
Mpumalanga Provincial Government

Department of Education



Annual Report

FOR THE YEAR ENDED 31 MARCH 2006

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30 August 2006

PART 1: GENERAL INFORMATION

1. GENERAL INFORMATION

1.1 Submission of the annual report to the executive authority

The Public Finance Management Act mandates the Department of Education to provide an Annual Report at the end of each financial year. This document is a culmination of all efforts made to provide quality education and training for a better life for all, as expressed by our vision statement.

On behalf of the Department of Education, I wish to present this Annual Report to the Member of the Executive Council for Education, the Honourable MSA Masango for the financial year 2005/2006.

1.2 Introduction by the Head of the institution

Despite the numerous challenges that the Department of Education has faced during the last few years, it is pleasing to report that the Department is on track in ensuring that the "Doors of learning and culture are open to all" through addressing core focus areas, namely:

- Providing for needy children: In this regard 239 schools have been declared as no-fee schools, 492 687 learners accessed the School Nutrition Programme during 178 school days including an additional 22 days, while a further 47 739 needy learners accessed scholar transport, making it possible for children in marginalised communities to have the opportunity to free, compulsory education.
- Reaching untapped potential: In its endeavour to assist learners to tap into their hidden potential, the Department has provided career guidance services through hosting career exhibitions and through the use of the mobile unit. In addition, An Integrated Plan for Early Childhood Development has been developed in conjunction with sister departments in the Province. Extensive advocacy campaigns around ABET, ECD, HIV and AIDS programmes and Inclusive Education were also held.
- Improving governance so that school governing bodies support transformation. Training in this regard is ongoing.
- Further education and skills for a modern economy. The FET Recapitalisation process is underway with the focus on Human Resource Development to support the delivery of new and modern programmes; development of systems and procedures to run the new departmental programmes from 2007 and to support increased student enrolment; upgrading, modernizing and equipping classrooms, laboratories and workshops that will be used for the teaching of new programmes and delivery of a new curricula which has a market-related value. It is envisaged that FET Colleges will be ready by 2009 to deliver education and training that is suitable for the labour market.
- Planning for the launch of the National Institute for Higher Education is at an advanced stage with the appointment of the Board.

The Department is also proud to announce the progress related to the training and preparation for the implementation of the National Curriculum Statement. In the 2005/6 financial year the Department offered training to 3000 Grade 7 educators in the GET phase and to 6000 Grades 10-12 educators in the FET phase.

In view of and in preparation of 2010, great strides have been made related to sporting and cultural programmes in the Province. A Memorandum of Understanding has been signed between ourselves and the Departments of Culture, Sport and Recreation in order to enhance the development and participation of learners.

The challenge of improving results across the education system remains. In this regard the department has developed a learner attainment strategy which aims to improve Grade 12 results as well as results in the FET and GET phases.

In my view the biggest opportunity in the new financial year lies in the identified need for a complete re-orientation of the Department, particularly the re-engineering and the realignment of its business processes.



MR MR TYWAKADI
SUPERINTENDENT-GENERAL

1.3 Information on the Ministry

The main function of this Department is to provide quality education and training. In addition to schools and FET Colleges, Mpumalanga Regional Training Trust, a public entity also falls under the control of the Executive Authority.

During the 2005/2006 financial year, the Member of the Executive Council for Education was Honourable Siphosizwe Masango.

1.4 Mission statement

The MDOE is committed to rendering quality education and training through good governance, effective teaching and learning, skills development, involvement of stakeholders and maximum utilization of resources for socio-economic enhancement of all citizens

1.5 Legislative mandate

The Department derives its Core mandate from the Constitution.
Section 29 of the Constitution of the RSA states:

Everyone has the right:-

- to a basic education, including adult basic education; and
- to further education, which the state, through reasonable measures, must make progressively available and accessible.

Everyone has the right:-

- to receive education in the official language or languages of their choice in public educational institutions where that education is reasonably practicable. In order to ensure the effective access to, and implementation of this right the State must consider all reasonable educational alternatives, including single medium institutions, taking into account:
 - a) equity;
 - b) practicability; and
 - c) the need to redress the results of past racially discriminatory laws and practices.

Everyone has the right:-

- to establish and maintain, at their own expense, independent educational institutions that do not discriminate on the basis of race; are registered with the state; and maintain standards that are not inferior to standards at comparable public educational institutions.

The following list of Acts further elaborates the legislative mandate of the Department.

- National Education Policy Act (No. 27 of 1996):
It provides for the determination of National Policy for education; determine policy on salaries and principles that govern education.
- South African Schools Act (No. 84 of 1996):
To provide for a uniform system, for the organisation governance and funding of schools, to amend and repeal certain laws to schools, and to provide for matters connected therewith.
- Mpumalanga School Education Act, 1995:
It provides for development of regulations and policies within the province and it is in line with the South African Schools Act No. 84 of 1996.
- South African Qualifications Authority Act No. 58 of 1995:
It provides for development and implementation of a National Qualification Framework and for this purpose to establish the South African Qualifications Authority, and to provide for matters connected therewith.
- The General and Further Education and Training Quality Assurance Act (No. 58 of 2001):
To provide for the establishment, composition and functioning of the General and Further Education and Training Quality Assurance Council; to provide for Quality Assurance in General and Further Education and Training.

- Further Education and Training Act (No. 98 of 1998):
To regulate Further Education and Training and provide for the establishment, governance and funding of Public Further Education and Training institutions.
- Public Service Act of 1994:
The Public Service Regulations of 2001 set up a regulatory framework underpinning the operations of the department in the discharge of its mandate.
- Public Finance Management Act of 1999:
To regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed effectively and efficiently.
- Preferential Procurement Policy Framework Act (No.5 of 2000):
To regulate all procurement issues in the department.
- Employment of Educators Act (No. 76 of 1998):
To provide for the employment of educators by the state and for the regulation of the conditions of service, discipline, retirement and discharge of educators.
- Employment Equity Act (No. 55 of 1998):
It provides for the redress on the discriminatory laws and practices, disparities in employment occupation and income within the National Labour Market.
- Skills Development Act (No. 97 of 1998):
It provides an institutional framework to devise and implement national; sector and workplace strategies; to develop and improve the skills of the South African workforce; to integrate those strategies within the National Qualifications Framework contemplated in the South African Qualifications Authority Act 1995; to provide for learnerships that lead to recognised occupational qualifications; to provide for the financing of skills development by means of a levy grant scheme and a National Skills Fund; to provide for and regulate employment services; and to provide for matters connected therewith.
- Adult Basic Education Act (Act 52 of 2000):
To regulate adult basic education and training; to provide for the establishment, governance and funding of public adult learning centres.

PUBLIC ENTITIES:

The Department has Mpumalanga Regional Training Trust (MRTT) as a public entity. The focus of MRTT is the implementation of the SKILLS DEVELOPMENT ACT. Mpumalanga Regional Training Trust is now challenged to deliver training within a new national training policy framework, a new institutional environment and a new financing model.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7
ANNUAL FINANCIAL STATEMENTS**

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**REPORT OF THE ACCOUNTING OFFICER
for the year ended 31 March 2006**

MANAGEMENT REPORT

Report by the Accounting Officer to the Executive Authority and Mpumalanga Provincial Legislature

1. General review of the State of Financial Affairs

The Department spent 97% of its budget in the past financial year. The main reason for the under spending can be ascribed to the following:

- Remuneration of salary incentives to Public Servants Staff could not be finalized before 31 March, 2006
- The Department spent less than expected on capital infrastructure development due to the late adjudication of tenders.
- There has been invoices that were not received before closure at the end of March, 2006

The Department is still facing a big challenge regarding infrastructure development. As a means of countering the challenge, an inter-departmental Task Team was appointed with officials from both the Department of Education and the Department of Public Works, charged with the responsibility of fast-tracking the delivery of infrastructure. As a short term measure, the Department has decided to outsource construction management to three companies (one per region). These managers will monitor and manage contractors. As a medium to long term measure, the Provincial Technical Assistance Team (PTAT) will be deployed in both Departments of Education and Public Works to assist in capacity building. The induction will commence in June 2006.

The Department managed to purchase R361, 660 million worth of learner teacher support material and further managed to transport 51376 learners in rural areas who needed transport to and from schools during schools days. The Department continued to offer winter classes to Grade 12 pupils in preparation for their final examination. The Province managed to obtain a 58% overall pass rate for Grade 12 learners.

2. Service rendered by the Department

The major service rendered by the Department is that of providing education and training in public ordinary schools; schools with special needs; further education and training centres; early childhood development centres; and adult basic education and training centres. The Department is charging tariffs for the issuing of Grade 12 certificates and the remarking of examination scripts.

The Department wrote off staff debts older than three years and deceased cases which were not retrievable amounting to R4, 533,467.82 during the year under review.

3. Capacity Constraints

The Department was faced with a capacity constraint especially in the Asset Management Unit as a result of not filling key vacant posts. The post-provisioning norm as agreed upon in 2003 has been completed. The same applies to the rationalization of public servants posts at educational institutions.

**REPORT OF THE ACCOUNTING OFFICER
for the year ended 31 March 2006**

4. Utilization of Donor Funds

The Department received the following donations during the financial year under review:

- Symantec Corporation: 640 units of systemic anti-virus software to the value of R137,600
- Premier 's Office: 46 old computers and 15 old printers to the value of R87,300
- South African Police Serv.: 783 old computers to the value of R1,368,684
- MTN: 100 computers, 110 floor mounted desks, LAN & WAN and R2000 monthly allowance for e-mail & internet to ten schools to the value of R838,000
- Jutta Gariep: 250 t-shirts, 250 dry macs, catering for 250 learners as well as tokens for appreciation to the value of R16,900
- Macmillan: Books, pens and balloons to the value of R5,000
- Cambridge University: 100 T-shirts to the value of R5,000
- Oxford University: Books to the value of R3 000
- Books on wheels: 100 trophies to the value of R1 000
- South African Revenue Services.: 341 refurbished computers and 30 mounted computer desks to the value of R1,062,000
- OH Frewin: ACEES Bosberaad Programmes for 150 delegates to the value of R2,000
- Bic: Pencils, Koki Pens, Highlighters and Pens to the value of R50,000

An amount of R44 962, 09 has been donated to the Department through the National Department of Education, which is earmarked for educational projects. The money is in a savings account and will be utilized in the 2006/07 financial year.

5. Trading Entities and Public Entities

Mpumalanga Regional Training Trust (MRTT) is the only public entity attached to this Department. The main functions of the entity are to deliver technical, entrepreneurial, management and leadership skills training and placing trainees in employment. MRTT has also successfully managed the Hospitality and Tourism Academy where students are trained on hotel management, catering and environmental affairs. An amount of R21 million has been transferred to the institution during the year under review.

6. Organizations to whom Transfer Payments have been made

The Department made no transfer payment to other organizations other than educational institutions.

7. Public Private Partnerships (PPP)

The Department has representation on the Board of Trustees of the Mpumalanga Education Development Trust. The Trust and the Department are in co-operation to eliminate the backlog on educational infrastructure in the Province. The balance of the trust account as at the end of the financial year was R7,934 million (seven million nine hundred and thirty four thousand rand alone).

8. Corporate Governance Arrangements

The Internal Audit Unit conducted their functions independently and is accountable to the Accounting Officer as well as to the entire Senior Management. Their reports on investigations were submitted to the Audit Committee. All Senior Managers have completed their financial disclosure forms in the year under review.

**REPORT OF THE ACCOUNTING OFFICER
for the year ended 31 March 2006**

9. Discontinued Activities/Activities to be discontinued

No activities were discontinued during the financial year under review, and no activity will be discontinued in the near future.

10. New/Proposed Activities

The infrastructure multi-year delivery program for 2007/08 financial year will commence on a multi-year budget and delivery cycle.

11. Asset Management

The capturing of assets in the Asset Register has been completed. The Asset Management Unit has been established and the posts have already been advertised. The post of the Deputy Director and that of the Assistant Director have been filled. Compliance will be met as soon as the full complement of the staff has been appointed

12. Events after the Reporting Date

The Mbombela Municipality has decided to move John Mdhuli Primary School and Cyril Clarke Secondary School from their current location. These premises are required for the construction of a multi purpose stadium in view of the 2010 Soccer World Cup.

13. Performance Information

The overall performance of the Department can be seen in the Programme Performance as described in Part 2 of the Annual Report.

14. SCOPA Resolutions

There have been no SCOPA resolutions during the financial year under review.


15. Other

There are no other material facts or circumstances, which may have an effect on the understanding of the financial state of affairs.

**REPORT OF THE ACCOUNTING OFFICER
for the year ended 31 March 2006**

Approval

The Annual Financial Statements as set out on 37 to 86 have been approved by the Accounting Officer



MR M.R.TYWAKADI
SUPERINTENDENT GENERAL
DATE: 31 MAY, 2006

**REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON THE
FINANCIAL STATEMENTS OF VOTE 7 – DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED 31 MARCH 2006**

1. AUDIT ASSIGNMENT

The financial statements as set out on pages 37 to 86, for the year ended 31 March 2006, have been audited in terms of section 188 of the Constitution of the Republic of South Africa, 1996, read with sections 4 and 20 of the Public Audit Act, 2004 (Act No. 25 of 2004). The fixed asset opening balances have not been audited because of the timing of guidance from the National Treasury to the departments relating to the treatment, valuation and disclosure of fixed assets. These financial statements are the responsibility of the accounting officer. My responsibility is to express an opinion on these financial statements, based on the audit.

2. SCOPE

The audit was conducted in accordance with the International Standards on Auditing read with General Notice 544 of 2006, issued in Government Gazette no. 28723 of 10 April 2006 and General Notice 808 of 2006, issued in Government Gazette no. 28954 of 23 June 2006. Those standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- assessing the accounting principles used and significant estimates made by management
- evaluating the overall financial statement presentation.

