



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 audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Education Department (WCED) set out on pages 178 to 234, which comprise the appropriation statement, the statement of financial position as at 31 March 2017, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the WCED at 31 March 2017, and its financial performance and cash flows for the year then ended 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, 2016 (Act No. 3 of 2016) (DoRA)

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 235 to 244 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by the National Treasury and the requirements of the PFMA and 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.
9. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless there is an intention to liquidate the department or to cease operations, or there is no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

10. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

12. 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 material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2017:

Programmes	Pages in the annual performance report
Programme 2 – public ordinary school education	60 – 80
Programme 5 – early childhood development	93 – 97
Programme 6 – infrastructure development	98 –103
Programme 7 – examinations and education-related services	104 – 109

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

16. I did not raise any material findings on the usefulness and reliability of the reported performance information for the following programmes:

- Programme 2 – public ordinary school education
- Programme 5 – early childhood development
- Programme 6 – infrastructure development
- Programme 7 – examination and education-related services

Other matters

17. I draw attention to the matters below.

Adjustment of material misstatements

18. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of programme 2 and programme 6. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Achievement of planned targets

19. Refer to the annual performance report on pages 78 to 79, 96, 101 to 102, and 106 to 108 for information on the achievement of planned targets for the year and explanations provided for the under/over achievement of a significant number of targets.

Unaudited supplementary information

20. The supplementary information set out on pages 81, 98, 104 and 110 does not form part of the annual performance report and is presented as additional information. I have not audited these schedules and, accordingly, I do not express a conclusion thereon.

Report on the audit of compliance with legislation

Introduction and scope

21. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the department with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
22. I did not identify any instances of material non-compliance in respect of the compliance criteria for the applicable subject matters.

Other information

23. The WCED's accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in the auditor's report.
24. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Internal control deficiencies

26. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. I did not identify any significant deficiencies in internal control.

Other reports

27. I draw attention to the following engagements conducted by various parties that had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

Performance audits

28. A performance audit was conducted during the 2015-16 financial year on the department of education's curriculum support and monitoring provided through education districts to schools. The report covered the period 2012 to 2016 (with greater emphasis being placed on 2014), and was tabled on 30 November 2016 as part of the 2015-16 Education Sector Report.

Auditor-General

Cape Town

31 July 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Appropriation Statement for the year ended 31 March 2017

Appropriation per programme									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Voted funds and direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	1 549 950	-	(122 596)	1 427 354	1 344 931	82 423	94.2%	1 317 372	1 230 688
2. Public Ordinary School Education	14 228 951	-	134 679	14 363 630	14 272 090	91 540	99.4%	13 094 980	12 959 597
3. Independent School Subsidies	101 298	-	(272)	101 026	101 026	-	100.0%	95 384	95 384
4. Public Special School Education	1 181 976	-	(57 499)	1 124 477	1 124 477	-	100.0%	1 075 020	1 049 773
5. Early Childhood Development	566 921	-	(28 982)	537 939	537 939	-	100.0%	488 464	482 163
6. Infrastructure Development	1 582 054	-	46 505	1 628 559	1 573 028	55 531	96.6%	1 549 959	1 549 959
7. Examination and Education Related Services	319 532	-	28 165	347 697	347 686	11	100.0%	278 190	269 778
Total	19 530 682	-	-	19 530 682	19 301 177	229 505	98.8%	17 899 369	17 637 342
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				38 696				22 833	
Actual amounts per Statement of Financial Performance (Total Revenue)				19 569 378				17 922 202	
Actual amounts per Statement of Financial Performance Expenditure					19 301 177				17 637 342

Appropriation Statement for the year ended 31 March 2017

Appropriation per programme									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	16 562 371	(97 773)	(21 928)	16 442 670	16 268 696	173 974	98.9%	15 132 272	14 887 208
Compensation of employees	14 324 996	(53 512)	(715)	14 270 769	14 133 743	137 026	99.0%	13 245 124	13 117 244
Salaries and wages	12 517 423	(95 884)	7 776	12 429 315	12 300 330	128 985	99.0%	11 484 210	11 360 612
Social contributions	1 807 573	42 372	(8 491)	1 841 454	1 833 413	8 041	99.6%	1 760 914	1 756 632
Goods and services	2 237 375	(44 261)	(21 213)	2 171 901	2 134 953	36 948	98.3%	1 887 148	1 769 964
Administrative fees	903	(195)	-	708	708	-	100.0%	677	677
Advertising	9 473	(2 334)	-	7 139	7 139	-	100.0%	9 111	9 111
Minor assets	5 204	3 021	-	8 225	8 225	-	100.0%	11 374	9 995
Audit costs: External	14 023	(2 053)	-	11 970	11 970	-	100.0%	18 653	18 653
Bursaries: Employees	800	62	-	862	862	-	100.0%	5 084	1 114
Catering: Departmental activities	24 606	(5 295)	-	19 311	19 311	-	100.0%	27 231	20 978
Communication (G&S)	13 234	(2 256)	-	10 978	10 978	-	100.0%	14 007	11 893
Computer services	17 249	(358)	-	16 891	16 891	-	100.0%	17 618	17 618
Consultants: Business and advisory services	40 048	1 917	-	41 965	41 965	-	100.0%	39 014	39 014
Infrastructure and planning services	-	84 404	-	84 404	84 404	-	100.0%	49 934	49 934
Legal services	2 329	2 021	-	4 350	4 350	-	100.0%	3 742	3 742
Contractors	12 659	(1 367)	(692)	10 600	10 600	-	100.0%	11 349	11 349
Agency and support / outsourced services	350 188	2 303	(13 278)	339 213	338 579	634	99.8%	320 329	314 774
Entertainment	205	(175)	-	30	30	-	100.0%	44	44
Fleet services (including government motor transport)	25 180	2 158	(3 346)	23 992	23 992	-	100.0%	31 950	31 950
Inventory: Learner and teacher support material	175 796	(53 377)	-	122 419	122 419	-	100.0%	155 488	152 964
Inventory: Materials and supplies	378	(51)	-	327	327	-	100.0%	503	503
Inventory: Medicine	-	565	-	565	565	-	100.0%	-	-
Inventory: Other supplies	502 925	(47 578)	(39 288)	416 059	372 168	43 891	89.5%	264 494	191 523
Consumable supplies	4 841	(1 731)	-	3 110	3 110	-	100.0%	4 214	4 214
Consumable: Stationery, printing and office supplies	20 024	(2 941)	(943)	16 140	16 140	-	100.0%	21 264	18 210
Operating leases	74 631	(9 807)	(1 829)	62 995	62 995	-	100.0%	61 516	58 916
Property payments	567 989	9 167	40 149	617 305	625 514	(8 209)	101.3%	445 254	445 254
Transport provided: Departmental activity	285 436	(12 848)	(1 991)	270 597	269 965	632	99.8%	271 082	262 795
Travel and subsistence	31 868	906	5	32 779	32 779	-	100.0%	35 831	31 841
Training and development	15 184	(5 921)	-	9 263	9 263	-	100.0%	19 744	16 217
Operating payments	34 506	44	-	34 550	34 550	-	100.0%	35 481	35 481
Venues and facilities	7 122	(2 594)	-	4 528	4 528	-	100.0%	5 194	4 234
Rental and hiring	574	52	-	626	626	-	100.0%	6 966	6 966
Transfers and subsidies	1 846 712	143 725	21 670	2 012 107	2 012 107	-	100.0%	1 640 571	1 623 608
Departmental agencies and accounts	6 860	(3)	-	6 857	6 857	-	100.0%	6 461	6 461
Departmental agencies (non-business entities)	6 860	(3)	-	6 857	6 857	-	100.0%	6 461	6 461
Non-profit institutions	1 801 776	90 216	20 953	1 912 945	1 912 945	-	100.0%	1 542 901	1 525 938
Households	38 076	53 512	717	92 305	92 305	-	100.0%	91 209	91 209
Social benefits	37 307	52 499	717	90 523	90 523	-	100.0%	88 219	88 219
Other transfers to households	769	1 013	-	1 782	1 782	-	100.0%	2 990	2 990
Payments for capital assets	1 116 471	(49 513)	258	1 067 216	1 011 685	55 531	94.8%	1 121 089	1 121 089
Buildings and other fixed structures	1 050 197	(49 178)	260	1 001 279	945 748	55 531	94.5%	1 072 694	1 072 694
Buildings	786 629	(13 580)	-	773 049	717 518	55 531	92.8%	903 767	903 767
Other fixed structures	263 568	(35 598)	260	228 230	228 230	-	100.0%	168 927	168 927
Machinery and equipment	66 246	(371)	(2)	65 873	65 873	-	100.0%	46 519	46 519
Transport equipment	52 128	2 849	3 838	58 815	58 815	-	100.0%	26 494	26 494
Other machinery and equipment	14 118	(3 220)	(3 840)	7 058	7 058	-	100.0%	20 025	20 025
Software and other intangible assets	28	36	-	64	64	-	100.0%	1 876	1 876
Payment for financial assets	5 128	3 561	-	8 689	8 689	-	100.0%	5 437	5 437
Total	19 530 682	-	-	19 530 682	19 301 177	229 505	98.8%	17 899 369	17 637 342

Appropriation Statement for the year ended 31 March 2017

Programme 1: Administration									
Sub programme	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Office of the MEC	8 875	(1953)	-	6 922	6 922	-	100.0%	7 663	6 917
2. Corporate Services	295 333	585	(19 246)	276 672	269 148	7 524	97.3%	284 579	263 987
3. Education Management	1 221 640	1 438	(100 884)	1 122 194	1 047 295	74 899	93.3%	990 251	928 826
4. Human Resource Development	2 042	(536)	-	1 506	1 506	-	100.0%	1 552	1 552
5. Education Management Information System (EMIS)	22 060	466	(2 466)	20 060	20 060	-	100.0%	33 327	29 406
Total	1 549 950	-	(122 596)	1 427 354	1 344 931	82 423	94.2%	1 317 372	1 230 688

Appropriation Statement for the year ended 31 March 2017

Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1 481 746	(12 140)	(118 756)	1 350 850	1 268 427	82 423	93.9%	1 192 728	1 115 507
Compensation of employees	894 637	(4 072)	(63 163)	827 402	777 703	49 669	94.0%	822 225	797 635
Salaries and wages	784 273	(3 971)	(63 163)	717 139	675 745	41 394	94.2%	718 527	693 937
Social contributions	110 364	(101)	-	110 263	101 958	8 305	92.5%	103 698	103 698
Goods and services	587 109	(8 068)	(55 593)	523 448	490 724	32 724	93.7%	370 503	317 872
Administrative fees	783	(136)	-	647	647	-	100.0%	653	653
Advertising	9 070	(2 421)	-	6 649	6 649	-	100.0%	7 859	7 859
Minor assets	4 853	(3 654)	-	1 199	1 199	-	100.0%	5 036	3 657
Audit costs: External	14 023	(2 053)	-	11 970	11 970	-	100.0%	18 653	18 653
Bursaries: Employees	800	62	-	862	862	-	100.0%	416	416
Catering:	9 165	(2 046)	-	7 119	7 119	-	100.0%	7 574	7 574
Departmental activities									
Communication (G&S)	11 779	(1 826)	-	9 953	9 953	-	100.0%	12 674	10 560
Computer services	17 225	(340)	-	16 885	16 885	-	100.0%	17 492	17 492
Consultants: Business and advisory services	38 540	1 577	-	40 117	40 117	-	100.0%	37 660	37 660
Legal services	2 329	2 021	-	4 350	4 350	-	100.0%	3 742	3 742
Contractors	10 126	(1 033)	(692)	8 401	8 401	-	100.0%	8 445	8 445
Agency and support / outsourced services	8 430	6 452	(3 825)	11 057	11 057	-	100.0%	9 279	3 724
Entertainment	203	(173)	-	30	30	-	100.0%	41	41
Fleet services (including government motor transport)	17 656	(127)	(3 346)	14 183	14 183	-	100.0%	20 026	20 026
Inventory: Learner and teacher support material	1 060	(38)	-	1 022	1 022	-	100.0%	2 034	2 034
Inventory: Materials and supplies	337	(100)	-	237	237	-	100.0%	372	372
Inventory: Other supplies	370 852	2 212	(39 000)	334 064	301 340	32 724	90.2%	161 139	120 260
Consumable supplies	1 689	(511)	-	1 178	1 178	-	100.0%	1 080	1 080
Consumable: Stationery, printing and office supplies	11 019	(2 774)	-	8 245	8 245	-	100.0%	11 009	9 265
Operating leases	3 271	(539)	-	2 732	2 732	-	100.0%	2 567	2 567
Property payments	25 801	(1 506)	(8 735)	15 560	15 560	-	100.0%	14 692	14 692
Transport provided:	1 601	152	-	1 753	1 753	-	100.0%	1 681	1 681
Departmental activity									
Travel and subsistence	13 759	122	5	13 886	13 886	-	100.0%	14 802	14 802
Training and development	2 875	(151)	-	2 724	2 724	-	100.0%	2 417	2 417
Operating payments	5 307	376	-	5 683	5 683	-	100.0%	6 100	6 100
Venues and facilities	4 297	(1 807)	-	2 490	2 490	-	100.0%	2 743	1 783
Rental and hiring	259	193	-	452	452	-	100.0%	317	317
Transfers and subsidies	31 584	8 973	-	40 557	40 557	-	100.0%	80 339	70 876
Departmental agencies and accounts	7	(2)	-	5	5	-	100.0%	9	9
Departmental agencies (non-business entities)	7	(2)	-	5	5	-	100.0%	9	9
Non-profit institutions	24 932	4 903	-	29 835	29 835	-	100.0%	50 416	40 953
Households	6 645	4 072	-	10 717	10 717	-	100.0%	29 914	29 914
Social benefits	6 645	2 432	-	9 077	9 077	-	100.0%	28 551	28 551
Other transfers to households	-	1 640	-	1 640	1 640	-	100.0%	1 363	1 363
Payments for capital assets	31 492	(394)	(3 840)	27 258	27 258	-	100.0%	38 868	38 868
Machinery and equipment	31 464	(430)	(3 840)	27 194	27 194	-	100.0%	36 992	36 992
Transport equipment	18 652	2 311	-	20 963	20 963	-	100.0%	21 217	21 217
Other machinery and equipment	12 812	(2 741)	(3 840)	6 231	6 231	-	100.0%	15 775	15 775
Software and other intangible assets	28	36	-	64	64	-	100.0%	1 876	1 876
Payment for financial assets	5 128	3 561	-	8 689	8 689	-	100.0%	5 437	5 437
Total	1 549 950	-	(122 596)	1 427 354	1 344 931	82 423	94.2%	1 317 372	1 230 688

Appropriation Statement for the year ended 31 March 2017

Subprogramme: 1.1: Office of the MEC									
	2016/17							2015/16	
	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
Current payments	8 648	(2 070)	-	6 578	6 578	-	100.0%	7 386	6 640
Compensation of employees	7 217	(1 501)	-	5 716	5 716	-	100.0%	6 637	5 891
Goods and services	1 431	(569)	-	862	862	-	100.0%	749	749
Transfers and subsidies	-	-	-	-	-	-	-	2	2
Households	-	-	-	-	-	-	-	2	2
Payments for capital assets	227	117	-	344	344	-	100.0%	275	275
Machinery and equipment	227	117	-	344	344	-	100.0%	275	275
Total	8 875	(1 953)	-	6 922	6 922	-	100.0%	7 663	6 917

Subprogramme: 1.2: Corporate Services									
	2016/17							2015/16	
	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
Current payments	285 316	(8 728)	(19 246)	257 342	249 818	7 524	97.1%	267 940	247 348
Compensation of employees	228 689	(1 251)	(14 729)	212 709	205 185	7 524	96.5%	208 474	193 329
Goods and services	56 627	(7 477)	(4 517)	44 633	44 633	-	100.0%	59 466	54 019
Transfers and subsidies	1 447	3 300	-	4 747	4 747	-	100.0%	4 497	4 497
Departmental agencies and accounts	1	-	-	1	1	-	100.0%	1	1
Non-profit institutions	-	548	-	548	548	-	100.0%	19	19
Households	1 446	2 752	-	4 198	4 198	-	100.0%	4 477	4 477
Payments for capital assets	3 442	2 452	-	5 894	5 894	-	100.0%	6 712	6 712
Machinery and equipment	3 442	2 394	-	5 836	5 836	-	100.0%	4 836	4 836
Software and other intangible assets	-	58	-	58	58	-	100.0%	1 876	1 876
Payment for financial assets	5 128	3 561	-	8 689	8 689	-	100.0%	5 430	5 430
Total	295 333	585	(19 246)	276 672	269 148	7 524	97.3%	284 579	263 987

Subprogramme: 1.3: Education Management									
	2016/17							2015/16	
	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
Current payments	1 173 882	(1 320)	(99 510)	1 073 052	998 153	74 899	93.0%	904 855	848 972
Compensation of employees	658 731	(1 320)	(48 434)	608 977	566 802	42 175	93.1%	607 129	598 430
Goods and services	515 151	-	(51 076)	464 075	431 351	32 724	92.9%	297 726	250 542
Transfers and subsidies	22 435	5 721	-	28 156	28 156	-	100.0%	56 051	50 509
Departmental agencies and accounts	6	(2)	-	4	4	-	100.0%	8	8
Non-profit institutions	17 230	4 403	-	21 633	21 633	-	100.0%	30 610	25 068
Households	5 199	1 320	-	6 519	6 519	-	100.0%	25 433	25 433
Payments for capital assets	25 323	(2 963)	(1 374)	20 986	20 986	-	100.0%	29 338	29 338
Machinery and equipment	25 295	(2 941)	(1 374)	20 980	20 980	-	100.0%	29 338	29 338
Software and other intangible assets	28	(22)	-	6	6	-	100.0%	-	-
Payment for financial assets	-	-	-	-	-	-	-	7	7
Total	1 221 640	1 438	(100 884)	1 122 194	1 047 295	74 899	93.3%	990 251	928 826

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Subprogramme: 1.4: Human Resource Development									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 042	(536)	-	1 506	1 506	-	100.0%	1 503	1 503
Compensation of employees	-	-	-	-	-	-	-	(15)	(15)
Salaries and wages	-	-	-	-	-	-	-	(15)	(15)
Goods and services	2 042	(536)	-	1 506	1 506	-	100.0%	1 518	1 518
Payments for capital assets	-	-	-	-	-	-	-	49	49
Machinery and equipment	-	-	-	-	-	-	-	49	49
Total	2 042	(536)	-	1 506	1 506	-	100.0%	1 552	1 552

Subprogramme: 1.5: Education Management Information System (EMIS)									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11 858	514	-	12 372	12 372	-	100.0%	11 044	11 044
Goods and services	11 858	514	-	12 372	12 372	-	100.0%	11 044	11 044
Transfers and subsidies	7 702	(48)	-	7 654	7 654	-	100.0%	19 789	15 868
Non-profit institutions	7 702	(48)	-	7 654	7 654	-	100.0%	19 787	15 866
Households	-	-	-	-	-	-	-	2	2
Payments for capital assets	2 500	-	(2 466)	34	34	-	100.0%	2 494	2 494
Machinery and equipment	2 500	-	(2 466)	34	34	-	100.0%	2 494	2 494
Total	22 060	466	(2 466)	20 060	20 060	-	100.0%	33 327	29 406

