
Inventory: Other supplies	5	1 120	-	1 125	1 125	-	100.0	-	-
Consumable supplies	2 948	(1 202)	-	1 746	1 746	-	100.0	-	-
Consumable: Stationery, printing and office supplies	10 299	2 410	-	12 709	12 709	-	100.0	-	-
Operating leases	4 647	1 878	-	6 525	6 525	-	100.0	-	-
Property payments	11 485	100	-	11 585	11 585	-	100.0	-	-
Transport provided: Departmental activity	696	279	-	975	975	-	100.0	-	-
Travel and subsistence	11 114	3 078	-	14 192	14 192	-	100.0	-	-
Training and development	3 014	9 475	-	12 489	12 489	-	100.0	-	-
Operating payments	14 292	(966)	-	13 326	13 326	-	100.0	-	-
Venues and facilities	1 836	7 802	-	9 638	9 638	-	100.0	-	-
Rental and hiring	1 548	545	-	2 093	2 093	-	100.0	-	-
<b>Transfers and subsidies</b>	51 219	(5 561)	(9 357)	36 301	36 301	-	100.0	22 495	22 495
Departmental agencies and accounts	6 101	1	-	6 102	6 102	-	100.0	5 811	5 811
Departmental agencies (non-business entities)	6 101	1	-	6 102	6 102	-	100.0	-	-
Non-profit institutions	36 164	(2 574)	(9 357)	24 233	24 233	-	100.0	6 928	6 928
Households	8 954	(2 988)	-	5 966	5 966	-	100.0	9 756	9 756
Social benefits	3 954	2 012	-	5 966	5 966	-	100.0	-	-
Other transfers to households	5 000	(5 000)	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	14 552	9 097	-	23 649	23 649	-	100.0	15 581	15 581
Machinery and equipment	14 552	9 097	-	23 649	23 649	-	100.0	15 581	15 581
Transport equipment	13 843	(161)	-	13 682	13 682	-	100.0	-	-
Other machinery and equipment	709	9 258	-	9 967	9 967	-	100.0	-	-
<b>Total</b>	<b>769 986</b>	<b>-</b>	<b>(10 241)</b>	<b>759 745</b>	<b>755 870</b>	<b>3 875</b>	<b>99.5</b>	<b>663 112</b>	<b>662 459</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 9.1: Payments to SETA									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers and subsidies</b>	6 096	-	-	<b>6 096</b>	6 096	-	100.0	5 811	5 811
Departmental agencies and accounts	6 096	-	-	<b>6 096</b>	6 096	-	100.0	5 811	5 811
<b>Total</b>	<b>6 096</b>	<b>-</b>	<b>-</b>	<b>6 096</b>	<b>6 096</b>	<b>-</b>	<b>100.0</b>	<b>5 811</b>	<b>5 811</b>

Subprogramme: 9.2: Professional Services									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	520 565	(6 139)	(884)	<b>513 542</b>	509 708	3 834	99.3	471 539	471 539
Compensation of employees	466 359	(5 284)	-	<b>461 075</b>	457 241	3 834	99.2	422 745	422 745
Goods and services	54 206	(855)	(884)	<b>52 467</b>	52 467	-	100.0	48 794	48 794
<b>Transfers and subsidies</b>	3 890	1 730	-	<b>5 620</b>	5 620	-	100.0	14 375	14 375
Departmental agencies and accounts	5	1	-	<b>6</b>	6	-	100.0	-	-
Non-profit institutions	-	-	-	-	-	-	-	5 010	5 010
Households	3 885	1 729	-	<b>5 614</b>	5 614	-	100.0	9 365	9 365
<b>Payments for capital assets</b>	14 346	413	-	<b>14 759</b>	14 759	-	100.0	15 044	15 044
Machinery and equipment	14 346	413	-	<b>14 759</b>	14 759	-	100.0	15 044	15 044
<b>Total</b>	<b>538 801</b>	<b>(3 996)</b>	<b>(884)</b>	<b>533 921</b>	<b>530 087</b>	<b>3 834</b>	<b>99.3</b>	<b>500 958</b>	<b>500 958</b>

Subprogramme: 9.3: External Examinations									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	157 498	5 693	-	<b>163 191</b>	163 191	-	100.0	136 510	136 510
Compensation of employees	101 901	8 081	-	<b>109 982</b>	109 982	-	100.0	96 178	96 178
Goods and services	55 597	(2 388)	-	<b>53 209</b>	53 209	-	100.0	40 332	40 332
<b>Transfers and subsidies</b>	517	253	-	<b>770</b>	770	-	100.0	809	809
Non-profit institutions	448	(30)	-	<b>418</b>	418	-	100.0	418	418
Households	69	283	-	<b>352</b>	352	-	100.0	391	391
<b>Payments for capital assets</b>	206	8 684	-	<b>8 890</b>	8 890	-	100.0	523	523
Machinery and equipment	206	8 684	-	<b>8 890</b>	8 890	-	100.0	523	523
<b>Total</b>	<b>158 221</b>	<b>14 630</b>	<b>-</b>	<b>172 851</b>	<b>172 851</b>	<b>-</b>	<b>100.0</b>	<b>137 842</b>	<b>137 842</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

Subprogramme: 9.4: Conditional Grant									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	17 731	-	-	<b>17 731</b>	17 690	41	99.8	16 987	16 334
Compensation of employees	591	(36)	-	<b>555</b>	514	41	92.6	544	544
Goods and services	17 140	36	-	<b>17 176</b>	17 176	-	100.0	16 443	15 790
<b>Transfers and subsidies</b>	-	-	-	-	-	-	-	1 500	1 500
Non-profit institutions	-	-	-	-	-	-	-	1 500	1 500
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	14	14
Machinery and equipment	-	-	-	-	-	-	-	14	14
<b>Total</b>	<b>17 731</b>	<b>-</b>	<b>-</b>	<b>17 731</b>	<b>17 690</b>	<b>41</b>	<b>99.8</b>	<b>18 501</b>	<b>17 848</b>

Subprogramme: 9.5: Special Projects									
	2014/15							2013/14	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	8 421	(3 090)	-	<b>5 331</b>	5 331	-	100.0	-	-
Compensation of employees	8 421	(6 296)	-	<b>2 125</b>	2 125	-	100.0	-	-
Goods and services	-	3 206	-	<b>3 206</b>	3 206	-	100.0	-	-
<b>Transfers and subsidies</b>	40 716	(7 544)	(9 357)	<b>23 815</b>	23 815	-	100.0	-	-
Non-profit institutions	35 716	(2 544)	(9 357)	<b>23 815</b>	23 815	-	100.0	-	-
Households	5 000	(5 000)	-	-	-	-	-	-	-
<b>Total</b>	<b>49 137</b>	<b>(10 634)</b>	<b>(9 357)</b>	<b>29 146</b>	<b>29 146</b>	<b>-</b>	<b>100.0</b>	<b>-</b>	<b>-</b>

**NOTES TO THE APPROPRIATION STATEMENT  
 for the year ended 31 March 2015**

**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 on Payments for Financial Assets to the Annual Financial Statements.

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

**4.1 Per programme**

<b>Per programme:</b>	<b>Final Appropriation R'000</b>	<b>Actual Expenditure R'000</b>	<b>Variance R'000</b>	<b>Variance as a % of Final Appropriation %</b>
Administration	666 659	661 621	5 038	1
Public Ordinary School Education	12 156 707	12 156 526	181	0
Independent School Subsidies	89 845	89 845	-	0
Public Special School Education	973 642	973 642	-	0
Further Education and Training	377 913	377 865	48	0
Adult Basic Education and Training	36 609	34 633	1 976	5
Early Childhood Development	511 778	511 778	-	0
Infrastructure Development	1 453 432	1 439 491	13 941	1
Auxiliary and Associated Services	759 745	755 870	3 875	1

Explanation of variance: The under-expenditure on Administration is due to the procurement of e-Education ICT which could not be completed before financial year-end. The savings on Adult Basic Education and Training and Infrastructure Development is due to a reduction in claims received from ABET centres and capital projects at public schools that could not be complete before the end of the financial year. The savings on Auxiliary and Associated Services is due to earmarked funding for the Mass Opportunity Development (MOD) Centres for graduate tutors which was repaid to the Provincial Treasury.

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

**4.2 Per economic classification**

Per economic classification:	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation %
<b>Current expenditure</b>				
Compensation of employees	12 433 360	12 427 327	6 033	0
Goods and services	1 460 643	1 454 478	6 165	0
<b>Transfers and subsidies</b>				
Departmental agencies and accounts	6 107	6 107	-	0
Non-profit institutions	1 791 958	1 791 958	-	0
Households	99 115	99 068	47	0
<b>Payments for capital assets</b>				
Buildings and other fixed structures	1 177 604	1 164 790	12 814	1
Machinery and equipment	47 575	47 575	-	0
Software and other intangible assets	19	19	-	0
<b>Payments for financial assets</b>	9 949	9 949	-	0

Explanation of variance: The under-expenditure on buildings and other fixed structures is due to delays in the construction of capital projects at public schools that could not be completed before the end of the financial year.

**4.3 Per conditional grant**

Per conditional grant	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation %
<b>Basic Education</b>				
Dinaledi Schools Grant	10 673	10 673	-	0
Education Infrastructure Grant	1 021 334	1 008 579	12 755	1
HIV/AIDS (Life-skills Education) Grant	17 731	17 690	41	0
National School Nutrition Programme Grant	282 486	282 466	20	0
Occupational Specific Dispensation for Education Sector Therapists Grant	50 395	50 395	-	0
Technical Secondary School Recapitalisation Grant	17 643	17 643	-	0
<b>Higher Education &amp; Training</b>				
Further Education & Training Colleges Grant	377 913	377 865	48	0
<b>Public Works</b>				
EPWP Integrated Grant for Provinces	2 564	1 437	1 127	44
Social Sector EPWP Incentive Grant for Provinces	13 354	13 193	161	1

**STATEMENT OF FINANCIAL PERFORMANCE  
 for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>REVENUE</b>			
Annual appropriation	1	17 026 330	15 668 785
Departmental revenue	2	6 462	-
<b>TOTAL REVENUE</b>		<b>17 032 792</b>	<b>15 668 785</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>			
Compensation of employees	3	12 427 327	11 566 933
Goods and services	4	1 454 478	1 503 971
<b>Total current expenditure</b>		<b>13 881 805</b>	<b>13 070 904</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	6	1 897 133	1 682 249
<b>Total transfers and subsidies</b>		<b>1 897 133</b>	<b>1 682 249</b>
<b>Expenditure for capital assets</b>			
Tangible assets	7	1 212 365	736 765
Intangible assets	7	19	12
<b>Total expenditure for capital assets</b>		<b>1 212 384</b>	<b>736 777</b>
<b>Payments for financial assets</b>	5	9 949	12 266
<b>TOTAL EXPENDITURE</b>		<b>17 001 271</b>	<b>15 502 196</b>
<b>SURPLUS FOR THE YEAR</b>		<b>31 521</b>	<b>166 589</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted Funds		25 059	166 589
Annual appropriation		25 059	166 589
Departmental revenue and Provincial Revenue Fund Receipts	13	6 462	-
<b>SURPLUS FOR THE YEAR</b>		<b>31 521</b>	<b>166 589</b>

**STATEMENT OF FINANCIAL POSITION**  
**as at 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>ASSETS</b>			
<b>Current Assets</b>		<b>12 518</b>	<b>151 311</b>
Cash and cash equivalents	8	-	135 869
Prepayments and advances	9	1	-
Receivables	10	12 517	15 442
<b>Non-Current Assets</b>		<b>72 671</b>	<b>84 418</b>
Investments	11	16 745	15 752
Receivables	10	55 926	68 666
<b>TOTAL ASSETS</b>		<b>85 189</b>	<b>235 729</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>		<b>33 274</b>	<b>170 732</b>
Voted funds to be surrendered to the Provincial Revenue Fund	12	25 059	166 589
Departmental revenue and Provincial Revenue Fund Receipts to be surrendered to the Provincial Revenue Fund	13	6 408	2 111
Payables	14	1 807	2 032
<b>TOTAL LIABILITIES</b>		<b>33 274</b>	<b>170 732</b>
<b>NET ASSETS</b>		<b>51 915</b>	<b>64 997</b>
<b>Represented by:</b>			
Capitalisation reserve		16 745	15 752
Recoverable revenue		35 170	49 245
<b>TOTAL</b>		<b>51 915</b>	<b>64 997</b>

**STATEMENT OF CHANGES IN NET ASSETS  
 as at 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>NET ASSETS</b>			
Opening balance		15 752	15 489
Transfers:			
Movement in Operational Funds		993	263
Closing balance		<u>16 745</u>	<u>15 752</u>
<b>Recoverable revenue</b>			
Opening balance		49 245	53 990
Transfers		<b>(14 075)</b>	<b>(4 745)</b>
Irrecoverable amounts written off	5.2	(8 837)	(12 214)
Debts recovered (included in departmental receipts)		(5 238)	-
Debts raised		-	7 469
Closing balance		<u>35 170</u>	<u>49 245</u>
<b>TOTAL</b>		<u><u>51 915</u></u>	<u><u>64 997</u></u>

The Recoverable Revenue reconciliation for the 2013/14 financial year has been restated to allow a direct comparison with the reporting year. Previously the "Transfers" of (R4 745 000) were reflected as net "Irrecoverable amounts written off" only.