I believe that the audit provides a reasonable basis for my opinion.

3. BASIS OF ACCOUNTING

The department's policy is to prepare financial statements on the modified cash basis of accounting determined by the National Treasury, as described in note 1.1 to the financial statements.

4. QUALIFICATION

4.1 Limitation of scope

4.1.1 Disclosure notes

I was unable to confirm the completeness and accuracy of the amounts below, as disclosed in the disclosure notes to the annual financial statements. This was due to the fact that adequate supporting

REPORT OF THE AUDITOR-GENERAL

for the year ended 31 March 2006

documentation and registers were not maintained and reconciliations were not performed, while the department's records did not permit the application of alternative auditing procedures.

- (a) Note 17: commitments of R139 million
- (b) Note 20: operating lease commitments of R36 million

4.1.2 Supporting documents not available

Not all information requested for audit purposes could be traced and submitted, for example:

- Journals for debt repayment and rental income (17 journals to the value of R599 298)
- Supporting documentation for asset acquisitions (21 invoices to the value of R5 329 989)
- Supporting documentation for bonus payments was not on file (15 files)

4.2 Asset management

The safeguarding of the department's physical assets, as contemplated in section 38(1)(d) of the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA) read with Treasury Regulation 10.1.1, was not adequate, as the regular updating of a fixed asset register and the unique numbering and location of all assets for identification purposes were not ensured. The physical verification procedures could not be satisfactorily completed, as certain assets were misplaced or could not be traced. Consequently, I did not obtain all the information and explanations I considered necessary to satisfy myself as to the existence of physical assets.

Furthermore, the completeness and accuracy of additions to physical assets to the value of R179 million, as per annexure 4, could not be verified, as contract documents for payments amounting to R14, 871 million could not be obtained. Not all expenditure on capital assets above R5 000 was classified as physical assets. The Logistical Information System (LOGIS) and Basic Accounting System (BAS) balances in respect of these additions during the year were not reconciled on a regular basis.

4.3 Compensation of employees

As reported in previous years, internal controls in respect of personnel administration of 35 975 employees, at an approximate cost of R4,3 billion, were ineffective or were not always adhered to. The following serve as examples:

- (a) Establishment reports did not accurately reflect the correct workplace of employees, as certain principals had not confirmed the accuracy of these reports in respect of the actual employees at their schools. This made it difficult to do a physical verification of educators.

REPORT OF THE AUDITOR-GENERAL

for the year ended 31 March 2006

- (b) Insufficient documentation was kept on files in respect of housing and other allowances as well as salary journal vouchers.

Due to the above I was unable to carry out all the audit procedures or to obtain all the information and explanations I considered necessary to satisfy myself that proper accounting records for employee costs were kept.

5. QUALIFIED AUDIT OPINION

In my opinion, except for the effect on the financial statements of the matters referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of the Department of Education at 31 March 2006 and the results of its operations and its cash flows for the year then ended, in accordance with the modified cash basis of accounting determined by the National Treasury of South Africa, as described in note 1.1 to the financial statements, and in the manner required by the PFMA.

6. EMPHASIS OF MATTER

Without further qualifying the audit opinion, attention is drawn to the following matters:

6.1 Internal audit

An effective and efficient internal audit function was not ensured, as required in terms of section 38(1)(a)(i) and (ii) of the PFMA read with Treasury Regulation 3.2. The internal audit section did not have a formal risk management plan to mitigate the risks identified in the February 2006 risk assessment workshop. This negatively affected the audit committee's ability to fulfil its mandatory function to oversee the internal audit function, evaluate internal controls and propose corrective steps.

6.2 Supply chain management

Instances of non-compliance with the bidding process were found where the adjudication committee have amended the qualifying criteria after the tender date and awarded the tenders on the revised criteria.

6.3 Payment of VAT to non-vendors

Payments amounting to R1 846 150 were made to suppliers that were not registered for VAT, despite the fact that such suppliers exceeded the Vat registration threshold.

REPORT OF THE AUDITOR-GENERAL

for the year ended 31 March 2006

6.4 Transfer payments

Transfer payments made to schools and other institutions did not conform to all the requirements of section 38(1)(j) of the PFMA. For example, subsidies of R1 084 281 were paid to institutions that had not submitted their annual expenditure reports to explain how the funds had been spent.

6.5 Accounts Receivable

The receivables stated in note 10 amount to R19, 570 million (2005: R21, 682 million). According to the year-end debtors age analysis, the amount of R7 861 782 due by employees and ex-employees has been outstanding for more than 12 months. Although some of these amounts could be recoverable, the long delay in the collection process adversely impacts on their full recovery, thereby making the recoverability of these debts doubtful.

6.6 Submission of audit report

The late submission of crucial information by the department resulted in a delay in the completion of the audit process. The completion of the audit process and the submission of the audit report to the department were therefore delayed beyond 31 July 2006, as required by section 40(1)(c) of the PFMA.

6.7 Special audit

A special forensic audit assignment on scholar transport operators commenced in 2005. The outcome of this audit will be reported on separately.

7. APPRECIATION

The assistance rendered by the staff of the department during the audit is sincerely appreciated.



B. M. M. Madlwa for Auditor-General

Nelspruit

3 August 2006



A U D I T O R - G E N E R A L

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 1 of 2005.

1. Presentation of the Financial Statements

1.1 Basis of preparation

The Financial Statements have been prepared on a modified cash basis of accounting, except where stated otherwise. The modified cash basis constitutes the cash basis of accounting supplemented with additional disclosure items. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid or when the final authorisation for payment is effected on the system (by no later than 31 March 2006).

1.2 Presentation currency

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

1.3 Rounding

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

1.4 Comparative figures

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

A comparison between actual and budgeted amounts per major classification of expenditure is included in the appropriation statement.

2. Revenue

2.1 Appropriated funds

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

Total appropriated funds are presented in the statement of financial performance.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund, unless approval has been given by the Provincial Treasury to rollover the funds to the subsequent financial year. These rollover funds form part of retained funds in the annual financial statements. Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the statement of financial position.

2.2 Departmental revenue

All departmental revenue is paid into the Provincial Revenue Fund when received, unless otherwise stated. Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the statement of financial position.

2.2.1 Tax revenue

Tax revenue consists of all compulsory unrequited amounts collected by the department in accordance with laws and or regulations (excluding fines, penalties & forfeits).

Tax receipts are recognised in the statement of financial performance when received.

2.2.2 Sales of goods and services other than capital assets

The proceeds received from the sale of goods and/or the provision of services is recognised in the statement of financial performance when the cash is received.

2.2.3 Fines, penalties & forfeits

Fines, penalties & forfeits are compulsory unrequited amounts which were imposed by a court or quasi-judicial body and collected by the department. Revenue arising from fines, penalties and forfeits is recognised in the statement of financial performance when the cash is received.

2.2.4 Interest, dividends and rent on land

Interest, dividends and rent on land is recognised in the statement of financial performance when the cash is received.

2.2.5 Sale of capital assets

The proceeds received on sale of capital assets are recognised in the statement of financial performance when the cash is received.

2.2.6 Financial transactions in assets and liabilities

Repayments of loans and advances previously extended to employees and public corporations for policy purposes are recognised as revenue in the statement of financial performance on receipt of the funds. Amounts receivable at the reporting date are disclosed in the disclosure notes to the annual financial statements.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

Cheques issued in previous accounting periods that expire before being banked is recognised as revenue in the statement of financial performance when the cheque becomes stale. When the cheque is reissued the payment is made from the allocation.

2.2.7 Gifts, donations and sponsorships (transfers received)

All cash gifts, donations and sponsorships are paid into the Provincial Revenue Fund and recorded as revenue in the statement of financial performance when received. Amounts receivable at the reporting date are disclosed in the disclosure notes to the financial statements.

All in-kind gifts, donations and sponsorships are disclosed at fair value in the Annexures to the financial statements.

2.3 Local and foreign aid assistance

Local and foreign aid assistance is recognised in the financial records when notification of the donation is received from the National Treasury or when the department directly receives the cash from the donor(s). The total cash amounts received during the year is reflected in the statement of financial performance as revenue.

All in-kind local and foreign aid assistance are disclosed at fair value in the Annexures to the annual financial statements

The cash payments made during the year relating to local and foreign aid assistance projects are recognised as expenditure in the statement of financial performance. A receivable is recognised in the statement of financial position to the value of the amounts expensed prior to the receipt of the funds.

A payable is raised in the statement of financial position where amounts have been inappropriately expensed using local and foreign aid assistance, Unutilised amounts are recognised in the statement of financial position.

3. Expenditure

3.1 Compensation of employees

Salaries and wages comprise payments to employees. Salaries and wages are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March 2006). Capitalised compensation forms part of the expenditure for capital assets in the statement of financial performance¹.

All other payments are classified as current expense.

Social contributions include the entities' contribution to social insurance schemes paid on behalf of the employee. Social contributions are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system.

¹ This accounting policy is only relevant where the department elects to capitalise the compensation paid to employees involved on capital projects.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

3.1.1 Short term employee benefits

Short term employee benefits comprise of leave entitlements (capped leave), thirteenth cheques and performance bonuses. The cost of short-term employee benefits is expensed as salaries and wages in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March 2006).

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

3.1.2 Long-term employee benefits

3.1.2.1 Termination benefits

Termination benefits such as severance packages are recognised as an expense in the statement of financial performance as a transfer when the final authorisation for payment is effected on the system (by no later than 31 March 2006).

3.1.2.2 Post employment retirement benefits

The department provides retirement benefits (pension benefits) for certain of its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions. Employer contributions to the fund are expensed when the final authorisation for payment to the fund is effected on the system (by no later than 31 March 2006). No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the Provincial Revenue Fund and not in the financial statements of the employer department.

The department provides medical benefits for certain of its employees. Employer contributions to the medical funds are expensed when the final authorisation for payment to the fund is effected on the system (by no later than 31 March 2006).

3.2 Goods and services

Payments made for goods and/or services are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March 2006). The expense is classified as capital if the goods and services were used on a capital project.

3.3 Interest and rent on land

Interest and rental payments are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March 2006). This item excludes rental for the use of buildings or other fixed structures.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

3.4 Financial transactions in assets and liabilities

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or underspending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts but amounts are disclosed as a disclosure note.

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

3.5 Unauthorised expenditure

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

Unauthorised expenditure approved with funding is recognised in the statement of financial performance when the unauthorised expenditure is approved and the related funds are received. Where the amount is approved without funding it is recognised as expenditure, subject to availability of savings, in the statement of financial performance on the date of approval.

3.6 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

3.7 Irregular expenditure

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

3.8 Transfers and subsidies

Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system (by no later than 31 March 2006).

3.9 Expenditure for capital assets

Payments made for capital assets are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March 2006).

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

4. Assets

4.1 Cash and cash equivalents

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

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.

4.2 Prepayments and advances

Amounts prepaid or advanced are recognised in the statement of financial position when the payments are made.

4.3 Receivables

Receivables included in the statement of financial position arise from cash payments made that are recoverable from another party.

Revenue receivable not yet collected is included in the disclosure notes. Amounts that are potentially irrecoverable are included in the disclosure notes.

4.4 Investments

Capitalised investments are shown at cost in the statement of financial position. Any cash flows such as dividends received or proceeds from the sale of the investment are recognised in the statement of financial performance.

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

4.5 Loans

Loans are recognised in the statement of financial position at the nominal amount. Amounts that are potentially irrecoverable are included in the disclosure notes.

4.6 Inventory

Inventories on hand at the reporting date are disclosed at cost in the disclosure notes.

5. Liabilities

5.1 Payables

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

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

5.2 Lease commitments

Lease commitments represent amounts owing from the reporting date to the end of the lease contract. These commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

Operating and finance lease commitments are expensed when the payments are made. Assets acquired in terms of finance lease agreements are disclosed in the Annexures to the financial statements.

5.3 Accruals

Accruals represent goods/services that have been received, but where no invoice has been received from the supplier at the reporting date, or where an invoice has been received but final authorisation for payment has not been effected on the system.

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

5.4 Contingent liabilities

A contingent liability 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 wholly within the control of the department; or

A contingent liability is a present obligation that arises from past events but is not recognised because:

- It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- The amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are included in the disclosure notes.

5.5 Commitments

Commitments represent goods/services that have been approved and/or contracted, but where no delivery has taken place at the reporting date.

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

6. Net Assets

6.1 Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ACCOUNTING POLICIES
for the year ended 31 March 2006**

the current reporting period. Amounts are transferred to the Provincial Revenue Fund on disposal, repayment or recovery of such amounts.

6.2 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made and recognised in a previous financial year becomes recoverable from a debtor.

7. Related party transactions

Related parties are departments that control or significantly influence the department in making financial and operating decisions. Specific information with regards to related party transactions is included in the disclosure notes.

8. Key management personnel

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department.

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

9. Public private partnerships

A public private partnership (PPP) is a commercial transaction between the department and a private party in terms of which the private party:

- Performs an institutional function on behalf of the institution; and/or
- acquires the use of state property for its own commercial purposes; and
- assumes substantial financial, technical and operational risks in connection with the performance of the institutional function and/or use of state property; and
- receives a benefit for performing the institutional function or from utilizing the state property, either by way of:
 - consideration to be paid by the department which derives from a Revenue Fund;
 - charges fees to be collected by the private party from users or customers of a service provided to them; or
 - a combination of such consideration and such charges or fees.