Appropriation Statement for the year ended 31 March 2017

Programme 2: Public Ordinary School Education									
Subprogramme	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Public Primary Level	8 325 115	241 108	135 082	8 701 305	8 694 233	7 072	99.9%	7 801 424	7 771 390
2. Public Secondary Level	5 489 430	(232 193)	(615)	5 256 622	5 172 184	84 438	98.4%	4 874 281	4 789 855
3. Human Resource Development	63 002	(8 920)	212	54 294	54 294	-	100.0%	81 664	60 777
4. Conditional Grants	351 404	5	-	351 409	351 379	30	100.0%	337 611	337 575
Total	14 228 951	-	134 679	14 363 630	14 272 090	91 540	99.4%	13 094 980	12 959 597

Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	13 215 508	(127 215)	86 215	13 174 508	13 082 968	91 540	99.3%	12 247 404	12 112 056
Compensation of employees	12 190 000	(46 249)	86 503	12 230 254	12 150 947	79 307	99.4%	11 293 080	11 222 285
Salaries and wages	10 627 470	(70 036)	86 503	10 643 937	10 564 366	79 571	99.3%	9 776 823	9 706 028
Social contributions	1 562 530	23 787	-	1 586 317	1 586 581	(264)	100.0%	1 516 257	1 516 257
Goods and services	1 025 508	(80 966)	(288)	944 254	932 021	12 233	98.7%	954 324	889 771
Administrative fees	120	(59)	-	61	61	-	100.0%	14	14
Advertising	394	91	-	485	485	-	100.0%	1 181	1 181
Minor assets	340	(122)	-	218	218	-	100.0%	1 178	1 178
Bursaries: Employees	-	-	-	-	-	-	-	4 668	698
Catering: Departmental activities	10 459	(2003)	-	8 456	8 456	-	100.0%	16 327	10 074
Communication (G&S)	182	10	-	192	192	-	100.0%	184	184
Computer services	23	(20)	-	3	3	-	100.0%	11	11
Consultants: Business and advisory services	8	202	-	210	210	-	100.0%	147	147
Contractors	1508	(587)	-	921	921	-	100.0%	889	889
Agency and support / outsourced services	304 359	(3 336)	-	301 023	300 589	434	99.9%	265 320	265 320
Fleet services (including government motor transport)	916	372	-	1 288	1 288	-	100.0%	1 262	1 262
Inventory: Learner and teacher support material	164 467	(49 682)	-	114 785	114 785	-	100.0%	146 790	144 266
Inventory: Materials and supplies	41	49	-	90	90	-	100.0%	126	126
Inventory: Other supplies	73 629	509	(288)	73 850	62 683	11 167	84.9%	94 912	62 820
Consumable supplies	1 804	(286)	-	1 518	1 518	-	100.0%	1 903	1 903
Consumable: Stationery, printing and office supplies	1 935	67	-	2 002	2 002	-	100.0%	3 865	2 555
Operating leases	38 206	(1 238)	-	36 968	36 968	-	100.0%	36 983	34 383
Property payments	123 852	(4 610)	-	119 242	119 242	-	100.0%	85 113	85 113
Transport provided: Departmental activity	278 332	(12 997)	-	265 335	264 703	632	99.8%	267 001	258 714
Travel and subsistence	8 862	(56)	-	8 806	8 806	-	100.0%	10 854	6 864
Training and development	11 159	(5 680)	-	5 479	5 479	-	100.0%	9 191	5 664
Operating payments	2 286	(713)	-	1 573	1 573	-	100.0%	4 177	4 177
Venues and facilities	2 503	(819)	-	1 684	1 684	-	100.0%	2 060	2 060
Rental and hiring	123	(58)	-	65	65	-	100.0%	168	168
Transfers and subsidies	1 011 877	127 388	48 208	1 187 473	1 187 473	-	100.0%	845 602	845 567
Departmental agencies and accounts	3	(1)	-	2	2	-	100.0%	2	2
Departmental agencies (non-business entities)	3	(1)	-	2	2	-	100.0%	2	2
Non-profit institutions	984 677	81 140	46 840	1 112 657	1 112 657	-	100.0%	790 885	790 850
Households	27 197	46 249	1 368	74 814	74 814	-	100.0%	54 715	54 715
Social benefits	27 178	46 160	1 368	74 706	74 706	-	100.0%	54 675	54 675
Other transfers to households	19	89	-	108	108	-	100.0%	40	40
Payments for capital assets	1 566	(173)	256	1 649	1 649	-	100.0%	1 974	1 974
Buildings and other fixed structures	-	-	-	-	-	-	-	56	56
Buildings	-	-	-	-	-	-	-	41	41
Other fixed structures	-	-	-	-	-	-	-	15	15
Machinery and equipment	1 566	(173)	256	1 649	1 649	-	100.0%	1 918	1 918
Transport equipment	260	538	256	1 054	1 054	-	100.0%	1 209	1 209
Other machinery and equipment	1 306	(711)	-	595	595	-	100.0%	709	709
Total	14 228 951	-	134 679	14 363 630	14 272 090	91 540	99.4%	13 094 980	12 959 597

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Subprogramme: 2.1: Public Primary Level									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 693 069	151 035	86 503	7 930 607	7 923 535	7 072	99.9%	7 256 030	7 225 996
Compensation of employees	7 288 163	196 956	86 503	7 571 622	7 571 622	-	100.0%	6 922 235	6 922 235
Goods and services	404 906	(45 921)	-	358 985	351 913	7 072	98.0%	333 795	303 761
Transfers and subsidies	632 046	90 073	48 579	770 698	770 698	-	100.0%	545 394	545 394
Non-profit institutions	613 566	65 657	47 211	726 434	726 434	-	100.0%	508 395	508 395
Households	18 480	24 416	1 368	44 264	44 264	-	100.0%	36 999	36 999
Total	8 325 115	241 108	135 082	8 701 305	8 694 233	7 072	99.9%	7 801 424	7 771 390

Subprogramme: 2.2: Public Secondary Level									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	5 154 895	(266 854)	(288)	4 887 753	4 803 315	84 438	98.3%	4 613 653	4 529 227
Compensation of employees	4 881 262	(243 131)	-	4 638 131	4 557 788	80 343	98.3%	4 351 601	4 281 510
Goods and services	273 633	(23 723)	(288)	249 622	245 527	4 095	98.4%	262 052	247 717
Transfers and subsidies	334 535	34 612	(583)	368 564	368 564	-	100.0%	260 328	260 328
Non-profit institutions	325 981	12 760	(583)	338 158	338 158	-	100.0%	242 641	242 641
Households	8554	21 852	-	30 406	30 406	-	100.0%	17 687	17 687
Payments for capital assets	-	49	256	305	305	-	100.0%	300	300
Machinery and equipment	-	49	256	305	305	-	100.0%	300	300
Total	5 489 430	(232 193)	(615)	5 256 622	5 172 184	84 438	98.4%	4 874 281	4 789 855

Subprogramme: 2.3: Human Resource Development									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	61 373	(11 099)	-	50 274	50 274	-	100.0%	78 726	57 839
Compensation of employees	12 569	(74)	-	12 495	12 495	-	100.0%	11 322	10 619
Goods and services	48 804	(11 025)	-	37 779	37 779	-	100.0%	67 404	47 220
Transfers and subsidies	936	2 271	212	3 419	3 419	-	100.0%	2 173	2 173
Departmental agencies and accounts	3	(1)	-	2	2	-	100.0%	2	2
Non-profit institutions	914	2 291	212	3 417	3 417	-	100.0%	2 142	2 142
Households	19	(19)	-	-	-	-	-	29	29
Payments for capital assets	693	(92)	-	601	601	-	100.0%	765	765
Machinery and equipment	693	(92)	-	601	601	-	100.0%	765	765
Total	63 002	(8 920)	212	54 294	54 294	-	100.0%	81 664	60 777

Subprogramme: 2.4: Conditional Grants									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	306 171	(297)	-	305 874	305 844	30	100.0%	298 995	298 994
Compensation of employees	8 006	-	-	8 006	9 042	(1 036)	112.9%	7 922	7 921
Goods and services	298 165	(297)	-	297 868	296 802	1 066	99.6%	291 073	291 073
Transfers and subsidies	44 360	432	-	44 792	44 792	-	100.0%	37 707	37 672
Non-profit institutions	44 216	432	-	44 648	44 648	-	100.0%	37 707	37 672
Households	144	-	-	144	144	-	100.0%	-	-
Payments for capital assets	873	(130)	-	743	743	-	100.0%	909	909
Buildings and other fixed structures	-	-	-	-	-	-	-	56	56
Machinery and equipment	873	(130)	-	743	743	-	100.0%	853	853
Total	351 404	5	-	351 409	351 379	30	100.0%	337 611	337 575

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Programme 3: Independent School Subsidies									
Subprogramme	2016/17							2015/16	
	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 Level	55 823	5 320	-	61 143	61 143	-	100.0%	57 480	57 480
2. Secondary Level	45 475	(5 320)	(272)	39 883	39 883	-	100.0%	37 904	37 904
Total	101 298	-	(272)	101 026	101 026	-	100.0%	95 384	95 384

Economic classification	2016/17							2015/16	
	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	101 298	-	(272)	101 026	101 026	-	100.0%	95 384	95 384
Non-profit institutions	101 298	-	(272)	101 026	101 026	-	100.0%	95 384	95 384
Total	101 298	-	(272)	101 026	101 026	-	100.0%	95 384	95 384

Subprogramme: 3.1: Primary Level									
Economic classification	2016/17							2015/16	
	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	55 823	5 320	-	61 143	61 143	-	100.0%	57 480	57 480
Non-profit institutions	55 823	5 320	-	61 143	61 143	-	100.0%	57 480	57 480
Total	55 823	5 320	-	61 143	61 143	-	100.0%	57 480	57 480

Subprogramme: 3.2: Secondary Level									
Economic classification	2016/17							2015/16	
	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	45 475	(5 320)	(272)	39 883	39 883	-	100.0%	37 904	37 904
Non-profit institutions	45 475	(5 320)	(272)	39 883	39 883	-	100.0%	37 904	37 904
Total	45 475	(5 320)	(272)	39 883	39 883	-	100.0%	37 904	37 904

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Programme 4: Public Special School Education									
Subprogramme	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Schools	1 181 975	1	(57 499)	1 124 477	1 124 477	-	100.0%	1 059 168	1 033 921
2. Human Resource Development	1	(1)	-	-	-	-	-	-	-
3. Conditional Grant	-	-	-	-	-	-	-	15 852	15 852
Total	1 181 976	-	(57 499)	1 124 477	1 124 477	-	100.0%	1 075 020	1 049 773

Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	997 179	(3 157)	(63 420)	930 602	930 602	-	100.0%	932 316	907 704
Compensation of employees	964 688	(3 157)	(66 588)	894 943	894 943	-	100.0%	900 186	875 574
Salaries and wages	841 112	(3 157)	(58 097)	779 858	779 858	-	100.0%	784 311	760 888
Social contributions	123 576	-	(8 491)	115 085	115 085	-	100.0%	115 875	114 686
Goods and services	32 491	-	3 168	35 659	35 659	-	100.0%	32 130	32 130
Advertising	-	-	-	-	-	-	-	2	2
Minor assets	8	(8)	-	-	-	-	-	-	-
Catering: Departmental activities	1 292	(1 034)	-	258	258	-	100.0%	97	97
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 500	(1 500)	-	-	-	-	-	758	758
Fleet services (including government motor transport)	5 752	1 988	-	7 740	7 740	-	100.0%	9 149	9 149
Inventory: Learner and teacher support material	4 553	(3 887)	-	666	666	-	100.0%	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	98	(20)	-	78	78	-	100.0%	77	77
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	18 566	(1 150)	-	17 416	17 416	-	100.0%	16 179	16 179
Property payments	104	5 644	3 168	8 916	8 916	-	100.0%	2 068	2 068
Travel and subsistence	341	41	-	382	382	-	100.0%	249	249
Training and development	274	(169)	-	105	105	-	100.0%	3 281	3 281
Operating payments	-	17	-	17	17	-	100.0%	59	59
Venues and facilities	3	78	-	81	81	-	100.0%	211	211
Transfers and subsidies	151 581	3 157	2 339	157 077	157 077	-	100.0%	138 419	137 784
Non-profit institutions	149 933	-	2 339	152 272	152 272	-	100.0%	134 734	134 099
Households	1 648	3 157	-	4 805	4 805	-	100.0%	3 685	3 685
Social benefits	1 648	3 157	-	4 805	4 805	-	100.0%	3 685	3 685
Payments for capital assets	33 216	-	3 582	36 798	36 798	-	100.0%	4 285	4 285
Machinery and equipment	33 216	-	3 582	36 798	36 798	-	100.0%	4 285	4 285
Transport equipment	33 216	-	3 582	36 798	36 798	-	100.0%	4 285	4 285
Total	1 181 976	-	(57 499)	1 124 477	1 124 477	-	100.0%	1 075 020	1 049 773

Subprogramme: 4.1: Schools									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	997 179	(3 157)	(63 420)	930 602	930 602	-	100.0%	916 464	891 852
Compensation of employees	964 688	(3 157)	(66 588)	894 943	894 943	-	100.0%	884 334	859 722
Goods and services	32 491	-	3 168	35 659	35 659	-	100.0%	32 130	32 130
Transfers and subsidies	151 580	3 158	2 339	157 077	157 077	-	100.0%	138 419	137 784
Non-profit institutions	149 932	1	2 339	152 272	152 272	-	100.0%	134 734	134 099
Households	1 648	3 157	-	4 805	4 805	-	100.0%	3 685	3 685
Payments for capital assets	33 216	-	3 582	36 798	36 798	-	100.0%	4 285	4 285
Machinery and equipment	33 216	-	3 582	36 798	36 798	-	100.0%	4 285	4 285
Total	1 181 975	1	(57 499)	1 124 477	1 124 477	-	100.0%	1 059 168	1 033 921

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Subprogramme: 4.2: Human Resource Development									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	1	(1)	-	-	-	-	-	-	-
Non-profit institutions	1	(1)	-	-	-	-	-	-	-
Total	1	(1)	-	-	-	-	-	-	-

Subprogramme: 4.3: Conditional Grant									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	15 852	15 852
Compensation of employees	-	-	-	-	-	-	-	15 852	15 852
Salaries and wages	-	-	-	-	-	-	-	14 188	14 188
Social contributions	-	-	-	-	-	-	-	1 664	1 664
Total	-	-	-	-	-	-	-	15 852	15 852

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Programme 5: Early Childhood Development									
Subprogramme	2016/17							2015/16	
	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. Grade R In Public Schools	377 383	-	(18 646)	358 737	358 737	-	100.0%	306 316	300 875
2. Grade R In Early Childhood Development Centres	71 289	(1 763)	(2 279)	67 247	67 247	-	100.0%	68 664	68 664
3. Pre-Grade R Training	106 105	1 764	(8 057)	99 812	99 812	-	100.0%	110 661	109 801
4. Human Resource Development	1	(1)	-	-	-	-	-	-	-
5. Conditional Grants	12 143	-	-	12 143	12 143	-	100.0%	2 823	2 823
Total	566 921	-	(28 982)	537 939	537 939	-	100.0%	488 464	482 163

Economic classification	2016/17							2015/16	
	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
Current payments	111 067	(184)	(16 628)	94 255	94 255	-	100.0%	118 107	113 084
Compensation of employees	66 313	-	(5 184)	61 129	61 129	-	100.0%	66 050	61 027
Salaries and wages	62 824	(4 991)	(5 184)	52 649	52 649	-	100.0%	54 161	52 231
Social contributions	3 489	4 999	-	8 480	8 480	-	100.0%	11 889	8 796
Goods and services	44 754	(184)	(11 444)	33 126	33 126	-	100.0%	52 057	52 057
Advertising	2	(2)	-	-	-	-	-	1	1
Minor assets	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	31	(24)	-	7	7	-	100.0%	43	43
Communication (G&S)	1	(1)	-	-	-	-	-	3	3
Agency and support / outsourced services	35 107	(211)	(9 453)	25 443	25 443	-	100.0%	44 700	44 700
Inventory: Learner and teacher support material	3 908	(1)	-	3 907	3 907	-	100.0%	4 886	4 886
Inventory: Other supplies	-	256	-	256	256	-	100.0%	-	-
Consumable supplies	194	(190)	-	4	4	-	100.0%	4	4
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	5 500	-	(1 991)	3 509	3 509	-	-	2 398	2 398
Travel and subsistence	9	(9)	-	-	-	-	-	9	9
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	13	13
Venues and facilities	1	(1)	-	-	-	-	-	-	-
Rental and hiring	1	(1)	-	-	-	-	-	-	-
Transfers and subsidies	455 854	184	(12 354)	443 684	443 684	-	100.0%	370 357	369 079
Non-profit institutions	454 096	184	(10 986)	443 294	443 294	-	100.0%	369 706	368 428
Households	1 758	-	(1 368)	390	390	-	100.0%	651	651
Social benefits	1 758	-	(1 368)	390	390	-	100.0%	651	651
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Total	566 921	-	(28 982)	537 939	537 939	-	100.0%	488 464	482 163

Subprogramme: 5.1: Grade R In Public Schools									
Economic classification	2016/17							2015/16	
	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
Current payments	77 379	-	(8 571)	68 808	68 808	-	100.0%	75 356	70 333
Compensation of employees	66 313	-	(5 184)	61 129	61 129	-	100.0%	66 050	61 027
Goods and services	11 066	-	(3 387)	7 679	7 679	-	100.0%	9 306	9 306
Transfers and subsidies	300 004	-	(10 075)	289 929	289 929	-	100.0%	230 960	230 542
Non-profit institutions	298 246	-	(8 707)	289 539	289 539	-	100.0%	230 309	229 891
Households	1 758	-	(1 368)	390	390	-	100.0%	651	651
Total	377 383	-	(18 646)	358 737	358 737	-	100.0%	306 316	300 875

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Subprogramme: 5.2: Grade R in Early Childhood Development Centres									
	2016/17							2015/16	
	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
Current payments	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	71 289	(1 763)	(2 279)	67 247	67 247	-	100.0%	68 664	68 664
Non-profit institutions	71 289	(1 763)	(2 279)	67 247	67 247	-	-	68 664	68 664
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	71 289	(1 763)	(2 279)	67 247	67 247	-	100.0%	68 664	68 664

Subprogramme: 5.3: Pre-Grade R Training									
	2016/17							2015/16	
	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
Current payments	33 500	-	(8 057)	25 443	25 443	-	100.0%	42 751	42 751
Goods and services	33 500	-	(8 057)	25 443	25 443	-	100.0%	42 751	42 751
Transfers and subsidies	72 605	1 764	-	74 369	74 369	-	100.0%	67 910	67 050
Non-profit institutions	72 605	1 764	-	74 369	74 369	-	100.0%	67 910	67 050
Total	106 105	1 764	(8 057)	99 812	99 812	-	100.0%	110 661	109 801