**CASH FLOW STATEMENT**  
**for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>		<b>17 061 019</b>	<b>15 702 339</b>
Annual appropriated funds received	1.1	17 026 330	15 668 785
Departmental revenue received	2	32 473	31 736
Interest received	2.3	2 216	1 818
Net decrease in working capital		15 439	72 170
Surrendered to Revenue Fund		(196 981)	(114 567)
Current payments		(13 881 805)	(13 070 904)
Payments for financial assets		(9 949)	(12 266)
Transfers and subsidies paid		(1 897 133)	(1 682 249)
<b>Net cash flow available from operating activities</b>	<b>15</b>	<b>1 090 590</b>	<b>894 523</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for capital assets	7	(1 212 384)	(736 777)
(Increase) in investments		(993)	(263)
<b>Net cash flows from investing activities</b>		<b>(1 213 377)</b>	<b>(737 040)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
(Decrease) in net assets		(13 082)	(4 482)
<b>Net cash flows from financing activities</b>		<b>(13 082)</b>	<b>(4 482)</b>
(Decrease) in cash and cash equivalents		(135 869)	153 001
Cash and cash equivalents at beginning of period		135 869	(17 132)
<b>Cash and cash equivalents at end of period</b>	<b>16</b>	<b>-</b>	<b>135 869</b>

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**6. Comparative information**

**6.1 Prior period comparative information**

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

**6.2 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.

**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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**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.

**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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**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.

Transport and subsistence advances are paid when an official embarks on a trip away from headquarters and makes application for the estimated costs to be incurred on official duty. On the official's return, a claim for actual expenses will be submitted and offset against the advance paid. Any advances not settled by 31 March will be reflected on the Statement of Financial Position.

**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.

**ACCOUNTING POLICIES  
for the year ended 31 March 2015**

**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.

**15. Capital Assets**

**15.1 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 are 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) may be 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.

**15.2 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) may be 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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**15.3 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) may be 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.

**16. Provisions and Contingents**

**16.1 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.

**16.2 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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**16.3 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

**16.4 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

**17. 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.

**18. 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.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**19. 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 therefore 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.

**20. Key management personnel**

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.

**21. Changes in accounting policies, accounting estimates and errors**

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

**22. Events after the reporting date**

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2015**

**23. 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 of and the related funds are received.

**24. 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.

**25. Related party transactions**

A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions are recorded in the notes to the financial statements when the transaction is not at arm's length.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

**1. Appropriation**

**1.1 Annual Appropriation**

			<b>2014/15</b>	<b>2013/14</b>
<b>Programmes</b>	<b>Final Appropriation R'000</b>	<b>Actual Funds Received R'000</b>	<b>Funds not requested/ not received R'000</b>	<b>Appropriation Received R'000</b>
Administration	666 659	706 485	(39 826)	613 395
Public Ordinary School Education	12 156 707	12 083 075	73 632	11 405 561
Independent School Subsidies	89 845	90 326	(481)	84 932
Public Special School Education	973 642	1 045 531	(71 889)	908 069
Further Education and Training	377 913	377 913	-	353 097
Adult Basic Education and Training	36 609	39 793	(3 184)	37 912
Early Childhood Development	511 778	515 449	(3 671)	456 712
Infrastructure Development	1 453 432	1 397 772	55 660	1 147 394
Auxiliary and Associated Services	759 745	769 986	(10 241)	661 713
<b>Total</b>	<b>17 026 330</b>	<b>17 026 330</b>	<b>-</b>	<b>15 668 785</b>

	<b>Note</b>	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
<b>1.2 Conditional grants*</b>			
Total grants received	31	<u>1 794 093</u>	<u>1 639 728</u>

\* It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>2. Departmental Revenue</b>			
Sales of goods and services other than capital assets	2.1	11 762	11 959
Fines, penalties and forfeits	2.2	1 185	774
Interest, dividends and rent on land	2.3	2 216	1 818
Transactions in financial assets and liabilities	2.4	19 526	19 003
Total revenue collected		<b>34 689</b>	<b>33 554</b>
Less: Own revenue included in appropriation	13	28 227	33 554
<b>Departmental revenue collected</b>		<b>6 462</b>	<b>-</b>
<b>2.1 Sales of goods and services other than capital assets</b>	2		
Sales of goods and services produced by the department		<b>11 492</b>	<b>11 701</b>
Sales by market establishment		11 492	11 701
Sales of scrap, waste and other used current goods		270	258
<b>Total</b>		<b>11 762</b>	<b>11 959</b>
<b>2.2 Fines, penalties and forfeits</b>	2		
Fines		1 185	774
<b>Total</b>		<b>1 185</b>	<b>744</b>
<b>2.3 Interest, dividends and rent on land</b>	2		
Interest		2 216	1 818
<b>Total</b>		<b>2 216</b>	<b>1 818</b>
<b>2.4 Transactions in financial assets and liabilities</b>	2		
Receivables		12 034	13 356
Other Receipts including Recoverable Revenue		7 492	5 647
<b>Total</b>		<b>19 526</b>	<b>19 003</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>3. Compensation of employees</b>			
<b>3.1 Salaries and wages</b>			
Basic salary		9 324 145	8 642 942
Performance award		26 426	23 409
Service Based		22 587	26 133
Compensative/circumstantial		149 880	131 647
Periodic payments		14 372	9 046
Other non-pensionable allowances		1 310 936	1 229 333
<b>Total</b>		<b>10 848 346</b>	<b>10 062 510</b>
<b>3.2 Social Contributions</b>			
<b>Employer contributions</b>			
Pension		1 105 631	1 023 142
Medical		470 379	478 431
UIF		3	6
Bargaining council		989	895
Official unions and associations		1 979	1 949
<b>Total</b>		<b>1 578 981</b>	<b>1 504 423</b>
<b>Total compensation of employees</b>		<b>12 427 327</b>	<b>11 566 933</b>
Average number of employees		41 137	40 537

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>4. Goods and services</b>			
Administrative fees		763	611
Advertising		7 600	5 697
Minor assets	4.1	9 619	3 933
Bursaries (employees)		2 868	4 669
Catering		13 526	14 265
Communication		11 316	11 669
Computer services	4.2	19 989	20 369
Consultants: Business and advisory services		37 930	34 769
Legal services		4 803	6 235
Contractors		11 766	5 798
Agency and support / outsourced services		317 552	295 513
Entertainment		22	389
Audit cost – external	4.3	12 985	11 892
Fleet services		28 817	26 791
Inventory	4.4	263 038	476 997
Consumables	4.5	23 368	31 707
Operating leases		59 743	5 130
Property payments	4.6	308 629	260 786
Rental and hiring		2 278	12 841
Transport provided as part of the departmental activities		230 619	211 418
Travel and subsistence	4.7	29 662	29 545
Venues and facilities		11 980	5 983
Training and development		26 428	11 995
Other operating expenditure	4.8	19 177	14 969
<b>Total</b>		<b>1 454 478</b>	<b>1 503 971</b>

The comparatives i.r.o. 2013/14 have been restated in line with SCOA re-classifications with effect from 1 April 2014.

<b>4.1 Minor assets</b>	4		
<b>Tangible assets</b>		<b>9 614</b>	<b>3 933</b>
Machinery and equipment		9 614	3 933
<b>Intangible assets</b>		<b>5</b>	<b>-</b>
Software		5	-
<b>Total</b>		<b>9 619</b>	<b>3 933</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>4.2 Computer services</b>	4		
SITA computer services		11 434	11 321
External computer service providers		8 555	9 048
<b>Total</b>		<b>19 989</b>	<b>20 369</b>
<b>4.3 Audit cost – external</b>	4		
Regularity audits		10 018	10 990
Performance audits		1 986	219
Computer audits		981	683
<b>Total</b>		<b>12 985</b>	<b>11 892</b>
<b>4.4 Inventory</b>	4		
Learning and teaching support material		88 909	385 242
Materials and supplies		1 055	235
Medical supplies		-	302
Other supplies	4.4.1	173 074	91 218
<b>Total</b>		<b>263 038</b>	<b>476 997</b>
<b>4.4.1 Other supplies</b>	4		
Assets for distribution		173 074	91 218
Machinery and equipment		173 073	91 218
Library material		1	-
<b>Total</b>		<b>173 074</b>	<b>91 218</b>
<b>4.5 Consumables</b>	4		
Consumable supplies		4 231	2 950
Uniform and clothing		115	-
Household supplies		1 742	989
Communication accessories		17	-
IT consumables		467	-
Other consumables		1 890	1 961
Stationery, printing and office supplies		19 137	28 757
<b>Total</b>		<b>23 368</b>	<b>31 707</b>

The comparatives i.r.o. 2013/14 have been restated in line with SCOA re-classifications with effect from 1 April 2014.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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	Note	2014/15 R'000	2013/14 R'000
<b>4.6 Property Payments</b>	4		
Municipal services		50 391	51 194
Property maintenance and repairs		248 817	196 932
Other		9 421	12 660
<b>Total</b>		<b>308 629</b>	<b>260 786</b>
<b>4.7 Travel and subsistence</b>	4		
Local		29 564	29 173
Foreign		98	372
<b>Total</b>		<b>29 662</b>	<b>29 545</b>
The comparatives i.r.o. 2013/14 have been restated in line with SCOA re-classifications with effect from 1 April 2014.			
<b>4.8 Other operating expenditure</b>	4		
Professional bodies, membership and subscription fees		932	1 463
Resettlement costs		2 139	2 507
Other		16 106	10 999
<b>Total</b>		<b>19 177</b>	<b>14 969</b>
<b>5. Payments for financial assets</b>			
Other material losses written off	5.1	1 112	52
Debts written off	5.2	8 837	12 214
<b>Total</b>		<b>9 949</b>	<b>12 266</b>
<b>5.1 Other material losses written off</b>	5		
<b>Nature of losses</b>			
GG Accidents		293	30
Fruitless and wasteful expenditure		819	22
<b>Total</b>		<b>1 112</b>	<b>52</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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	Note	2014/15 R'000	2013/14 R'000
<b>5.2 Debts written off</b>	5		
<b>Nature of debts written off</b>			
<b>Other debt written off</b>			
Employee tax		214	349
Salary overpayments		4 380	9 365
Bursaries		2 123	831
Other		349	273
Interest on debts		1 771	1 396
<b>Total</b>		<b>8 837</b>	<b>12 214</b>
<b>Total debt written off</b>		<b>8 837</b>	<b>12 214</b>
<b>6. Transfers and subsidies</b>			
Departmental agencies and accounts	Annexure 1A	6 107	5 827
Non-profit institutions	Annexure 1B	1 791 958	1 604 338
Households	Annexure 1C	99 068	72 084
<b>Total</b>		<b>1 897 133</b>	<b>1 682 249</b>
<b>7. Expenditure for capital assets</b>			
<b>Tangible assets</b>		<b>1 212 365</b>	<b>736 765</b>
Buildings and other fixed structures	29	1 164 790	711 520
Machinery and equipment	27	47 575	25 245
<b>Intangible assets</b>		<b>19</b>	<b>12</b>
Software	28	19	12
<b>Total</b>		<b>1 212 384</b>	<b>736 777</b>

The comparatives i.r.o. 2013/14 have been restated. Previously the expenditure for prefabricated classrooms was allocated to "Machinery and equipment" as they were regarded as "Transport assets". Treasury however directed that this expenditure be allocated to "Buildings and other fixed structures". An amount of R31.814 million was moved from "Machinery and equipment" to "Buildings and other fixed structures".