A description of the PPP arrangement, the contract fees and current and capital expenditure relating to the PPP arrangement is included in the disclosure notes.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**APPROPRIATION STATEMENTS
for the year ended 31 March 2006**

Appropriation per programme									
	2005/06							2004/05	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration									
Current payment	500,808	-	-	500,808	496,786	4,022	99.2%	416,136	403,640
Transfers and subsidies	2,080	-	-	2,080	1,678	402	80.7%	1,860	1,860
Payment for capital assets	5,994	-	-	5,994	5,626	368	93.9%	6,467	5,830
2. Public Ordinary School									
Current payment	4,623,969	-	(11,035)	4,612,934	4,607,342	5,592	99.9%	4,145,697	3,926,860
Transfers and subsidies	111,004	-	(1,700)	109,304	103,864	5,440	95.0%	89,681	84,356
Payment for capital assets	336,084	-	-	336,084	173,406	162,678	51.6%	218,516	129,232
3. Independent Schools									
Current payment	-	-	-	-	-	-	0.0%	-	-
Transfers and subsidies	10,063	-	-	10,063	9,462	601	94.0%	10,453	10,439
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
4. Public Special School									
Current payment	65,968	-	915	66,883	66,862	21	100.0%	56,983	56,923
Transfers and subsidies	21,400	-	300	21,700	21,720	(20)	100.1%	20,258	20,373
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
5. Further Education and Training									
Current payment	72,935	-	2,620	75,555	75,545	10	100.0%	66,531	63,722
Transfers and subsidies	45,312	-	-	45,312	45,322	(10)	100.0%	34,897	34,907
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
6. Adult Basic Education and Training									
Current payment	77,687	-	(1,200)	76,487	75,797	690	99.1%	58,602	53,508
Transfers and subsidies	339	-	-	339	192	147	56.6%	178	151
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
7. Early Childhood Development									
Current payment	27,736	-	(2,000)	25,736	22,500	3,236	87.4%	25,946	24,232
Transfers and subsidies	20,054	-	-	20,054	19,367	687	96.6%	8,807	8,840
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
8. Auxiliary and Associated Services									
Current payment	39,315	-	10,700	50,015	49,894	121	99.8%	45,306	45,315
Transfers and subsidies	2,617	-	1,400	4,017	4,009	8	99.8%	22	13
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
Subtotal	5,963,365	-	-	5,963,365	5,779,372	183,993	96.9%	5,206,340	4,870,201
Statutory Appropriation									
Current payment	691	-	-	691	685	6	99.1%	607	515
Transfers and subsidies	-	-	-	-	-	-	0.0%	-	-
Payment for capital assets	-	-	-	-	-	-	0.0%	-	-
Total	5,964,056	-	-	5,964,056	5,780,057	183,999	96.9%	5,206,947	4,870,716
Departmental receipts				19,917				23,498	
Actual amounts per Statements of Financial Performance (Total revenue)				5,983,973				5,230,445	
Actual amounts per Statements of Financial Performance (Total expenditure)					5,780,057				4,870,716

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**APPROPRIATION STATEMENTS
for the year ended 31 March 2006**

Appropriation per economic classification									
	2005/06							2004/05	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	4,348,941	-	-	4,348,941	4,324,489	24,452	99.4%	4,043,216	3,874,322
Goods and services	1,059,477	-	-	1,059,477	1,070,237	(10,760)	101.0%	771,985	699,878
Transfers and subsidies									
Provinces and municipalities	13,530	-	100	13,630	13,601	29	99.8%	-	390
Departmental agencies and accounts	2,600	-	1,400	4,000	3,989	11	99.7%	-	-
Non-profit institutions	179,191	-	-	179,191	173,144	6,047	96.6%	139,963	134,657
Households	17,548	-	(1,500)	16,048	14,880	1,168	92.7%	26,193	25,892
Payments for capital assets									
Buildings and other fixed structures	336,084	-	-	336,084	173,406	162,678	51.6%	218,516	129,232
Machinery and equipment	5,994	-	-	5,994	5,626	368	93.9%	6,467	5,830
Total	5,963,365	-	-	5,963,365	5,779,372	183,993	96.9%	5,206,340	4,870,201

Statutory Appropriation									
	2005/06							2004/05	
Details of direct changes against the National/Provincial Revenue Fund	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
Parliamentary officers	691	-	-	691	685	6	99.1%	607	515
Total	691	-	-	691	685	6	99.1%	607	515

Statutory Appropriation per economic classification									
	2005/06							2004/05	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	691	-	-	691	685	6	99.1%	607	515
Total	691	-	-	691	685	6	99.1%	607	515

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DETAIL PER PROGRAMME
for the year ended 31 March 2006

Appropriation per programme

PROGRAM 1: ADMINISTRATION	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Office of the MEC									
Current payment	2,600	-	-	2,600	3,622	(1,022)	139.3%	-	-
Transfers and subsidies	2	-	-	2	7	(5)	350.0%	-	-
1.2 Management Services									
Current payment	248,375	-	-	248,375	256,512	(8,137)	103.3%	243,831	246,789
Transfers and subsidies	121	-	-	121	1,487	(1,366)	1228.9%	1,178	1,178
1.3 Corporate Services									
Current payment	223,975	-	-	223,975	216,166	7,809	96.5%	170,305	156,793
Transfers and subsidies	1,955	-	-	1,955	180	1,775	9.2%	682	682
Payment for capital assets	5,994	-	-	5,994	5,626	368	93.9%	6,467	5,830
1.4 Human Resource Development									
Current payment	4,000	-	-	4,000	8,784	(4,784)	219.6%	2,000	58
1.5 Education Management Information Systems									
Current payment	21,858	-	-	21,858	11,702	10,156	53.5%	-	-
Transfers and subsidies	2	-	-	2	4	(2)	200.0%	-	-
Total	508,882	-	-	508,882	504,090	4,792	99.1%	424,463	411,330

Appropriation per Economic Classification

	2005/06							2004/05	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current Payments									
Compensation of employees	291,362	-	-	291,362	280,111	11,251	96.1%	270,856	229,247
Goods and services	209,446	-	-	209,446	216,675	(7,229)	103.5%	145,280	174,393
Transfers & subsidies									
Provinces & municipalities	821	-	-	821	846	(25)	103.0%	-	-
Households	1,259	-	-	1,259	832	427	66.1%	1,860	1860
Payments for capital assets									
Machinery & equipment	5,994	-	-	5,994	5,626	368	93.9%	6,467	5830
Total	508,882	-	-	508,882	504,090	4,792	99.1%	424,463	411,330

**MPUMALANGA DEPARTMENT OF EDUCATION
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**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Programme									
PROGRAM 2: PUBLIC ORDINARY SCHOOL EDUCATION	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Public Primary Schools									
Current payment	2,933,017	-	-5,935	2,927,082	2,890,583	36,499	98.8%	2,613,209	2,465,677
Transfers and subsidies	49,610	-	-1,400	48,210	72,987	(24,777)	151.4%	64,326	58,983
Payment for capital assets	84,042	-	-	84,042	66,640	17,402	79.3%	78,019	66,754
2.2 Public Secondary Schools									
Current payment	1,575,105	-	-5,100	1,570,005	1,611,090	(41,085)	102.6%	1,454,296	1,387,223
Transfers and subsidies	61,394	-	-300	61,094	30,877	30,217	50.5%	25,355	25,373
Payment for capital assets	66,383	-	-	66,383	40,613	25,770	61.2%	38,429	31,856
2.3 Human Resource Development									
Current payment	26,900	-	-	26,900	27,420	(520)	101.9%	12,213	9,372
2.4 IN School Sport and Culture									
Current payment	2,000	-	-	2,000	1,776	224	88.8%	1,900	1,892
2.5 Conditional Grant Infrastructure									
Payment for capital assets	185,659	-	-	185,659	66,153	119,506	35.6%	102,068	30,622
2.6 Conditional Grant NSNP									
Current payment	86,947	-	-	86,947	76,473	10,474	88.0%	64,079	62,696
Total	5,071,057	-	(12,735)	5,058,322	4,884,612	173,710	96.6%	4,453,894	4,140,448

Appropriation per Economical Classification									
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	3,836,575	-	-6,335	3,830,240	3,824,664	5,576	99.9%	3,581,192	3,456,620
Goods and services	787,394	-	-4,700	782,694	782,678	16	100.0%	564,505	470,240
Transfers & subsidies									
Provinces & municipalities	12,090	-	-	12,090	12,043	47	99.6%	-	390
Non-profit institutions	83,238	-	-	83,238	78,460	4,778	94.3%	66,393	61,068
Households	15,676	-	-1,700	13,976	13,361	615	95.6%	23,288	22,898
Payments for capital assets									
Buildings & other fixed structures	336,084	-	-	336,084	173,406	162,678	51.6%	218,516	129,232
Total	5,071,057	-	(12,735)	5,058,322	4,884,612	173,710	96.6%	4,453,894	4,140,448

**MPUMALANGA DEPARTMENT OF EDUCATION
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**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Programme

PROGRAM 3: Independent Schools	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
3.1 Independent Primary Schools									
Transfers and subsidies	5,536	-	-	5,536	3,980	1,556	71.9%	5,432	5,419
3.2 Independent Secondary Schools									
Transfers and subsidies	4,527	-	-	4,527	5,482	(955)	121.1%	5,021	5,020
Total	10,063	-	-	10,063	9,462	601	94.0%	10,453	10,439

Appropriation per Economical Classification

Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers & subsidies									
Non-profit institutions	10,063			10,063	9,462	601	94.0%	10,453	10,439
Total	10,063	-	-	10,063	9,462	601	94.0%	10,453	10,439

Appropriation per Programme

PROGRAM 4: Public Special School Education	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4.1 Special Schools									
Current payment	65,368	-	915	66,283	66,862	(579)	100.9%	56,383	56,923
Transfers and subsidies	21,400	-	300	21,700	21,720	(20)	100.1%	20,258	20,373
4.2 Human Resource Development									
Current payment	600	-	-	600	-	600	0.0%	600	-
Total	87,368	-	1,215	88,583	88,582	1	100.0%	77,241	77,296

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**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Economical Classification

	2005/06							2004/05	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	65,268	-	1,515	66,783	66,787	(4)	100.0%	56,383	56,910
Goods and services	700	-	-600	100	75	25	75.0%	600	13
Transfers & subsidies		-							
Provinces & municipalities	100	-	100	200	217	(17)	108.5%	-	-
Non-profit institutions	21,200	-	-	21,200	21,200	-	100.0%	20,000	20,000
Households	100	-	200	300	303	(3)	101.0%	258	373
Total	87,368	-	1,215	88,583	88,582	1	100.0%	77,241	77,296

Appropriation per Programme

PROGRAM 5: Further Education and Training	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
5.1 FET Public Institutions									
Current payment	72,435	-	2,620	75,055	74,278	777	99.0%	66,031	63,722
Transfers and subsidies	45,312	-	-	45,312	45,322	(10)	100.0%	34,897	34,907
5.2 Human Resource Development									
Current payment	500	-	-	500	1,267	(767)	253.4%	500	-
Total	118,247	-	2,620	120,867	120,867	-	100.0%	101,428	98,629

Appropriation per Economical Classification

	2005/06							2004/05	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	68,888	-	2,420	71,308	71,278	30	100.0%	60,131	59,722
Goods and services	4,047	-	200	4,247	4,267	(20)	100.5%	6,400	4,000
Transfers & subsidies									
Provinces & municipalities	226	-	-	226	229	(3)	101.3%	-	-
Non-profit institutions	44,766	-	-	44,766	44,766	-	100.0%	34,500	34,500
Households	320	-	-	320	327	(7)	102.2%	397	407
Total	118,247	-	2,620	120,867	120,867	-	100.0%	101,428	98,629

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**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Programme

PROGRAM 6: Adult Basic Education and Training	2005/06						2004/05		
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	irement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
6.1 ABET Public Centres									
Current payment	76,487	-	-1,200	75,287	69,802	5,485	92.7%	57,402	51,939
Transfers and subsidies	339	-	-	339	192	147	56.6%	178	151
6.2 Human Resource Development									
Current payment	1,200	-	-	1,200	5,995	(4,795)	499.6%	1,200	1,569
Total	78,026	-	(1,200)	76,826	75,989	837	98.9%	58,780	53,659

Appropriation per Economical Classification

	2005/06						2004/05		
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	59,957	-	-	59,957	59,320	637	98.9%	48,152	48,605
Goods and services	17,730	-	-1,200	16,530	16,477	53	99.7%	10,450	4,903
Transfers & subsidies									
Provinces & municipalities	220	-	-	220	192	28	87.3%	-	-
Households	119	-	-	119	-	119	0.0%	178	151
TOTAL	78,026	-	(1,200)	76,826	75,989	837	98.9%	58,780	53,659

**MPUMALANGA DEPARTMENT OF EDUCATION
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**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Programme

PROGRAM 7: Early Childhood Development	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
7.1 Grade R in Public Schools									
Current payment	27,536	-	-2,000	25,536	22,322	3,214	87.4%	18,870	19,042
Transfers and subsidies	11,160	-	-	11,160	111	11,049	1.0%	190	190
7.2 Pre Grade R									
Current payment	-	-	-	-	-	-	0.0%	6,876	2,609
Transfers and subsidies	-	-	-	-	-	-	0.0%	8,617	8,650
7.3 Human Resource Development									
Current payment	200	-	-	200	178	22	89.0%	200	2,581
7.4 Grade R in Community Centres									
Transfers and subsidies	8,894	-	-	8,894	19,256	(10,362)	216.5%	-	-
Total	47,790	-	(2,000)	45,790	41,867	3,923	91.4%	34,753	33,072