Subprogramme: 5.4: Human Resource Development									
	2016/17							2015/16	
	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)	-	-	-	-	-	-	-
Total	1	(1)	-	-	-	-	-	-	-

Subprogramme: 5.5: Conditional Grants									
	2016/17							2015/16	
	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
Current payments	188	(184)	-	4	4	-	100.0%	-	-
Goods and services	188	(184)	-	4	4	-	100.0%	-	-
Transfers and subsidies	11 955	184	-	12 139	12 139	-	100.0%	2 823	2 823
Non-profit institutions	11 955	184	-	12 139	12 139	-	100.0%	2 823	2 823
Total	12 143	-	-	12 143	12 143	-	100.0%	2 823	2 823

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Programme 6: Infrastructure Development									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Subprogramme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration	32 731	(5 071)	(1 033)	26 627	18 418	8 209	69.2%	10 112	10 112
2. Public Ordinary Schools	1 446 255	(5 134)	47 538	1 488 659	1 441 337	47 322	96.8%	1 455 743	1 455 743
3. Special Schools	73 068	1 516	-	74 584	74 584	-	100.0%	35 657	35 657
4. Early Childhood Development	30 000	8 689	-	38 689	38 689	-	100.0%	48 447	48 447
Total	1 582 054	-	46 505	1 628 559	1 573 028	55 531	96.6%	1 549 959	1 549 959

	2016/17							2015/16	
	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
Current payments	503 683	45 226	44 683	593 592	593 593	-	100.0%	407 782	407 782
Compensation of employees	27 523	(34)	(1 033)	26 456	18 247	8 209	69.0%	6 395	6 395
Salaries and wages	27 523	(2 173)	(1 033)	24 317	16 108	8 209	66.2%	6 042	6 042
Social contributions	-	2 139	-	2 139	2 139	-	100.0%	353	353
Goods and services	476 160	45 260	45 716	567 136	575 345	(8 209)	101.4%	401 387	401 387
Communication (G&S)	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	1 638	-	1 638	1 638	-	100.0%	449	449
Infrastructure and planning services	-	84 404	-	84 404	84 404	-	100.0%	49 934	49 934
Inventory: Other supplies	58 444	(50 555)	-	7 889	7 889	-	100.0%	8 381	8 381
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	417 716	9 773	45 716	473 205	481 414	(8 209)	101.7%	342 013	342 013
Travel and subsistence	-	-	-	-	-	-	-	610	610
Transfers and subsidies	28 174	3 952	1 562	33 688	33 688	-	100.0%	69 465	69 465
Non-profit institutions	28 174	3 918	1 562	33 654	33 654	-	100.0%	69 465	69 465
Households	-	34	-	34	34	-	100.0%	-	-
Payments for capital assets	1 050 197	(49 178)	260	1 001 279	945 748	55 531	94.5%	1 072 712	1 072 712
Buildings and other fixed structures	1 050 197	(49 178)	260	1 001 279	945 748	55 531	94.5%	1 072 638	1 072 638
Buildings	786 629	(13 580)	-	773 049	717 518	55 531	92.8%	903 726	903 726
Other fixed structures	263 568	(35 598)	260	228 230	228 230	-	100.0%	168 912	168 912
Machinery and equipment	-	-	-	-	-	-	-	74	74
Other machinery and equipment	-	-	-	-	-	-	-	74	74
Total	1 582 054	-	46 505	1 628 559	1 573 028	55 531	96.6%	1 549 959	1 549 959

Subprogramme: 6.1: Administration									
	2016/17							2015/16	
	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
Current payments	27 523	(34)	(1 033)	26 456	18 247	8 209	69.0%	7 509	7 509
Compensation of employees	27 523	(34)	(1 033)	26 456	18 247	8 209	69.0%	6 395	6 395
Goods and services	-	-	-	-	-	-	-	1 114	1 114
Transfers and subsidies	-	34	-	34	34	-	100.0%	26	26
Non-profit institutions	-	-	-	-	-	-	-	26	26
Households	-	34	-	34	34	-	100.0%	-	-
Payments for capital assets	5 208	(5 071)	-	137	137	-	100.0%	2 577	2 577
Buildings and other fixed structures	5 208	(5 071)	-	137	137	-	100.0%	2 503	2 503
Machinery and equipment	-	-	-	-	-	-	-	74	74
Total	32 731	(5 071)	(1 033)	26 627	18 418	8 209	69.2%	10 112	10 112

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Subprogramme: 6.2: Public Ordinary Schools									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	476 160	45 164	45 716	567 040	575 249	(8 209)	101.4%	400 071	400 071
Goods and services	476 160	45 164	45 716	567 040	575 249	(8 209)	101.4%	400 071	400 071
Transfers and subsidies	28 174	3 918	1 562	33 654	33 654	-	100.0%	68 550	68 550
Non-profit institutions	28 174	3 918	1 562	33 654	33 654	-	100.0%	68 550	68 550
Payments for capital assets	941 921	(54 216)	260	887 965	832 434	55 531	93.7%	987 122	987 122
Buildings and other fixed structures	941 921	(54 216)	260	887 965	832 434	55 531	93.7%	987 122	987 122
Total	1 446 255	(5 134)	47 538	1 488 659	1 441 337	47 322	96.8%	1 455 743	1 455 743

Subprogramme: 6.3: Special Schools									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	93	-	93	93	-	100.0%	202	202
Goods and services	-	93	-	93	93	-	100.0%	202	202
Transfers and subsidies	-	-	-	-	-	-	-	889	889
Non-profit institutions	-	-	-	-	-	-	-	889	889
Payments for capital assets	73 068	1 423	-	74 491	74 491	-	100.0%	34 566	34 566
Buildings and other fixed structures	73 068	1 423	-	74 491	74 491	-	100.0%	34 566	34 566
Total	73 068	1 516	-	74 584	74 584	-	100.0%	35 657	35 657

Subprogramme: 6.4: Early Childhood Development									
Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	3	-	3	3	-	100.0%	-	-
Goods and services	-	3	-	3	3	-	100.0%	-	-
Payments for capital assets	30 000	8 686	-	38 686	38 686	-	100.0%	48 447	48 447
Buildings and other fixed structures	30 000	8 686	-	38 686	38 686	-	100.0%	48 447	48 447
Total	30 000	8 689	-	38 689	38 689	-	100.0%	48 447	48 447

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Programme 7: Examination and Education Related Services									
Subprogramme	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Payments to SETA	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450
2. Professional Services	31 511	14 842	49 467	95 820	95 820	-	100.0%	29 404	29 404
3. External Examinations	211 083	(10 683)	(10 615)	189 785	189 785	-	100.0%	189 558	189 558
4. Special Projects	51 360	(4 231)	(10 687)	36 442	36 442	-	100.0%	33 147	24 735
5. Conditional Grant	18 728	72	-	18 800	18 789	11	99.9%	19 631	19 631
Total	319 532	-	28 165	347 697	347 686	11	100.0%	278 190	269 778

Economic classification	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	253 188	(303)	45 978	298 863	298 852	11	100.0%	233 935	231 075
Compensation of employees	181 835	-	48 750	230 585	230 774	(189)	100.1%	157 188	154 328
Salaries and wages	174 221	(11 556)	48 750	211 415	211 604	(189)	100.1%	144 346	141 486
Social contributions	7 614	11 556	-	19 170	19 170	-	100.0%	12 842	12 842
Goods and services	71 353	(303)	(2 772)	68 278	68 078	200	99.7%	76 747	76 747
Administrative fees	-	-	-	-	-	-	-	10	10
Advertising	7	(2)	-	5	5	-	100.0%	68	68
Minor assets	3	6 805	-	6 808	6 808	-	100.0%	5 160	5 160
Catering: Departmental activities	3 659	(188)	-	3 471	3 471	-	100.0%	3 190	3 190
Communication (G&S)	1 272	(439)	-	833	833	-	100.0%	1 146	1 146
Computer services	1	2	-	3	3	-	100.0%	115	115
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Contractors	1 025	253	-	1 278	1 278	-	100.0%	2 015	2 015
Agency and support / outsourced services	2 292	(602)	-	1 690	1 490	200	88.2%	1 030	1 030
Entertainment	2	(2)	-	-	-	-	-	3	3
Fleet services (including government motor transport)	856	(75)	-	781	781	-	100.0%	1 513	1 513
Inventory: Learner and teacher support material	1 808	231	-	2 039	2 039	-	100.0%	1 778	1 778
Inventory: Materials and supplies	-	-	-	-	-	-	-	5	5
Inventory: Medicine	-	565	-	565	565	-	100.0%	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	62	62
Consumable supplies	1 056	(724)	-	332	332	-	100.0%	1 150	1 150
Consumable: Stationery, printing and office supplies	7 070	(234)	(943)	5 893	5 893	-	100.0%	6 390	6 390
Operating leases	14 588	(6 880)	(1 829)	5 879	5 879	-	100.0%	5 787	5 787
Property payments	516	(134)	-	382	382	-	100.0%	1 368	1 368
Transport provided: Departmental activity	3	(3)	-	-	-	-	-	2	2
Travel and subsistence	8 897	808	-	9 705	9 705	-	100.0%	9 307	9 307
Training and development	876	79	-	955	955	-	100.0%	4 855	4 855
Operating payments	26 913	364	-	27 277	27 277	-	100.0%	25 132	25 132
Venues and facilities	318	(45)	-	273	273	-	100.0%	180	180
Rental and hiring	191	(82)	-	109	109	-	100.0%	6 481	6 481
Transfers and subsidies	66 344	71	(17 813)	48 602	48 602	-	100.0%	41 005	35 453
Departmental agencies and accounts	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450
Departmental agencies (non-business entities)	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450
Non-profit institutions	58 666	71	(18 530)	40 207	40 207	-	100.0%	32 311	26 759
Households	828	-	717	1 545	1 545	-	100.0%	2 244	2 244
Social benefits	78	716	717	1 511	1 511	-	100.0%	657	657
Other transfers to households	750	(716)	-	34	34	-	100.0%	1 587	1 587
Payments for capital assets	-	232	-	232	232	-	100.0%	3 250	3 250
Machinery and equipment	-	232	-	232	232	-	100.0%	3 250	3 250
Transport equipment	-	-	-	-	-	-	-	(217)	(217)
Other machinery and equipment	-	232	-	232	232	-	100.0%	3 467	3 467
Total	319 532	-	28 165	347 697	347 686	11	100.0%	278 190	269 778

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Subprogramme: 7.1: Payments to SETA									
	2016/17							2015/16	
	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	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450
Departmental agencies and accounts	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450
Total	6 850	-	-	6 850	6 850	-	100.0%	6 450	6 450

Subprogramme: 7.2: Professional Services									
	2016/17							2015/16	
	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
Current payments	31 511	14 216	48 750	94 477	94 477	-	100.0%	29 404	29 404
Compensation of employees	31 511	14 216	48 750	94 477	94 477	-	100.0%	28 994	28 994
Goods and services	-	-	-	-	-	-	-	410	410
Transfers and subsidies		626	717	1 343	1 343	-	100.0%	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	626	717	1 343	1 343	-	100.0%	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	31 511	14 842	49 467	95 820	95 820	-	100.0%	29 404	29 404

Subprogramme: 7.3: External Examinations									
	2016/17							2015/16	
	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
Current payments	193 001	(11 025)	(2 772)	179 204	179 204	-	100.0%	180 107	180 107
Compensation of employees	136 732	(10 721)	-	126 011	126 011	-	100.0%	122 323	122 323
Goods and services	56 269	(304)	(2 772)	53 193	53 193	-	100.0%	57 784	57 784
Transfers and subsidies	18 082	110	(7 843)	10 349	10 349	-	100.0%	6 201	6 201
Non-profit institutions	18 004	-	(7 843)	10 161	10 161	-	100.0%	5 497	5 497
Households	78	110	-	188	188	-	100.0%	704	704
Payments for capital assets	-	232	-	232	232	-	100.0%	3 250	3 250
Machinery and equipment	-	232	-	232	232	-	100.0%	3 250	3 250
Total	211 083	(10 683)	(10 615)	189 785	189 785	-	100.0%	189 558	189 558

Subprogramme: 7.4: Special Projects									
	2016/17							2015/16	
	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
Current payments	10 460	(3 495)	-	6 965	6 965	-	100.0%	4 793	1 933
Compensation of employees	10 460	(3 495)	-	6 965	6 965	-	100.0%	4 790	1 930
Goods and services	-	-	-	-	-	-	-	3	3
Transfers and subsidies	40 900	(736)	(10 687)	29 477	29 477	-	100.0%	28 354	22 802
Non-profit institutions	40 150	-	(10 687)	29 463	29 463	-	100.0%	26 814	21 262
Households	750	(736)	-	14	14	-	100.0%	1 540	1 540
Total	51 360	(4 231)	(10 687)	36 442	36 442	-	100.0%	33 147	24 735

Subprogramme: 7.5: Conditional Grant									
	2016/17							2015/16	
	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
Current payments	18 216	1	-	18 217	18 206	11	99.9%	19 631	19 631
Compensation of employees	3 132	-	-	3 132	3 321	(189)	106.0%	1 081	1 081
Goods and services	15 084	1	-	15 085	14 885	200	98.7%	18 550	18 550
Transfers and subsidies	512	71		583	583				
Non-profit institutions	512	71		583	583				
Total	18 728	72	-	18 800	18 789	11	99.9%	19 631	19 631

**Notes to the Appropriation Statement
for the year ended 31 March 2017**

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

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
Per programme:	R'000	R'000	R'000	R'000
Administration	1 427 354	1 344 931	82 423	5.8%
<p>The under-spending can mainly be attributed to:</p> <ul style="list-style-type: none"> • Compensation of employees <ul style="list-style-type: none"> - Slow rate of filling of vacancies; and - Earmarked funding on MOD centres for graduate tutors not utilised and were paid over to Provincial Treasury. • Goods and services <ul style="list-style-type: none"> - ICT expenditure which could not be completed before financial year end, for which rollovers have been requested. 				
Public Ordinary School Education	14 363 630	14 272 090	91 540	0.6%
<p>The under-spending can mainly be attributed to:</p> <ul style="list-style-type: none"> • Compensation of employees <ul style="list-style-type: none"> - Fewer temporary appointments, vacancies across educators; - Public servants vacancies within the department due to slow filling of vacant posts; and - Savings from allowances paid to lower level employees acting in higher vacant posts. • Goods and services <ul style="list-style-type: none"> - Delivery of furniture which could not be completed before financial year end, for which rollovers have been requested. 				
Independent School Subsidies	101 026	101 026	-	0.0%
This programme is in budget after application of virements.				
Public Special School Education	1 124 477	1 124 477	-	0.0%
This programme is in budget after application of virements.				

Notes to the Appropriation Statement for the year ended 31 March 2017

Per programme	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Early Childhood Development	537 939	537 939	-	0.0%
This programme is in budget after application of virements.				
Infrastructure Development	1 628 559	1 573 028	55 531	3.4%
The under-spending can mainly be attributed to:				
<ul style="list-style-type: none"> Buildings and other fixed structures: <ul style="list-style-type: none"> ASIDI funding of R142.492 million received during the 2016/17 adjusted estimates which was approved much later than expected (funds were received in December 2016). Rollovers of approximately R55.531 million have been requested for ASIDI projects which could not be completed by year end. 				
Examination and Education Related Services	347 697	347 686	11	0.0%
This programme is in budget after application of virements.				

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 R'000
Current expenditure				
Compensation of employees	14 270 769	14 133 743	137 026	1.0%
Goods and services	2 171 901	2 134 953	36 948	1.7%
Transfers and subsidies				
Departmental agencies and accounts	6 857	6 857	-	0.0%
Non-profit institutions	1 912 945	1 912 945	-	0.0%
Households	92 305	92 305	-	0.0%
Payments for capital assets				
Buildings and other fixed structures	1 001 279	945 748	55 531	5.5%
Machinery and equipment	65 873	65 873	-	0.0%
Software and other intangible assets	64	64	-	0.0%
Payments for financial assets	8 689	8 689	-	0.0%

The under-spending can mainly be attributed to:

- Compensation of employees
 - The saving is due to vacancies, fewer temporary appointments and efficiencies regarding compensation of employees and unspent earmarked funding on MOD centres for graduate tutors which would be paid over to Provincial Treasury.
- Goods and services
 - ICT e-Education and delivery of furniture at public ordinary schools that could not be completed by financial year-end. Roll-overs have been requested for both.
- Buildings and other fixed structures
 - ASIDI funding of R142.492 million received during the 2016/17 adjusted estimates which was approved much later than expected (funds were received in December 2016). Rollovers of approximately R55.531 million have been requested for ASIDI projects which could not be completed by year end

**Notes to the Appropriation Statement
for the year ended 31 March 2017**

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
Per conditional grant	R'000	R'000	R'000	R'000
Education Infrastructure Grant	1 134 704	1 079 173	55 531	4.9%
EPWP Integrated Grant for Provinces	2 520	2 520	-	0.0%
HIV/AIDS (Life-skills Education) Grant	18 728	18 717	11	0.1%
Maths, Science & Technology Grant	27 841	27 841	-	0.0%
National School Nutrition Programme Grant	317 029	316 999	30	0.0%
Social sector EPWP Incentive Grant to Provinces	18 677	18 677	-	0.0%

The under-spending can mainly be attributed to:

- Buildings and other fixed structures

ASIDI funding of R142.492 million received during the 2016/17 adjusted estimates which was approved much later than expected (funds were received in December 2016). Rollovers of approximately R56 million will be requested for ASIDI projects which could not be completed by year end

**Statement of Financial Performance
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
Revenue			
Annual appropriation	1	19 530 682	17 899 369
Departmental revenue	2	38 696	22 833
Total Revenue		19 569 378	17 922 202
Expenditure			
Current expenditure			
Compensation of employees	3	14 133 743	13 117 244
Goods and services	4	2 134 953	1 769 964
Total current expenditure		16 268 696	14 887 208
Transfers and subsidies			
Transfers and subsidies	6	2 012 107	1 623 608
Total transfers and subsidies		2 012 107	1 623 608
Expenditure for capital assets			
Tangible assets	7	1 011 621	1 119 213
Intangible assets	7	64	1 876
Total expenditure for capital assets		1 011 685	1 121 089
Payments for financial assets	5	8 689	5 437
Total Expenditure		19 301 177	17 637 342
Surplus For The Year		268 201	284 860
Reconciliation of Net Surplus for the year			
Voted Funds		229 505	262 027
Annual appropriation		229 505	262 027
Departmental revenue and PRF Receipts	13	38 696	22 833
Surplus For The Year		268 201	284 860

**Statement of Financial Position
as at 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
Assets			
Current Assets		218 007	232 917
Cash and cash equivalents	8	209 258	220 112
Prepayments and advances	9	-	-
Receivables	10	8 749	12 805
Non-Current Assets		62 842	73 581
Investments	11	9 398	17 879
Receivables	10	53 444	55 702
Total Assets		280 849	306 498
Liabilities			
Current Liabilities		239 092	254 653
Voted funds to be surrendered to the Revenue Fund	12	229 505	249 246
Departmental revenue and PRF Receipts to be surrendered to the Revenue Fund	13	2 763	2 036
Payables	14	6 824	3 371
Non-Current Liabilities			
Total Liabilities		239 092	254 653
Net Assets		41 757	51 845
Represented by:			
Capitalisation reserve		9 398	17 879
Recoverable revenue		32 359	33 966
Total		41 757	51 845

**Statement of Changes in Net Assets
as at 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
Net Assets			
Opening balance		17 879	16 745
Transfers:			
Movement in Operational Funds		(8 481)	1 134
Closing balance	11	9 398	17 879
Recoverable revenue			
Opening balance		33 966	35 170
Transfers		(1 607)	(1 204)
Irrecoverable amounts written off	5.2	(8 038)	(5 162)
Debts raised		6 431	3 958
Closing balance		32 359	33 966
Total		41 757	51 845

**Cash Flow Statement
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
Cash Flows from Operating Activities			
Receipts		19 569 378	17 909 421
Annual appropriated funds received	1.1	19 530 682	17 886 588
Departmental revenue received	2.1, 2.2, 2.4	37 022	21 816
Interest received	2.3	1 674	1 017
Decrease in working capital		9 767	1 501
Surrendered to Revenue Fund	15	(287 215)	(52 264)
Current payments		(16 268 696)	(14 887 208)
Payments for financial assets	5	(8 689)	(5 437)
Transfers and subsidies paid	6	(2 012 107)	(1 623 608)
Net cash flow available from operating activities	15	1 002 438	1 342 405
Cash Flows from Investing Activities			
Payments for capital assets	7	(1 011 685)	(1 121 089)
Decrease in investments	11	8 481	(1 134)
Net cash flows from investing activities		(1 003 204)	(1 122 223)
Cash Flows from Financing Activities			
(Decrease) in net assets		(10 088)	(70)
Net cash flows from financing activities		(10 088)	(70)
(Decrease) in cash and cash equivalents		(10 854)	220 112
Cash and cash equivalents at beginning of period		220 112	-
Cash and cash equivalents at end of period	8, 16	209 258	220 112

**Accounting Policies
for the year ended 31 March 2017**

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. Management has concluded that the financial statements present fairly the department's primary and secondary information.