As a result of a SCOA re-classification a further amount of R48.937 million was also moved from "Machinery and equipment" to "Goods and services, Inventory, Other supplies" as assets for distribution i.r.o. 2013/14 comparatives.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

**7.1 Analysis of funds utilised to acquire capital assets - 2014/15**

	<b>Voted Funds</b>	<b>Aid assistance</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Tangible assets</b>	<b>1 212 365</b>	<b>-</b>	<b>1 212 365</b>
Buildings and other fixed structures	1 164 790	-	1 164 790
Machinery and equipment	47 575	-	47 575
<b>Intangible assets</b>			
Software	19	-	19
	19	-	19
<b>Total</b>	<b>1 212 384</b>	<b>-</b>	<b>1 212 384</b>

**7.2 Analysis of funds utilised to acquire capital assets - 2013/14**

	<b>Voted Funds</b>	<b>Aid assistance</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Tangible assets</b>	<b>736 765</b>	<b>-</b>	<b>736 765</b>
Buildings and other fixed structures	711 520	-	711 520
Machinery and equipment	25 245	-	25 245
<b>Intangible assets</b>			
Software	12	-	12
	12	-	12
<b>Total</b>	<b>736 777</b>	<b>-</b>	<b>736 777</b>

	<b>Note</b>	<b>2014/15</b>	<b>2013/14</b>
		<b>R'000</b>	<b>R'000</b>

**7.3 Finance lease expenditure included in Expenditure for capital assets**

	<b>2014/15</b>	<b>2013/14</b>
	<b>R'000</b>	<b>R'000</b>
<b>Tangible assets</b>	<b>22 445</b>	<b>21 721</b>
Machinery and equipment	22 445	21 721
<b>Total</b>	<b>22 445</b>	<b>21 721</b>

**8. Cash and cash equivalents**

Consolidated Paymaster General Account	-	135 869
<b>Total</b>	<b>-</b>	<b>135 869</b>

The Consolidated Paymaster General Account (net) amounts to an amount less than R500.00, hence the fact that no balance is reflected in the note.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>9. Prepayments and advances</b>			
Travel and subsistence		1	-
<b>Total</b>		<b>1</b>	<b>-</b>
<b>10. Receivables</b>			
		<b>2014/15</b>	<b>2013/14</b>
		<b>Less than one year</b>	<b>One to three years</b>
		<b>Older than three years</b>	<b>Total</b>
	<b>Note</b>	<b>R'000</b>	<b>R'000</b>
		<b>R'000</b>	<b>R'000</b>
Claims recoverable	10.1 Annex 3	649	672
			-
			1 321
Recoverable expenditure	10.2	1 225	558
			916
			2 699
Staff debt	10.3	4 818	3 995
			14 186
			22 999
Other debtors	10.4	5 825	7 223
			28 376
			41 424
<b>Total</b>		<b>12 517</b>	<b>12 448</b>
			<b>43 478</b>
			<b>68 443</b>
			<b>84 108</b>
		<b>Note</b>	<b>2014/15</b>
			<b>R'000</b>
			<b>2013/14</b>
			<b>R'000</b>
<b>10.1 Claims recoverable</b>	10		
National departments			13
			4 641
Provincial departments			147
			1 007
Private enterprises			447
			447
Households and non-profit institutions			714
			394
<b>Total</b>			<b>1 321</b>
			<b>6 489</b>
<b>10.2 Recoverable expenditure (disallowance accounts)</b>	10		
Disallowance accounts			864
			1 532
Salary: Reversal Control			532
			1 688
Salary: Tax Debt			1 284
			959
Salary: Garnishee order			19
			20
<b>Total</b>			<b>2 699</b>
			<b>4 199</b>
<b>10.3 Staff debt</b>	10		
Debt account			22 999
			28 724
<b>Total</b>			<b>22 999</b>
			<b>28 724</b>
<b>10.4 Other debtors</b>	10		
Breach of contract			4 068
			7 864
Ex employees			33 848
			33 563
State guarantees			283
			488
Criminal acts			311
			506
Miscellaneous			2 879
			2 240
Clearing accounts			35
			35
<b>Total</b>			<b>41 424</b>
			<b>44 696</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	Note	2014/15	2013/14
		R'000	R'000
<b>10.5 Impairment of receivables</b>			
Estimate of impairment of receivables		61 931	71 786
<b>Total</b>		<b>61 931</b>	<b>71 786</b>
<b>11. Investments</b>			
<b>Non-Current</b>			
<b>Shares and other equity</b>			
School Building Fund		16 745	15 752
<b>Total</b>		<b>16 745</b>	<b>15 752</b>
<b>Total non-current</b>		<b>16 745</b>	<b>15 752</b>
<b>Analysis of non-current investments</b>			
Opening balance		15 752	15 489
Additions in cash		993	263
<b>Closing balance</b>		<b>16 745</b>	<b>15 752</b>
<b>12. Voted Funds to be Surrendered to the Provincial Revenue Fund</b>			
Opening balance		166 589	72 133
As restated		166 589	72 133
Transfer from statement of financial performance (as restated)		25 059	166 589
Paid during the year		(166 589)	(72 133)
<b>Closing balance</b>		<b>25 059</b>	<b>166 589</b>
<b>13. Departmental revenue and Provincial Revenue Fund Receipts to be surrendered to the Provincial Revenue Fund</b>			
Opening balance		2 111	10 991
Transfer from Statement of Financial Performance (as restated)		6 462	-
Own revenue included in appropriation		28 227	33 554
Paid during the year		(30 392)	(42 434)
<b>Closing balance</b>		<b>6 408</b>	<b>2 111</b>
<b>14. Payables - current</b>			
Clearing accounts	14.1	1 095	1 008
Other payables	14.2	712	1 024
<b>Total</b>		<b>1 807</b>	<b>2 032</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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	Note	2014/15 R'000	2013/14 R'000
<b>14.1 Clearing accounts</b>	14		
Sal: ACB recalls		1 033	377
Sal: Income tax		5	303
Sal: Pension fund		9	159
Sal: Medical aid		21	53
Other deduction accounts		14	41
Sal: Tax debt		-	75
Sal deduction disallowance		13	-
<b>Total</b>		<b>1 095</b>	<b>1 008</b>
<b>14.2 Other payables</b>	14		
Debt account credits		712	1 024
<b>Total</b>		<b>712</b>	<b>1 024</b>
<b>15. Net cash flow available from operating activities</b>			
Net surplus as per Statement of Financial Performance		31 521	166 589
Add back non cash/cash movements not deemed operating activities		<b>1 059 069</b>	<b>727 934</b>
Decrease in receivables – current		15 665	72 380
(Increase) in prepayments and advances		(1)	47
(Decrease) in payables – current		(225)	(257)
Expenditure on capital assets		1 212 384	736 777
Surrenders to Revenue Fund		(196 981)	(114 567)
Own revenue included in appropriation		28 227	33 554
<b>Net cash flow generated by operating activities</b>		<b>1 090 590</b>	<b>894 523</b>
<b>16. Reconciliation of cash and cash equivalents for cash flow purposes</b>			
Consolidated Paymaster General Account		-	135 869
<b>Total</b>		<b>-</b>	<b>135 869</b>
<b>17. Contingent liabilities and contingent assets</b>			
<b>17.1 Contingent liabilities</b>			
<b>Liable to</b>	<b>Nature</b>		
Housing loan guarantees	Employees	Annex 2A 361	573
Claims against the department		Annex 2B 96 105	317 071
Intergovernmental payables (unconfirmed balances)		Annex 4 837	23
Other		Annex 2B 67 999	32 114
<b>Total</b>		<b>165 302</b>	<b>349 781</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

	Note	2014/15 R'000	2013/14 R'000
<b>17.2 Contingent assets</b>			
<b>Nature of contingent asset</b>			
<p>Further to the note hereunder and as reflected in the Financial Statements 2013/14, the following progress can be reported:</p> <ol style="list-style-type: none"> <li>1. A Health Risk Manager (HRM), viz Metropolitan Health Risk Management, has been appointed in accordance with the guidelines from the Department of Public Service and Administration (DPSA), to specifically deal with the Stockpile-cases; and</li> <li>2. The Stockpile-cases were referred to the HRM during March 2015 and the outcomes of the evaluation of the said cases are awaited.</li> </ol> <p>The implementation of the policy &amp; procedure on Incapacity Leave &amp; Ill-health Retirement (PILIR) was suspended for part of the financial year. PILIR provides for the appointment of a panel of accredited Health Risk Managers by the Department of Public Service &amp; Administration (DPSA), as service providers available to a department to investigate and assess the applications made by employees. The appointment of these service providers was delayed due to a legal challenge brought to the High Court against the appointment process. Therefore for the first half of the financial year, no decision could be made on the validity of the incapacity and/or ill-health retirement applications received from employees. Although the panel was formally established on 1 November 2013, there is a possibility that amounts paid to employees on incapacity &amp;/or ill-health retirement, may become recoverable if the applications made in the first part of the financial year are not subsequently recommended by the service providers.</p>			
<b>18. Commitments</b>			
<b>Current expenditure</b>		<b>798 783</b>	<b>958 224</b>
Approved and contracted		798 783	958 224
<b>Capital Expenditure</b>		<b>1 017 400</b>	<b>774 813</b>
Approved and contracted		1 017 400	774 813
<b>Total Commitments</b>		<b>1 816 183</b>	<b>1 733 037</b>

The comparatives i.r.o. 2013/14 for "Capital Expenditure, Approved and Contracted" has been re-stated and reduced by R20,637 million. This was due to the fact that this figure was already included in "Accruals".  
 Current commitments are mainly represented by 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.

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**19. Accruals and payables not recognised**

Listed by economic classification	30 days	30+ days	2014/15	2013/14
			R'000	R'000
			Total	Total
Other	4	1 021	1 025	624
Goods and services	33 676	4 990	38 666	17 945
Transfers and subsidies	13 273	3 267	16 540	319
Capital assets	27 089	5 740	32 829	20 492
<b>Total</b>	<b>74 042</b>	<b>15 018</b>	<b>89 060</b>	<b>39 380</b>

  

	2014/15	2013/14
	R'000	R'000
<b>Listed by programme level</b>		
Programme 1	9 617	18 375
Programme 2	27 823	14
Programme 4	23	2
Programme 5	-	270
Programme 7	335	-
Programme 8	49 271	20 524
Programme 9	1 991	195
<b>Total</b>	<b>89 060</b>	<b>39 380</b>

The comparatives i.r.o. 2013/14 have been re-stated and increased by R624 000 as a result of overtime remuneration to employees that was previously included as "Other" under "Employee Benefits".

Confirmed balances with departments	Annex 4	2 531	384
<b>Total</b>		<b>2 531</b>	<b>384</b>

**20. Employee benefits**

Leave entitlement	120 501	122 630
Service bonus (Thirteenth cheque)	370 465	344 890
Performance awards	15 027	14 320
Capped leave commitments	970 653	1 009 718
Other	58 662	66 356
<b>Total</b>	<b>1 535 308</b>	<b>1 557 914</b>

The comparatives i.r.o. 2013/14 have been re-stated and decreased by R624 000 as a result of overtime remuneration to employees that was previously included as "Other" under "Employee Benefits" and now included as "Other" under "Accruals". Long service awards have now also been included under "Other" which has increased by R246 000 for the 2013/14 comparatives.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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**21. Lease commitments**

**21.1 Operating leases expenditure**

	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
<b>2014/15</b>					
Not later than 1 year	-	-	47 229	4 742	51 971
Later than 1 year and not later than 5 years	-	-	112 515	1 225	113 740
Later than five years	-	-	55 357	1 043	56 400
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>215 101</b>	<b>7 010</b>	<b>222 111</b>

	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
<b>2013/14</b>					
Not later than 1 year	-	-	-	5 346	5 346
Later than 1 year and not later than 5 years	-	-	-	1 335	1 335
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 681</b>	<b>6 681</b>

SCHOOL BUILDINGS: Leases i.r.o. school facilities were managed by the Department of Transport & Public Works up to 31 March 2014, hence there will be no comparatives. These commitments are calculated based on a contractual obligation between the lessee & the lessors. A fixed annual escalation of between 5 to 9%, or the applicable CPIX linked inflation rate, is catered for in these calculations. For the reporting period the department made provision for 305 facilities. The department capped leases for a maximum period of 20 years.  
 MACHINERY & EQUIPMENT: The major expense in this category is i.r.o. printing & wrapping equipment at the Examinations directorate.