Appropriation per Economical Classification

	2005/06							2004/05	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	19,764	-	-	19,764	16,547	3,217	83.7%	18,870	19,042
Goods and services	7,972	-	-2,000	5,972	5,953	19	99.7%	7,076	5,190
Transfers & subsidies									
Provinces & municipalities	60	-	-	60	54	6	90.0%	-	-
Non-profit institutions	19,924	-	-	19,924	19,256	668	96.6%	8,617	8,650
Households	70	-	-	70	57	13	81.4%	190	190
Total	47,790	-	(2,000)	45,790	41,867	3,923	91.4%	34,753	33,072

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DETAIL PER PROGRAMME
for the year ended 31 March 2006**

Appropriation per Programme

PROGRAM 8: Auxiliary and Associated Services	2005/06							2004/05	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
8.1 Payment to SETA									
Current payment	-	-	-	-	-	-	0.0%	7,287	8,271
Transfers and subsidies	2,600	-	1,400	4,000	3,989	11	99.7%	-	-
8.2 Conditional Grant HIV/AIDS									
Current payment	10,317	-	-	10,317	10,541	(224)	102.2%	13,402	12,334
8.3 External Examinations									
Current payment	28,998	-	10,700	39,698	39,353	345	99.1%	24,617	24,710
Transfers and subsidies	17	-	-	17	20	(3)	117.6%	22	13
Total	41,932	-	12,100	54,032	53,903	129	99.8%	45,328	45,328

Appropriation per Economical Classification

	2005/06							2004/05	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	7,127	-	2,400	9,527	5,782	3,745	60.7%	7,632	4,176
Goods and services	32,188	-	8,300	40,488	44,112	(3,624)	109.0%	37,674	41,139
Transfers & subsidies									
Provinces & municipalities	13	-	-	13	20	(7)	153.8%	-	-
Dept agencies accounts	2,600	-	1,400	4,000	3,989	11	99.75	-	-
Households	4	-	-	4	-	4	0.0%	22	13
Total	41,932	-	12,100	54,032	53,903	129	99.8%	45,328	45,328

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE APPROPRIATION STATEMENTS
for the year ended 31 March 2006**

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

Detail of these transactions can be viewed in note 6 (Transfers and subsidies) and Annexure 1 (A-K) 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 financial transactions in assets and liabilities

Detail of these transactions per programme can be viewed in note 3.4 (Financial transactions in assets and liabilities) to the Annual Financial Statements.

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

4.1 Per Programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Programme 1 Administration	509,573	504,775	4,798	0.94%
Explanation of variance	Under expenditure	None payment of incentive bonuses.		
Programme 2 Public Ordinary Schools	5,058,322	4,884,612	173,710	3.4%
Explanation of variance	Under expenditure	None payment of incentive bonuses.		
Programme 3 Independent Schools	10,063	9,462	601	6.0%
Explanation of variance	Under expenditure	Non submission of financial statements.		
Programme 4 Public Special Schools	88,583	88,582	1	0.0%
Explanation of variance	None			

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE APPROPRIATION STATEMENTS
for the year ended 31 March 2006**

Programme 5 Further Education & Training	120,867	120,867	0	0.0%
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Explanation of variance	None			
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Programme 6 Public Special Schools	76,826	75,989	837	1.1%
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Explanation of variance	Under expenditure	Non submission of financial statements.		
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Programme 7 Early Childhood	45,790	41,867	3,923	8.6%
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Explanation of variance	Under expenditure	Number of learners decreased.		
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Programme 8 Auxiliary and Associated Services	54,032	53,903	129	0.2%
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Explanation of variance	None			
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**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE APPROPRIATION STATEMENTS
for the year ended 31 March 2006**

Per Economic classification	2005/06 R'000	2004/05 R'000
Current payment:	5,394,726	4,574,200
Compensation of employees	4,324,489	3,874,322
Goods and services	1,070,237	699,878
Interest and rent on land	-	-
Financial transactions in assets and liabilities	-	-
Transfers and subsidies:	205,614	160,939
Provinces and municipalities	13,601	390
Departmental agencies and accounts	3,989	-
Universities and Technikons	-	-
Public corporations and private enterprises	-	-
Foreign governments and international organisations	-	-
Non-profit institutions	173,144	134,657
Households	14,880	25,892
Payments for capital assets:	179,032	135,062
Buildings and other fixed structures	173,406	129,232
Machinery and equipment	5,626	5,830
Heritage assets	-	-
Biological or cultivated assets	-	-

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2006**

	<i>Note</i>	2005/06	2004/05
		R'000	R'000
REVENUE			
Annual appropriation	1	5,963,365	5,206,340
Statutory appropriation	2	691	607
Appropriation for unauthorised expenditure approved		-	-
Departmental revenue	3	19,917	23,498
TOTAL REVENUE		<u>5,983,973</u>	<u>5,230,445</u>
EXPENDITURE			
Current expenditure			
Compensation of employees	4	4,325,174	3,874,837
Goods and services	5	1,070,237	699,878
Total current expenditure		<u>5,395,411</u>	<u>4,574,715</u>
Transfers and subsidies	6	205,614	160,939
Expenditure for capital assets			
Buildings and other fixed structures	7	173,406	129,232
Machinery and equipment	7	5,626	5,830
Total expenditure for capital assets		<u>179,032</u>	<u>135,062</u>
TOTAL EXPENDITURE		<u>5,780,057</u>	<u>4,870,716</u>
SURPLUS		203,916	359,729
Reconciliation of Surplus for the year			
Voted Funds	11	183,999	336,231
Departmental Revenue	12	19,917	23,498
SURPLUS FOR THE YEAR		<u><u>203,916</u></u>	<u><u>359,729</u></u>

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**STATEMENT OF FINANCIAL POSITION
as at 31 March 2006**

	<i>Note</i>	2005/06 R'000	2004/05 R'000
ASSETS			
Current assets		129,602	347,397
Fruitless and wasteful expenditure	8	125	125
Cash and cash equivalents	9	109,907	325,590
Receivables	10	19,570	21,682
TOTAL ASSETS		<u>129,602</u>	<u>347,397</u>
LIABILITIES			
Current liabilities		125,077	343,989
Voted funds to be surrendered to the Revenue Fund	11	119,620	336,226
Departmental revenue to be surrendered to the Revenue Fund	12	1,593	4,066
Payables	13	3,864	3,697
TOTAL LIABILITIES		<u>125,077</u>	<u>343,989</u>
NET ASSETS		<u>4,525</u>	<u>3,408</u>
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		4,525	3,408
Retained funds (Legislatures/Parliament)		-	-
Revaluation reserves (Housing dept's)		-	-
TOTAL		<u>4,525</u>	<u>3,408</u>

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2006**

	<i>Note</i>	2005/06 R'000	2004/05 R'000
Capitalisation Reserves			
Opening balance		-	
Transfers:			
Movement in Equity			
Movement in Operational Funds			
Other movements			
Closing balance		-	-
Recoverable revenue			
Opening balance		3,408	3,452
Transfers		1,117	(44)
Debt written off		-	-
Debts revised	10.3	1,117	(44)
Debts recovered (included in departmental revenue)			
Debts raised			
Closing balance		4,525	3,408
Retained funds			
Opening balance		-	
Transfer from Statement of Financial Performance			
Utilised during the year			
Other			
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	
Revaluation adjustment (Housing department's)			
Transfers			
Other			
Closing balance		-	-
TOTAL		4,525	3,408

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**CASH FLOW STATEMENT
for the year ended 31 March 2006**

	<i>Notes</i>	2005/06 R'000	2004/05 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		5,919,440	5,230,445
Annual appropriated funds received	1.1	5,898,986	5,206,340
Statutory appropriated funds received		691	607
Departmental revenue received		19,763	23,498
Net (increase)/decrease in working capital		2,279	(1,532)
Surrendered to Revenue Fund		(358,616)	(90,192)
Current payments		(5,395,411)	(4,574,715)
Transfers and subsidies paid		(205,614)	(160,939)
Net cash flow available from operating activities	14	<u>(37,922)</u>	<u>403,067</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets		(179,032)	(135,062)
Payments for investments		-	-
Proceeds from sale of capital assets	3	154	-
Proceeds from sale of investments		-	-
Proceeds from sale of other financial assets		-	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
Net cash flows from investing activities		<u>(178,878)</u>	<u>(135,062)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Distribution/dividend received		-	-
Increase/(decrease) in net assets		1,117	(44)
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		<u>1,117</u>	<u>(44)</u>
Net (decrease)/increase in cash and cash equivalents		(215,683)	267,961
Cash and cash equivalents at the beginning of the period		325,590	57,629
Cash and cash equivalents at end of period	15	<u><u>109,907</u></u>	<u><u>325,590</u></u>

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

1. Annual Appropriation

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act for National Departments (Voted funds) and Provincial Departments : **

Programmes	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Appropriation received 2004/05 R'000
Administration	508,882	508,882	-	424,463
Public Ordinary School				
Education	5,058,322	4,993,943	64,379	4,453,894
Independent Schools	10,063	10,063	-	10,453
Public Special School				
Education	88,583	88,583	-	77,241
Further Education and Training	120,867	120,867	-	101,428
Adult Basic Education and Training	76,826	76,826	-	58,780
Early Childhood Development	45,790	45,790	-	34,753
Auxiliary and Associated Services	54,032	54,032	-	45,328
Total	5,963,365	5,898,986	64,379	5,206,340

Provide explanation of material variances including whether or not application will be made for a rollover.

Note

2005/06

2004/05

1.2 Conditional grants

Total grants received	<i>Annex 1A</i>	282,923	179,549
Provincial grants included in Total Grants received		-	-

1.3 Unconditional grants

Total grants received	<i>Annex 1B</i>	-	-
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** It should be noted that the Conditional grants are included in the amounts per the Total Appropriation in Note 1.1.

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

2. Statutory Appropriation

	2005/06	2004/05
President and Deputy President's salaries	-	-
Member of executive committee/parliamentary officers	691	607
Judges' and magistrates salaries	-	-
Sector education and training authorities (SETA)	-	-
National Skills Fund	-	-
Total	<u>691</u>	<u>607</u>

3. Departmental revenue to be surrendered to revenue fund

Description

(Specify material amounts separately)

	<i>Notes</i>	2005/06	2004/05
Tax revenue			
Sale of goods and services other than capital assets	3.1	6,811	7,324
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land	3.2	6,147	7,285
Sale of capital assets	3.3	154	-
Financial transactions in assets and liabilities	3.4	6,805	8,884
Transfer received	3.5	-	5
Total revenue collected		<u>19,917</u>	<u>23,498</u>
Less: Departmental Revenue Budgeted		-	-
Total		<u>19,917</u>	<u>23,498</u>

3.1 Sale of goods and services other than capital assets

	2005/06	2004/05
Sale of goods and services produced by the department	6,797	7,296
Sale by market establishment		
Administrative fees		
Other sales	6,797	7,296
Sale of scrap, waste and other used current goods	14	28
Total	<u>6,811</u>	<u>7,324</u>

3.2 Interest, dividends and rent on land

	2005/06	2004/05
Interest	6,147	7,285
Dividends		
Rent on land		
Total	<u>6,147</u>	<u>7,285</u>

**MPUMALANGA DEPARTMENT OF EDUCATION
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

3.3 Sale of capital assets

	2005/06	2004/05
Land and subsoil assets	-	-
Other capital assets	154	-
Total	<u>154</u>	<u>-</u>

**3.4 Financial transactions in assets and liabilities
Nature of loss recovered**

	2005/06	2004/05
Loans	-	-
Receivables	-	-
Other Receipts including Recoverable Revenue	6,805	8,884
Total	<u>6,805</u>	<u>8,884</u>

3.5 Transfers received

	2005/06	2004/05
Other governmental units	-	-
Universities and technikons	-	-
Public corporations and private enterprises	-	5
Total	<u>-</u>	<u>5</u>

4. Compensation of employees

	2005/06 R'000	2004/05 R'000
4.1 Salaries and Wages		
Basic salary	3,207,019	2,853,275
Performance award	16,778	8,068
Service Based	5,148	5,836
Compensative/circumstantial	81,660	45,668
Periodic payments	46,021	43,202
Other non-pensionable allowances	325,153	273,334
Total	<u>3,681,779</u>	<u>3,229,383</u>

	2005/06 R'000	2004/05 R'000
4.2 Social contributions		
4.2.1 Employer contributions		
Pension	415,258	424,416
Medical	227,296	220,268
UIF	-	-
Bargaining council	338	278
Official unions and associations	503	492
Insurance	-	-
Total	<u>643,395</u>	<u>645,454</u>

Total compensation of employees	<u>4,325,174</u>	<u>3,874,837</u>
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Average number of employees	35,975	<u>31,188</u>
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**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

5. Goods and services

	<i>Notes</i>	2005/06 R'000	2004/05 R'000
Advertising		1,605	855
Attendance fees (including registration fees)		45,689	18,263
Audit fees	5.1	2,496	-
Bank charges and card fees		633	625
Bursaries (employees)		1,796	1,275
Communication		16,800	11,905
Computer services		2,143	1,787
Consultants, contractors and special services		80,632	52,333
Entertainment		9	28
Equipment less than R5000		30,574	21,802
Government motor transport		7,576	-
Inventory	5.2	533,221	331,567
Legal fees		1,195	584
Maintenance, repairs and running cost		760	15,428
Operating leases		66,062	64,156
Plant flowers and other decorations		17	-
Printing and publications		-	3,647
Professional bodies and membership fees		11	64,177
Resettlement cost		1,664	1,105
Owned leasehold property expenditure		46,013	3,737
Transport provided as part of the departmental activities		187,218	85,443
Travel and subsistence	5.3	40,153	19,737
Venues and facilities		3,968	1,422
Protective, special clothing & uniforms		2	2
Total		<u>1,070,237</u>	<u>699,878</u>
		2005/06 R'000	2004/05 R'000
5.1 Audit fees			
Regulatory audits		2,496	-
Performance audits		-	-
Other Audits		-	-
Total Audits		<u>2,496</u>	<u>-</u>
5.2 Inventory			
Other inventory		-	392
Domestic consumables		1,553	1,406
Agricultural		-	-
Learning and teaching support material		428,763	253,496
Food and Food supplies		80,914	67,472
Fuel, oil and gas		-	13
Other consumables		-	67
Parts and other maintenance material		1,932	868
Stationery and printing		20,059	7,853
Total Inventory		<u>533,221</u>	<u>331,567</u>
5.3 Travel and subsistence			
Local		40,056	19,409
Foreign		97	328
Total travel and subsistence		<u>40,153</u>	<u>19,737</u>