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 spot exchange rates prevailing at the date of payment/receipt.

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.

**Accounting Policies
for the year ended 31 March 2017**

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.

Write-offs are made according to the department's debt write-off policy

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.

**Accounting Policies
for the year ended 31 March 2017**

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 or in the case of transfers and subsidies when they are due and payable.

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.

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.

**Accounting Policies
for the year ended 31 March 2017**

9. Aid Assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

10. 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 as a current liability.

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.

11. 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 in the Statement of Financial Position

12. 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. Write-offs are made according to the department's write-off policy.

13. Investments

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

**Accounting Policies
for the year ended 31 March 2017**

14. Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

14.2 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.

15. Payables

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

16. Capital Assets

16.1 Immovable capital assets

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

Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at fair value for recording in the asset register.

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.

**Accounting Policies
for the year ended 31 March 2017**

16.2 Movable capital assets

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

Where the cost of movable capital assets cannot be determined reliably, 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.

16.3 Intangible assets

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

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

Where the cost of intangible assets cannot be determined reliably, 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.

**Accounting Policies
for the year ended 31 March 2017**

17. Provisions and Contingents

17.1 Provisions

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

17.2 Contingent liabilities

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

17.3 Contingent assets

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

17.4 Commitments

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

18. Unauthorised expenditure

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

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

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

**Accounting Policies
for the year ended 31 March 2017**

19. Fruitless and wasteful expenditure

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

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

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

20. Irregular expenditure

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

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.

**Accounting Policies
for the year ended 31 March 2017**

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.

23. Departures from the MCS requirements

Management concludes that the financial statements present fairly the department's primary and secondary information and the department has complied with the Modified Cash Standard.

24. 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. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

25. 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.

26. 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 within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

27. 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.

28. Inventories

At the date of acquisition, inventories are recorded at cost price in the notes to the financial statements

Where inventories are acquired as part of a non-exchange transaction, the cost of inventory is its fair value at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or the lower of cost and current replacement value.

29. Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

1. Appropriation

1.1 Annual Appropriation

Programmes	2016/17			2015/16	
	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Appropriation R'000	Appropriation Received R'000
Administration	1 549 950	1 549 950	-	1 317 372	1 304 591
Public Ordinary School Education	14 228 951	14 228 951	-	13 094 980	13 094 980
Independent School Subsidies	101 298	101 298	-	95 384	95 384
Public Special School Education	1 181 976	1 181 976	-	1 075 020	1 075 020
Early Childhood Development	566 921	566 921	-	488 464	488 464
Infrastructure Development	1 582 054	1 582 054	-	1 549 959	1 549 959
Examination and Education Related Services	319 532	319 532	-	278 190	278 190
Total	19 530 682	19 530 682	-	17 899 369	17 886 588

	Note	2016/17 R'000	2015/16 R'000
1.2 Conditional Grants**			
Total grants received	33	1 519 499	1 464 010
Provincial grants included in Total Grants received		-	-

(** 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 2017**

	Note	2016/17 R'000	2015/16 R'000
2. Departmental Revenue			
Sales of goods and services other than capital assets	2.1	11 915	12 100
Fines, penalties and forfeits	2.2	1 228	1 175
Interest, dividends and rent on land	2.3	1 674	1 017
Transactions in financial assets and liabilities	2.4	23 879	8 541
Total revenue collected		38 696	22 833
Less: Own revenue included in appropriation	13	-	-
Departmental revenue collected		38 696	22 833
2.1 Sales of goods and services other than capital assets	2		
Sales of goods and services produced by the department		11 805	11 602
Sales by market establishment		11 805	11 602
Sales of scrap, waste and other used current goods		110	498
Total		11 915	12 100
2.2 Fines, penalties and forfeits	2		
Fines		1 228	1 175
Total		1 228	1 175
2.3 Interest, dividends and rent on land	2		
Interest		1 674	1 017
Total		1 674	1 017
2.4 Transactions in financial assets and liabilities	2		
Receivables		8 759	8 581
Other receipts including Recoverable Revenue		15 120	(40)
Total		23 879	8 541

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
3. Compensation of employees			
3.1 Salaries and wages			
Basic Salary		10 501 985	9 773 421
Performance award		25 709	23 686
Service Based		27 479	20 650
Compensative/circumstantial		174 050	163 010
Periodic payments		15 738	14 752
Other non-pensionable allowances		1 555 367	1 365 093
Total		12 300 328	11 360 612
3.2 Social contributions			
Employer contributions			
Pension		1 224 070	1 163 993
Medical		606 292	589 642
Bargaining council		1 102	1 040
Official unions and associations		1 951	1 957
Total		1 833 415	1 756 632
Total compensation of employees		14 133 743	13 117 244
Average number of employees		40 611	40 300

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
4. Goods and services			
Administrative fees		707	677
Advertising		7 138	9 111
Minor assets	4.1	8 223	9 995
Bursaries (employees)		861	1 114
Catering		19 310	20 978
Communication		10 978	11 893
Computer services	4.2	16 891	17 618
Consultants: Business and advisory services		41 965	39 014
Infrastructure and planning services		84 404	49 934
Legal services		4 350	3 742
Contractors		10 600	11 349
Agency and support / outsourced services		338 580	314 774
Entertainment		31	44
Audit cost – external	4.3	11 971	18 653
Fleet services		23 992	31 950
Inventory	4.4	495 480	344 990
Consumables	4.5	19 251	22 424
Operating leases		62 996	58 916
Property payments	4.6	625 514	445 254
Rental and hiring		626	6 966
Transport provided as part of the departmental activities		269 966	262 795
Travel and subsistence	4.7	32 779	31 841
Venues and facilities		4 528	4 234
Training and development		9 262	16 217
Other operating expenditure	4.8	34 550	35 481
Total		2 134 953	1 769 964
4.1 Minor Assets	4		
Tangible assets		8 084	9 983
Machinery and equipment		8 084	9 983
Intangible assets		139	12
Software		139	12
Total		8 223	9 995

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
4.2 Computer Services	4		
SITA computer services		11 303	11 219
External computer service providers		5 588	6 399
Total		16 891	17 618
4.3 Audit cost – external	4		
Regularity audits		11 670	16 478
Performance audits		-	1 272
Computer audits		301	903
Total		11 971	18 653
The difference between the expenditure for 2015/16 and 2016/17 is due to the timing of invoices.			
4.4 Inventory	4		
Learning and teaching support material		122 419	152 964
Materials and supplies		327	503
Medicine		565	-
Other supplies	4.4.1	372 169	191 523
Total		495 480	344 990
4.4.1 Other supplies	4		
Assets for distributions		372 169	191 523
Machinery and equipment		372 165	191 523
Library material		4	-
Total		372 169	191 523
The above increase is due to the rollout of LAN to Public Schools.			
4.5 Consumables	4		
Consumable supplies		3 109	4 214
Uniform and clothing		168	154
Household supplies		1 005	1 184
Communication accessories		-	4
IT consumables		347	396
Other consumables		1 589	2 476
Stationery, printing and office supplies		16 142	18 210
Total		19 251	22 424
4.6 Property payments	4		
Municipal services		129 470	53 043
Property maintenance and repairs		483 423	383 477
Other		12 621	8 734
Total		625 514	445 254

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
4.7 Travel and subsistence	4		
Local		32 430	31 760
Foreign		349	81
Total		32 779	31 841
4.8 Other operating expenditure	4		
Professional bodies, membership and subscription fees		745	763
Resettlement costs		2 656	2 265
Other		31 149	32 453
Total		34 550	35 481
5. Payments for financial assets			
Other material losses written off	5.1	651	275
Debts written off	5.2	8 038	5 162
Total		8 689	5 437
5.1 Other material losses written off	5		
Nature of losses			
GG Accidents		297	72
Interest paid		9	203
Claims against the state		332	-
Other losses		13	-
Total		651	275
5.2 Debts written off	5		
Nature of debts written off			
Other debt written off:			
Employee tax		694	391
Salary overpayments		5 562	3 176
Bursaries		777	650
Other		-	234
Interest on debts		1 005	711
Total		8 038	5 162
Total debts written off		8 038	5 162
6. Transfers and subsidies			
Departmental agencies and accounts	Annexure 1A	6 857	6 461
Non-profit institutions	Annexure 1B	1 912 945	1 525 938
Households	Annexure 1C	92 305	91 209
Total		2 012 107	1 623 608

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
7. Expenditure for capital assets			
Tangible assets		1 011 621	1 119 213
Buildings and other fixed structures	28.1	945 749	1 072 694
Machinery and equipment	26.1	65 872	46 519
Intangible assets		64	1 876
Software	27.1	64	1 876
Total		1 011 685	1 121 089

Machinery and equipment: An amount of R32,649 million was expensed as a prepayment during March 2017 i.r.o. 49 buses to be purchased by GMT on behalf of the department.

7.1 Analysis of funds utilised to acquire capital assets – 2016/17

	Voted Funds	Aid assistance	Total
Tangible assets	1 011 621	-	1 011 621
Buildings and other fixed structures	945 749	-	945 749
Machinery and equipment	65 872	-	65 872
Intangible assets	64	-	64
Software	64	-	64
Total	1 011 685	-	1 011 685

7.2 Analysis of funds utilised to acquire capital assets – 2015/16

	Voted Funds	Aid assistance	Total
Tangible assets	1 119 213	-	1 119 213
Buildings and other fixed structures	1 072 694	-	1 072 694
Machinery and equipment	46 519	-	46 519
Intangible assets	1 876	-	1 876
Software	1 876	-	1 876
Total	1 121 089	-	1 121 089

	Note	2016/17 R'000	2015/16 R'000
7.3 Finance lease expenditure included in expenditure for capital assets			
Tangible assets			
Machinery and equipment		26 146	26 339
Total		26 146	26 339

8. Cash and cash equivalents

Consolidated Paymaster General Account	209 255	220 112
Cash on hand	3	-
Total	209 258	220 112

The balance in the PMG Account relates mainly to the surplus on voted funds.

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
9. Prepayments and advances			
9.1 Prepayments (Expensed)			
Capital assets		32 649	-
Total		32 649	-

An amount of R32,649 million was expensed as a prepayment during March 2017 i.r.o. 49 buses to be purchased by GMT on behalf of the department.

10. Receivables

		2016/17			2015/16		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	10.1	114	42	156	304	1 002	1 306
Recoverable expenditure	10.2	3 398	1 535	4 933	2 656	563	3 219
Staff debt	10.3	1 907	15 187	17 094	4 423	16 564	20 987
Other debtors	10.4	3 330	36 680	40 010	5 422	37 573	42 995
Total		8 749	53 444	62 193	12 805	55 702	68 507

	Note	2016/17 R'000	2015/16 R'000
10.1 Claims recoverable	10		
Provincial Departments		156	89
Private Enterprises		-	332
Household and non-profit institutions		-	885
Total		156	1 306
10.2 Recoverable expenditure (disallowance accounts)	10		
Disallowance accounts		1 529	966
Salary: Reversal Control		1 477	1 268
Salary: Tax debt		1 927	985
Total		4 933	3 219
10.3 Staff debt	10		
Debt account		17 094	20 987
Total		17 094	20 987
10.4 Other debtors	10		
Breach of contract		1 676	2 868
Ex employees		35 562	36 493
State guarantees		26	31
Criminal acts		35	37
Miscellaneous		2 711	3 566
Total		40 010	42 995

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
10.5 Impairment of receivables			
Estimate of impairment of receivables		56 488	61 490
Total		56 488	61 490
11. Investments			
Non-current			
Shares and other equity			
School Building Fund		9 398	17 879
Total non-current		9 398	17 879
Analysis of non-current investments			
Opening balance		17 879	16 745
Additions in cash		1 219	1 134
Disposals for cash		(9 700)	-
Total		9 398	17 879
R9,7 million was withdrawn from the investment for the purchase of land from the City of Cape Town for the building of a school.			
12. Voted funds to be surrendered to the Revenue Fund			
Opening balance		249 246	25 059
As restated		249 246	25 059
Transfer from statement of financial performance (as restated)		229 505	262 027
Voted funds not requested/not received	1.1	-	(12 781)
Paid during the year		(249 246)	(25 059)
Closing balance		229 505	249 246
13. Departmental revenue and PRF Receipts to be surrendered to the Revenue Fund			
Opening balance		2 036	6 408
Transfer from statement of financial performance (as restated)	2	38 696	22 833
Paid during the year		(37 969)	(27 205)
Closing balance		2 763	2 036
14. Payables – current			
Clearing accounts	14.1	6 099	3 170
Other payables	14.2	725	201
Total		6 824	3 371

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000	
14.1 Payables – clearing accounts	14			
Sal: ACB recalls		5 699	1 794	
Sal: Income tax		-	488	
Sal: Pension fund		-	55	
Sal: Medical aid		32	23	
Other deduction accounts		63	89	
Sal: Tax debt		8	133	
Adv: Public entities		297	588	
Total		6 099	3 170	
14.2 Payables – other payables	14			
Debt account credits		494	201	
Sal: GEHS Refund Control		231	-	
Total		725	201	
15. Net cash flow available from operating activities				
Net surplus as per Statement of Financial Performance		268 201	284 860	
Add back non cash/cash movements not deemed operating activities		734 237	1 057 545	
Decrease in receivables – current		6 314	(64)	
Decrease in prepayments and advances		-	1	
Increase in payables – current		3 453	1 564	
Expenditure on capital assets		1 011 685	1 121 089	
Surrenders to Revenue Fund		(287 215)	(52 264)	
Voted funds not requested/not received		-	(12 781)	
Net cash flow generated from operating activities		1 002 438	1 342 405	
16. Reconciliation of cash and cash equivalents for cash flow purposes				
Consolidated Paymaster General account		209 255	220 112	
Cash on hand		3	-	
Total		209 258	220 112	
The balance in the PMG Account relates mainly to the surplus on voted funds.				
17. Contingent liabilities and contingent assets				
17.1 Contingent liabilities				
Liable to	Nature			
Financial Institutions	Housing loans guarantees	Annexure 2A	333	312
Various persons	Claims against the department	Annexure 2B	132 434	103 195
Intergovernmental payables (unconfirmed balances)	Claims	Annexure 4	1 228	1 726
Municipalities	Municipal Accounts	Annexure 2B	49 127	92 151
Total			183 122	197 384

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

17.2 Contingent assets

- Further to the notes hereunder, as reflected in the Financial Statements of 2013/14 and 2014/15, the following progress is reported:
 - All outstanding stockpile cases (2013/14 – 2014/15) relating to the Policy and Procedure on Incapacity Leave and Ill-health Retirement (PILIR) were dealt with by the Health Risk Managers in 2016/17. At the end of this reporting period there were no stockpile cases outstanding.
- At this stage the Department is not able to reliably measure the contingent asset as the funds that are held by SA Home Loans in respect of the Government Employees Housing Scheme (GEHS) of the Individually Linked Savings Facility (ILSF) may be returned to the Department in cases of resignations and dismissals.

	2016/17 R'000	2015/16 R'000
18. Commitments		
Current expenditure	2 092 567	1 803 746
Approved and contracted	2 092 567	1 803 746
Capital expenditure	633 561	695 486
Approved and contracted	533 272	680 565
Approved but not yet contracted	100 289	14 921
Total commitments	2 726 128	2 499 232

Current commitments are mainly represented by contracts for learner transport and LAN installation at Public Schools that were concluded for a five year period. Capital commitments represent contracts for the building of schools which are for longer than a year.

			2016/17 R'000	2015/16 R'000
19.	Accruals and payables not recognised			
19.1	Accruals			
	Listed by economic classification	30 days	30+ days	Total
	Goods and services	26 564	4 186	30 750
	Transfers and subsidies	689	88	777
	Capital assets	4 437	158	4 595
	Other	428	-	428
	Total	32 118	4 432	36 550
	Listed by programme level			
	Programme 1		6 269	10 580
	Programme 2		22 155	5 464
	Programme 4		104	-
	Programme 5		-	2
	Programme 6		7 252	19 732
	Programme 7		770	2 009
	Total		36 550	37 787

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
19.2 Payables not recognised			
Listed by economic classification	30 days 30+ days Total		Total
Goods and services	16 914	3 572	20 486
Transfers and subsidies	6 838	29	6 867
Capital assets	23 589	9 019	32 608
Other	84	-	84
Total	47 425	12 620	60 045
		2016/17 R'000	2015/16 R'000
Listed by programme level			
Programme 1		2 187	1 191
Programme 2		10 920	2 280
Programme 4		22	-
Programme 5		238	22
Programme 6		46 379	50 243
Programme 7		299	141
Total		60 045	53 877
		2016/17 R'000	2015/16 R'000
Included in the above totals are the following			
Confirmed balances with departments	Annexure 4	-	12
Total		-	12
20. Employee benefits			
Leave entitlement		67 117	51 011
Service bonus (thirteenth cheque)		395 880	383 774
Performance awards		16 590	16 288
Capped leave commitments		912 247	939 734
Other		51 681	61 602
Total		1 443 515	1 452 409

At this stage the department is not able to reliably measure the long term portion of the long service awards.