**21.2 Finance leases expenditure**

	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
<b>2014/15</b>					
Not later than 1 year	-	-	-	24 381	24 381
Later than 1 year and not later than 5 years	-	-	-	83 465	83 465
Later than five years	-	-	-	6 285	6 285
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114 131</b>	<b>114 131</b>

	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
<b>2013/14</b>					
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 five years	-	-	-	14 132	14 132
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122 396</b>	<b>122 396</b>

The Department of Education leased 518 vehicles from GMT during 2014/15. 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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	2014/15 R'000	2013/14 R'000
<b>22. Accrued departmental revenue</b>		
Transactions in departmental assets and liabilities	-	9
<b>Total</b>	<b>-</b>	<b>9</b>
<b>22.1 Analysis of accrued departmental revenue</b>		
Opening balance	9	1 712
Less: Amounts received	9	3 350
Add: Amounts recognised	-	1 647
<b>Closing balance</b>	<b>-</b>	<b>9</b>
<b>23. Irregular expenditure</b>		
<b>23.1 Reconciliation of irregular expenditure</b>		
Opening balance	2 736	32 592
Prior period error	-	(7 040)
As restated	2 736	25 552
Add: Irregular expenditure - relating to prior year	156	2 111
Add: Irregular expenditure - relating to current year	105	2 459
Less: Prior year amounts condoned	(2 892)	(24 927)
Less: Current year amounts condoned	(105)	(2 459)
<b>Irregular expenditure awaiting condonation</b>	<b>-</b>	<b>2 736</b>
<b>Analysis of awaiting condonation per age classification</b>		
Prior years	-	2 736
<b>Total</b>	<b>-</b>	<b>2 736</b>
<b>23.2 Reconciliation of irregular expenditure – current year</b>		<b>2014/15 R'000</b>
<b>Incident</b>		
Contract management		84
Company suspended on the Western Cape Supplier Database		21
<b>Total</b>		<b>105</b>
<b>23.3 Details of irregular expenditure condoned</b>		<b>2014/15 R'000</b>
<b>Incident</b>	<b>Condoned by (condoning authority)</b>	
Insufficient quotations	Accounting Officer	1 417
Company suspended on the Western Cape Supplier Database	Accounting Officer	124
Other – contract applications	Accounting Officer	1 456
<b>Total</b>		<b>2 997</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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**23.4 Details of irregular expenditure under investigation**

	<b>2014/15 R'000</b>
<b>Incident</b>	
Insufficient quotations	6 378
Contract management	3 607
Other	424
Alleged fraudulent activities	11
Company suspended	6 116
<b>Total</b>	<b>16 536</b>

**Note**

**23.5 Prior period error**

23.1

	<b>2014/15 R'000</b>
<b>Relating to 2012/13</b>	<b>(7 040)</b>
Amounts included under investigation, not yet confirmed	(7 040)
<b>Relating to 2013/14</b>	<b>2 136</b>
Amounts included under investigation, not yet confirmed	2 136
<b>Total</b>	<b>(4 904)</b>

**2014/15  
R'000**

**2013/14  
R'000**

**24. Fruitless and wasteful expenditure**

**24.1 Reconciliation of fruitless and wasteful expenditure**

Opening balance	45	140
Prior period error	-	(132)
As restated	45	8
Fruitless and wasteful expenditure – relating to prior year	487	28
Fruitless and wasteful expenditure – relating to current year	526	651
Less: Amounts resolved	(789)	(642)
<b>Fruitless and wasteful expenditure awaiting resolution</b>	<b>269</b>	<b>45</b>

**24.2 Analysis of awaiting resolution per economic classification**

Current	228	45
Capital	41	-
<b>Total</b>	<b>269</b>	<b>45</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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**24.3 Analysis of Current Year's Fruitless and wasteful expenditure**

	<b>2014/15 R'000</b>
<b>Incident</b>	
Interest paid to Government Employee Pension Fund	116
Interest on municipal/Telkom accounts	234
Incorrect tariffs	1
Administrative fine	175
<b>Total</b>	<b>526</b>

An amount of R1,575 million identified during 2013/14 and resulting from alleged incorrectly calculated distances on 10 learner transport schemes, is included in the department's Fruitless & Wasteful Expenditure Register. This unconfirmed entry is currently under investigation. A further R3,752 million is also under investigation, relating to 273 cases.

**25. Related party transactions**

**In kind goods and services provided/received**

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 and 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 arms length transaction at tariffs approved by the Provincial Treasury.
3. The Department received corporate services from the Department of the Premier (DotP) Western Cape as follows:
  - Information and Communication Technology
  - Organisation Development
  - Provincial Training (transversal)
  - Enterprise Risk Management
  - Internal Audit
  - Provincial Forensic Services
  - Legal Services
  - Corporate Communication
4. The Department received security advisory services and security operations from the Department of Community Safety Western Cape.

**26. Key management personnel**

	<b>No. of Individuals</b>	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
Political office bearers	2	1 777	1 652
Level 15 to 16	5	7 556	6 722
Level 14	11	10 706	8 625
Family members of key management personnel	11	4 537	4 035
<b>Total</b>		<b>24 576</b>	<b>21 034</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

**27. Movable Tangible Capital Assets**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>Machinery and Equipment</b>	<b>137 265</b>	<b>39 781</b>	<b>17 929</b>	<b>159 117</b>
Transport assets	69 985	14 671	9 484	75 172
Computer equipment	41 713	15 095	7 852	48 956
Furniture and office equipment	19 898	10 005	593	29 310
Other machinery and equipment	5 669	10	-	5 679
<b>Total movable tangible capital assets</b>	<b>137 265</b>	<b>39 781</b>	<b>17 929</b>	<b>159 117</b>

**27.1 Additions**

**ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	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
<b>Machinery and Equipment</b>	<b>47 575</b>	<b>14 651</b>	<b>(22 445)</b>	<b>-</b>	<b>39 781</b>
Transport assets	22 615	14 501	(22 445)	-	14 671
Computer equipment	14 990	105	-	-	15 095
Furniture and office equipment	9 960	45	-	-	10 005
Other machinery and equipment	10	-	-	-	10
<b>Total additions to movable tangible capital assets</b>	<b>47 575</b>	<b>14 651</b>	<b>(22 445)</b>	<b>-</b>	<b>39 781</b>

**27.2 Disposals**

**DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	Sold for cash R'000	Transfer out or destroyed or scrapped R'000	Total disposals R'000	Cash received Actual R'000
<b>Machinery and Equipment</b>	<b>-</b>	<b>17 929</b>	<b>17 929</b>	<b>-</b>
Transport assets	-	9 484	9 484	-
Computer equipment	-	7 852	7 852	-
Furniture and office equipment	-	593	593	-
<b>Total disposal of movable tangible capital assets</b>	<b>-</b>	<b>17 929</b>	<b>17 929</b>	<b>-</b>



**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

**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	-	50 384	-	51 756
Prior period error	-	-	-	76	-	76
Additions	-	4 525	-	49 078	-	53 603
Disposals	-	4 525	-	45 727	-	50 252
<b>Total minor assets</b>	<b>-</b>	<b>1 372</b>	<b>-</b>	<b>53 811</b>	<b>-</b>	<b>55 183</b>

2013/14  
R'000

**Prior period error**

**Nature of prior period error**

Relating to 2012/13  
 Re-evaluation of library  
 material at cost, originally  
 valued at R1 (amendment to  
 opening balance).

17 146

17 146

**Total**

**17 146**

**27.5 Movable assets written off**

**MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2015**

	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	-	-	-	7 536	-	7 536
<b>Total movable assets written off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 536</b>	<b>-</b>	<b>7 536</b>

**MOVABLE 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
<b>Total movable assets written off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 159</b>	<b>-</b>	<b>5 159</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

**28. Intangible Capital Assets**

**MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2015**

	Opening balance R'000	Additions R'000	Disposal R'000	Closing balance R'000
Software	19 702	19	-	19 721
<b>Total intangible capital assets</b>	<b>19 702</b>	<b>19</b>	<b>-</b>	<b>19 721</b>

**28.1 Additions**

**ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	Cash R'000	Non-cash R'000	(Develop- ment work-in- progress current costs ) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
Software	19	-	-	-	19
<b>Total additions to intangible capital assets</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>

**28.2 Movement for 2013/14**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014**

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	19 690	-	12	-	19 702
<b>Total intangible capital assets</b>	<b>19 690</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>19 702</b>

**29. Immovable Tangible Capital Assets**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	Opening balance R'000	Additions R'000	Disposal R'000	Closing balance R'000
<b>Buildings and other fixed structures</b>	<b>299 030</b>	<b>645 555</b>	<b>-</b>	<b>944 585</b>
Non-residential buildings	299 030	645 555	-	944 585
<b>Total immovable tangible capital assets</b>	<b>299 030</b>	<b>645 555</b>	<b>-</b>	<b>944 585</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

**29.1 Additions**

**ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015**

	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
<b>Buildings and other fixed structures</b>	<b>1 164 790</b>	<b>640 014</b>	<b>(1 164 790)</b>	<b>5 541</b>	<b>645 555</b>
Non-residential buildings	1 164 790	640 014	(1 164 790)	5 541	645 555
<b>Total additions to immovable tangible capital assets</b>	<b>1 164 790</b>	<b>640 014</b>	<b>(1 164 790)</b>	<b>5 541</b>	<b>645 555</b>

**29.2**

**Movement for 2013/14**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014**

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>Buildings and other fixed structures</b>	<b>-</b>	<b>299 030</b>	<b>-</b>	<b>-</b>	<b>299 030</b>
Non-residential buildings	-	299 030	-	-	299 030
<b>Total immovable tangible capital assets</b>	<b>-</b>	<b>299 030</b>	<b>-</b>	<b>-</b>	<b>299 030</b>

**2013/14  
R'000**

**29.2.1**

**Prior period error**

**Nature of prior period error**

Relating to 2013/14

Prefabricated classrooms  
previously classified as transport  
assets

Prefabricated classrooms double  
counted

Prefabricated classrooms price  
adjustment in final account

**Total**

299 030

300 549

(479)

(1 040)

**299 030**

The amount of R300.549 million does not relate to a prior period error, but merely a re-classification of prefabricated classrooms based on a directive received from the Provincial Treasury.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

	<b>2013/14 R'000</b>
<b>30. Prior period error</b>	
<b>30.1 Correction of prior period errors</b>	
<b>Assets: Receivables: Current and Non-current</b>	
Current Assets: Receivables - reduced by R68,666	(68 666)
Non-current Assets: Receivables - increased by R68,666	68 666
<b>Net effect</b>	-
Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)	(795 450)
Commitments, Capital expenditure, Approved & contracted reduced by R20.637 million - already included in Accruals (2013/14)	774 813
<b>Net effect</b>	<b>(20 637)</b>

**31. Statement of Conditional Grants received**

NAME OF GRANT	GRANT ALLOCATION					SPENT				2013/14	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by department	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Dinaledi Schools Grant	10 673	-	-	-	10 673	10 673	10 673	-	100	13 366	11 868
Education Infrastructure Grant	485 024	138 634	397 676	-	1 021 334	1 021 334	1 008 579	12 755	99	960 465	821 831
EPWP Integrated Grant for Provinces	2 564	-	-	-	2 564	2 564	1 437	1 127	56	3 000	3 000
Further Education Training	377 913	-	-	-	377 913	377 913	377 865	48	100	353 097	353 078
HIV/AIDS (Life-skills Educ) Grant	17 077	654	-	-	17 731	17 731	17 690	41	100	18 501	17 848
National School Nutrition Programme Grant	282 486	-	-	-	282 486	282 486	282 466	20	100	265 103	258 328
Occupational Specific Dispensation for Education Sector Therapists Grant	50 395	-	-	-	50 395	50 395	50 395	-	100	-	-
Social Sector EPWP Incentive Grant for Provinces	13 354	-	-	-	13 354	13 354	13 193	161	99	12 298	12 064
Technical Secondary School Recapitalisation Grant	12 597	5 046	-	-	17 643	17 643	17 643	-	100	13 898	3 717
	<b>1 252 083</b>	<b>144 334</b>	<b>397 676</b>	<b>-</b>	<b>1 794 093</b>	<b>1 794 093</b>	<b>1 779 941</b>	<b>14 152</b>		<b>1 639 728</b>	<b>1 481 734</b>

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

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

DEPARTMENT/AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2013/14
	Adjusted appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	Appropriation Act R'000
SETA	6 096	-	-	6 096	6 096	100	5 811
SABC TV licence	8	-	3	11	11	100	16
	<b>6 104</b>	<b>-</b>	<b>3</b>	<b>6 107</b>	<b>6 107</b>		<b>5 827</b>

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

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2013/14
	Adjusted appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	Appropriation Act R'000
<b>Transfers</b>							
Public Ordinary schools	871 311	-	184 398	1 055 709	1 055 709	100	952 874
Independent schools	90 326	-	(481)	89 845	89 845	100	84 648
Schools for learners with special education needs	132 863	-	6 898	139 761	139 761	100	130 940
Further education and training colleges	51 190	-	34 117	85 307	85 307	100	63 161
ABET: Private centres	29 425	-	1 757	31 182	31 182	100	32 641
ECD: Grade R Public Schools	248 176	-	9 188	257 364	257 364	100	223 494
ECD: Grade R Community	60 162	-	413	60 575	60 575	100	53 760
ECD: Learnerships	79 558	-	(7 358)	72 200	72 200	100	62 807
WCED Soccer Club	15	-	-	15	15	100	13
<b>Total</b>	<b>1 563 026</b>	<b>-</b>	<b>228 932</b>	<b>1 791 958</b>	<b>1 791 958</b>		<b>1 604 338</b>