**MPUMALANGA DEPARTMENT OF EDUCATION
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

6. Transfers and subsidies

		2005/06 R'000	2004/05 R'000
	<i>Notes</i>		
Provinces and municipalities	<i>Annex 1C, 1D, 1E & 1F</i>	13,601	11,945-
Departmental agencies and accounts	<i>Annex 1G</i>	3,989	
Non-profit institutions	<i>Annex 1K</i>	173,144	134,657
Households	<i>Annex 1L</i>	14,880	14,337
Total		<u>205,614</u>	<u>160,939</u>

	<i>Notes</i>	2005/06 R'000	2004/05 R'000
7. Expenditure for capital assets			
Buildings and other fixed structures	<i>Annex 4</i>	173,406	129,232
Machinery and equipment	<i>Annex 4</i>	5,626	5,830
Total		<u>179,032</u>	<u>135,062</u>

	2005/06 R'000	2004/05 R'000
8. Fruitless and wasteful expenditure		
8.1 Reconciliation of fruitless and wasteful expenditure		
Opening balance	125	915
Transfer to receivables for recovery (not condoned)	-	(790)
Fruitless and wasteful expenditure awaiting condonement	<u>125</u>	<u>125</u>

9. Cash and cash equivalents

Consolidated Paymaster General Account	109,867	325,587
Cash receipts	-	-
Disbursements	40	3
Cash on hand	-	-
Cash with commercial banks	-	-
Total	<u>109,907</u>	<u>325,590</u>

**MPUMALANGA DEPARTMENT OF EDUCATION
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

10. Receivables

					2005/06 R'000	2004/05 R'000
		Less than one year	One to three years	Older than three years	Total R'000	Total R'000
	<i>Notes</i>	R'000	R'000	R'000		
Staff debtors	10.1	2,731	438	873	4,042	10,816
Other Debtors	10.2	10,844	2,857	1,703	15,404	10,866
Claims recoverable	Annex 6	124	-	-	124	-
Total		13,699	3,295	2,576	19,570	21,682

10.1 Staff Debt

(Group major categories, but list material items)

Employees	2,261	9,223
Ex-employees	1,781	1,593
Total	4,042	10,816

10.2 Other debtors

Supplier	6,434	10,866
Consultants	7,542	-
UIF	43	-
Japanesse Donor Funding (clearing account)	392	-
Total	14,411	10,866

10.3 Debts revised

Instalments were received and not matched to be debts	1,117	(44)
Total	1,117	(44)

**2005/06
R'000** **2004/05
R'000**

11. Voted funds to be surrendered to the Revenue Fund

Opening balance	336,226	69,523
Transfer from Statement of Financial Performance	183,999	336,231
Voted funds not requested/not received	11.1 (64,379)	(5)
Paid during the year	(336,226)	(69,523)
Closing balance	119,620	336,226

11.1 Voted funds not requested/not received

Funds to be rolled over	64,771	-
Funds not to be requested	(392)	-
	64,379	-

**MPUMALANGA DEPARTMENT OF EDUCATION
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

12. Departmental revenue to be surrendered to the Revenue Fund

Opening balance	4,066	1,237
Transfer from Statement of Financial Performance	19,917	23,498
Paid during the year	(22,390)	(20,669)
Closing balance	1,593	4,066

13. Payables – current
Description

	<i>Notes</i>	30 Days R'000	30+ Days R'000	2005/06 Total R'000	2004/05 Total R'000
Advances received	13.1		3,431	3,431	3,697
Clearing accounts	13.2		433	433	-
		-	3,864	3,864	3,697

13.1 Advances received

(Identify major categories, but list material amounts)

	2005/06 R'000	2004/05 R'000
Pension debt	2,548	2,562
ACB recalls	883	1,135
Total	3,431	3,697

13.2 Clearing accounts

Description

(Identify major categories, but list material amounts)

Salary disallowance account	2	-
Salary official unions	2	-
Salary - Bargaining Council	24	-
Salary - Pension Fund	393	-
Salary – Regional Service Council	12	-
Total	433	-

14. Net cash flow available from operating activities

	<i>Notes</i>	2005/06 R'000	2004/05 R'000
Net surplus/(deficit) as per Statement of Financial Performance		203,916	359,729
Non-cash movements			
(Increase)/decrease in receivables – current		2,112	(1,532)
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		167	-
Proceeds from sale of capital assets		(154)	-
Proceeds from sale of investments		-	-
Proceeds from sale of other financial assets		-	-

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

Surrenders to Revenue Fund	(358,616)	(90,192)
Expenditure on capital assets	179,032	135,062
Voted funds not requested/not received	(64,379)	-
Other non-cash items	-	-
Net cash flow generated by operating activities	<u>(37,922)</u>	<u>403,067</u>

15. Reconciliation of cash and cash equivalents for cash flow purposes

Consolidated Paymaster General account	109,867	325,587
Fund requisition account	-	-
Cash receipts	-	-
Disbursements	40	3
Cash on hand	-	-
Cash with commercial banks	-	-
Total	<u>109,907</u>	<u>325,590</u>

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

These amounts are not recognised in the Annual Financial Statements and are disclosed to enhance the usefulness of the Annual Financial Statements.

		<i>Notes</i>	2005/06 R'000	2004/05 R'000
16. Contingent liabilities				
Liable to	Nature			
Housing loan guarantees	Employees	<i>Annex 3A</i>	46,667	54,095
Total			46,667	54,095
17. Commitments				
Current expenditure				
Approved and contracted			47,599	-
Approved but not yet contracted			-	-
			47,599	-
Capital expenditure				
Approved and contracted			91,927	89,104
Approved but not yet contracted			-	-
			91,927	89,104
Total Commitments			139,526	89,104
18. Accruals				
	30 Days R'000	30+ Days R'000	Total R'000	Total R'000
Listed by economic classification				
Compensation of employees	-	13,274	13,274	-
Goods and services	5,648	90	5,738	152,418
Transfers and subsidies	-	-	-	-
Buildings and other fixed structures	3,195	12,782	15,977	-
Machinery and equipment	-	-	-	-
Software and other intangible assets	-	-	-	-
Total	8,843	26,146	34,989	152,418

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

Listed by programme level:

Programme 1: Administration	12,637	-
Programme 2: Public ordinary schools	19,681	147,093
Programme 3: Independent schools	133	-
Programme 5: Further education and training	982	-
Programme 6: Adult basic education and training	-	5,325
Programme 8: Auxiliary and associated services	1,556	-
Total	34,989	152,418

Confirmed balances with other departments

Annex 7

Total	10	-
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19. Employee benefits

	2005/06 R'000	2004/05 R'000
Leave entitlement	32,740	25,514
Thirteenth cheque	144,946	128,966
Capped leave commitments	834,210	841,171
Total	1,011,896	995,651

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

20. Lease Commitments

20.1 Operating leases	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	2005/06 Total R'000	2004/05 Total R'000
Not later than 1 year	-	7,927	27,774	35,701	25,990
Later than 1 year and not later than 5 years				-	3,804
Later than five years				-	9,063
Total present value of lease liabilities	-	7,927	27,774	35,701	38,857

21. Receivables for departmental revenue

Sale of goods and services other than capital assets	6,811	7,324
Interest, dividends and rent on land	6,147	7,285
Sale of capital assets	154	-
Financial transactions in assets and liabilities	6,805	8,884
Transfers received	-	5
Total	19,917	23,498

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

22. Key management personnel

	No. of Individuals	Total R'000	Total R'000
Political Office Bearers (provide detail below)	1	685	644
Officials			
Level 15 to 16	1	257	620
Level 14	4	1,835	1,882
Family members of key management personnel	27		
		2,777	3,146

<p>Level 16 appointed 1 December 2005. 1 Level 14 termination date 24 December 2005. R6465.54 paid to level 13 manager for acting on level 14</p>
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**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2006**

23. Public Private Partnership

The Department and the Public Sector are currently jointly involved in the erection of public schools. There is no specific entity that has entered into an agreement to build schools. All interested parties contribute to the trust account. A board of trustees has been appointed with the Department having representatives.

The agreement does not provide for the use of government assets.

The agreement does include any rights to expected provision of service.

There is no plant or equipment involved in the agreement; only the erection of the school facility.

Facilities that are erected will be used solely for educational purposes only.

The renewal and termination options of the agreement lie solely in the hands of the Department.

The agreement existed since 1996.

There has been no change in the agreement during the financial year under review.

The agreement is of great benefit to the Department as more schools are built without over-expenditure on our budget.

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March

[illegible]

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		SPENT			2004/05
	Amount	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality	Total Available
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
Mpumalanga and Cross border	13,530	-	100	13,630	13,601	99.8%	13,630	13,601	99.8%	11,945
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
				-		0.0%			0.0%	
	13,530	-	100	13,630	13,601	99.8%	13,630	13,601	99.8%	11,945

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2006

[illegible]

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2006**

**ANNEXURE 1K
STATEMENT OF TRANSFERS TO NON-PROFIT ORGANISATIONS**

NON-PROFIT ORGANISATIONS	TRANSFER ALLOCATION				EXPENDITURE		2004/05
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Mpu. Regional Training Trust	21,000	-	-	21,000	21,000	100.0%	14,500
				-			
				-			
	21,000	-	-	21,000	21,000		14,500
Subsidies							
Section 21 Schools	81,817	1,421	-	83,238	78,460	94.3%	61,068
Independent Schools	10,063	-	-	10,063	9,462	94.0%	10,439
Special Schools	21,200	-	-	21,200	21,200	100.0%	20,000
Further Education and Training	23,766	-	-	23,766	23,766	100.0%	20,000
Early Childhood Development	19,924	-	-	19,924	19,256	96.6%	8,650
				-			
	156,770	1,421	-	158,191	152,144		120,157
Total	177,770	1,421	-	179,191	173,144		134,657

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2006

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2004/05
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
H/H Social Benefit	17,548	-	(1,500)	16,048	14,880	92.7%	14,337
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
				-		0.0%	
	17,548	-	(1,500)	16,048	14,880	92.7%	14,337

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2006**

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2006 – LOCAL

Guarantor institution	Guarantee in respect of	Original guarantee d capital amount	Opening balance 1 April 2005	Guarantees issued during the year	Guarantees released/pai d/ cancelled/re duced during the year	Guaranteed interest for year ended 31 March 2006	Closing balance 31 March 2006	Realised losses not recoverable
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor Vehicles	-	-	-	-	-	-	-
	Housing							
Standard Bank of SA Ltd	Housing	8,058	8,058	834	1,050	-	7,842	-
Nedbank LTD	Housing	4,787	4,787	592	810	-	4,569	-
First Rand Bank	Housing	5,122	5,122	291	799	-	4,614	-
United Building Society	Housing	16	16	-	-	-	16	-
Nedbank (BOE)	Housing	613	613	-	132	-	481	-
ABSA	Housing	12,251	12,251	1,036	3,719	-	9,568	-
Company Unique Finance	Housing	2,551	2,551	-	104	-	2,447	-
Old Mutual Finance	Housing	230	230	-	-	-	230	-
Allied Building Society	Housing	3	3	-	-	-	3	-
Peoples Bank Limited	Housing	2,497	2,497	-	115	-	2,382	-
Peoples Bank Limited Incor	Housing	3,555	3,555	-	346	-	3,209	-
First Rand Bank Ltd (FNB)	Housing	3,962	3,962	149	1,476	-	2,635	-
Old Mutual Bank Division	Housing	9,109	9,109	557	2,458	-	7,208	-
Hlano Financial Services	Housing	18	18	-	-	-	18	-

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2006**

VBS Mutual Bank	Housing	46	46	33	-	-	79	-
Nedcor Investment Bank	Housing	77	77	-	-	-	77	-
Mpumalanga Housing Fin.	Housing	955	955	131	68	-	1,018	-
Northern Province Devel.	Housing	10	10	26	-	-	36	-
Boe Bank Ltd	Housing	210	210	-	-	-	210	-
Green Start Home	Housing	25	25	-	-	-	25	-
		54,095	54,095	3,649	11,077	-	46,667	-
Other		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total		54,095	54,095	3,649	11,077	-	46,667	-

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

ANNEXURE 4

CAPITAL TANGIBLE ASSET MOVEMENT SCHEDULE FOR THE YEAR ENDED 31 MARCH 2006

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	129,232	173,406	-	302,638
Dwellings	-	-	-	-
Non-residential buildings	129,232	173,406	-	302,638
Other fixed structures	-	-	-	-
Heritage assets	-	-	-	-
MACHINERY AND EQUIPMENT	29,883	5,626	-	35,509
Transport assets	421	5,626	-	6,047
Specialised military assets	-	-	-	-
Computer equipment	10,999	-	-	10,999
Furniture and office equipment	12,633	-	-	12,633
Other machinery and equipment	5,830	-	-	5,830
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non regenerative resources	-	-	-	-
INVESTMENT PROPERTY				
Investment property	-	-	-	-
CULTIVATED ASSETS				
Cultivated assets	-	-	-	-
TOTAL CAPITAL ASSETS	159,115	179,032	-	338,147