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

21. Lease commitments

21.1 Operating leases expenditure

	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
2016/17					
Not later than a year			53 655	7 661	61 316
Later than 1 year and not later than 5 years			93 279	5 477	98 756
Later than 5 years			34 290	745	35 035
Total lease commitments			181 224	13 883	195 107
	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
2015/16					
Not later than a year			56 247	7 136	63 383
Later than 1 year and not later than 5 years			103 213	9 063	112 276
Later than 5 years			38 243	900	39 143
Total lease commitments			197 703	17 099	214 802

Lease commitments for school buildings are calculated based on a contractual obligation between the lessee and the lessors. A fixed annual escalation of between 5 and 9 %, or the applicable CPIX linked inflation rate, is catered for in these calculations. In the case of renewal of expired leases, the commitment is for a three year period.

21.2 Finance leases expenditure

	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
2016/17					
Not later than a year				25 972	25 972
Later than 1 year and not later than 5 years				49 343	49 343
Later than 5 years				1 967	1 967
Total lease commitments				77 282	77 282
	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
2015/16					
Not later than a year				25 777	25 777
Later than 1 year and not later than 5 years				73 027	73 027
Later than 5 years				2 728	2 728
Total lease commitments				101 532	101 532

The department of Education leased 518 vehicles from GMT during 2016/17. 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.

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
22. Irregular expenditure			
22.1 Reconciliation of irregular expenditure			
Opening balance		-	-
As restated		-	-
Add: Irregular expenditure – relating to prior year		883	18
Add: Irregular expenditure – relating to current year		-	-
Less: Prior year amounts condoned		(883)	(18)
Less: Current year amounts condoned		-	-
Irregular expenditure awaiting condonation		-	-
22.2 Details of irregular expenditure - current and prior years			2016/17 R'000
Incident			
Payments to various security companies			883
			883
22.3 Details of irregular expenditure condoned			2016/17 R'000
Incident	Condoned by (condoning authority)		
Payments to various security companies	Accounting Officer		883
			883
22.4 Details of irregular expenditure under investigation (not included in main note)			2016/17 R'000
Incident			
Alleged fraudulent activities (1 case)			11
Company suspended (46 cases)			3 956
Contract management (70 cases)			2 635
Insufficient quotes (117 cases)			3 396
Other (28 cases)			516
			10 514

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

	Note	2016/17 R'000	2015/16 R'000
23. Fruitless and wasteful expenditure			
23.1 Reconciliation of fruitless and wasteful expenditure			
Opening balance		260	269
As restated		260	269
Fruitless and wasteful expenditure – relating to prior year		110	3
Fruitless and wasteful expenditure – relating to current year		6	8
Less: Amounts resolved		(339)	(20)
Closing balance		37	260
23.2 Analysis of awaiting resolution per economic classification			
Current		37	219
Capital		-	41
Total		37	260
23.3 Analysis of current and prior year's fruitless and wasteful expenditure			
			2016/17 R'000
Incident			
Interest paid (prior year = R95 000)			101
Catering (prior year)			15
Total			116
23.4 Details of fruitless and wasteful expenditure under investigation (not included in main note)			
			2016/17 R'000
Incident			
Catering expenses (37 cases)			196
Contract overpayment (1 case)			1
Overpaid transport (34 cases)			1 703
Interest (26 cases)			52
Other (37 cases)			67
Total			2 019

Notes to the Annual Financial Statements for the year ended 31 March 2017

24 Related party transactions

Related party relationships

- The transactions relating to public ordinary schools are disclosed under Annexure 1B.
- 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.
- The Department received corporate services from the Department of the Premier (DOP) Western Cape as follows:
 - Information and Communication Technology
 - Organisation Development
 - Provincial Training (transversal)
 - Enterprise Risk Management
 - Internal Audit
 - Provincial Forensic Services
 - Legal Services
 - Corporate Communication
- The Department received security advisory services and security operations from the Department of Community Safety Western Cape.

25. Key management personnel

	No of individuals	2016/17 R'000	2015/16 R'000
Political office bearers	1	1 902	2 044
Officials:			
Level 15 to 16	6	5 689	7 489
Level 14	8	9 705	8 383
Family members of key management personnel	7	1 787	3 518
Total		19 083	21 434

26. Moveable Tangible Capital Assets

Movement in moveable tangible capital assets per asset register for the year ended 31 March 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
Machinery and equipment	172 433	-	10 608	(18 563)	164 478
Transport assets	78 436	-	2 763	(1 410)	79 789
Computer equipment	53 229	-	6 325	(16 374)	43 180
Furniture and office equipment	33 257	-	1 509	(719)	34 047
Other machinery and equipment	7 511	-	11	(60)	7 462
Total moveable tangible capital assets	172 433	-	10 608	(18 563)	164 478

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

26.1 Additions

Additions to movable tangible capital assets per asset register for the year ended 31 March 2017

	Cash	Non-Cash	(Capital work-in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
Machinery and equipment	33 223	3 531	(26 146)	-	10 608
Transport assets	26 166	2 743	(26 146)		2 763
Computer equipment	5 931	394			6 325
Furniture and office equipment	1 115	394			1 509
Other machinery and equipment	11				11
Total additions to movable tangible capital assets	33 223	3 531	(26 146)	-	10 608

The department expensed a prepayment of R32 649 000 for the purchase of 49 buses which will be delivered in the 2017/18 financial year. This has resulted in the difference between the cost in the capital expenditure and the cash addition in the asset note.

26.2 Disposals

Disposals of movable tangible capital assets per asset register for the year ended 31 March 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash received actual
	R'000	R'000	R'000	R'000
Machinery and equipment		18 563	18 563	-
Transport assets		1 410	1 410	-
Computer equipment		16 374	16 374	-
Furniture and office equipment		719	719	-
Other machinery and equipment		60	60	-
Total disposal of movable tangible capital assets		18 563	18 563	-

26.3 Movement for 2015/16

Movement in movable tangible capital assets per asset register for the year ended 31 March 2016

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Machinery and equipment	159 099	-	32 083	(18 749)	172 433
Transport assets	75 154	-	12 058	(8 776)	78 436
Computer equipment	48 956	-	11 940	(7 667)	53 229
Furniture and office equipment	29 310	-	6 202	(2 255)	33 257
Other machinery and equipment	5 679	-	1 883	(51)	7 511
Total movable tangible capital assets	159 099	-	32 083	(18 749)	172 433

Notes to the Annual Financial Statements for the year ended 31 March 2017

26.4 Minor assets

Movement in minor assets per the asset register for the year ended 31 March 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance		1 390		66 362	-	67 752
Additions		139		2 810		2 949
Disposals				(4 353)		(4 353)
Total minor assets		1 529		64 819	-	66 348

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				42 860		42 860
Number of minor assets at cost				151 097		151 097
Total number of minor assets				193 957		193 957

Minor assets

Movement in minor assets per the asset register for the year ended 31 March 2016

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	1 378	-	59 817	-	61 195
Additions	-	12	-	11 644	-	11 656
Disposals	-	-	-	(5 099)	-	(5 099)
Total minor assets	-	1 390	-	66 362	-	67 752

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	47 680	-	47 680
Number of minor assets at cost	-	325	-	191 760	-	192 085
Total number of minor assets	-	325	-	239 440	-	239 765

26.5 Movable assets written off

Movable assets written off for the year ended 31 March 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off				4 355		4 355
Total movable assets written off				4 355		4 355

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

Movable assets written off for the year ended 31 March 2016

	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	-	-	-	7 683	-	7 683
Total movable assets written off	-	-	-	7 683	-	7 683

26.6 S42 Movable Capital Assets

Major assets subjected to transfer in terms of S42 of the PFMA - 31 March 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of Assets				(69)		(69)
Value of the asset (R'000)				(12 517)		(12 517)

Minor assets subjected to transfer in terms of S42 of the PFMA - 31 March 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of Assets				(2 207)		(2 207)
Value of the asset (R'000)				(69)		(69)

R12 604 000 is transferred to the Department of the Premier for ICT equipment and the transfer out of assets of R1 243 000 to the Department of Higher Education. Assets to the value of R1 261 000 were received from the Department of Transport and Public Works.

27. Intangible Capital Assets

Movement in intangible capital assets per asset register for the year ended 31 March 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	21 597		64		21 661
Total intangible capital assets	21 597	-	64	-	21 661

27.1 Additions to intangible capital assets per asset register for the year ended 31 March 2017

	Cash R'000	Non-Cash R'000	(Development work-in- progress current costs) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
Software	64				64
Total additions to intangible capital assets	64	-	-	-	64

Notes to the Annual Financial Statements for the year ended 31 March 2017

27.2 Movement for 2015/16

Movement in intangible capital assets per asset register for the year ended 31 March 2016

	Opening balance R'000	Prior Period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
Software	19 721	-	1 876	-	21 597
Total intangible capital assets	19 721	-	1 876	-	21 597

28. Immovable tangible capital assets

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
Buildings and other fixed structures					
Non-residential buildings	1 378 451	11 884	1 966 716	(146 639)	3 210 412
Capital work-in-progress	1 970 609		945 749	(1 966 716)	949 642
Total immovable tangible capital assets	3 349 060	11 884	2 912 465	(2 113 355)	4 160 054

The value adjustment consist of R12 604 000 for the re-evaluation of the sixty five (65) R1 prefabricated units as well as the re-evaluation of a building of –R720 000.

28.1 Additions

Additions to immovable tangible capital assets per asset register for the year ended 31 March 2017

	Cash R'000	Non-Cash R'000	(Capital work- in-progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
Buildings and other fixed structures	945 749	1 925 497	(945 749)	41 219	1 966 716
Non-residential buildings	945 749	1 925 497	(945 749)	41 219	1 966 716
Total additions to immovable tangible capital assets	945 749	1 925 497	(945 749)	41 219	1 966 716

28.2 Disposals

Disposals of immovable tangible capital assets per asset register for the year ended 31 March 2017

	Sold for cash R'000	Non-cash disposal R'000	Total disposals R'000	Cash received actual R'000
Buildings and other fixed structures	-	146 639	146 639	-
Non-residential buildings		146 639	146 639	
Total disposal of movable tangible capital assets	-	146 639	146 639	-

Disposals include prefabricated kitchens to the value of R29 737 000 erected by schools through transfer payments.

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

28.3 Movement for 2015/16

Movement in immovable tangible capital assets per asset register for the year ended 31 March 2016

	Opening balance	Prior Period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures	944 585	(468)	438 475	(4 141)	1 378 451
Non-residential buildings ⁵	944 585	(468)	438 475	(4 141)	1 378 451
Total disposal of movable tangible capital assets	944 585	(468)	438 475	(4 141)	1 378 451

28.3.1 Prior period error

	2015/16 R'000
Nature of prior period error	
Buildings and other fixed structures	(468)
Duplication of two prefabricated classrooms on the 2015/16 Asset Register	(468)
Total	(468)

28.4 Assets subjected to transfer in terms of §42 of the PFMA - 2016/17

	No of Assets	Value of Assets R'000
Buildings and Other Fixed Structures	(3)	(116 902)
Non-residential buildings	(3)	(116 902)
Total	(3)	(116 902)

Assets subjected to transfer in terms of §42 of the PFMA - 2015/16

	No of Assets	Value of Assets R'000
Buildings and Other Fixed Structures	(10)	(3 904)
Non-residential buildings	(10)	(3 904)
Total	(10)	(3 904)

29. Change in accounting estimate

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Note 28 - Non-residential buildings - value adjustments	54 351	66 235	11 884

30. Prior period errors

30.1 Correction of prior period errors

Assets: Immovable tangible capital assets

Duplication of two prefabricated classrooms on the 2015/16 Asset Register	(468)
Net effect	(468)

Liabilities:

Employee benefits Other – This amount was overstated in 2015/16	(53 836)
Net effect	(53 836)

Notes to the Annual Financial Statements for the year ended 31 March 2017

31. Transfer of functions

The functions of Further Education and Training (FET) and Adult Basic Education and Training (ABET) were transferred to the Department of National Education and Training with effect from 1 April 2015, together with the FET Colleges and ABET Centres which are linked to these functions.

31.1 Statement of Financial Position

	Balance per department 2015/16 AFS before transfer 2015/16 R'000	FET 2015/16 R'000	ABET 2015/16 R'000	2015/16 Balance after transfer 2015/16 R'000
Note				
Assets				
Current Assets	12 518	-	-	12 518
Prepayments and advances	1	-	-	1
Receivables	12 517	-	-	12 517
Non-Current Assets	72 671	-	-	72 671
Investments	16 745	-	-	16 745
Receivables	55 926	-	-	55 926
Total assets	85 189	-	-	85 189
Liabilities				
Current Liabilities	33 274	-	-	33 274
Voted funds to be surrendered to the Revenue Fund	25 059	-	-	25 059
Departmental revenue and PRF Receipts to be surrendered to the Revenue Fund	6 408	-	-	6 408
Payables	1 807	-	-	1 807
Total liabilities	33 274	-	-	33 274
Net assets	51 915	-	-	51 915

**Notes to the Annual Financial Statements
for the year ended 31 March 2017**

31.2 Disclosure notes

	Balance per department 2015/16 AFS before transfer	FET	ABET	2015/16 Balance after transfer
	2015/16 R'000	2015/16 R'000	2015/16 R'000	2015/16 R'000
Contingent liabilities	165 302	-	-	165 302
Commitments	1 816 183	-	-	1 816 183
Accruals	42 264	-	-	42 264
Payables not recognised	49 247	-	-	49 247
Employee benefits	1 470 894	-	-	1 470 894
Lease commitments - operating lease	222 111	-	-	222 111
Lease commitments - finance lease	114 131	-	-	114 131
Fruitless and wasteful expenditure	269	-	-	269
Movable tangible capital assets	159 117	(1 243)	-	157 874
Immovable tangible capital assets	944 585	-	-	944 585
Intangible capital assets	19 721	-	-	19 721

Transfers of assets between the two departments have been finalised.

**Notes to the Annual Financial Statements
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32. Statement of Conditional Grants received

Name of Grant	Grant Allocation					Spent				2015/16	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (over-spending)	% 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
Education Infrastructure Grant	992 212	-	-	142 492	1 134 704	1 134 704	1 079 173	55 531	95%	1 094 992	1 094 992
EPWP Integrated Grant for Provinces	2 520	-	-	-	2 520	2 520	2 520	-	100%	2 818	2 818
HIV/AIDS (Life-skills Educ) Grant	18 728	-	-	-	18 728	18 728	18 717	11	100%	19 631	19 631
Maths, Science & Technology Grant	27 841	-	-	-	27 841	27 841	27 841	-	100%	26 535	26 535
National School Nutrition Programme Grant	315 305	-	-	1 724	317 029	317 029	316 999	30	100%	299 435	299 400
Occupational Specific Dispensation for Education Sector Therapists Grant	-	-	-	-	-	-	-	-	-	15 852	15 852
Social sector EPWP Incentive Grant to Provinces	18 677	-	-	-	18 677	18 677	18 677	-	100%	4 747	4 746
	1 375 283	-	-	144 216	1 519 499	1 519 499	1 463 927	55 572	96%	1 464 010	1 463 974

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

Annexure 1A

Statement of transfers to Departmental Agencies and Accounts

	Transfer Allocation				Transfer		2015/16
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
Department/Agency/Account	R'000	R'000	R'000	R'000	R'000	%	R'000
SETA	6 850	-	-	6 850	6 850	100%	6 450
SABC TV licence	10	-	(3)	7	7	100%	11
Total	6 860	-	(3)	6 857	6 857		6 461

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

**Annexure 1B
Statement of transfers to non-profit institutions**

	Transfer Allocation				Expenditure		2015/16
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
Non-Profit Institutions	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Public Ordinary schools	1 096 449	-	119 887	1 216 336	1 216 336	100%	927 121
Independent schools	101 298	-	(272)	101 026	101 026	100%	95 384
Schools for learners with special education needs	149 933	-	2 339	152 272	152 272	100%	134 988
ECD: Gr R Public Schools	298 247	-	(8 709)	289 538	289 538	100%	229 891
ECD: Gr R Community Centres	71 289	-	(4 042)	67 247	67 247	100%	68 664
ECD: Learnerships	84 560	-	1 949	86 509	86 509	100%	69 873
WCED Soccer Club	-	-	17	17	17	100%	17
Total	1 801 776	-	111 169	1 912 945	1 912 945		1 525 938

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**Annexure 1C
Statement of transfers to households**

	TRANSFER ALLOCATION				EXPENDITURE		2015/16
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
Household	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H employee service benefit: injury on duty	1 264	-	(1 264)	-	-		
H/H employee service benefit: leave gratuity	30 096	-	54 775	84 871	84 871	100%	73 876
H/H employee service benefit: PST retirement benefit	5 947	-	(5 947)	-	-		18
H/H employee service benefit: Severance Package	-	-	5 651	5 651	5 651	100%	14 325
H/H employee service benefit: Bursaries (non-employees)	769	-	(164)	605	605	100%	1 540
H/H: claims against the state (cash)	-	-	1 178	1 178	1 178	100%	1 450
Total	38 076	-	54 229	92 305	92 305		91 209

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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Annexure 1D

Statement of Gifts, Donations and Sponsorships Received.