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

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

	TRANSFER ALLOCATION				EXPENDITURE		2013/14
	Adjusted appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	Appropriation Act R'000
<b>HOUSEHOLDS</b>							
<b>Transfers</b>							
H/H employee service benefit: injury on duty	1 125	-	(1 125)	-	-	-	106
H/H employee service benefit: leave gratuity	26 931	-	56 531	83 462	83 462	100	59 200
H/H employee service benefit: PST retirement benefit	5 292	-	(5 265)	27	27	100	63
H/H employee service benefit: Severance	-	-	2 367	2 367	2 368	100	6 569
H/H employee service benefit: Bursaries (non-employees)	5 000	-	(2 603)	2 397	2 397	100	3 913
H/H: claims against the state (cash)	-	-	10 814	10 814	10 814	100	2 223
H/H: PMT/refund and rem-act/grace	-	-	-	-	-	-	10
<b>Total</b>	<b>38 348</b>	<b>-</b>	<b>60 719</b>	<b>99 067</b>	<b>99 068</b>		<b>72 084</b>

**ANNEXURE 1D  
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	2014/15 R'000	2013/14 R'000
<b>Received in kind</b>		
Cape Peninsula University of Technology	Data projectors, camera & printer	22 -
Communication 2000	Television sets	30 -
MTN Foundation	Compujectors	105 -
Faculty Training Institute	Office tables & chairs	3 -
Biblionet & The Rotary	Afrikaans library material	63 -
<b>Total</b>		<b>223 -</b>

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

**ANNEXURE 2A  
 STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2015 – LOCAL**

Guarantor Institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2014	Guarantees draw downs during the year	Guaranteed repayments/cancelled/reduced/released during the year	Revaluations	Closing balance 31 March 2015	Guaranteed interest for year ended 31 March 2015	Realised losses not recoverable i.e. claims paid out
	Housing	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
0001 - Standard Bank of S.A. Limited		-	199	-	116	-	83	-	-
0004 - FirstRand Bank Limited: First NA		-	198	-	-	-	198	-	-
0017 - Absa		-	111	-	31	-	80	-	-
0516 - Green Start Home Loans (Pty) Ltd		-	65	-	65	-	-	-	-
<b>Total</b>		-	<b>573</b>	-	<b>212</b>	-	<b>361</b>	-	-

**ANNEXURE 2B  
 STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2015**

Nature of liability	Opening balance 1 April 2014	Liabilities incurred during the year	Liabilities paid/cancelled/reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2015
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
Various claims	317 071	21 613	242 579	-	96 105
<b>Subtotal</b>	<b>317 071</b>	<b>21 613</b>	<b>242 579</b>	<b>-</b>	<b>96 105</b>
<b>Environmental liability</b>					
<b>Other</b>					
Municipal accounts *(See footnote)	32 114	195 648	159 763	-	67 999
<b>Subtotal</b>	<b>32 114</b>	<b>195 648</b>	<b>159 763</b>	<b>-</b>	<b>67 999</b>
<b>TOTAL</b>	<b>349 185</b>	<b>217 261</b>	<b>402 342</b>	<b>-</b>	<b>164 104</b>

\*The closing balance represents the total of outstanding municipal service accounts of schools as at 31 March 2015. It is not possible to determine the total amount of municipal services accounts of schools incurred and paid/cancelled/reduced during the year as these accounts are also settled directly by schools.

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

**ANNEXURE 3  
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2014/15	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014	31/03/2015	31/03/2014	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>Departments</b>								
Department of Education - Eastern Cape (EED)	-	-	-	594	-	594	-	-
Department of Education - Gauteng (JED)	-	-	98	98	98	98	-	-
Department of Education - North West (NWE)	-	-	42	42	42	42	-	-
Department of Premier (WAM)	-	-	-	7	-	7	-	-
Department of Health (WHW)	-	-	7	(65)	7	(65)	-	-
Department of Education - KwaZulu Natal (ZED)	-	-	-	66	-	66	-	-
Department of Basic Education (DBE)	-	-	-	4 622	-	4 622	-	-
Department of Education - Free State (FED)	-	-	-	43	-	43	-	-
Department of Social Development (WSS)	-	-	-	200	-	200	-	-
Department of Justice & Constitutional Development	-	-	-	22	-	22	-	-
SA Police Services (SAPS)	-	-	13	19	13	19	-	-
	-	-	<b>160</b>	<b>5 648</b>	<b>160</b>	<b>5 648</b>		-
<b>Other Government Entities</b>								
Cape Teachers Professional Association (CTPA)	-	-	332	332	332	332	-	-
Government Employees Pension Fund (GEPF)	-	-	714	394	714	394	-	-
Die Burger	-	-	115	115	115	115	-	-
	-	-	<b>1 161</b>	<b>841</b>	<b>1 161</b>	<b>841</b>		-
<b>Total</b>	-	-	<b>1 321</b>	<b>6 489</b>	<b>1 321</b>	<b>6 489</b>		-

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
 for the year ended 31 March 2015**

**ANNEXURE 4  
 INTER-GOVERNMENT PAYABLES**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2014/15	
	31/03/2015 R'000	31/03/2014 R'000	31/03/2015 R'000	31/03/2014 R'000	31/03/2015 R'000	31/03/2014 R'000	Payment date up to six (6) working days before year end	Amount R'000
<b>Departments</b>								
<b>Current</b>								
Department of Justice & Constitutional Development	-	91	547	-	547	91	-	-
Department of The Premier Western Cape	-	-	218	-	218	-	-	-
Western Cape Provincial Treasury	120	-	-	-	120	-	-	-
National Department of Labour	-	-	-	22	-	22	-	-
Government Motor Transport	2 344	251	-	-	2 344	251	-	-
Department of Health Western Cape	13	42	-	1	13	43	-	-
National Department of Basic Education	-	-	2	-	2	-	-	-
Department of Home Affairs	54	-	70	-	124	-	-	-
<b>Subtotal</b>	<b>2 531</b>	<b>384</b>	<b>837</b>	<b>23</b>	<b>3 368</b>	<b>407</b>	-	-
<b>Total Departments</b>	<b>2 531</b>	<b>384</b>	<b>837</b>	<b>23</b>	<b>3 368</b>	<b>407</b>	-	-
<b>Total Intergovernmental</b>	<b>2 531</b>	<b>384</b>	<b>837</b>	<b>23</b>	<b>3 368</b>	<b>407</b>	-	-

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2015**

**ANNEXURE 5  
INVENTORY**

	2014/15		2013/14	
	Quantity	R'000	Quantity	R'000
<b>Inventory</b>				
Add: Additions/Purchases - Cash	-	263 038		476 997
(Less): Issues	-	(263 038)		(476 997)
<b>Closing balance</b>	-	-		-

These items include stationery, text books, school furniture and IT equipment which vary in price. It is therefore not meaningful to give quantities.

**ANNEXURE 6  
MOVEMENT IN CAPITAL WORK-IN-PROGRESS**

**MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2015**

	Opening balance R'000	Current Year Capital WIP R'000	Completed Assets R'000	Closing balance R'000
<b>Buildings and other fixed structures</b>	1 444 319	1 164 790	(640 014)	1 969 095
Non-residential buildings	1 444 319	1 164 790	(640 014)	1 969 095
<b>Total</b>	1 444 319	1 164 790	(640 014)	1 969 095



## 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 15.2 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	57.9
1.2	Percentage of Grade 3 learners performing at the required <i>numeracy</i> level according to the country's Annual National Assessments.	ANA	60.5
2.1	Percentage of Grade 6 learners performing at the required <i>language</i> level according to the country's Annual National Assessments.	ANA	64.8
2.2	Percentage of Grade 6 learners performing at the required <i>mathematics</i> level according to the country's Annual National Assessments.	ANA	50.9
3.1	Percentage of Grade 9 learners performing at the required <i>language</i> level according to the country's Annual National Assessments.	ANA	49.5
3.2	Percentage of Grade 9 learners performing at the required <i>mathematics</i> level according to the country's Annual National Assessments.	ANA	13
4	Number of Grade 12 learners who become eligible for a Bachelors programme in the public national examinations.	NSC database	18 524
5	Number of Grade 12 learners passing <i>mathematics</i> .	NSC database	11 265
6	Number of Grade 12 learners passing <i>physical science</i> .	NSC database	7 845
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	68.71%
12.2	The percentage of children aged 12 at the start of the year who are in Grade 7 or above.	ASS/GHS	63.17%

Indicator number	Indicator title	Source of data	Provincial Performance (most recent)
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
14	The number of qualified teachers aged 30 and below entering the public service as teachers for first time during the past year.	PERSAL	747
15.1	The percentage of classes with no more than 45 learners.	ASS	85.62

Data on the indicators below is provided through a national sample survey conducted by the Department of Basic Education.

		WC	National
15.2	The percentage of schools where allocated teaching posts are all filled.	71%	69%
16.1	The average hours per year spent by teachers on professional development activities.	60	38
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.	3.4%	6.1%
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.	Prim 89% High 89%	Prim 59% High 53%
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.	68%	58%
22	The percentage of schools where the School Governing Body meets minimum criteria in terms of effectiveness.	67%	48%
23.1	The percentage of learners in schools that are funded at the minimum level.	89%	47%
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%	74%
24.1	The percentage of schools which comply with nationally determined <i>minimum</i> physical infrastructure standards.	85%	55%
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.	71%	85%

Data on the indicators below is provided through a national sample survey conducted by the Department of Basic Education.

		<b>WC</b>	<b>National</b>
26	The percentage of schools with at least one educator who has received specialised training in the identification and support of special needs.	87%	70%
27.1	The percentage of schools visited at least twice a year by district officials for monitoring and support purposes.	99%	87%
27.2	The percentage of school principals rating the support services of districts as being satisfactory.	63%	34%

## Appendix B: Programme Performance Measures (National) – Technical Indicators

A. Programme 1	
<b>Indicator title</b>	<b>PPM101: Number of public schools that use the school administration management systems (electronic) to provide data to the national learner tracking system</b>
Short definition	The South African School Administration and Management System (SA-SAMS) was introduced to assist school in managing their administrative systems. Public schools in all provinces are expected to phase in usage of the system to record and report on their data. The system could include third party or other providers. This performance indicator measures the number of public schools that use electronic systems to provide data to the national learner tracking system. <b>Public School:</b> Refers to ordinary and special schools. It excludes independent schools.
Purpose/importance	To measure improvement in the extent to which schools are submitting data electronically.
Policy linkage	National Education Information Policy of 13 August 2004
Source/collection of data	Provincial EMIS database
Means of verification	Snapshot of schools providing information to LURITS <b>(This should include EMIS no., District and name of school).</b>
Method of calculation	Count and record the total number of public schools that use school administration management systems to provide data to the Learner Unit Record Tracking System (LURITS).
Data limitations	Completeness and accuracy of survey forms /electronic databases schools submit
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All public ordinary schools must be able to collect and submit data electronically
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsible Manager or unit)
<b>Indicator title</b>	<b>PPM102: Number of public schools that can be contacted electronically (e-mail)</b>
Short definition	Number of public schools that can be contacted electronically particularly through emails. <b>Public School:</b> Refers to ordinary and special schools. It excludes independent schools.
Purpose/ importance	This indicator measures the extent to which PEDs and the DBE can contact or communicate with schools through means other than physical visits, land mail and telephone. Email is useful for sending circulars, providing supplementary materials and collecting information from schools speedily.
Policy linkage	Education Information Policy Act
Source/ collection of data	Provincial EMIS database
Means of verification	EMIS No, Name of a school and email address
Method of calculation	Count and record the total number of public schools that can be contacted electronically
Data limitations	Completeness and accuracy of survey forms /electronic databases schools submit
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public schools to be contactable through emails.
Indicator responsibility	EMIS directorate / IT Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM103: Percentage of education current expenditure going towards non-personnel items</b>
Short definition	Total expenditure (budget) on non-personnel items expressed as a percentage of total current expenditure in education. <b>Education Current Expenditure:</b> Refers to all government non-capital education expenditure (inclusive of all sub-sectors of education including special schools, independent schools and conditional grants). This indicator looks at the total budget.
Purpose/importance	To measure education expenditure on non-personnel items.
Policy linkage	Norms for school funding
Source/collection of data	Basic Account System (BAS) system
Means of verification	Annual Financial Reports
Method of calculation	Total education expenditure (budget) on non-personnel items expressed as a percentage of total current expenditure in education.
Data limitations	None
Type of indicator	Efficiency
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To decrease personnel expenditure and ensure that more funds are made available for non-personnel items.
Indicator responsibility	Responsible Manager (Finance Section) (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM104: Number of visits to schools by a Circuit Manager</b>
Short definition	Number of visits to schools by Circuit Manager in a quarter for monitoring, support and liaison. This includes visits to public ordinary schools, special schools and excludes visits to independent schools. <b>Circuit Manager:</b> this is a manager who oversees and supports a cluster/group of schools on behalf of the District manager.
Purpose/importance	To measure support given to schools by the Circuit Managers
Policy linkage	SASA
Source/collection of data	Circuit Managers' signed schools schedule and school visitor records or school visit form.
Means of verification	Quarterly reports (on the number of visits to schools by the Circuit Managers)
Method of calculation	Record the total number of visits to schools by circuit managers per quarter for support, monitoring and liaison.
<b>Indicator title</b>	<b>PPM104: Number of visits to schools by a Circuit Manager</b>
Data limitations	Completeness and accuracy of school schedules and visitor records Circuit Managers submit with their reports
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All schools that need assistance to be visited per quarter by Circuit Managers for monitoring, support and liaison purposes.
Indicator responsibility	Institutional Support Management and Governance (provinces may insert the more relevant Responsible Manager or unit)