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

ANNEXURE 4.1

**ADDITIONS MOVEMENT SCHEDULE FOR THE YEAR ENDED 31 MARCH
2006**

	Cash	In-Kind	Total
	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	173,406	-	173,406
Dwellings	-	-	-
Non-residential buildings	173,406	-	173,406
Other fixed structures	-	-	-
Heritage assets	-	-	-
MACHINERY AND EQUIPMENT	5,626	-	5,626
Transport assets	5,626	-	5,626
Specialised military assets	-	-	-
Computer equipment	-	-	-
Furniture and office equipment	-	-	-
Other machinery and equipment	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-
Land	-	-	-
Mineral and similar non regenerative resources	-	-	-
INVESTMENT PROPERTY			
Investment property	-	-	-
CULTIVATED ASSETS			
Cultivated assets	-	-	-
TOTAL CAPITAL ASSETS	179,032	-	179,032

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

ANNEXURE 4.2

DISPOSALS MOVEMENT SCHEDULE FOR THE YEAR ENDED 31 MARCH 2006

	Cost/Carrying Amount	Cash	Profit/(loss) on Disposal
	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	-	-	-
Dwellings	0		-
Non-residential buildings	0		-
Other fixed structures	0		-
Heritage assets	0		-
MACHINERY AND EQUIPMENT	-	154	154
Transport assets		154	154
Specialised military assets			-
Computer equipment			-
Furniture and office equipment			-
Other machinery and equipment			-
LAND AND SUBSOIL ASSETS	-	-	-
Land			-
Mineral and similar non regenerative resources			-
INVESTMENT PROPERTY			
Investment property			-
CULTIVATED ASSETS			
Cultivated assets			-
TOTAL CAPITAL ASSETS	-	154	154

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

ANNEXURE 4.3

CAPITAL TANGIBLE ASSET MOVEMENT SCHEDULE FOR THE YEAR ENDED 31 MARCH 2005

	Additions	Disposals	Total Movement
	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	129,232	-	129,323
Dwellings			
Non-residential buildings	129,232		129,323
Other fixed structures			-
Heritage assets			-
MACHINERY AND EQUIPMENT	5,830	-	5,830
Transport assets			
Specialised military assets			-
Computer equipment			-
Furniture and office equipment			-
Other machinery and equipment	5,830		5,830
LAND AND SUBSOIL ASSETS	-	-	-
Land			-
Mineral and similar non regenerative resources			-
INVESTMENT PROPERTY			
Investment property			-
CULTIVATED ASSETS			
Cultivated assets			-
TOTAL CAPITAL ASSETS	135,062	-	135,062

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

**ANNEXURE 6
INTER-GOVERNMENT RECEIVABLES**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2006	31/03/2005	31/03/2006	31/03/2005	31/03/2006	31/03/2005
	R'000	R'000	R'000	R'000	R'000	R'000
Department						
National Department of Education	124				124	-
	-				-	-
	-				-	-
	-				-	-
	124	-	-	-	124	-
Other Government Entities	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	124	-	-	-	124	-

**MPUMALANGA DEPARTMENT OF EDUCATION
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006**

**ANNEXURE 7
INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2006	31/03/2005	31/03/2006	31/03/2005	31/03/2006	31/03/2005
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Current						
Roads and Transport	10	-	-	-	10	-
					-	-
					-	-
					-	-
Subtotal	10	-	-	-	10	-
Non-current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Total	10	-	-	-	10	-
OTHER GOVERNMENT ENTITY Current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Non-current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Total	-	-	-	-	-	-



PART 3:

REPORT OF THE AUDIT COMMITTEE



REPORT OF THE AUDIT COMMITTEE

1. Overview

We are pleased to present our report for the financial year ended 31 March 2006.

2. Audit Committee members and attendance

The Audit Committee consists of the members listed hereunder and meets as often as it deems necessary as per approved terms of reference. The current audit committee was appointed on the 23rd of March 2005 and has held a minimum of 4 Audit Committee meetings during the period under review.

Name of the Member	Number of meetings attended
Prisca Nyoni (Chairperson) - External	4
Rachel Kalidass (Member) - External	4
Claudia Makwela (Member) – Dept of Finance – Resigned	0
Billy De Jager – Premier’s Officer – New Appointment – June 2006.	

3. Audit Committee responsibility

The current Audit Committee reports that it has complied with the responsibilities arising from section 51(1) (a) of the PFMA and Treasury Regulations 27.1.10. with regard to the Annual Financial Statements. The Audit Committee also reports that it has adopted the appropriate terms of reference as its audit committee charter, has regulated its affairs in compliance with charter and has discharged all its responsibilities as contained therein.

4. The effectiveness of internal control

The Mpumalanga Department of Education continues to face serious challenges on capacity building and internal audit governance review to fulfill its legislative mandate. During the last quarter of this financial year a new Head of the Department was appointed and this appointment did not result in any significant improvement of internal controls due to the fact that the new appointment needed a period of orientation, to acquaint himself to the important issues which needed to be addressed within the department.

Significant Control weaknesses also continue to be reported through both external and internal audit reports. Inadequate policies and procedures, management commitment in implementing controls and as well as organizational staffing capacity, continue to be major factors contributing to internal control weaknesses.

The new Accounting Officer and his management team have expressed the desire to have all significant issues raised in the management report addressed during the next financial year.

The Internal Audit unit continues to perform below the expected standards, due to lack of serious leadership. The skills and capacity of the Head of Internal Audit unit, continues to be questionable due to the fact that crucial issues which need to be addressed by the unit such as

the Risk Assessments, Operational Plan and Audit Methodology have not been properly completed. The Audit Committee has serious questions as to the ability of the Head of Internal Audit unit to lead the team in the governed direction of the Internal Audit Charter. Furthermore, the present team of the Internal Audit Unit lacks diversification of skills. The team is made up of 100% compliance auditors, and it lacks Computer Auditors, Forensic Auditors and Risk and Systems Specialists. This lack of diversification results in very poor coverage of audit work, including the reporting thereof.

The audit committee did not receive the department's management reports in 3 out of 4 of the sittings, due to the continuous absence of the Chief Financial Officer from the meetings. Therefore, the committee is not in a position to express their opinion on the management of Revenue and Expenditure of the department.

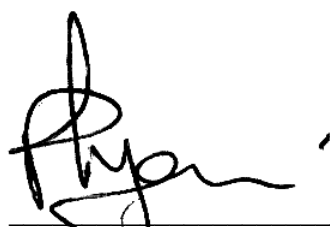
Our mission is not only to have unqualified financial statements, but to improve management controls and procedures in general, so that the Department of Education sustains a healthy and sound financial position.

5. Evaluation of Annual Financial Statements

The Audit Committee has;

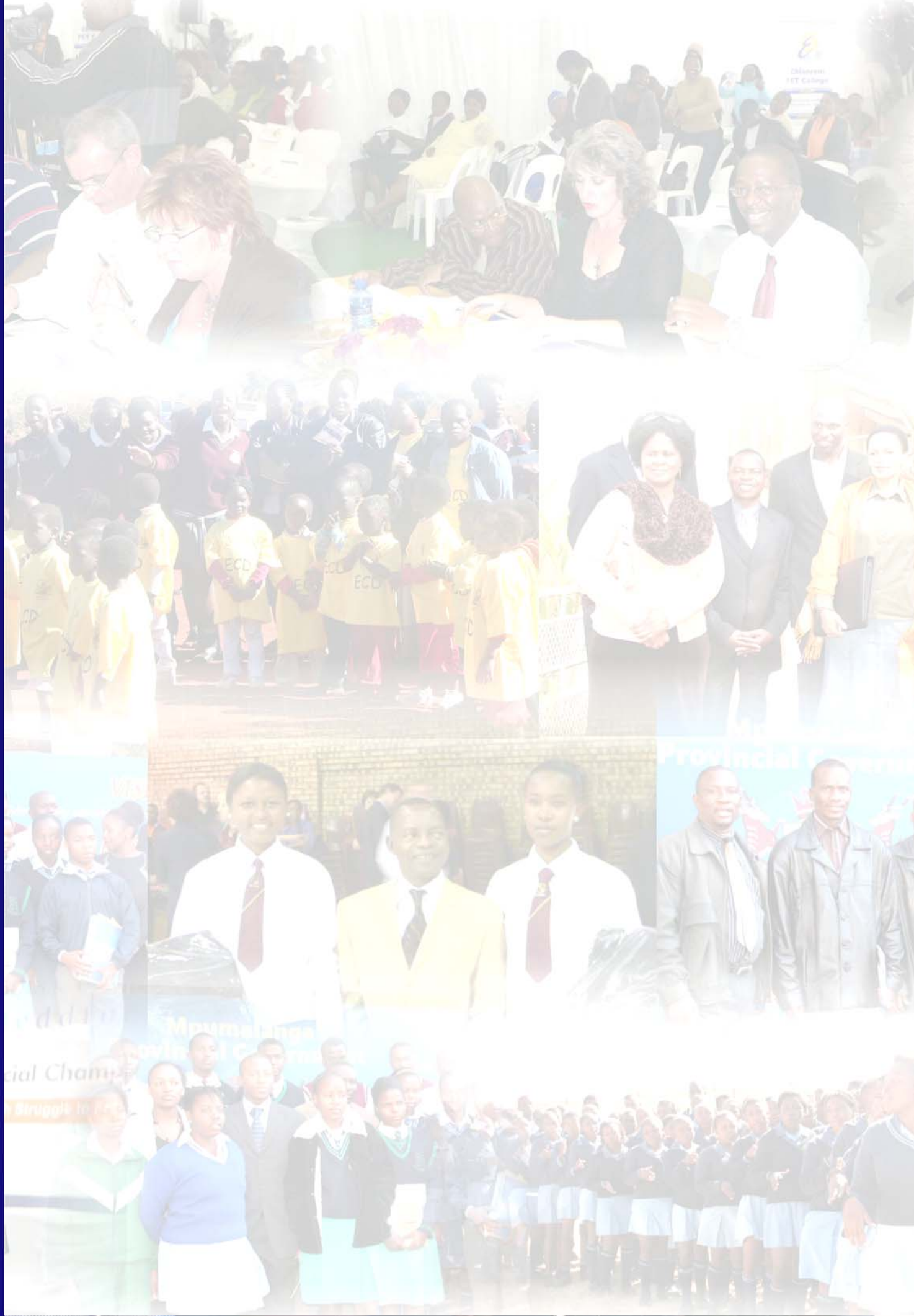
- reviewed and discussed with the Auditor-General and the Accounting Officer the audited annual financial statements to be included in the Annual Report,
- has reviewed the Auditor-General's management letter and management response, and
- reviewed significant adjustment resulting from the audit.

The Audit Committee concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.



Prisca Nyoni
Chairperson of the Audit Committee
20 August 2006







PART 2:

PROGRAMME PERFORMANCE



PART 2

PROGRAMME PERFORMANCE

The programme performance section of the Annual Report is in accordance with the strategic plans as tabled in the Legislature and provides information on the Department's performance against specified service delivery objectives and targets. The Department of Education, for 2005/06, has adopted a uniform budget and programme structure and has also customised the strategic and performance plans to reflect a minimum set of information to be contained within these plans. The sector further agreed on a minimum set of measurable objectives against which the sector would be measured.

2.1 Voted Funds

Appropriation	Main Appropriation	Adjusted Appropriation	Actual Amount Spent	Over/Under Expenditure
Provincial Equitable Share	5,542,512	5,681,133	5,626,890	54,243
Conditional Grant	194,765	282,923	153,167	129,756
Responsible Minister	Member of the Executive Council for Education			
Administering Dept	Mpumalanga Department of Education			
Accounting Officer	Superintendent General of Education			

2.2 Aim of the Vote

The aim of the Department of Education is to develop, maintain and support a South African education and training system for the 21st century.

2.3 Summary of Programmes

The Education sector adopted a uniform budget and programme structure that reflects the minimum number of programmes. These programmes and its contents are encapsulated in definitions, which explain what are to be included under each programme and sub-programme.

The activities of the Department of Education are organised in the following eight programmes:

Programme	Sub-programme
1. Administration	1.1 Office of the MEC 1.2 Corporate Services 1.3 Education Management 1.4 Human Resource Development 1.5 Conditional Grants
2. Public Ordinary School Education	2.1 Public Primary Schools 2.2 Public Secondary Schools 2.3 Professional Services 2.4 Human Resource Development 2.5 In-school Sport and Culture 2.6 Conditional Grants
3. Independent Schools	3.1 Primary Phase 3.2 Secondary Phase
4. Public Special School Education	4.1 Schools 4.2 Human Resource Development
5. Further Education and Training	5.1 Public Institutions 5.2 Youth Colleges 5.3 Human Resource Development
6. Adult Basic Education and Training	6.1 Public Centres 6.2 Human Resource Development
7. Early Childhood Development	7.1 Grade R in Public Schools 7.2 Grade R in Community Centres 7.3 Pre-grade R 7.4 Human Resource Development
8. Auxiliary and Associated Services	8.1 Payments to SETA 8.2 Conditional Grant Projects 8.3 External Examinations

2.4 Overview of the Service Delivery Environment for 2005/06.

Key challenges that impact on delivery are those reflected in Census 2001 as well as in the Labour Force Survey of 2001. In the Province, 70% of the population live in rural areas, making access to services difficult. Further, only 33 % of the population is employed with 23% of the working age population unemployed and of the total population 43, 9% are not economically active.

The low literacy levels and skills shortages are also reflective of the challenges that the province is faced with as only 5,9% of the population have tertiary qualifications while 27% of the population have no education.