Name of Organisation	Nature of Gift, Donation or Sponsorship	2016/17 R'000	2015/16 R'000
Received in cash			
JAKS Trust	Contribution for infrastructure at De Villiers Graaff High School	1 500	-
Total		1 500	-

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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Annexure 2A

Statement of Financial Guarantees Issued as at 31 March 2017 – Local

	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2016	Guarantees draw downs during the year	Guaranteed repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2017	Guaranteed interest for year ended 31 March 2017	Realised losses not recoverable i.e. claims paid out
Guarantor Institution		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Housing									
0001 - Standard Bank of S.A. Limited			83				83		
0004 - Firststrand Bank Limited: First National Bank			149				149		
0017 - ABSA			80	21			101		
Total			312	21			333		

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

**Annexure 2B
Statement of Contingent Liabilities as at 31 March 2017**

Nature of liability	Opening balance 1 April 2016 R'000	Liabilities incurred during the year R'000	Liabilities paid/ cancelled/ reduced during the year R'000	Liabilities recoverable (Provide details hereunder) R'000	Closing balance 31 March 2017 R'000
Claims against the department					
Various claims	103 195	37 413	(8 174)		132 434
Subtotal	103 195	37 413	(8 174)		132 434
Other					
Municipal accounts *	92 151	229 877	(272 901)		49 127
Subtotal	92 151	229 877	(272 901)		49 127
Total	195 346	267 290	(281 075)	-	181 561

*The closing balance represents the total of outstanding municipal service accounts of schools as at 31 March 2017. 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 2017**

**Annexure 3
Claims Recoverable**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2016/17	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016	31/03/2017	31/03/2016	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
Departments								
Department of Education - North West	-	-	42	42	42	42	-	-
Department of Premier	-	-	1	1	1	1	-	-
Department of Health	-	-	-	25	-	25	-	-
Department of Education - Kwazulu Natal	-	-	21	21	21	21	-	-
Department of Social development	-	-	24	-	24	-	-	-
Department of Higher Education & Training	-	-	40	-	40	-	-	-
Department of Community Safety	-	-	5	-	5	-	-	-
Department of Defence	-	-	12	-	12	-	-	-
Department of Human Settlement	-	-	11	-	11	-	-	-
	-	-	156	89	156	89	-	-
Other Government Entities								
Cape Teachers Professional Association (CTPA)	-	-	-	332	-	332	-	-
Government Employees Pension Fund (GEPPF)	-	-	-	885	-	885	-	-
	-	-	-	1 217	-	1 217	-	-
Total	-	-	156	1 306	156	1 306	-	-

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

**Annexure 4
Inter-Government Payables**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2016/17	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016	31/03/2017	31/03/2016	Payment 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
Departments								
Current								
Department of Justice & Constitutional Development	-	-	573	1 468	573	1 468	-	-
Department of the Premier WC	-	-	25	-	25	-	-	-
Provincial Treasury WC	-	-	7	-	7	-	-	-
Department of Education Free State	-	-	57	45	57	45	-	-
Government Motor Transport WC	-	-	324	197	324	197	-	-
Department of Social Development Kwazulu Natal	-	-	16	16	16	16	-	-
Department of Public Service and Administration			63		63			
Department of Education Kwazulu Natal			132		132			
SA Police Services			20		20			
Department of Public Works Kwazulu Natal			11		11			
Department of Economic Development & Tourism WC	-	12	-	-	-	12	-	-
Total Departments		12	1 228	1 726	1 228	1 738		-

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

**Annexure 5
Inventories**

	Note	2016/17		2015/16	
		Quantity	R'000	Quantity	R'000
Inventory Summary					
Opening balance					
Add: Additions/Purchases - Cash	4.4	2 794 291	495 480		344 990
(Less): Issues		(2 794 291)	(495 480)	-	(344 990)
Closing balance		-	-	-	-

These items include stationery, text books, school furniture and IT equipment which vary in price. The 2015/16 is the comparative and is not split per type of item and quantity.

**Inventory: Learning and Teaching
Support Materials and Library Materials**

Opening balance					
Add: Additions/Purchases - Cash		2 607 558	122 423		
(Less): Issues		(2 607 558)	(122 423)		
Closing balance		-	-		

Inventory: Materials and Supplies

Opening balance					
Add: Additions/Purchases - Cash		3 211	327		
(Less): Issues		(3 211)	(327)		
Closing balance		-	-		

Inventory: Medicine

Opening balance					
Add: Additions/Purchases - Cash		359	565		
(Less): Issues		(359)	(565)		
Closing balance		-	-		

**Inventory: Machinery and Equipment
(Assets for Distribution)**

Opening balance					
Add: Additions/Purchases - Cash		183 163	372 165		
(Less): Issues		(183 163)	(372 165)		
Closing balance		-	-		

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2017**

**Annexure 6
Movement in Capital Work-in-Progress**

Movement in Capital Work-in-Progress for the year ended 31 March 2017

	Opening balance R'000	Current Year Capital WIP R'000	Completed Assets R'000	Closing balance R'000
Buildings and other Fixed Structures	1 970 609	945 749	(1 966 716)	949 642
Non-residential buildings	1 970 609	945 749	(1 966 716)	949 642
Total	1 970 609	945 749	(1 966 716)	949 642



Appendices

Appendix A: Programme Performance Measures (National) – Technical Indicators

A. Programme 1: Administration	
Indicator title	PPM101: Number of public schools that use the schools administration and management systems to electronically provide data to the national learner tracking system
Short definition	The South African Schools Administration and Management System (SA-SAMS) was introduced to assist schools 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. Public Schools: Refers to ordinary and special schools. It excludes independent schools.
Purpose/importance	To measure improvement in the provision of data from schools
Policy linked to	National Education Information Policy
Source/collection of data	Provincial EMIS database Primary Evidence: Provincial EMIS database Database of the SA SAMS downloads onto LURITS Secondary Evidence: Database with the list of schools that use any school admin system to download onto LURITS
Means of verification	Snapshot of schools providing information to LURITS (This should include EMIS no., District and name of schools).
Method of calculation	Total number of public schools that use schools administration and management systems to provide data to learner tracking system.
Data limitations	Uploading of incomplete information
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All public ordinary schools must be able to collect and submit data electronically. On or above target.
Indicator responsibility	EMIS Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM102: Number of public schools that can be contacted electronically (e-mail)
Short definition	Number of public schools that can be contacted electronically particularly through emails or any other verifiable means e.g. Human Resource Management systems. Public Schools: Refers to ordinary and special schools. It excludes independent schools.
Purpose/importance	This indicator measures accessibility of schools by departments through other means than physical visits, This is useful for sending circulars, providing supplementary materials and getting information from schools speedily.
Policy linked to	National Education Information Policy
Source/collection of data	Provincial EMIS database
Means of verification	EMIS No, Name of a schools and email address e.g. HRMS user access reports.
Method of calculation	Record total number of public schools that can be contacted electronically
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All public schools to be contactable through emails or any other verifiable means. On or above target.
Indicator responsibility	EMIS directorate / IT Directorate (province may insert the more relevant Responsibility Manager)

Indicator title	PPM103: Percentage of education current expenditure going towards non-personnel items
Short definition	Total expenditure (budget) on non-personnel items expressed as a percentage of total current expenditure in education. Education Current Expenditure: Refers to all government non-personnel 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 linked to	PFMA
Source/collection of data	Basic Account System (BAS) system
Means of verification	Annual Financial Reports
Method of calculation	Divide the total education expenditure (budget) on non-personnel items by the total expenditure as at the end of the financial year in education and multiply by 100.
Data limitations	None
Type of indicator	Output
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. On or below target i.e. more funds spent on non-personnel items than anticipated.
Indicator responsibility	Responsible Manager (Finance Section) (province may insert the more relevant Responsibility Manager)
Indicator title	PPM104: Number of schools visited by district officials for monitoring and support purposes.
Short definition	Number of schools visited by Circuit Managers or Subject Advisors in a quarter for monitoring, and support. This includes visits to public ordinary schools, special schools and excludes visits to independent schools. Circuit Manager: this is a manager who oversees and supports a cluster/group of schools on behalf of the District manager. Subject Advisor is a district based official possessing knowledge, skills and values on a field who visits schools and support educators with the implementation of curriculum and assessment policies. Therefore, district officials include all officials from education district office and circuits visiting schools for monitoring and support purposes (this is not a social visit but focuses on issues relating to learning and teaching at school).
Purpose/importance	To measure support given to schools by the district officials including Circuit Managers and/or Subject Advisors
Policy linked to	SASA and MTSF
Source/collection of data	Circuit Managers and/or Subject Advisors signed schools schedule and schools visitor records or schools visit form.
Means of verification	Quarterly reports (on the number of schools visited by district officials including the Circuit Managers and/or Subject advisers).
Method of calculation	Record total number of schools that were visited by district officials per quarter for support and monitoring.
Data limitations	None
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 district officials for monitoring, support and liaison purposes. On or above target.
Indicator responsibility	Institutional Support Management and Governance (province may insert the more relevant Responsibility Manager)

B. Programme 2: Public Ordinary School Education	
Indicator title	PPM201: Number of full service schools servicing learners with learning barriers
Short definition	Number of public ordinary schools that are full service schools. Full-service schools: are public ordinary schools that are specially resourced and orientated to address a range of barriers to learning in an inclusive education setting. These schools serve mainly learners with moderate learning barriers.
Purpose/importance	To measure access to public ordinary schools by learners with learning barriers
Policy linked to	White Paper 6
Source/collection of data	Inclusive Education schools database Primary Evidence: Inclusive Education schools database Database of identified schools with progress against national criteria. Secondary Evidence: List of schools and progress with regard to the conversion of the schools based on the criteria stipulated in the Guidelines for Full Service Schools/Inclusive Schools, 2009.
Means of verification	List of public ordinary schools converted to full service schools or public schools provided with assistive devices or appropriate infrastructure.
Method of calculation	Count the total number of full service schools
Data limitations	None
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 system and that selected public ordinary schools are able to accommodate these learners. On or above target.
Indicator responsibility	Inclusive Education Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM202: Number of primary schools with an overall pass rate in ANA of 50% and above
Short definition	Total number of primary public ordinary schools that have achieved an average pass rate of 50% and above in the Annual National Assessment (ANA). The Annual National Assessment (ANA) is a South African literacy and numeracy assessment. It was initiated by the Department in an attempt to improve literacy and numeracy in the country's schools. The tests are administered to all Grades 1- 9 learners in public schools nationally.
Purpose/importance	This indicator measures the quality aspects of the provision of education in the schooling system with special focus on learner competency in language and numeracy skills.
Policy linked to	Action Plan to 2019 and CAPS
Source/collection of data	Primary Evidence: National Assessments, ANA database and ANA Technical Report Provincial database reconstructed to mirror national results. Secondary Evidence: ANA results as calculated by DBE in the ANA Report
Means of verification	ANA database
Method of calculation	Record the number of primary schools with an average pass rate of 50% and above in the ANA examinations.
Data limitations	None
Type of indicator	Output

Indicator title	PPM202: Number of primary schools with an overall pass rate in ANA of 50% and above
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All primary ordinary schools to perform at 50% and above in the Annual National Assessment (ANA). On or above target.
Indicator responsibility	Curriculum Branch and Assessment and Examinations Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM 203: Number of secondary schools with an overall pass rate in ANA of 40% and above
Short definition	Total number of secondary schools that has achieved an average passes of 40% and above in the Annual National Assessment (ANA). The Annual National Assessment (ANA) is a South African literacy and numeracy assessment. It was initiated by the Department's in an attempt to improve literacy and numeracy in the country's schools. The tests are administered to all Grades 1- 9 learners in public schools nationally.
Purpose/importance	This indicator measures the quality aspects of the provision of education in the schooling system with special focus on learner competency in language and mathematics skills.
Policy linked to	Action Plan to 2019 and CAPS
Source/collection of data	Primary Evidence: National Assessments, ANA database and ANA Technical Report Provincial database reconstructed to mirror national results. Secondary Evidence: ANA results as calculated by DBE in the ANA Report
Means of verification	ANA database
Method of calculation	Record the number of secondary schools with an overall pass rate of 40% and above in the ANA examinations.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All secondary ordinary schools to perform at 40% and above in the Annual National Assessment (ANA). On or above target.
Indicator responsibility	Curriculum Branch and Assessment and Examinations Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM204: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above
Short definition	Total number of secondary schools that have achieved a pass rate of 60% and above in the National Senior Certificate (NSC).
Purpose/importance	This indicator measures the quality of NSC passes as the sector wants to ensure that more Grade 12 learners obtain an NSC qualification.
Policy linked to	Action Plan to 2019 and CAPS
Source/collection of data	Primary Evidence: National Senior Certificate database Provincial database reconstructed to mirror national results. Secondary Evidence: NSC results as calculated by DBE in the NSC Report.
Means of verification	National Senior Certificate database
Method of calculation	Record the total number of schools with a pass rate of 60% and above in the NSC examinations. On or above target.
Data limitations	None

Indicator title	PPM204: Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All public ordinary schools to perform at 60% and above in the NSC
Indicator responsibility	Curriculum Branch and Assessment and Examinations Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM205: The percentage of children who turned 9 in the previous year and who are currently enrolled in Grade 4 (or a higher grade)
Short definition	The appropriate age for children enrolled in Grade 4 is 10 years old. The number of learners who turned 9 in the previous year, are equal to the children aged 10 in the current year, who are currently enrolled in Grade 4 and higher, expressed as percentage of the total number of 10 year old learners enrolled in public ordinary schools.
Purpose/importance	This indicator measures the efficiency in the schooling system for example the impact of late entry into Grade 1, grade repetition, and dropping out. Data on the grade attained and age of learners has been available for many years, through EMIS. Stats SA surveys such as the General Household Survey has started to collect information on grade enrolment from 2009.
Policy linked to	SASA and MTSF
Source/collection of data	Primary Evidence: EMIS Annual Schools Survey (ASS) or LURITS Actual survey forms completed by schools and accurately captured onto database. Secondary Evidence: Percentage reported from the EMIS Annual School Survey database.
Means of verification	Snapshot or screenshot of the EMIS Annual Schools Survey database
Method of calculation	Divide the number of 10 year old learners enrolled in Grade 4 and higher in public ordinary schools by the total number of 10 year old learners attending these schools regardless of grade and multiply by 100 as at source date.
Data limitations	Lack of accurate date of birth
Type of indicator	Efficiency
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	High proportions of learners of appropriate age to be in the appropriate Grades at schools. On or above target.
Indicator responsibility	EMIS Directorate (province may insert the more relevant Responsibility Manager)
Indicator title	PPM 206: The percentage of children who turned 12 in the preceding year and who are currently enrolled in Grade 7 (or a higher grade)
Short definition	The appropriate age for children enrolled in Grade 7 is 13 years old. The number of learners who turned 12 in the previous year, is equal to the children aged 13 in the current year, who are currently enrolled in Grade 7 and higher expressed as percentage of the total number 13 year old learners enrolled in public ordinary schools.
Purpose/importance	This indicator measures the efficiency in the schooling system for example the impact of late entry into Grade 1, grade repetition, and dropping out. Data on the grade attained and age of learners has been available for many years, through EMIS.

Indicator title	PPM 206: The percentage of children who turned 12 in the preceding year and who are currently enrolled in Grade 7 (or a higher grade)
Policy linked to	SASA and MTSF
Source/collection of data	Primary Evidence: EMIS Annual Schools Survey (ASS) or LURITS Actual survey forms completed by schools and accurately captured onto database. Secondary Evidence: Percentage reported from the EMIS Annual School Survey database.
Means of verification	Snapshot or screenshot of the EMIS Annual Schools Survey database
Method of calculation	Divide the number of 13 year old learners enrolled in Grade 7 and higher in public ordinary by the total number of 13 year old learners attending these schools regardless of grade and multiply by 100 as at source date.
Data limitations	None
Type of indicator	Efficiency
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	High proportions of learners of appropriate age to be in the appropriate Grades at schools. On or above target.
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsibility Manager)
Indicator title	PPM207: Number of schools provided with media resources
Short definition	Learners need access to a wider range of materials such as books other than textbooks, and newspapers, materials which would typically be found in a library or multimedia centre. This is particularly important in poorer communities, where such materials are not readily available at home. Without access to, for instance, children's encyclopaedias, the learning experience becomes severely limited. Provinces to identify a service which is formally programmed and measurable. This could include an e-learning programme.
Purpose/importance	To measure the percentage of learners with access to media resources. Access to quality library resources are essential to developing lifelong reading habits, particularly in poor communities where children do not have access to private reading material.
Policy linked to	SASA and Library Information Service
Source/collection of data	Primary Evidence: Library Information Service database Delivery notes kept at schools and district offices of media resources provided. Secondary Evidence: Database with list of schools and media resources provided.
Means of verification	List of schools provided with media resources including proof of deliveries (PODs) or other means of proof as defined at a provincial level
Method of calculation	Record the total number of schools that received the media resources
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All schools to be provided with media resources. On or above target.
Indicator responsibility	Curriculum Branch (provinces may insert the more relevant Responsibility Manager)

Indicator title	PPM208: Learner absenteeism rate
Short definition	Learner absenteeism is defined as a situation where a learner is not at schools for an entire day.
Purpose/importance	This indicator examines the systems to identify the extent of learner absenteeism and ensure that systems exist to monitor and reduce learner absenteeism. The aim is to measure the number of learning days lost within a quarter.
Policy linked to	SASA
Source/collection of data	Primary Evidence: Database of learners absent from schools, according to the data capture method available in that province Consolidated database indicating absenteeism rate per district/per school.
Means of verification	Reportage from the schools (summary of totals only)
Method of calculation	Divide the total number of working days lost due to learners absenteeism by the number of schools days in a quarter and multiply by 100
Data limitations	Delay in the submission of the summary list of absent learners by schools without internet connections. Inadequate record-keeping by schools.
Type of indicator	Efficiency
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	High percentage of learners to attend schools regularly. On or below target i.e. fewer learners are absent than anticipated.
Indicator responsibility	EMIS Directorate (provinces may insert the more relevant Responsibility Manager)
Indicator title	PPM209: Teachers absenteeism rate
Short definition	Absence may be due to authorised leave of absence due to sickness or family responsibility.
Purpose/importance	To measure the extent of teachers absenteeism in schools in order to develop systems to reduce and monitor the phenomenon regularly. The aim is to count learner days lost due to educator absenteeism.
Policy linked to	SASA
Source/collection of data	PERSAL and EMIS data systems
Means of verification	Database of educators recorded as absent from work (based on PERSAL leave forms submitted)
Method of calculation	Divide the total number of working days lost due to teachers absenteeism by the total number of possible working days in a quarter and multiply by 100.
Data limitations	Delay in the submission of leave forms and the updating of PERSAL
Type of indicator	Efficiency
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	High percentage of teachers to be teaching at schools during schools hours. On or below target i.e. absenteeism to be less than anticipated
Indicator responsibility	Human Resource Management and Provisioning ((provinces may insert the more relevant Responsibility Manager)

Indicator title	PPM210: Number of learners in public ordinary schools benefiting from the "No Fee Schools" policy
Short definition	Number of learners attending public ordinary schools who are not paying any schools fees in terms of "No fee schools policy". The government introduced the no-fee schools 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 measure access to free education
Policy linked to	Constitution, SASA and No fee schools 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 other provinces)
Method of calculation	Record all learners that are not paying schools fees in line with "No Fee Schools Policy"
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All eligible learners to benefit from No Fee Schools Policy. Target met or exceeded.
Indicator responsibility	Budget Manager (provinces may insert the more relevant Responsibility Manager)
Indicator title	PPM211: Number of educators trained in Literacy/Language content and methodology
Short definition	Teachers training and development is one of the top priorities in South African education guided and supported by the Strategic Planning Framework for Teachers Education and Development. Teachers are expected to complete courses aimed at improving their content knowledge and will be encouraged to work together in professional learning communities to achieve better quality education. Provinces to supply own definition in terms of own context e.g. "Training" is defined as a course with defined content and assessment with a minimum duration of 5 days.
Purpose/importance	Targets for teacher development include: consistently attracting increased numbers of young qualified teachers; filling vacant posts; achieving the appropriate number of hours teachers spend in professional development activities; reducing teacher's absenteeism and ensuring the full coverage of the curriculum.
Policy linked to	Strategic Planning Framework for Teachers Education and Development
Source/collection of data	Human Resource Development or other provincial Database
Means of verification	Registers of teachers trained in the province
Method of calculation	Record the total number of teachers formally trained in content and methodology in Literacy/Language
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All teachers in all phases, notably Foundation and Intermediate to be trained in Literacy/Language content and methodology. Target for year to be met or exceeded.
Indicator responsibility	Curriculum and Human Resource Management Branches (provinces may insert the more relevant Responsibility Manager)