**B. Programme 2**

<b>Indicator title</b>	<b>PPM201: Number of learners enrolled in public ordinary schools</b>
Short definition	Total number of learners enrolled in public ordinary schools from Grade 1 to 12, excluding learners enrolled in special schools, and Grade R enrolment in public ordinary schools.
Purpose/importance	To be able to determine the total number of children in school in order to measure progress towards universal access of education to children across the country. This information will also assist the system for planning purposes and measuring expenditure per learner in the schooling system
Policy linkage	Admission Policy for Ordinary Public Schools and Policy on Attendance of Learners in terms of the National Education Policy Act, 1996 (Act No. 27 of 1996), as amended, and South African School Act (SASA), 1996 Act No. 84 of 1996), as amended, in terms of Section 3 on compulsory attendance and Section 5 on admission of learners
Source/collection of data	EMIS database (Annual School Survey of the previous calendar year)
Means of verification	Declarations signed-off by principals when they submit completed survey forms or electronic databases and co-signed by the Circuit and District Managers (electronic or hardcopy)
Method of calculation	Count and record the total number of learners enrolled in public ordinary schools.
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Enrolment and attendance of all learners between the ages of 7 and 15 years is compulsory in terms of the Constitution, but it is in the national interest that most, if not all, learners should ideally remain in school until they have completed Grade 12 to achieve a completion rate of between 80 to 90% as envisaged in the National Development Plan.
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM202: Number of educators employed in public ordinary schools</b>
Short definition	Total number of educators employed in the public service. <b>Educator:</b> refers to any person, who teaches, educates or trains other persons or who provides professional educational services (including temporary, substitutes, psychologists etc.). It excludes non-educator staff who may be based in schools.
Purpose/importance	To be able to measure expenditure on personnel and ensure that there are sufficient educators in schools in accordance with the requisite teacher: learner ratio.
Policy linkage	Human Resource Strategy (plan) Section 5 of the Employment of Educators Act, 1998 (Act No. 76 of 1998), as amended read with the Educator Post Provisioning Norms and 5-year Departmental Human Resource Plan required in terms of Public Service Regulation Part III D.1C
Source/collection of data	PERSAL database (as of 31 March reporting period for the Annual Report)
Means of verification	PERSAL database
Method of calculation	Count and record all educators registered in the PERSAL system excluding non-educator staff.
Data limitations	Completeness and accuracy of Persal information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly

<b>Indicator title</b>	<b>PPM202: Number of educators employed in public ordinary schools</b>
New indicator	No
Desired performance	To ensure that there are adequate number of educators in schools and to reduce overcrowding in schools.
Indicator responsibility	Human Resource and Management Directorate/Corporate Services – HR Administration(provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 203: Number of non-educator staff employed in public ordinary schools</b>
Short definition	Total number of non-educator staff that are based in public ordinary schools. <b>Non-educator staff:</b> all school-based staff that are not educators. These include support staff, administrative staff, hostel staff and professional non-teaching staff.
Purpose/importance	To measure administrative & other support given to educators
Policy linkage	School Post Provisioning Norms
Source/collection of data	PERSAL system (as of 31 March of the reporting period for the annual report)
Means of verification	PERSAL database
Method of calculation	Count and record the total number of non-educator staff employed in public ordinary schools
Data limitations	Completeness and accuracy of Persal information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All public ordinary schools to have school-based administrative and support personnel in order for teachers to be in front of a class for the prescribed tuition time and not be bogged down by administrative tasks.
Indicator responsibility	Human Resource and Management Directorate / Corporate Services – HR Administration(provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM204: Number of learners in public ordinary schools benefiting from the “No Fee School” policy</b>
Short definition	Number of learners attending public ordinary schools who are not paying any school fees in terms of the “No fee school” policy. The government introduced the <i>no fee school</i> policy to end the marginalisation of poor learners. This is in line with the country's Constitution, which stipulates that citizens have the right to basic education regardless of the availability of resources.
Purpose/importance	To determine the number of learners who access free education in the province.
Policy linkage	Constitution, SASA and No fee school Policy
Source/collection of data	Resource target and EMIS database
Means of verification	Resource targeting table (this could be known by different names in various provinces)
Method of calculation	Count and record all learners in public ordinary schools that are benefiting from “No fee school” policy.
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All deserving learners to benefit from “No fee school” policy
Indicator responsibility	Budget Manager(provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM205: Number of learners with access to the National School Nutrition Programme (NSNP).</b>
Short definition	Number of learners attending public ordinary schools with access to the National School Nutrition Programme includes learners in schools where meals are provided through NSNP.
Purpose/importance	To measure access to free healthy meals at school. NSNP is a school feeding program introduced to improve learner health and performance by providing nutrition for poor learners. Quintile 1 to 3 schools are eligible for the grant
Policy linkage	Health promotion and improving learner performance
Source/collection of data	EMIS Database or National School Nutrition Programme database
Means of verification	Declarations signed-off by principals when they submit completed survey forms or electronic databases and co-signed by the Circuit and District Managers (electronic or hardcopy)
Method of calculation	Count and record all learners with access to the NSNP
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly (for annual report province may use average across the financial year)
New indicator	No
Desired performance	All deserving learners to have access to the National School Nutrition Programme
Indicator responsibility	National School Nutrition Programme Directorate or EMIS Manager(provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 206: Number of learners eligible to benefit from learner transport</b>
Short definition	Number of learners attending public ordinary schools who are eligible to benefit from free "Learner Transport". Learner transport is a programme where government provides transport for learners who walk over 5 kilometers to a nearest school.
Purpose/importance	To ensure that all learners have access to school
Policy linkage	Learner Transport Programme
Source/collection of data	Learner Transport database
Means of verification	Quarterly reports and consolidated or summarised list of learners per school that utilise transport services
Method of calculation	Count and record all learners that are eligible to benefit from Learner Transport Programme
Data limitations	Completeness and accuracy of Learner Transport database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Learner transport to be provided to all qualifying learners would have to who walk over 5 kilometres to get to the nearest school.
Indicator responsibility	Learner Transport Directorate or Responsibility Manager(provinces may insert the more relevant Responsible Manager or unit)

Indicator title	<b>PPM207: Number of learners with special education needs that are enrolled in public ordinary schools</b>
Short definition	Special needs learners in public ordinary schools are learners with moderate disabilities. <b>Special education needs:</b> 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.
Purpose/importance	To measure access to education for special needs children to ensure that barriers to education are addressed.
Policy linkage	White Paper 6
Source/collection of data	EMIS database (Annual School Survey)
Means of verification	Declarations signed-off by principals when they submit completed survey forms or electronic databases and co-signed by the Circuit and District Managers (electronic or hardcopy)
Method of calculation	Count and record the total number of learners with special education needs enrolled in public ordinary schools
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All learners with moderate disabilities of school going age to attend public ordinary schools
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsible Manager or unit)

Indicator title	<b>PPM208: Number of full service schools providing support to learners with learning barriers</b>
Short definition	Number of public ordinary schools that are full service schools. <b>Full-service schools:</b> are public ordinary schools that are specially resourced and orientated to address a range of barriers to learning in an inclusive education setting.
Purpose/importance	To measure access to public ordinary schools by learners with learning barriers
Policy linkage	White Paper 6
Source/collection of data	EMIS database or Inclusive Education schools database
Means of verification	List of public ordinary schools converted to full service schools or public school provided with assistive devices or appropriate infrastructure.
Method of calculation	Count and record the total number of full service schools
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To ensure that all special needs learners have access to schooling and that selected public ordinary schools are able to accommodate these learners.
Indicator responsibility	Inclusive Education Directorate (provinces may insert the more relevant Responsible Manager or unit)

### C. Programme 3 (Independent Schools)

Indicator title	<b>PPM301: Number of subsidised learners in independent schools</b>
Short definition	<b>Independent Schools:</b> schools registered or deemed to be independent in terms of the South African Schools Act (SASA). Funds are transferred to registered independent schools that have applied and qualified for government subsidies for learners in their schools.
Purpose/importance	To improve access to education
Policy linkage	Compliance with school funding norms and standards for independent schools
Source/collection of data	School Funding Norms and standards database or EMIS database
Means of verification	Budget transfer documents (these documents list schools, number of learners and budget allocation). Declarations signed-off by principals when they submit completed survey forms or electronic databases and co-signed by the Circuit and District Managers (electronic or hardcopy)
Method of calculation	Count and record the total number of learners in independent schools that are subsidised
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All learners in qualifying independent schools to be subsidised and that subsidised independent schools must adhere to minimum standards for regulating Independent schools.
Indicator responsibility	Institutional Support Management and Governance: Independent Schools or Independent Schools Programme Manager (provinces may insert the more relevant Responsible Manager or unit)

### D. Programme 4 (Special Schools)

Indicator title	<b>PPM401: Number of learners enrolled in public special schools</b>
Short definition	Number of learners enrolled in special schools. <b>Special School:</b> 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.
Purpose/importance	To measure access to education for special needs children, to provide information for planning and support for special schools purposes
Policy linkage	White Paper 6
Source/collection of data	EMIS database
Means of verification	Declarations signed-off by principals when they submit completed survey forms or electronic databases and co-signed by the Circuit and District Managers (electronic or hardcopy)
Method of calculation	Count and record the total number of learners enrolled in public Special Schools.
Data limitations	Completeness and accuracy of survey forms or electronic databases from schools
Type of indicator	Output
Calculation type	Non-cumulative

<b>Indicator title</b>	<b>PPM401: Number of learners enrolled in public special schools</b>
Reporting cycle	Annual
New indicator	No
Desired performance	All learners with 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 to attend special schools.
Indicator responsibility	Inclusive Education Programme Manager

<b>Indicator title</b>	<b>PPM402: Number of educators employed in public special schools</b>
Short definition	Total number of educators employed in the public special school. <b>Educator:</b> refers to any person, who teaches, educates or trains other persons or who provides professional educational services (including temporary, substitute etc.). It excludes non-educator staff
Purpose/importance	To be able to measure expenditure on personnel and to ensure that there are sufficient educators in special schools in line with the requisite teacher: learner ratio
Policy linkage	White Paper 6
Source/collection of data	PERSAL database
Means of verification	PERSAL database
Method of calculation	Count and record the total number of educators in special schools who are registered in the PERSAL system excluding non-educator staff.
Data limitations	Completeness and accuracy of Persal information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Adequate number of educators to be employed in line with learner enrolment in the system.
Indicator responsibility	Human Resource and Management Directorate / Corporate Services – HR Administration (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM403: Number of professional non-educator staff employed in public special schools</b>
Short definition	Total number of professional non-educator staff employed in public special schools. <b>Professional non-educator staff</b> this are personnel who are classified as paramedics, social workers, caregivers, therapists, but are not educators.
Purpose/importance	To measure professional support given to learners and educators in public special schools
Policy linkage	White Paper 6
Source/collection of data	PERSAL database
Means of verification	PERSAL database
Method of calculation	Count and record the total number of professional non-educator staff employed in public special schools.
Data limitations	Completeness and accuracy of Persal information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All public special schools to have the requisite number of school based professionals staff
Indicator responsibility	Human Resource and Management Directorate / Corporate Services – HR Administration (provinces may insert the more relevant Responsible Manager or unit)

**E. Programme 5**

<b>Indicator title</b>	<b>PPM501: Number of students enrolled in NC(V) courses in FET Colleges</b>
Short definition	Total number of students enrolled for National Certificate (Vocational) courses in Further Education and Training Colleges.
Purpose/importance	To measure the number of learners pursuing further education outside ordinary public schools in FET colleges
Policy linkage	Further Education and Training Act
Source/collection of data	Provincial Programme Manager (FET Colleges) database
Means of verification	Snapshot of HEMIS database
Method of calculation	Count and record the total number of learners enrolled in NC(V) courses in Further Education and Training Colleges in the past financial year.
Data limitations	Completeness and accuracy of Provincial Programme Manager (FET Colleges) database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All learners who qualify and are interested are enrolled for NC(V) courses.
Indicator responsibility	Further Education and Training (FET) Programme Manager (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM502: Number of FET College NC(V) students who completed full courses successfully</b>
Short definition	Total number of FET College NC(V) students who successfully completed full courses in a given year.
Purpose/importance	To measure completion of NC(V) courses for students that enrol
Policy linkage	Further Education and Training Act
Source/collection of data	Provincial Programme Manager (FET Colleges) database
Means of verification	Snapshot of HEMIS database
Method of calculation	Count and record the total number of FET College students who completed full courses successfully.
Data limitations	Completeness and accuracy of Provincial Programme Manager (FET Colleges) database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Successful completion by all students who enrolled for NC(V) courses
Indicator responsibility	Further Education and Training (FET) Programme Manager