In addition the province has the second highest rate of HIV and AIDS infections in the country and therefore a large number of people are affected; contributing to child-headed homes, where the priority is food and shelter. For parents and other adults in this environment to take an active role in the education of their children becomes nearly impossible.

The attempts that are being made through the School Nutrition Programme, scholar transport and no-fee schools for needy children are insufficient to relieve the socio-economic challenges that the sector is faced with.

The clients as well as the target group of the Department can only receive adequate support through interventions such as those of the Provincial Growth and Development Strategy, the EPWP and of course through practising UBUNTU.

The capacity of service providers remains a challenge as many who have won tenders are unable to meet their contractual requirements. What remains to be done in this regard is the development of a policy that will address the skills of service providers and hopefully provide a suitable remedy for those who fail to perform according to the contract awarded.

2.5 Overview of the organisational environment for 2005/06

The implementation of the Strategic Plan is the responsibility of every individual in the Department. The absence of a monitoring and evaluation component in the Department has resulted in a disjuncture between budgeted activities and actual activities. In order to accommodate this key function, the Provincial Office of the Premier has emphasised the establishment of Monitoring and Evaluation Units in all departments.

During the 2005-06 financial year, the Department was faced with the suspension of the Head of Department who was also the Accounting Officer. This led to uncertainty and lack of administrative direction until the appointment of an Acting Head of Department, who tragically died during the third quarter of 2005. The loss of the Acting Head of Department has robbed the Department of one of the longest serving members of the Senior Management of the Department in the democratic government.

The Department has undergone organisational changes with the conversion of the post of Head of Department to that of Superintendent-General. The Superintendent-General was appointed in the third quarter of 2005. The posts of three Deputy Director Generals have been approved and advertised. Appointments will be made in the near future and there is no doubt that the Department will be in a better position to improve services.



2.6 Strategic Overview and Key Policy Developments for the 2005/06 financial year

In keeping with the vision of the Freedom Charter to open the doors of learning and culture to all, the Department has committed itself to the implementation of several national policies and mandates that came into operation during the 2005-06 financial year.

No-fee schools

During the 2005-06 financial year, the Department embarked on a process of re-ranking ordinary schools based on National Criteria as follows: Income and Material Deprivation, Employment, Health Education and Living Environment. Identified no-fee schools will be gazetted and implementation will take place in the 2006-07 financial year.

FET Recapitalization programme

The Department has acceded to the call of the Minister of Education to ensure that FET Colleges are responsive to the needs of the economy.

This planning process has commenced through the FET recapitalization programme where the focus will be on:

- Human Resource Development to support the delivery of new and modern programmes
- Developing the system and procedures to run the new departmental programmes from 2007 and to support increased student enrolment
- Upgrading and modernizing classrooms, laboratories and workshops that will be used for the teaching of new programmes
- Upgrading of college sites
- The building of new classrooms, laboratories and offices where there is clear evidence of need
- Purchasing of equipment that will support teaching and learning and
- Preparing the delivery of the new curricula for FET Colleges which has a market-related value.

Co-ordination of school sport, culture, recreation, library and information services

The Provincial Departments of Culture, Sport and Recreation and Education have signed a memorandum of understanding promoting an integrated programme for school sports, culture, recreation, library and information services. The MOU seeks to:

- Identify and develop talents of learners in a variety of sporting codes
- Ensure mass participation in school sports through encouraging schools to participate in a number of sporting codes
- Introduce new sporting codes to schools that did not participate in such sporting codes before
- Introduce indigenous games to schools
- Ensure that learners in deep rural areas also play sports and
- Ascertain that sports facilities are shared among all schools.

Collective agreements

Two collective agreements were concluded in 2005.

The first referred to the provision for qualified post level 1 educators to progress to subsequent higher salary levels without having to be promoted to an available vacant post and for all educators to progress quicker to the maximum of their applicable salary scales. The Department will ensure that implementation will take place during 2006-07.

The second collective agreement is on school grading norms, specifically referring to the grading and salary level of the principal of the school. The grading of the school will be defined by the number of educator posts and this will determine the salary level of the principal in terms of a national norm.

2.7 Departmental Receipts

The extent of the Department's Own Revenue is limited, consisting mainly of commission on insurance, interest on bank account, debt collection, examination certificates and rental of property. Steps are being taken to establish a database of state property in the Department of Education, as this will help the department to determine how many tenants have formal lease agreements and follow up on defaulting tenants.

Departmental Revenue	Actual Collection 2004/05 R'000	Budgeted Collection 2005/06 R'000	Actual Collection 2005/06 R'000	% Deviation from target
Non-taxable revenue	23,498	17,384	19,917	14,6

Departmental Own Revenue	Actual Collection 2004/05	Budgeted Collection 2005/06	Actual Collection 2005/06	% Deviation from target
Programme 1	23,498	17,384	19,917	14,6
TOTAL	23,498	17,384	19,917	14,6

Specific challenges and responses

Challenge 1: None

Issues requiring ongoing attention

- Even though the Department has limited sources of own revenue, it needs to expand its scope on debt collection and rental of property.

2.8 Departmental Payments

Programmes	Voted for 2005/06	Roll-overs & adjustments	Virement	Total voted	Actual Expenditure	% Deviation from Voted
Administration	481, 573	28,000	-	509,573	504,775	1%
Public Ordinary School Education	4,886,404	184,653	(12,735)	5,058,322	4,884,612	3,4%
Independent School Subsidies	10,063	-	-	10,063	9,462	6%
Public Special School Education	77,368	10,000	1,215	88,583	88,582	0,1%
Further Education and Training	114,247	4,000	2,620	120,867	120,867	0%
Adult Basic Education and Training	73,900	4,126	(1,200)	76,826	75,989	1,1%
Early Childhood Development	57, 790	(10,000)	(2,000)	45,790	41,867	8,6%
Auxiliary and Associated Services	35,932	6,000	12,100	54,032	53,903	0,24%
TOTAL	5,737,277	226,779	-	5,964,056	5,780,057	3,1%

Specific challenges and responses

Challenge 1: Payment of invoices

Payment of invoices especially for March cannot be paid on time due to the cash basis of accounting system followed by the Department

Response to Challenge 1

The challenge will remain until such time that an accrual basis of accounting system is in place

Issues requiring ongoing attention

The Department has spent 96, 9% of its allocated budget in the 2005/06 financial year. This is an in-year increase of almost R910 million of the 2004-05 financial year. On items such as infrastructure development and scholar transport where under- and over-expenditures were incurred respectively, the Department will monitor these items constantly. The Department has instituted a monitoring mechanism in conjunction with the In-Year-Monitoring process to eliminate under- and over-expenditure.

2.9 Programme Performance

The Mpumalanga Department has provided measurable objectives for each main division within the Department's Vote in the strategic plan for the 2005/2006 financial year.

Performance measures and targets as required by Provincial Treasury and the National Departments of Education and Treasury are reflected in paragraph 2.10.

2.10 Service Delivery Achievements

Programme 1: Administration

Description of Objective and Performance	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
% of schools with Section 21 status	100%	100%	100%	0	0%
Average real per learner allocation for recurrent non-personnel items using funding supplied via the School Funding Norms	R625	R762	R762	0	0%
% of non-Section 21 schools with all LSM and other required material delivered on day one of the school year	N/A	N/A	N/A	N/A	N/A
Years input in Senior Certificate/FETC graduate	13,1	13	13	0	0%

Specific challenges and responses

Challenge 1: Spending trends
Over spending on special projects
Response to Challenge 1
Special projects will be budgeted for thorough the line function in the 2006-07 financial year
Challenge 2: Parental involvement
Insufficient parental involvement at schools
Response to Challenge 2
Izindaba and training offered on a regular basis
Challenge 3: Coordination of data
Incorrect data received from schools
Responses to Challenge 3
EMIS section to develop a system to ensure uniformity of all data
Challenge 4: Bursary programme
Insufficient funds for bursaries for full time learners
Response to Challenge 4
Existing policy is to be revised

Issues requiring ongoing attention

- Training of SMTs, SGBs, RCLs and heads of EDCs
- Continuous consultation and investigation by Ayihlome Ifunde unit
- Improvement in quality of passes, especially in the Kwa Ndebele Enclave
- Evaluation of senior management implementation plan to address Auditor Generals Report
- Monitoring of recommendations made by Internal Audit.
- Improvement in quality of results, especially the schools that recorded less than 50% Matric pass rate in 2005.

Programme 2: PUBLIC ORDINARY SCHOOL EDUCATION

Programme objective: To provide public ordinary education for Grades 1 to 12 in accordance with the South African School's Act

Sub-programme 2.1: Public Primary Phase

Programme objective: To provide specific public primary ordinary schools with resources required for Grades 1 to 7

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of public primary phase schools	1 417	1 397	1391	(6)	94%
Number of spaces provided for enrolled learners in the public primary phase	551022	578573	545900	(32 673)	5,6%
Number of educators provided at the public primary phase	16525	16988	16982	(1475)	8,6%
Learner: Educator ratio in the public primary phase	1:36	1:35	1:35,2	0,2	0,6%
Number of new classrooms built	52	487	39	(488)	92%
Learner: Classroom ratio in the public primary phase	1:43	1:42,5	1:43	0,5	11,8%
Number of new toilets built	60	762	115	(647)	84,9%
Number of schools with a water supply	3	19	9	(10)	52,6%
% of capex budget spent on maintenance	2,9%	3,5%	3,5%	0	0%
Gender parity index in public primary schools	1:1.013	1:1	1:1.012	0,012	0,2%
Number of learners in public primary schools who are challenged	11 872	15 000	12920	(2080)	13,9%
Number of ordinary full-service schools per 100,000 learners at the primary phase	254	300	270	(30)	10%
% of learner days lost due to learner absenteeism in the primary phase	5,56%	5%	4,1%	(0, 9%)	18%
% of working days lost due to educator absenteeism in the primary phase	3,1%	1%	2,8%	1,8%	180%
Repetition rate in the foundation phase	6,8%	5%	4,6%	(0, 4%)	8%
Repetition rate in the intermediate phase	6,6%	5,5%	4,1%	(1, 4%)	25,5%
Dropout rate in the foundation phase	4,23%	4%	4%	0	0%
Dropout rate in the intermediate phase	4,6%	4%	4%	0	0%
% under-aged learners in public ordinary primary schools	1,67%	1%	1,4%	0,4%	40%
% of learners in Grade 3 attaining acceptable outcomes in numeracy, literacy and life skills	91%	90%	71,7%	(18, 3%)	20,3%
% of learners in Grade 6 attaining acceptable outcomes in numeracy, literacy and life skills	92,67%	80%	65,7%	(14,3)	17,9%
Amount allocated to public ordinary primary schools for LSM (Rm)	182	228,6	228,6	0	0%

Specific challenges and responses**Challenge 1: Infrastructure**

Completion of infrastructure projects

Response to Challenge 1

Service level agreement to fast track completion

Challenge 2: Training

Insufficient training for SGBs and SMTs as well as School Administration Clerks with gaps in IT

Response to Challenge 2

Budget increase requested for 2006/07.

The process of training administrative staff in Advanced Computer skills has begun

Challenge 3: Scholar Transport

Uncontrolled increase in the number of routes and learners

Response to Challenge 3

Investigation instituted on instruction of the Office of the Premier

Challenge 4: Sport, Arts and Culture

Lack of capacity to develop sports in the province

Response to Challenge 4

Appoint a service provider to train educators and learners

Issues requiring ongoing attention

- Filling of critical posts
- Creation of database in spatial format pertaining to scholar transport
- Monitoring of roadworthiness of vehicles used to transport learners
- Promote participation in music

Sub-programme 2.2: Public Secondary Phase

Programme objective: To provide specific public secondary ordinary schools with resources required for Grades 8 to 12

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of public secondary phase schools	375	415	381	(34)	8,2%
Number of spaces provided in the public secondary phase	340 317	335 974	343 361	7387	2,2%
Number of educators provided at the public secondary phase	9 315	9 335	9196	(1375)	14,7%
Learner: Educator ratio in the public secondary phase	1:33	1:34	1:32	(2)	5,9%
Number of new classrooms built	48	139	39	(100)	71,9%
Number of new toilets built	25	820	115	(705)	86%
* Learner: Classroom ratio in the public secondary phase	1:35*	1:33,2	1:34,5	1,3	3,9%
Number of schools with a water supply	3	8	9	1	12,5%
%of capex budget spent on maintenance	3%	4%	3,9%	(0, 1%)	2,5%
Gender parity index in public ordinary schools	1:1,29	1:1,15	1:1,01	(0,14)	12,1%
% of learners in public ordinary schools who are disabled	4,2%	4%	9,7%	5,7%	142,5%
% of learner days lost due to learner absenteeism in the secondary phase	4,53%	4%	0,6%	(3, 4%)	85%
% of working days lost due to educator absenteeism in the secondary phase	3,61%	3%	2,1%	(0, 9%)	30%
Repetition rate in the public secondary phase	11,9%	10%	11,8%	1,8%	18%
Dropout rate in the public secondary phase	16,2%	10%	12,8%	2,8%	28%
% of over-aged learners in the secondary phase	17,81%	15%	12%	(3%)	20%
% learners in Grade 9 attaining acceptable educational outcomes	87,2%	80%	53,8%	(26, 2%)	32,7%
% passed in Grade 12 examinations	61,8%	66,8%	58,8%	(8%)	12%
Number of schools with a Grade 12 pass rate of less than 30%	24	0	93	93	0%
Amount allocated for LSM at public ordinary secondary schools (Rm)	125	152,4	152,4	0	0%

*Includes learners in specialised rooms and labs

Specific challenges and responses

Challenge 1: Computers in education

Integrating the use of computers in teaching and learning in schools

Response to Challenge

Plans are in place for the delivery of 700 computers to schools

Challenge 2: In school sports and culture

There is a lack of sporting facilities in most schools

Response to Challenge 2

Larger budget to be made available in order to develop sports facilities and to buy basic sports equipment for schools