Indicator title	PPM2012: Number of educators trained in Numeracy/Mathematics content and methodology
Short definition	Teachers training and development is one of the top priorities in South African education guided and supported by the Strategic Planning Framework for Teachers Education and Development. Teachers are expected to complete courses aimed at improving their content knowledge and will be encouraged to work together in professional learning communities to achieve better quality education. Provinces to supply own definition in terms of own context e.g. "Training" is defined as a course with defined content and assessment with a minimum duration of 5 days.
Purpose/importance	Targets for teacher development include: consistently attracting increased numbers of young qualified teachers; filling vacant posts; achieving the appropriate number of hours teachers spend in professional development activities; reducing teachers' absenteeism and ensuring the full coverage of the curriculum.
Policy linked to	Strategic Planning Framework for Teachers Education and Development
Source/collection of data	Human Resource Development or other provincial Database
Means of verification	Registers of teachers trained in the province
Method of calculation	Record the total number of teachers formally trained on content and methodology in Literacy/Language
Data limitations	None. Depends on definition of "training" used and accurate completion and storage of registers.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All teachers in all phases to be trained in Numeracy/Mathematics content and methodology. Target for year to be met or exceeded.
Indicator responsibility	Curriculum and Human Resource Management Branches (provinces may insert the more relevant Responsibility Manager)

C. Programme 3 : Independent School Subsidies

Indicator title	PPM301: Number of subsidised learners in registered independent schools
Short definition	Independent Schools: 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 linked to	Compliance with schools funding norms and standards for independent schools
Source/collection of data	Schools Funding Norms and standards database
Means of verification	Budget transfer documents (these documents list schools, number of learners and budget allocation).
Method of calculation	Count the total number of learners in independent schools that are subsidised
Data limitations	None
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. Target for year to be met or exceeded.
Indicator responsibility	Institutional Support Management and Governance: Independent Schools or Independent Schools Programme Manager

Indicator title	PPM302: Percentage of registered independent schools receiving subsidies
Short definition	Number of registered independent schools that are subsidised expressed as a percentage of the total number of registered independent schools. Independent Schools: 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 linked to	Compliance with schools funding norms and standards for independent schools
Source/collection of data	Schools Funding Norms and standards database
Means of verification	Budget transfer documents (these documents list schools, number of learners and budget allocation).
Method of calculation	Divide the total number of registered independent schools that are subsidised by the total number of registered independent schools and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All qualifying independent schools to be subsidised and that subsidised independent schools must adhere to minimum standards for regulating Independent schools. Target for year to be met or exceeded.
Indicator responsibility	Institutional Support Management and Governance: Independent Schools or Independent Schools Programme Manager
Indicator title	PPM303: Percentage of registered independent schools visited for monitoring and support
Short definition	Number of registered independent schools visited by provincial education department officials for monitoring and support purposes expressed as a percentage of the total number of registered independent schools. These include schools visits by Circuit Managers, Subject Advisors and any official from the Department for monitoring and support.
Purpose/importance	To measure monitoring and oversight of independent schools by provincial education departments.
Policy linked to	SASA and MTSF
Source/collection of data	Provincial education department officials, Circuit Managers and Subject Advisors signed schools schedule and schools visitor records or schools visit form.
Means of verification	Provincial education departments reports on the number of independent schools visited
Method of calculation	Divide the number of registered independent schools visited by provincial education department officials for monitoring and support purposes by the total number of registered independent schools and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All registered independent schools to be visited by provincial education departments for oversight, monitoring, support and liaison purposes at least once a year.
Indicator responsibility	Institutional Support Management and Governance: Independent Schools or Independent Schools Programme Manager

D. Programme 4 : Public Special School Education	
Indicator title	PPM401: Percentage of learners with special needs in special schools retained in schools until age 16
Short definition	According to the Constitution and SASA, Education in South Africa is mandatory between the ages of 7 and 15, this includes Grades 1 to 9 and the government aims to ensure that no child is denied this right.
Purpose/importance	To measure access to education for special needs children and retention of these learners in the schooling system.
Policy linked to	White Paper 6
Source/collection of data	EMIS database Annual Schools Survey for Special Schools
Means of verification	Signed-off of declaration by Principal or District manager (electronic or hardcopy)
Method of calculation	Divide the total number of 7 to 16 year old learners enrolled in public Special Schools by the 7 to 16 year old learners with disability in the population and multiply by 100 as at source date.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All learners with disabilities of compulsory schools going age to attend some form of educational institution. Target for year to be met or exceeded.
Indicator responsibility	Inclusive Education Programme Manager (provinces may insert the more relevant Responsibility Manager)
Indicator title	PPM402: Percentage of special schools serving as Resource Centres
Short definition	Education White Paper 6 speaks of the "qualitative improvement of special schools for the learners that they serve and their phased conversion to special schools resource centres that provided special support to neighboring schools and are integrated into district based support team".
Purpose/importance	To measure support that the special schools resource centres offer to mainstream and full service schools as a lever in establishing an inclusive education system.
Policy linked to	White Paper 6 and Guidelines to Ensure Quality Education and Support in Special Schools and Special Schools Resource Centres
Source/collection of data	Inclusive education database
Means of verification	List of Special Schools serving as resource centres
Method of calculation	Divide the number of special schools serving as resource centres by the total number of special schools and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All special schools to serve as resource centres. Target for year to be met or exceeded.
Indicator responsibility	Inclusive Education Directorate (provinces may insert the more relevant Responsibility Manager)

E. Programme 5 : Early Childhood Development	
Indicator title	PPM501: Number of public schools that offer Grade R
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 in public schools.
Policy linked to	White Paper 5
Source/collection of data	EMIS database
Means of verification	Signed-off declaration by Principal or District Manager (electronic or hardcopy) or other formal record as determined by the Province.
Method of calculation	Record the number of public schools (ordinary and special) that offer Grade R
Data limitations	None
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. Target for year to be met or exceeded.
Indicator responsibility	EMIS Directorate
Indicator title	PPM502: Percentage of Grade 1 learners who have received formal Grade R education
Short definition	Number of Grade 1 learners who have attended Grade R expressed as a percentage of total number of learner enrolled in Grade 1 for the first time excluding learners who are repeating.
Purpose/importance	This indicator measures the readiness of learners entering the schooling system and assesses children who are exposed to Early Childhood Development stimuli.
Policy linked to	White Paper 5 and MTSF
Source/collection of data	EMIS database
Means of verification	Signed-off declaration by Principal or District Manager (electronic or hardcopy)
Method of calculation	Divide the number of learners enrolled in public ordinary schools in Grade R by the total number of learners enrolled in Grade 1 for the first time excluding learners who are repeating and multiply by 100.
Data limitations	None
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. Target for year to be met or exceeded.
Indicator responsibility	EMIS Directorate
Indicator title	PPM503: Percentage of employed ECD Practitioners with NQF level 4 and above
Short definition	Number of ECD practitioners with NQF level 4 and above employed expressed as a percentage of the total number of ECD practitioners employed in public schools or public ECD Centres. National Qualification Framework (NQF) level 4 is equivalent to the ECD practitioners with at least National Senior Certificate (NSC).
Purpose/importance	To measure some quality aspects of the provision of early childhood development education.
Policy linked to	MTSF and White Paper 5
Source/collection of data	ECD Programme Manager

Indicator title	PPM503: Percentage of employed ECD Practitioners with NQF level 4 and above
Means of verification	Database of ECD practitioners and their qualifications
Method of calculation	Divide the number of ECD practitioners that have level 4 (NSC Certificate) and above by the total number of ECD practitioners employed in the public schools or public ECD Centres and multiply by 100.
Data limitations	Some ECD practitioners are not in the PERSAL system
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All practising ECD practitioners to have NQF level 4 and above. Target for year to be met or exceeded.
Indicator responsibility	Early Childhood Development Programme Manager

F. Programme 6: Infrastructure Development

Indicator title	PPM601: Number of public ordinary schools provided with water supply
Short definition	Total number of public ordinary schools provided with water. This includes water tanks or boreholes or tap water. This measure applies to existing schools and excludes new schools.
Purpose/importance	To measure the plan to provide access to water in the year concerned
Policy linked to	Schools Infrastructure Provision
Source/collection of data	NEIMS or School Infrastructure database
Means of verification	Completion certificates
Method of calculation	Record all public ordinary schools that have been provided with water.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have access to water. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Indicator title	PPM602: Number of public ordinary schools provided with electricity supply
Short definition	Total number of public ordinary schools provided with electricity. This measure applies to existing schools and excludes new schools. Definition: Schools with electricity refers to schools that have any source of electricity including Eskom Grid, solar panels and generators.
Purpose/importance	To measure access to electricity
Policy linked to	Schools Infrastructure Provision
Source/collection of data	NEIMS or School Infrastructure database
Means of verification	Completion certificate
Method of calculation	Record all public ordinary schools that were provided with electricity.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual

Indicator title	PPM603: Number of public ordinary schools supplied with sanitation facilities
New indicator	No
Desired performance	All public ordinary schools to have access to electricity. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Short definition	Total number of public ordinary schools provided with sanitation facilities. This measure applies to existing schools and excludes new schools. Sanitation facility: 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 access to sanitation facilities
Policy linked to	Schools Infrastructure Provision
Source/collection of data	NEIMS or School Infrastructure database
Means of verification	Completion certificate
Method of calculation	Record all public ordinary schools provided with sanitation facilities
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have access to sanitation facilities. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate/ Infrastructure Development Unit
Indicator title	PPM604: Number of classrooms built in public ordinary schools
Short definition	Number of classrooms built and provided to public ordinary schools. These include additional classrooms or mobile classes in existing schools and new schools. Classrooms: Rooms where teaching and learning occurs, but which are not designed for special instructional activities. This indicator excludes specialist rooms.
Purpose/importance	To measure access to the appropriate learning environment and infrastructure in schools
Policy linked to	Guidelines Relating to Planning for Public School Infrastructure
Source/collection of data	NEIMS or School Infrastructure database Completion certificates of schools supplied with classrooms. List of schools indicating classrooms delivered per school
Means of verification	Completion certificate or practical completion certificate plus snag list
Method of calculation	Record the total number of classrooms built
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have adequate numbers of classrooms. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit

Indicator title	PPM605: Number of specialist rooms built in public ordinary schools
Short definition	Total number of specialist rooms built in public ordinary schools. These include additional specialist rooms in the existing schools and new schools. Specialist room 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 604) 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 linked to	Guidelines Relating To Planning For Public School Infrastructure
Source/collection of data	NEIMS or School Infrastructure database or Completion certificates of schools supplied with specialist rooms or List of schools indicating classrooms delivered per school.
Means of verification	Completion Certificate
Method of calculation	Record the total number of specialist rooms built
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have libraries, resource centre etc. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Indicator title	PPM606: Number of new schools completed and ready for occupation (includes replacement schools)
Short definition	Total number of public ordinary schools built in a given year. These include both new and replacement schools built and completed through Accelerated Schools Infrastructure Development Initiative (ASIDI) programme or through Education Infrastructure Grant (EIG) programme
Purpose/importance	To measure access to education through provision of appropriate schools infrastructure.
Policy linked to	Guidelines Relating To Planning For Public School Infrastructure
Source/collection of data	NEIMS or School Infrastructure database
Means of verification	Completion Certificate or practical completion certificate plus snag list
Method of calculation	Count the total number of new schools completed
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All children to have access to public ordinary schools with basic services and appropriate infrastructure. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit

Indicator title	PPM607: Number of new schools under construction (includes replacement schools)
Short definition	Total number of public ordinary schools under construction includes replacement schools and schools being built through Accelerated Schools Infrastructure Development Initiative (ASIDI) programme or through Education Infrastructure Grant (EIG) programme. Under construction means any kind of work started towards building a school such as laying of a building foundation.
Purpose/importance	To measure availability and provision of education through provision of more schools in order to provide the appropriate learning and teaching.
Policy linked to	Guidelines Relating To Planning For Public School Infrastructure
Source/collection of data	NEIMS or School Infrastructure database or Completion certificates of new schools
Means of verification	Supply Chain Management Documents or Procurement Documents
Method of calculation	Record the total number of schools under construction including replacement schools
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Public ordinary schools to cater for learner numbers and meet required standards. In the year concerned the building targets should be met or exceeded so there are no lags in the provision of adequate accommodation.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Indicator title	PPM608: Number of Grade R classrooms built
Short definition	Total number of classrooms built to accommodate Grade R learners.
Purpose/importance	To measure expansion of the provision of early childhood development
Policy linked to	Guidelines on Schools Infrastructure
Source/collection of data	NEIMS or Infrastructure database Completion certificates of new schools
Means of verification	Completion Certificate or practical completion certificate plus snag list
Method of calculation	Record the total number of Grade R classrooms built
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools with Grade 1 to have a Grade R classroom(s).
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Indicator title	PPM609: Number of hostels built
Short definition	Number of hostels built in the public ordinary schools.
Purpose/importance	To measure access to education for learners who travel long distances
Policy linked to	Guidelines on Schools Infrastructure
Source/collection of data	NEIMS or Infrastructure database Completion certificates of new schools
Means of verification	Completion Certificate or practical completion certificate plus snag list
Method of calculation	Count the total number of hostels built in public ordinary schools

Indicator title	PPM609: Number of hostels built
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All children to have access to education regardless of geographical location. Target for year to be met or exceeded.
Indicator responsibility	Schools Infrastructure Directorate / Infrastructure Development Unit
Indicator title	PPM610: Number of schools undergoing scheduled maintenance
Short definition	The South African Schools Act (SASA), No 84 of 1999 defines the roles of the Department of Basic Education (Provincial, District, Circuit, Schools Governing Body and Schools Principal) to maintain and improve the schools property and buildings and grounds occupied by the schools, including schools hostels.
Purpose/importance	Routine maintenance of schools facilities in our country is generally unacceptable, resulting in further deterioration over time. The ongoing neglect exposes learners to danger, de-motivates educators and cost the state more and more over time as buildings collapse.
Policy linked to	SASA
Source/collection of data	NEIMS or School Infrastructure database
Means of verification	Database of schools undergoing scheduled maintenance
Method of calculation	Record total number of schools undergoing scheduled maintenance
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Schools to be conducive for learning and teaching
Indicator responsibility	NEIMS/ Schools Infrastructure Directorate / Infrastructure Development Unit

G. Programme 7: Examination and Education Related Services

Indicator title	PPM 701: Percentage of learners who passed National Senior Certificate (NSC)
Short definition	Total number of NSC learners who passed in the National Senior Certificate (NSC) examination expressed as a percentage of the total number of learners who wrote the National Senior Certificate.
Purpose/importance	To measure the efficiency of the schooling system
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	National Senior Certificate database
Means of verification	List of National Senior Certificate learners
Method of calculation	Divide the number of learners who passed NSC examinations by the total number of learners who wrote the National Senior Certificate (NSC) and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No

Indicator title	PPM 701: Percentage of learners who passed National Senior Certificate (NSC)
Desired performance	To increase the number of Grade 12 learners that are passing the NSC examinations.
Indicator responsibility	Examinations and Assessments Directorate
Indicator title	PPM 702: Percentage of Grade 12 learners passing at bachelor level
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 expressed as a percentage of the total number of learners who wrote NSC examinations.
Purpose/importance	To measure quality aspects of NSC passes
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	National Senior Certificate database
Means of verification	List of National Senior Certificate learners
Method of calculation	Divide the number of Grade 12 learners who achieved a Bachelor pass in the National Senior Certificate by the total number of Grade 12 learners who wrote NSC examinations and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the percentage of learners who are achieving Bachelor passes in the NSC examinations
Indicator responsibility	Examinations and Assessment Directorate
Indicator title	PPM 703: Percentage of Grade 12 learners achieving 50% or more in Mathematics
Short definition	Number of Grade 12 learners passing Mathematics with 50% or above in the NSC examinations expressed as a percentage of the total number of learners who wrote 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 linked to	MTSF and Examinations and Assessments
Source/collection of data	National Senior Certificate database
Means of verification	List of National Senior Certificate learners
Method of calculation	Divide number of Grade 12 learners who passed Mathematics in the National Senior Certificate with 50% and more by the total number of learners who wrote Mathematics in the NSC examinations and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of NSC learners who are passing Mathematics with 50% and above
Indicator responsibility	Examinations and Assessment Directorate

Indicator title	PPM 704: Percentage of Grade 12 learners achieving 50% or more in Physical Science
Short definition	Number of Grade 12 learners passing Physical Science with 50% or more in the NSC examinations expressed as a percentage of the total number of learners who wrote 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.
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	National Senior Certificate database
Means of verification	List of National Senior Certificate learners
Method of calculation	Divide number of Grade 12 learners who passed Physical Science in the National Senior Certificate with 50% and above by the total number of learners who wrote Physical Science in the NSC examinations and multiply by 100.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of NSC learners who are passing Physical Science at 50% and above
Indicator responsibility	Examinations and Assessment Directorate
Indicator title	PPM 705: Percentage of Grade 3 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 3 learners who wrote ANA language test.
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Foundation phase.
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	Annual National Assessment database
Means of verification	List of learners who passed ANA tests
Method of calculation	Divide number of Grade 3 learners who passed ANA Language examinations at 50% and above by the total number of learners who wrote ANA Language test and multiply by 100.
Data limitations	None
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 Language examinations.
Indicator responsibility	Examinations and Assessment Directorate

Indicator title	PPM 706: Percentage of Grade 3 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 3 learners who wrote ANA Mathematics test.
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Foundation phase
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	Annual National Assessment database
Means of verification	List of learners who passed ANA tests
Method of calculation	Divide number of Grade 3 learners who passed ANA Mathematics examinations at 50% and above by the total number of learners who wrote ANA Mathematics test and multiply by 100.
Data limitations	None
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.
Indicator responsibility	Examinations and Assessment Directorate
Indicator title	PPM 707: Percentage of Grade 6 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 6 learners who wrote ANA Language test.
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	Annual National Assessment database
Means of verification	List of learners who passed ANA tests
Method of calculation	Divide number of Grade 6 learners who passed ANA Language examinations at 50% and above by the total number of learners who wrote Grade 6 ANA Language test and multiply by 100.
Data limitations	None
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.
Indicator responsibility	Examinations and Assessment Directorate

Indicator title	PPM 708: Percentage of Grade 6 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 6 learners who wrote ANA Mathematics test. .
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	Annual National Assessment database
Means of verification	List of learners who passed ANA tests
Method of calculation	Divide number of Grade 6 learners who passed ANA Mathematics examinations at 50% and above by the total number of learners who wrote Grade 6 ANA Mathematics test and multiply by 100.
Data limitations	None
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.
Indicator responsibility	Examinations and Assessment Directorate
Indicator title	PPM 709: Percentage of Grade 9 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 9 learners who wrote ANA Language test.
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase
Policy linked to	MTSF and Examinations and Assessments
Means of verification	List of learners who passed ANA tests
Source/collection of data	Annual National Assessment database
Method of calculation	Divide the number of Grade 9 learners who passed ANA Language examinations by the total number of Grade 9 learners who wrote ANA Language test and multiply by 100.
Data limitations	None
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 Home Language examinations.
Indicator responsibility	Examinations and Assessment Directorate

Indicator title	PPM 710: Percentage of Grade 9 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)
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) expressed as a percentage of the total number of Grade 9 learners who wrote ANA Mathematics test.
Purpose/importance	To measure efficiency in the schooling system with a focus on measuring competencies in the Intermediate phase.
Policy linked to	MTSF and Examinations and Assessments
Source/collection of data	Annual National Assessment database
Means of verification	List of learners who passed ANA tests
Method of calculation	Divide number of Grade 9 learners who passed ANA Mathematics examinations at 50% and above by the total number of learners who wrote Grade 9 ANA Mathematics test and multiply by 100.
Data limitations	None
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.
Indicator responsibility	Examinations and Assessment Directorate

Appendix B: Programme Performance Indicators (Provincial) – Technical Indicators

Programme 2	
Indicator title	PPI 2.1. Percentage of learners retained in the school system from Grades 10 – 12
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. Leads to an academically better prepared work force; better opportunity for learners; access to tertiary education enhanced. Reduces the vulnerability rate amongst learners.
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 Directorate Knowledge Management; Collaborative effort including many role players.