**F. Programme 6**

<b>Indicator title</b>	<b>PPM601: Number of learners enrolled in public AET Centres</b>
Short definition	<p><b>Adult Education and Training (AET):</b> All learning and training programmes for adults from Level 1 to 4, where AET 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. AET was previously referred to as Adult Basic Education and Training (AET).</p> <p><b>AET Centre:</b> Institutions that offer AET programmes as per the definition of AET. Currently it is called Adult Education and Training (AET).</p>

<b>Indicator title</b>	<b>PPM601: Number of learners enrolled in public AET Centres</b>
Purpose/importance	To provide an indication of the extent to which illiterate and semi-literate people as recorded in the General Household Survey conducted by Statistics SA participate in the public provisioning of AET in the province.
Policy linkage	Adult Education and Training (AET) Programme
Source/collection of data	AET/EMIS database
Means of verification	Snapshot of the HEMIS database
Method of calculation	Count and record the total number of learners enrolled in public AET Centres
Data limitations	Completeness and accuracy of AET/EMIS database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Provisioning of AET to all learners who qualify for it.
Indicator responsibility	EMIS Directorate or AET Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM602: Number of educators employed in public AET Centres</b>
Short definition	Total number of educators employed in AET Centres.
Purpose/importance	To ensure that learning and teaching take place and that all learners in AET centres have adequate number of educators.
Policy linkage	Adult Education and Training (AET) Programme
Source/collection of data	EMIS database or PERSAL database
Means of verification	Snapshot of the HEMIS database
Method of calculation	Count and record the total number of educators employed in AET Centres
Data limitations	Completeness and accuracy of EMIS database or Persal information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All learners in AET centres should have adequate number of educators.
Indicator responsibility	EMIS Directorate or AET Directorate (provinces may insert the more relevant Responsible Manager or unit)

### **G. Programme 7 (ECD)**

<b>Indicator title</b>	<b>PPM701: Number of learners enrolled in Grade R in public schools</b>
Short definition	Record the total number of learners enrolled in Grade R in public schools (both ordinary and special schools). <b>Grade R</b> - the reception year for a learner in a school or an ECD Centre, that is, the grade immediately before Grade 1.
Purpose/importance	To measure readiness of learners for Grade 1
Policy linkage	White Paper 5
Source/collection of data	EMIS database
Means of verification	Signed-off declaration by Principal and District Manager (electronic or hardcopy)
Method of calculation	Count and record all learners enrolled in public ordinary schools in Grade R
Data limitations	Completeness and accuracy of EMIS database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All eligible children to attend Grade R in a given year
Indicator responsibility	EMIS Directorate

Indicator title	<b>PPM702: Number of public schools that offer Grade R</b>
Short definition	Total number of public schools (ordinary and special) that offer Grade R.
Purpose/importance	To measure the expansion and provision of Grade R at public schools.
Policy linkage	White Paper 5
Source/collection of data	EMIS database
Means of verification	Signed-off declaration by Principal and District Manager (electronic or hardcopy)
Method of calculation	Count and record the number of public schools (ordinary and special) that offer Grade R
Data limitations	Completeness and accuracy of EMIS database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public schools with Grade 1 to offer Grade R.
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsible Manager or unit)

Indicator title	<b>PPM 703: Number of Grade R practitioners employed in public ordinary schools per quarter.</b>
Short definition	Total number of Grade R practitioners that are employed in public ordinary schools per quarter. <b>Early childhood development (ECD) practitioners</b> are defined as formally and non-formally trained individuals providing an educational service in ECD including persons currently covered by the Educators' Employment Act, 1994 (Act No. 138 of 1994).
Purpose/importance	This indicator assists in measuring the quality provision of ECD programme in public schools.
Policy linkage	White Paper 5
Source/collection of data	Human Resource and Management database/ ECD Programme Manager
Means of verification	List of Grade R practitioners
Method of calculation	Count and record the total number of ECD practitioners employed by the Department of Education for teaching Grade R.
Data limitations	Completeness and accuracy of HR database – however, in other provinces these educators are not included in the PERSAL system.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All Grade R classes in public schools should have Grade R practitioner in line with the Norms and Standards.
Indicator responsibility	Human Resource and Management Directorate / Corporate Services (provinces may insert the more relevant Responsible Manager or unit)

## H. Programme 8

Indicator title	<b>PPM801: Number of public ordinary schools to be provided with water supply</b>
Short definition	Total number of public ordinary schools that are targeted to be provided with water. These include schools that will be provided with potable water. This includes water tanks or boreholes or tap water. This measure applies to existing schools and excludes new schools.
Purpose/importance	To measure schools' access to water
Policy linkage	School Infrastructure Provision

<b>Indicator title</b>	<b>PPM801: Number of public ordinary schools to be provided with water supply</b>
Source/collection of data	NEIMS/ Infrastructure database
Means of verification	Completion certificates
Method of calculation	Count and record all public ordinary schools that do not have access to running water.
Data limitations	Completeness and accuracy of NEIMS/ Infrastructure database
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have access to running water
Indicator responsibility	School Infrastructure Directorate / Infrastructure Development Unit

<b>Indicator title</b>	<b>PPM802: Number of public ordinary schools to be provided with electricity supply</b>
Short definition	Total number of public ordinary schools targeted to be provided with electricity. This measure applies to existing schools and excludes new schools. <b>Definition:</b> School with electricity refers to schools that have any source of electricity including Eskom Grid, solar panels and generators.
Purpose/importance	To measure schools' access to electricity
Policy linkage	School Infrastructure Provision
Source/collection of data	NEIMS/Infrastructure database
Means of verification	Completion certificate
Method of calculation	Count and record all public ordinary schools that were provided with electricity.
Data limitations	Completeness and accuracy of NEIMS/ Infrastructure database
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools should have access to electricity.
Indicator responsibility	School Infrastructure Directorate / Infrastructure Development Unit

<b>Indicator title</b>	<b>PPM803: Number of public ordinary schools to be supplied with sanitation facilities</b>
Short definition	Total number of public ordinary schools that are targeted to be provided with sanitation facilities. This measure applies to existing schools and excludes new schools. <b>Sanitation facility:</b> Refers to all kinds of toilets such as: pit latrine with ventilated pipe at the back of the toilet, Septic Flush, Municipal Flush, Enviro Loo, Pit-latrine and Chemical.
Purpose/importance	To measure schools' access to sanitation facilities
Policy linkage	School Infrastructure Provision
Source/collection of data	NEIMS/ Infrastructure database
Means of verification	Completion certificate
Method of calculation	Count and record all public ordinary schools provided with sanitation facilities
Data limitations	Completeness and accuracy of NEIMS/ Infrastructure database
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools should have access to sanitation facilities.
Indicator responsibility	School Infrastructure Directorate/ Infrastructure Development Unit(provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM804: Number of classrooms to be built in public ordinary schools</b>
Short definition	Number of classrooms expected to be built and provided to public ordinary schools. These include additional classrooms or mobile classes in existing schools and new schools. <b>Classrooms:</b> Rooms where teaching and learning occurs, but which are not designed for special instructional activities. This indicator excludes specialist rooms.
Purpose/importance	To measure schools' access to the appropriate learning environment and infrastructure in schools
Policy linkage	Guidelines on School Infrastructure (to be updated)
Source/collection of data	NEIMS/ Infrastructure database
Means of verification	Completion certificate
Method of calculation	Count and record the total number of classrooms built
Data limitations	Completeness and accuracy of NEIMS/ Infrastructure database
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools should have adequate classrooms.
Indicator responsibility	School Infrastructure Directorate / Infrastructure Development Unit (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM805: Number of specialist rooms to be built in public ordinary schools</b>
Short definition	Total number of specialist rooms to be built in public ordinary schools. These include additional specialist rooms in the existing schools and new schools. <b>Specialised room</b> is defined as a room equipped according to the requirements of the curriculum. Examples: technical drawing room, music room, metalwork room. It excludes administrative offices and classrooms (as defined in PPM 804) and includes rooms such as laboratories.
Purpose/importance	To measure availability and provision of specialist rooms in schools in order to provide the appropriate environment for subject specialisation through the curriculum.
Policy linkage	Guidelines on School Infrastructure (to be updated)
Source/collection of data	NEIMS/ Infrastructure database
Means of verification	Completion Certificate
Method of calculation	Count and record the total number of specialist rooms built
Data limitations	Completeness and accuracy of NEIMS/ Infrastructure database
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools should have the requisite specialist facilities.
Indicator responsibility	School Infrastructure Directorate / Infrastructure Development Unit (provinces may insert the more relevant Responsible Manager or unit)

## I. Programme 9

<b>Indicator title</b>	<b>PPM 901: Number of learners in Grade 12 who wrote National Senior Certificate (NSC) examinations</b>
Short definition	Total number of learners who wrote the National Senior Certificate (NSC) examinations. This excludes learners who did not write the final NSC examinations.
Purpose/importance	This indicator measures participation of Grade 12 learners in the NSC examinations which is the basic education exit exam which indicates eligibility for pursuing further education, particularly through university institutions.

<b>Indicator title</b>	<b>PPM 901: Number of learners in Grade 12 who wrote National Senior Certificate (NSC) examinations</b>
Policy linkage	<ul style="list-style-type: none"> <li>National Policy on the Conduct, Administration and Management of the National Senior Certificate: A Qualification at Level 4 on the National Qualifications Framework (NQF) of 16 October 2009, as amended.</li> <li>Regulations pertaining to the conduct, administration and management of assessment for the National Senior Certificate, published in Government Notices 1041 and 1042 in Government Gazette, Vol.533, No.32678 of 3 November 2009, as amended.</li> </ul>
Source/collection of data	NSC database
Means of verification	List of NSC learners
Method of calculation	Count and record the total number of learners who wrote the NSC
Data limitations	Completeness and accuracy of NSC database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	80 to 90% of learners enrolled write the NSC examinations in line with the NDP target.
Indicator responsibility	Examinations and Assessments Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 902: Number of learners who passed National Senior Certificate (NSC)</b>
Short definition	Total number of NSC learners who passed in the National Senior Certificate (NSC) examination.
Purpose/importance	To measure the efficiency of the schooling system
Policy linkage	<ul style="list-style-type: none"> <li>National Policy on the Conduct, Administration and Management of the National Senior Certificate: A Qualification at Level 4 on the National Qualifications Framework (NQF) of 16 October 2009, as amended.</li> <li>Regulations pertaining to the conduct, administration and management of assessment for the National Senior Certificate, published in Government Notices 1041 and 1042 in Government Gazette, Vol.533, No.32678 of 3 November 2009, as amended.</li> </ul>
Source/collection of data	NSC database and technical reports
Means of verification	List of NSC learners
Method of calculation	Count and record the number of learners who passed NSC examinations
Data limitations	Completeness and accuracy of NSC database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	80 to 90% of learners who write the NSC examinations pass in line with the NDP target.
Indicator responsibility	Examinations and Assessments Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 903: Number of learners who obtained Bachelor passes in the National Senior Certificate (NSC)</b>
Short definition	Number of learners who obtained Bachelor passes in the National Senior Certificate (NSC). Bachelor passes enables NSC graduates to enroll for degree courses in universities.
Purpose/importance	To measure efficiency in the schooling system in terms of Grade learners who qualify for admission for Bachelor degrees

<b>Indicator title</b>	<b>PPM 903: Number of learners who obtained Bachelor passes in the National Senior Certificate (NSC)</b>
Policy linkage	<ul style="list-style-type: none"> <li>National Policy on the Conduct, Administration and Management of the National Senior Certificate: A Qualification at Level 4 on the National Qualifications Framework (NQF) of 16 October 2009, as amended.</li> <li>Regulations pertaining to the conduct, administration and management of assessment for the National Senior Certificate, published in Government Notices 1041 and 1042 in Government Gazette, Vol.533, No.32678 of 3 November 2009, as amended.</li> </ul>
Source/collection of data	NSC database
Means of verification	List of NSC learners
Method of calculation	Count and record the number of Grade 12 learners who achieved a Bachelor pass in the National Senior Certificate.
Data limitations	Completeness and accuracy of NSC database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To achieve the set target of learners who are passing NSC examinations with Bachelors
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 904: Number of learners who passed Maths in the NSC examinations</b>
Short definition	Number of Grade 12 learners passing Mathematics in the NSC examinations.
Purpose/importance	To measure efficiency in the schooling system with a focus on Mathematics as a key gateway subject.
Policy linkage	<ul style="list-style-type: none"> <li>National Policy on the Conduct, Administration and Management of the National Senior Certificate: A Qualification at Level 4 on the National Qualifications Framework (NQF) of 16 October 2009, as amended.</li> <li>Regulations pertaining to the conduct, administration and management of assessment for the National Senior Certificate, published in Government Notices 1041 and 1042 in Government Gazette, Vol.533, No.32678 of 3 November 2009, as amended.</li> </ul>
Source/collection of data	NSC database
Means of verification	List of NSC learners
Method of calculation	Count and record the number of Grade 12 learners who passed Mathematics in the National Senior Certificate.
Data limitations	Completeness and accuracy of NSC database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To achieve the set target of NSC learners who are passing Mathematics examinations
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 905: Number of learners who passed Physical Science in the NSC examinations</b>
Short definition	Number of Grade 12 learners passing Physical Science in the NSC examinations.
Purpose/importance	To measure efficiency in the schooling system with a focus on Physical Science as a key gateway subject.