Programme 7	
Indicator title	PPI 7.1 % of learners in Grade 3 attaining acceptable outcomes in Language
Short definition	This measures the proportion of learners participating in the Grade 3 systemic tests (Language), who pass the tests. The pass mark for the tests is 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. 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 fewer than 5 learners in Grade 3 do not take part in the systemic tests.
Type of indicator	Outcomes
Calculation type	Non-cumulative

Indicator title	PPI 7.1 % of learners in Grade 3 attaining acceptable outcomes in Language
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.
Indicator title	PPI 7.2. % of learners in Grade 3 attaining acceptable outcomes in Mathematics
Short definition	This measures the proportion of learners participating in the Grade 3 systemic tests (Mathematics), who pass the tests. The pass mark for the tests is 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. 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 fewer 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.
Indicator title	PPI 7.3. % of learners in Grade 6 attaining acceptable outcomes in Language
Short definition	This measures the proportion of learners participating in the Grade 6 systemic tests (Language), who pass the tests. The pass mark for the tests is 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 intermediate 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. 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 fewer than 5 learners in Grade 6 do not take part in the systemic tests.
Type of indicator	Outcomes

Indicator title	PPI 7.3. % of learners in Grade 6 attaining acceptable outcomes in Language
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.
Indicator title	PPI 7.4. % of learners in Grade 6 attaining acceptable outcomes in Mathematics
Short definition	This measures the proportion of learners participating in the Grade 6 systemic tests (Mathematics), who pass the tests. The pass mark for the tests is 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 intermediate 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. 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 fewer 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.

Indicator title	PPI 7.5. % of learners in Grade 9 attaining acceptable outcomes in Languages
Short definition	This measures the proportion of learners participating in the Grade 9 systemic tests (Language), who pass the tests. The pass mark for the tests is 50%
Purpose/importance	The indicator shows the general level of proficiency of learners who are attending school at the senior phase. This indicator is important as it measures the effectiveness of the education system at the senior 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. 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 fewer than 5 learners in Grade 9 do not take part in the systemic tests.
Type of indicator	Outcomes

Indicator title	PPI 7.5. % of learners in Grade 9 attaining acceptable outcomes in Languages
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.
Indicator title	PPI 7.6. % of learners in Grade 9 attaining acceptable outcomes in Mathematics
Short definition	This measures the proportion of learners participating in the Grade 9 systemic tests (Mathematics), who 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 senior phase. This indicator is important as it measures the effectiveness of the education system at the senior 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. 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 fewer 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.

Appendix C: Technical Indicators for Annual Targets for Five Year Strategic Objectives

Technical Indicators for Annual Targets for Strategic Objectives

Indicator title SO 1.1.1.	Development and Implementation of Teacher Development Plan
Short definition	This tracks the inception, implementation, review and improvement of a provincial Teacher Development Plan.
Purpose/ importance	The indicator will track the development and implementation of a new Teacher Development Plan. This indicator measures the inception of a plan that links with the functions of a newly re-defined Chief Directorate and the period of consolidation and growth that marks the end of the period of curriculum review and change.
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	Provision of approved plan. Meeting of the milestones to be developed. In accordance with the timeframe the provision of milestones will be confirmed during 2016/17.
Source/collection of data	The plan will be available for scrutiny once it is developed and approved. Implementation steps will be noted and tracked. Evidence of the implementation steps will be kept on file.
Method of calculation	Evidence maintained on file.
Data limitations	None
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Meets milestones
Indicator responsibility	Management of the indicator is a function of the Curriculum and Teacher Development Chief Directorate.
Indicator title SO 1.1.2.	Number of teachers attending two week courses at the Cape Teaching and Leadership Institute
Short definition	This tracks a significant component of the provincial Teacher Development Plan.
Purpose/importance	The indicator will track the attendance of teachers undergoing training for periods of two weeks in residence at the Cape Teaching and Leadership Institute (CTLI) as part of the Teacher Development Plan. This indicator is important as it measures the participation of teachers in a systematic and funded programme to upgrade skills in areas of identified need.
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	Records of notification of selection for the programme; substitute teachers at schools; attendance records
Source/collection of data	Evidence retained at the CTLI
Method of calculation	Evidence maintained on file.
Data limitations	None
Type of indicator	Input

Indicator title SO 1.1.2.	Teachers attending two week courses at the Cape Teaching and Leadership Institute
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Attendance at courses
Indicator responsibility	Director: Cape Teaching and Leadership Institute
Indicator title SO 1.2.	Number of schools using online management services to conduct business
Short definition	Schools update information, conclude plans and make requests online to assist with planning and provisioning of resources.
Purpose/importance	The indicator will indicate the extent of compliance with data collection requirements, School Improvement Plans, requests for teaching posts, leave reporting and other administrative matters. This indicator tracks the ability of the department to conduct business with quick turnaround times and to work on the basis of reliable, current data.
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	School compliance is tracked on the Central Education Management Information System (CEMIS).
Source/collection of data	CEMIS sign-offs.
Method of calculation	Evidence available online through current data as well as the School Improvement Monitoring (SIM) programme.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Ongoing (current)
New indicator	Yes
Desired performance	Compliance. On target.
Indicator responsibility	Director: Knowledge and Information Management
Indicator title SO 2.1.	Curriculum management strategies developed and implemented
Short definition	A set of new strategies and interventions is proposed to ensure the effectiveness of teaching and the achievement of the 3 Goals of the WCED.
Purpose/importance	The indicator will track the inception, initiation, implementation, review, and refresh (over the 5 year period) of <ul style="list-style-type: none"> i. A provincial Language Strategy with specified focuses and targets. ii. A provincial Mathematics strategy with specified focuses and targets iii. A curriculum management plan for the development of Science and Technical subjects

Indicator title SO 2.1.	Curriculum management strategies developed and implemented
Purpose/importance	iv. A curriculum management plan to address specific needs in the Foundation and Intermediate Phases. v. A plan of action to support schools in the planning of curriculum offerings. This indicator specifies and ensures a targeted programme of action to ensure curriculum management and development to the benefit of schools and learners and which will map and ensure improvement in academic performance.
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	Finalisation of plans with implementation schedule, including milestones and reports.
Source/collection of data	Copies of plans and records of implementation processes e.g. communication with schools, inception of training processes, steps taken in respect of curriculum offerings at schools.
Method of calculation	Evidence maintained on file.
Data limitations	None
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Approval of plans; meeting milestones; improved academic performance and curriculum management at schools.
Indicator responsibility	Management of the indicator is a function of the Curriculum and Teacher Development Chief Directorate.

Indicator title SO 2.2.	Number of schools visited quarterly for management support
Short definition	Officials will visit schools to provide management support based on key management indicators and the needs of the schools concerned.
Purpose/importance	The indicator will track the support rendered to schools on a continuum of need and against key management indicators. This indicator tracks support on management matters, including curriculum management. The measure corresponds with national Programme Performance Measure PPM104: Number of schools visited by district officials for monitoring and support purposes . It supports the interventions under Strategic Objective 2.1.
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	School Improvement Monitoring (SIM) reports; Reports on District Education Management Information System; Records kept at school or by officials concerned.
Source/collection of data	School Improvement Monitoring (SIM) reports; Reports on District Education Management Information System; Records kept at school.
Method of calculation	Evidence maintained on CEMIS, on DEMIS and by officials and schools.
Data limitations	The data sources will vary but will, cumulatively provide ample evidence of support

Indicator title SO 2.2.	Number of schools visited quarterly for management support
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Similar to national PPM.
Desired performance	100% of schools supported by Circuit Managers and/or a Curriculum or Administrative support official
Indicator responsibility	Chief Director: Districts

Indicator title SO 2.3.	Number of schools benefiting from E-learning rollout
Short definition	To benefit from the provincial Wide Area Network (WAN) the WCED will provide Local Area Network (LAN) support and arranging for SMART classrooms. Apart from the provision of buildings, texts, teachers, funds, parental support and other social partnerships this is a specific innovation/gamechanger that will impact on achieving the three goals of the WCED.
Purpose/importance	The Objective is Ensure optimal education provision for all with a special focus on the most needy . "Provision" encompasses a range of elements from infrastructure and resources to subject materials and opportunity. The purpose of this objective is to ensure a focus on the most needy across all the elements that contribute to success. While attention will be given to all the elements (See also Programme 6 and the national Programme Performance Measure PPM207: Number of schools provided with media resources) the discrete indicator chosen for this objective is "Number of schools benefiting from E-learning rollout" The indicator will track the provision of a LAN and related equipment, software and support for schools. This indicator measures a systematic programme to enhance teaching and learning in schools.
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	Records of allocation and support provided to schools
Source/collection of data	Evidence retained by Project Manager.
Method of calculation	Evidence maintained on file.
Data limitations	None
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Target met or exceeded.
Indicator responsibility	Director: eLearning

Indicator title SO 2.4.	Provide social and financial support for schools
Short definition	Ensure support for "No Fee" schools and fee exemptions
Purpose/importance	The indicator will track the funding and social support provided to schools to strengthen the focus on learners and schools in need. This indicator is important as it measures the explicit support provided to ensure access to education.
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	This corresponds with PPM PPM210: Number of learners in public ordinary schools benefiting from the "No Fee School" policy . Records of transfers in support of the fee-exemption candidates.
Source/collection of data	Directorate records (Funds: Management Accounting)
Method of calculation	Evidence maintained on directorate records
Data limitations	None. The number of applicants for fee exemption cannot be predicted accurately as this is a factor of need and of enrolment.
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Compliance
Indicator responsibility	Funds: Management Accounting
Indicator title SO 3	See PPM302: Percentage of registered independent schools receiving subsidies
Short definition	Number of registered independent schools that are subsidised expressed as a percentage of the total number of registered independent schools. Independent Schools: 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
Means of verification	School Funding Norms and Standards database
Source/collection of data	Budget transfer documents (these documents list schools, number of learners and budget allocation).
Method of calculation	Divide the total number of registered independent schools that are subsidised by the total number of registered independent schools.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	All qualifying independent schools to be subsidised.
Indicator responsibility	Institutional Management and Governance Planning

Indicator title SO 4	See PPM201: Number of full service schools servicing learners with learning barriers
Short definition	Number of public ordinary schools that are full service schools. Full-service schools: are public ordinary schools that are specially resourced and orientated to address a range of barriers to learning in an inclusive education setting. These schools serve mainly learners with moderate learning barriers.
Purpose/importance	To measure access to public ordinary schools by learners with learning barriers. Although this objective has a number of other elements this one has been chosen as an important indicator of effectiveness of the programme overall.
Policy linkage	White Paper 6
Means of verification	Inclusive Education schools database
Source/collection of data	List of public ordinary schools converted to full service schools or public school provided with assistive devices or appropriate infrastructure.
Method of calculation	Count the total number of full service schools
Data limitations	None
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 school and that selected public ordinary schools are able to accommodate these learners.
Indicator responsibility	Inclusive Education Directorate
Indicator title SO 5	See PPM501: Number of public schools that offer Grade R
Short definition	Total number of public schools (ordinary and special) that offer Grade R.
Purpose/importance	To measure the provision of Grade R in public schools. Although this strategic objective has a number of other elements the indicator has been chosen as an important indicator of effectiveness of the programme overall.
Policy linkage	White Paper 5
Means of verification	EMIS database
Source/collection of data	Signed-off declaration by Principal and District Manager (electronic or hardcopy) or other evidence as per file material.
Method of calculation	Record the number of public schools (ordinary and special) that offer Grade R
Data limitations	None
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

Indicator title SO 6	See PPM604: Number of classrooms built in public ordinary schools
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. Classrooms: Rooms where teaching and learning occurs, but which are not designed for special instructional activities. This indicator excludes specialist rooms.
Purpose/importance	To measure access to the appropriate learning environment and infrastructure in schools. Although this strategic objective has a number of other elements this one has been chosen as an important indicator of effectiveness of the programme overall.
Policy linkage	Guidelines on School Infrastructure (to be updated)
Means of verification	NEIMS/ Infrastructure database
Source/collection of data	Completion certificate
Method of calculation	Record the total number of classrooms built
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	All public ordinary schools to have adequate numbers of classrooms.
Indicator responsibility	School Infrastructure Directorate / Infrastructure Development Unit
Indicator title SO 7	See PPM 701: Percentage of learners who passed National Senior Certificate (NSC)
Short definition	Total number of NSC learners who passed the National Senior Certificate (NSC) examination expressed as a total number of learners who wrote the National Senior Certificate.
Purpose/importance	To measure the efficiency of the schooling system. Although this strategic objective has a number of other elements this one has been chosen as an important indicator of effectiveness of the programme overall.
Policy linkage	MTSF and Examinations and Assessments
Means of verification	NSC database and technical reports
Source/collection of data	List of NSC learners
Method of calculation	Divide the number of learners who passed NSC examinations by the total number of learners who wrote the national Senior Certificate (NSC).
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To increase the number of Grade 12 learners who pass the NSC examinations.
Indicator responsibility	Examinations and Assessments Directorate

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Appendix D: Statistical Table

Statistical Table (Current Data)				
	Programme 1	Jan 2016	March 31 2016	March 31 2017
ST101	Percentage of learners in schools that are funded at a minimum level	100%	100%	100%
ST102	Percentage of schools with full set of financial management responsibilities on the basis of assessment	79.95%	79.82%	80.30%
ST103	Percentage of women in SMS positions. (Percentage of office based women in Senior Management Service)	36.17%	30.43%	36.17%
ST104	Percentage of women in Principals' posts.	29.41%	29.15%	28.97%
ST105	Percentage of women employees	66.62%	66.8%	67.14%
ST106	Number of schools compensated in terms of the fee exemption policy	548	548	551
	Programme 2	Jan 2016	March 31 2016	March 31 2017
ST201	Number of learners enrolled in public ordinary schools (Grades 1 – 12 including learners with special needs)	985 315	985 315	999 914
ST202	Number of educators employed in public ordinary schools	28 474	28 284	28 543
ST203	Number of non-educator staff employed in public ordinary schools	6 233	6 093	6 125
ST205	Number of learners with access to the National School Nutrition Programme (NSNP).	465 480	469 721	478 144
ST206	Number of learners eligible to benefit from learner transport	58 252	57 517	58 217
ST207	Number of learners with special education needs identified in public ordinary schools	4 638	4 880	4 987
ST208	Number of qualified teachers, aged 30 and below, entering the public service as teachers for the first time	1 217	764	913
ST209	Percentage of learners who are in classes with no more than 45 learners	86.44%	86.44%	95.52%
ST210	The percentage of youths who obtained a National Senior Certificate from a school ¹⁹	Not available	76.3%	71.9%
ST211	The percentage of learners in schools with at least one educator with specialist training on inclusion ²⁰	11%	Not available	10%

¹⁹ StatsSA data is used for the denominator

²⁰ Refers to training in the Screening, Identification, Assessment and Support (SIAS) policy

Statistical Table (Current Data)				
ST212	Percentage of learners having access to workbooks per grade	100%	100%	100%
ST213	Percentage of schools where allocated teaching posts are all filled	51% current	82% ²¹	82%
ST214:	Percentage of learners having access to the required textbooks in all grades and all subjects	100%	100%	100%
ST215	Number of secondary schools with an overall pass rate for the school of 60 and above in ANA (excluding Grade 12)	8 (2014)	n/a	n/a
ST216	Number of learners screened through the Integrated School Health Programme ²²	Not available	147 189	137 356
	Programme 4	Jan 2016	March 31 2016	March 31 2017
ST401	Number of learners enrolled in public special schools	18 783	18 783	18 854
ST402	Number of educators employed in public special schools	1 816	1 840	1592
ST403	Number of professional support staff employed in public special schools	Pending	38	233
ST404	Number of non-professional and non-educator staff employed in public special schools	1 000	948	923
ST405	Number of special schools	72	72	72
ST406	Number of learners in special schools provided with assistive devices	Not available	Not available	Not ²³ available
	Programme 5 (ECD)	Jan 2016	March 31 2016	March 31 2017
ST501	Number of learners enrolled in Grade R in public schools	64 648	65 183	65 488
ST502	Number of Grade R practitioners employed in public ordinary schools per quarter	Employed by SGB and not by the WCED		
ST503	Number of ECD practitioners trained	5 380	805 (Level 5 graduates)	463 (Level 5 graduates)
ST504	Number of learners enrolled in Pre-grade R	15 267	1 663 (Public schools only)	1 351 (Public schools only)

²¹ Includes permanent and contract

²² Responsibility of Department of Health

²³ Assistive devices are provided by the Department of Health

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Statistical Table (Current Data)				
	Programme 7	Jan 2016	March 31 2016	March 31 2017
ST701	Number of learners in Grade 12 who wrote National Senior Certificate (NSC) examinations	53 721	53 721	50 847
ST702	Number of learners who passed the National Senior Certificate (NSC)	45 496	45 496	43 725
ST703	Number of learners who obtained Bachelor passes in the National Senior Certificate (NSC)	22 379	22 379	20 804
ST704	Number of learners who passed Maths in the NSC examinations	12 397	12 397	12 036
ST705	Number of Grade 12 achieving 50% or more in Mathematics	6 982	6 982	7 053
ST706	Number of learners who passed Physical Science in the NSC examinations	8 813	8 813	8 239
ST707	Number of Grade 12 achieving 50% or more in Physical Science	4 840	4 840	4 663
ST708	Number of Grade 3 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)	56 243 (2014)	n/a	n/a
ST709	Number of Grade 3 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)	59 634 (2014)	n/a	n/a
ST710	Number of Grade 6 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)	45 946 (2014)	n/a	n/a
ST711	Number of Grade 6 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)	36 117 (2014)	n/a	n/a
ST712	Number of Grade 9 learners achieving 50% and above in Home Language in the Annual National Assessment (ANA)	25 317 (2014)	n/a	n/a
ST713	Number of Grade 9 learners achieving 50% and above in Mathematics in the Annual National Assessment (ANA)	4 441 (2014)	n/a	n/a
NOTE that the Annual National Assessments (ANA) were not written in the year under review. NOTE that in the case of the National Senior Certificate results the results as at the date of the January 2016 announcement of results are used.				