<b>Indicator title</b>	<b>PPM 905: Number of learners who passed Physical Science in the NSC examinations</b>
Policy linkage	<ul style="list-style-type: none"> <li>National Policy on the Conduct, Administration and Management of the National Senior Certificate: A Qualification at Level 4 on the National Qualifications Framework (NQF) of 16 October 2009, as amended.</li> <li>Regulations pertaining to the conduct, administration and management of assessment for the National Senior Certificate, published in Government Notices 1041 and 1042 in Government Gazette, Vol.533, No.32678 of 3 November 2009, as amended.</li> </ul>
Source/collection of data	NSC database
Means of verification	List of NSC learners
Method of calculation	Count and record the number of Grade 12 learners who passed Physical Science in the National Senior Certificate.
Data limitations	Completeness and accuracy of NSC database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To achieve the set target of NSC learners who are passing Physical Science examinations
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 906: Number of Grade 3 learners who passed Language in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 3 learners who have mastered a set of nationally defined basic learning competencies in Language as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Foundation phase
Policy linkage	<ul style="list-style-type: none"> <li>National Protocol for Assessment Grades R – 12</li> <li>SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement</li> </ul>
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Means of verification	List of learners who passed ANA tests
Method of calculation	Count and record the number of Grade 3 learners who passed ANA Language examinations.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 3 learners who are passing ANA Maths examinations. The 2014 desired performance is to achieve a 60% pass rate for Grade 3 learners in ANA Language examinations in 2014.
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 907: Number of Grade 3 learners who passed Maths in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 3 learners who have mastered a set of nationally defined basic learning competencies in Mathematics as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Foundation phase

<b>Indicator title</b>	<b>PPM 907: Number of Grade 3 learners who passed Maths in the Annual National Assessment (ANA)</b>
Policy linkage	<ul style="list-style-type: none"> <li>National Protocol for Assessment Grades R – 12</li> <li>SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement</li> </ul>
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Means of verification	List of learners who passed ANA tests
Method of calculation	Count and record the number of Grade 3 learners who passed ANA Mathematics.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 6 learners who are passing ANA Language examinations. The 2014 target is to achieve a 60% pass rate for Grade 3 learners in ANA Maths examinations.
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 908: Number of Grade 6 learners who passed Language in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 6 learners who have mastered a set of nationally defined basic learning competencies in Languages as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase
Policy linkage	<ul style="list-style-type: none"> <li>National Protocol for Assessment Grades R – 12</li> <li>SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement</li> </ul>
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Means of verification	List of learners who passed ANA tests
Method of calculation	Count and record the number of Grade 6 learners who passed ANA Language examinations.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 6 learners who are passing ANA Language examinations. The 2014 target is to achieve a 60% pass rate for Grade 6 learners in ANA Language examinations
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 909: Number of Grade 6 learners who passed Maths in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 6 learners who have mastered a set of nationally defined basic learning competencies in Mathematics as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase

<b>Indicator title</b>	<b>PPM 909: Number of Grade 6 learners who passed Maths in the Annual National Assessment (ANA)</b>
Policy linkage	<ul style="list-style-type: none"> <li>National Protocol for Assessment Grades R – 12</li> <li>SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement.</li> </ul>
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Means of verification	List of learners who passed ANA tests
Method of calculation	Count and record number of Grade 6 learners who passed ANA Mathematics examinations.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 6 learners who are passing ANA Mathematics examinations. The 2014 target is to achieve a 60% pass rate for Grade 6 learners in ANA Mathematics examinations.
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 910: Number of Grade 9 learners who passed Language in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 9 learners who have mastered a set of nationally defined basic learning competencies in Language as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase
Policy linkage	<ul style="list-style-type: none"> <li>National Protocol for Assessment Grades R – 12</li> <li>SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement</li> </ul>
Means of verification	List of learners who passed ANA tests
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Method of calculation	Count and record the number of Grade 9 learners who passed ANA Language examinations.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 9 learners who are passing ANA Language examinations. The 2014 target is to achieve a 60% pass rate for Grade 9 learners in ANA Language examinations in 2014.
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

<b>Indicator title</b>	<b>PPM 911: Number of Grade 9 learners who passed Maths in the Annual National Assessment (ANA)</b>
Short definition	Number of Grade 9 learners who have mastered a set of nationally defined basic learning competencies in Mathematics as articulated in the Annual National Assessments (ANAs).
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase.

<b>Indicator title</b>	<b>PPM 911: Number of Grade 9 learners who passed Maths in the Annual National Assessment (ANA)</b>
Policy linkage	<ul style="list-style-type: none"> <li>• National Protocol for Assessment Grades R – 12</li> <li>• SA Schools Act, 1996 (Act No. 84 of 1996), as amended - Approval of the regulations pertaining to the National Curriculum Statement Grades R-12 published in Gov. Gazette No. 36041 of 28 Dec 2012, read with the Curriculum and Assessment Policy Statement</li> </ul>
Source/collection of data	ANA database – which as an SA SAMS module will become part of the EMIS database
Means of verification	List of learners who passed ANA tests
Method of calculation	Count and record the number of Grade 9 learners who passed ANA Mathematics examinations.
Data limitations	Completeness and accuracy of ANA database
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 9 learners who are passing ANA Mathematics examinations. The 2014 target is to achieve a 60% pass rate for Grade 9 learners in ANA Mathematics examinations in 2014
Indicator responsibility	Examinations and Assessment Directorate (provinces may insert the more relevant Responsible Manager or unit)

## Appendix C: Programme Performance Indicators (Provincial) – Technical Indicators

<b>Programme 2</b>	
<b>Indicator title</b>	<b>PPI 2.1. Learners retained in the school system from Grades 10 – 12</b>
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.
Purpose/importance	A higher % of learners remain in the system until grade 12 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)
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended
Means of verification	Data from EduInfosearch
Source/collection of data	Annual School Survey Directorate Knowledge and Information Management: Extracted from ASS data sets.
Method of calculation	The number of Grade12 learners divided by the number of Grade10 learners for the same cohort (2 years earlier) as a percentage.
Data limitations	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.
Type of indicator	Output; Efficiency; Economy; Equity
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Higher than target desirable.
Indicator responsibility	Coordinated by Chief Director Districts; data collected and reported by DKM; Collaborative effort including many role players.
<b>Indicator title</b>	<b>PPI 2.2. Educator absenteeism in public ordinary schools expressed as a %</b>
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]
Purpose/importance	The % of possible working days lost due to educator absenteeism during a specific school year/quarter. The status informs planning and intervention strategies to be developed to improve education policy and support/discipline.
Policy linkage	The Employment of Educators Act, 1998 (Act 76 of 1998)
Means of verification	Data extracted from PERSAL
Source/collection of data	PERSAL Directorate: Strategic People Management Data extracted from Persal at a particular point in time to reflect educator absenteeism during a quarter or annually
Method of calculation	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.
Data limitations	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
Type of indicator	Outputs/efficiency
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	The Chief-Director: People Management Practices

<b>Indicator title</b>	<b>PPI 2.3. Learner absenteeism in public ordinary schools expressed as a %</b>
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]
Purpose/importance	The % of possible working days lost due to learner absenteeism during a specific school year. The status informs planning and intervention strategies to be developed to improve education policy and support/discipline.
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Calculation based on data on Edulinfosearch
Source/collection of data	CEMIS– Directorate: Knowledge and Information Management <ul style="list-style-type: none"> <li>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.</li> <li>Circuit Team Managers can monitor the data on Edulinfosearch.</li> <li>The administrator at H/O draws reports upon request, but more specific for quarterly/annual reporting on the Learner Attendance.</li> <li>Non-compliance is reported to the Chief Director: Districts for their intervention</li> <li>The attendance figures are then presented as the percentage of days lost due to Learner absence from school.</li> </ul>
Method of calculation	The aggregated number of learners absent at all compliant public ordinary schools is expressed as a percentage of the total possible attendance days.
Data limitations	In 2012 75% of schools complied with the data request. The compliance challenge was attended to during 2013 as this is now an indicator in the School Improvement Plans. Compliance has increased to over 95%. Schools that repeatedly return erroneous data will be identified and will receive training.
Type of indicator	Outputs/efficiency
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	The Chief-Director: Business Intelligence Management

### Programme 9

<b>Indicator title</b>	<b>PPI 9.1 % of learners in Grade 3 attaining acceptable outcomes in Language</b>
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%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.

<b>Indicator title</b>	<b>PPI 9.1 % of learners in Grade 3 attaining acceptable outcomes in Language</b>
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 3 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

<b>Indicator title</b>	<b>PPI 9.2. %of learners in Grade 3 attaining acceptable outcomes in Mathematics</b>
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%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 3 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

<b>Indicator title</b>	<b>PPI 9.3. % of learners in Grade 6 attaining acceptable outcomes in Language</b>
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%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the intermediate phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)

<b>Indicator title</b>	<b>PPI 9.3. % of learners in Grade 6 attaining acceptable outcomes in Language</b>
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 6 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

<b>Indicator title</b>	<b>PPI 9.4. % of learners in Grade 6 attaining acceptable outcomes in Mathematics</b>
Short definition	This measures the proportion of learners participating in the Grade 6 systemic tests (Mathematics), who are able to pass the tests. The pass mark for the tests is set at 50%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 6 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

<b>Indicator title</b>	<b>PPI 9.5. % of learners in Grade 9 attaining acceptable outcomes in Languages</b>
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%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 9 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.

<b>Indicator title</b>	<b>PPI 9.6. % of learners in Grade 9 attaining acceptable outcomes in Mathematics</b>
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%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the foundation phase. This indicator is important as it measures the effectiveness of the education system at the foundation phase
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Information on Reports
Source/collection of data	The basic data source is the report that is prepared by independent external service providers appointed to administer the test. 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. Directorate: Research It is extracted from the final report that is submitted by the independent external service providers appointed to administer the systemic tests.
Method of calculation	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.
Data limitations	Schools that have less than 5 learners in Grade 9 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No

<b>Indicator title</b>	<b>PPI 9.7 Schools with a pass rate where &lt;60% pass the National Senior Certificate</b>
Desired performance	Lower than target set
Indicator responsibility	Management of the indicator is a function of the Curriculum Branch while reporting on the indicator is a function of the Directorate: Research.
Short definition	Indication of the number of under performing schools
Purpose/importance	Output of under-performing schools To determine if interventions are assisting in reducing the lower pass rates, especially in disadvantaged areas.
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Calculation using the national examinations database – Integrated Examinations Computer System (IECS)
Source/collection of data	Examinations database – Integrated Examinations Computer System (IECS)
Method of calculation	$Z / W \times 100$ 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%.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Lower than target set
Indicator responsibility	Directorate Assessment Management

<b>Indicator title</b>	<b>PPI 9.8 National Senior Certificate pass rate</b>
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.
Purpose/importance	Indicator shows % of learners that have obtained the National Senior Certificate qualification. Important to determine the achievement of the education system and the extent to which the educational output has been achieved.
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Calculation using the national examinations database – Integrated Examinations Computer System (IECS)
Source/collection of data	Examinations database – Integrated Examinations Computer System (IECS)
Method of calculation	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.
Data limitations	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
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Higher performance is desirable
Indicator responsibility	Directorate Examinations

<b>Indicator title</b>	<b>PPI 9.9 % of learners who qualify for Bachelor's degree study</b>
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.
Purpose/importance	Percentage of learners that can gain access to a B.Degree Important in determining the quality of passes and ensuring progression from FET to HE
Policy linkage	The South African Schools Act (SASA), 1996 (Act 84 of 1996), as amended The National Education Policy Act (NEPA), 1996 (Act 27 of 1996)
Means of verification	Calculation using the national examinations database – Integrated Examinations Computer System (IECS)
Source/collection of data	Examinations database – Integrated Examinations Computer System (IECS)
Method of calculation	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.
Data limitations	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
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Higher performance is desirable
Indicator responsibility	Directorate Examinations