Challenge 3: Extension of feeding programme to secondary schools

There is a need to provide food to needy learners at secondary school level

Response to Challenge 3

Other funding sources to be approached for extending programme to needy learners at secondary schools

Challenge 4: Learner Assessment

The new assessment approach is still a serious problem for educators

Response to Challenge 4

Continuous support and workshops are being held to assist educators on assessment issues

Challenge 5: Scholar Transport

Uncontrolled increase in the number of routes and learners

Response to Challenge 5

Investigation instituted on instruction of the Office of the Premier

Issues requiring ongoing attention

- Hosting of Sport and Cultural programmes.
- SGBs & SMTs be trained on good governance
- Infrastructure delivery

Programme 3: INDEPENDENT SCHOOLS

Programme objective: Independent schools seek to render education where there is a lack of ordinary public schools' facilities

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of independent schools	88	91	133	42	46%
Number of qualifying individual independent school learners receiving a State subsidy	9 410	9 560	9651	91	1.0%
Average real per learner subsidy	R805	R1130	R1021	(R109)	9,6%

Specific challenges and responses**Challenge 1: Subsidies**

Streamlined payment procedure of subsidies

Response to Challenge 1

Co-ordinate functions executed by the Programme Managers and Regional Directors

Challenge 2: Policies

Inconsistent policies and practices

Response to Challenge 2

Development of a comprehensive policy on independent schools

Issues requiring ongoing attention

- Provincial policy on management of independent schools
- Monitoring and evaluation of quality of services

Programme 4: PUBLIC SPECIAL SCHOOL EDUCATION

Programme objective: To provide compulsory public education in special schools in accordance with the South African Schools Act and White Paper 6 on inclusive education

Sub-programme objective: To provide specific public special schools with resources

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of public special schools (including Reform Schools)	18	18	18	0	0%
Number of learners in public special schools	3 690	2 632	3 143	(511)	19.5%

Specific challenges and responses**Challenge 1: Inaccessibility due to infrastructure needs**

Plans are in place for making schools accessible through the SGB initiatives.

Response to Challenge 1

The Directorate: Physical Resources Planning, has plans in place to increase the number of schools to be accessible

Challenge 2: Trained educators

Insufficient trained educators to deal with issues of teaching in a diverse inclusive education classroom

Response to Challenge 2

Continuous capacity building of educators on teaching methodology to effectively manage the education of learners who are deaf, blind, those with intellectual disabilities as well as learners in trauma.

Issues requiring ongoing attention

- Evaluation of applications of grade 12 applicants with special educational needs for concessions for the senior certificate examination according to policy
- Promotion and implementation of Inclusive Education policy, programmes and procedures at schools and communities
- Continuous guidance, support and empowerment of educators on issues related to disability and learning matters.

Programme 5: FURTHER EDUCATION AND TRAINING

Programme objective: To provide Further Education and Training (FET) at public FET colleges in accordance with the Further Education and Training Act.

Sub-programme 5.1: Public Institutions

Programme objective: To provide specific public FET colleges with resources.

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of Public FET colleges	3	3	3	0	0%
Number of adults enrolled at FET institutions	11 841	13 814	17 922	4,108	30%
Number of full-time equivalent enrolments in FET institutions	8 863	11 701	15 979	4,278	36,6%
% of students who are girls or women	42,7%	45%	47%	2	4,3%
% of educators who are African	43,6%	47%	52%	5	10,6%

Specific challenges and responses**Challenge 1: Infrastructure backlog: FET Colleges**

Shortage of lecturing facilities and infrastructure backlog

Response to Challenge 1

Recapitalisation programme for FET colleges from 2006-2008 will be implemented

Challenge 2: Effective FETMIS system

Lack of an effective FETMIS system (FET Management Information System)

Response to Challenge 2

Connectivity was prioritised by NDoE as part of the Recapitalisation Programme. Awaiting installation of the system in the Province

Challenge 3: Infrastructure backlog: Youth College (MRTT)

Hospitality and Tourism Academy capacity limited to 130 learners

Response to Challenge 3

Strategy in place to erect the second phase of the Tourism and Hotel Academy depending on availability of funds

Issues requiring ongoing attention:

- Improving access to FET Colleges
- Upgrading of IT system at MRTT
- Upgrading of practitioners qualifications to be in line with present dispensation (OBE).



Programme 6: ADULT BASIC EDUCATION AND TRAINING

Programme objective: To provide Adult Basic Education and Training (ABET) in accordance with the Adult Basic Education Act.

Sub-programme 6.1: Public Centres

Programme objective: To provide specific public ABET sites with resources

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
Number of registered ABET sites	276	275	253	22	8%
Numbers of learners enrolled in public ABET centres	18012	22 000	22 828	828	3,8%
% of illiterate adults in the Province enrolled in public ABET centre programmes	2,49%	3,43%	3,98%	0, 55%	16%
% success rate per output level, ABET levels 1-4	Level: 1: 56% 2: 51% 3: 61% 4: 59%	Level: 1: 90% 2: 86% 3: 79% 4: 12%	Level: 1: 60% 2: 55% 3: 60% 4: 13%	Level: 1: 30% 2: 31% 3: 19% 4: -1%	1:33,3% 2: 36% 3: 24% 4: -

Specific challenges and responses**Challenge 1: Insufficient Personnel**

Lack of staff to offer professional support to ABET educators

Response to Challenge 1

Posts at Head Office are filled, while appointments for Nkangala are awaited and interviews at Ehlanzeni and Gert Sibande Regions are pending

Challenge 2: Governance

Poor governance of ABET centres

Response to Challenge 2

Training of Centre Governing Bodies to be conducted during 2006-07

Challenge 3: Infrastructure

Space for training of adult learners in the mornings in skills programmes

Response to Challenge 3

Negotiations entered into with churches and community structures as possible venues for skills training programmes

Issues requiring ongoing attention

- Improving learner enrolment in public ABET centres
- Linking ABET to Expanded Public Works Programme
- Management and governance of ABET centres



Programme 7: EARLY CHILDHOOD DEVELOPMENT

Programme objective: To provide Early Childhood Education (ECD) at the Grade R and earlier levels in accordance with White Paper 5

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
% of 5 year olds in public funded schools Grade R	3,51%	30%	72%	42%	140%
Number of learners in education-funded community-based ECD sites	10,944	*7620	5280	2340	30,8%

* Amended Target

Specific challenges and responses**Challenge 1: Personnel**

Qualified practitioners are leaving for better offers due to the salary they receive, hence there is a need to keep training practitioners

Response to Challenge 1

As an interim solution, training sessions will be conducted. The ultimate solution is to professionalize the sector by recognizing the qualifications of ECD educators.

Challenge 2: Governance

Poor governance of ECD centres

Response to Challenge 2

SGB members of the sites that are attached to public primary schools will be trained by the Department. Site Management Committees will be trained by contracted service providers.

Issues requiring ongoing attention

- Monitoring of ECD sites
- Advocacy campaign on ECD issues
- Registration of ECD sites

Programme 8: AUXILARY AND ASSOCIATED SERVICES**Sub-Programme: External Examinations**

Programme objective: To provide for departmentally managed examination services

Description of Objective and Performance Measure	Actual Outputs 2004/05	Target Outputs 2005/06	Actual Outputs 2005/06	Deviation from Target	
				Units	%
The extent to which examinations as a whole are conducted according to relevant National policy and Provincial guidelines in terms of entries, timetabling, distribution, marking, remarking, moderation, certification and payment	98%	100%	100%	0	0%
The extent to which Provincial examination papers for Grade 12 and Grade 12 supplementary examinations are developed three (3) months prior to commencement of examinations	100%	100%	100%	0	0%

Specific challenges and responses**Challenge 1: Personnel**

Shortage of staff, particularly typists

Response to challenge 1

Posts to be created on the new structure

Challenge 2: Improvement Plans

Schools did not develop improvement plans

Response to challenge 2

Monitoring and support of school improvement plans will be conducted

Issues requiring ongoing attention

- IQMS implementation
- School improvement plans

2.11 Transfer Payments

In order to provide an effective monitoring system, the Department issues monthly cash flow statements to all managers for verification purposes. Managers are expected to study financial statements and contact the relevant Directorate for further information of clarity. Unfortunately, this does not happen resulting in the budget office having to deal with verimentation of funds on a yearly basis.

Before transfers are made, written assurance was received from the entities that effective, efficient and transparent financial management and internal control systems had been implemented.

Transfers were made to the following institutions:

NAME OF INSTITUTION	AMOUNT TRANSFERRED
Mpumalanga Regional Training Trust	21,000
Independent Schools	9,462
Special Schools	21,200
Further Education and Training Centres	23,766
Early Childhood Development Centres	19,257
Section 21 schools	77,039
TOTAL	171,724

2.12 Conditional Grants

Summary of Conditional Grants for 2005/06

Conditional Grant	Total Allocation	Total Transfers	Actual Expenditure
Infrastructure Development	185,659	57,107	66,153
HIV/AIDS	10,317	10,317	10,541
NSNP	86,947	79,282	76,473
TOTAL	282,923	146,706	153,167

a) Infrastructure Development

The 2005/06 projects were advertised in June and July 2005. The closing date for the advertised projects was 31 August 2005. A debate on the costing of projects between Department of Education and Department of Public Works started in April and was only resolved in September 2005. The Tenders were awarded in September 2005. The whole implementation process of the projects was transferred to Department of Public Works in October 2005 as per directive of the Premier. The joint bid committee (Departments of Education and Department of Public Works) awarded the outstanding 2005/06 projects from October 2005 to February 2006. For the first batch of the adjudicated projects contractors were on site in November 2005. Due to the late start of the projects, expenditure at the end of the financial year was low hence corrective measures and plans have been put in place to fast track project planning and delivery.

b) Primary School Nutrition Programme

During the 2005 – 2006 financial year, over 492 837 learners were fed extending the feeding days by 22 days to a total of 178 days. In addition 257 food gardens were established.

The challenges have been identified as follows:

- Extension of this programme to needy learners in secondary schools
- Maintaining quality and quantity of food provided and the gradual improvement of the menu.
- Water shortages

c) HIV and AIDS Programme

The National Policy on Life Skills, HIV and AIDS has succeeded in raising awareness around HIV and AIDS through training programmes for educators and learners. Educators have received intensive training on how to support infected and affected learners. There has also been increasing advocacy programmes targeting community-based organisations, faith-based organisations, non-governmental organisations and parents.

The challenge remains for the integration of Life Skills, HIV and AIDS into the curriculum, soliciting successful community implementation of HIV and AIDS programmes and providing adequate care and support to orphans and vulnerable children.

Transfers of Conditional Grants and Cash Flow Management

Transfers were made as scheduled into the account of the Department. All funds are transferred into the Department's account on provision of claims from the Department to the Provincial Treasury. Provincial Treasury did not retain any portion of the grant for administration costs incurred.

The Division of Revenue Act is being implemented in full to ensure monitoring and spending according to the business plan. Monthly reports indicating the outputs as per the business plan are available.

2.13 Capital Investment, Maintenance and Asset Management Plan

Capital Investment

Due to the differences in pricing between the Departments of Public Works and Education, projects were not awarded to contractors on time. After discussions agreement was reached around pricing.

The Department has completed the following building projects:

Classrooms - 39,
Toilets - 115 and,
Water supply to 9 schools.

It is anticipated that the completion date for the outstanding projects is August 2006

The incomplete projects impact on current expenditure due to rollovers that add to the allocated funds for this financial year. A Task team consisting of the Provincial Treasury, the Departments of Education and Public Works has been put in place to unblock the processes and enhance the delivery of projects as planned.

Maintenance Backlog

A large percentage of schools still need attention regarding maintenance. The absence of an Asset Register in the Department makes providing exact figures a challenge. The Infrastructure Maintenance Plan is to incrementally assist and capture projects that were built or renovated in the 2004 / 2005 financial year. All projects handled after this financial year will gradually be captured until all schools appear on this list stating when they are to be renovated.

Asset Management

The Departments current asset holding is as follows:

Mainstream schools	1 772
LSEN Schools	18
FET Colleges	3
ABET SITES	253
ECD Sites at primary schools	489
EMDCs	10

Immovable assets are managed through the Education Management Information System (EMIS) and the Schools Register of Needs Information System (SRNIS), which will be updated annually.

The Departmental Asset Management Component has been established with a skeleton staff. The asset register has been compiled with relevant information.

HUMAN RESOURCE MANAGEMENT

1.1 SERVICE DELIVERY

Table 1.1 Main services provided and standards

Main Services	Actual Customers	Potential Customers	Standard of Service	Actual achievement against standards
Implementation of National Curriculum Statement	Educators and learners	General public	Educators capacitated on implementation of NCS	All educators and learners conversant with NCS and implementation thereof
Implementation of White Paper No 6	Educators and learners	General public and learners	6000 educators capacitated on strategies to support learners with barriers to learning	6192 educators capacitated on best strategies to support learners with barriers to learning
Further Education and Training (FET)	Adult learners and learners aged 15 - 30	Employed learners and out of school youth	Improved placement of learners	Training offered according to labour market needs
Adult Basic Education and Training (ABET)	Adult learners	General public	Addressing poverty and illiteracy through ABET programmes	627 Learners graduated with following skills: 70 Energy; 74 Tourism; 194 Agriculture; 289 Construction; 50 Plastering; 74 Plumbing; 81 Carpentry; 84 Painting and Glazing. A total of 21883 learners have gone through ABET programmes.
Early Childhood Development (ECD)	Grade R educators and learners	Schools and general public	Provision of ECD programmes	Capacitated 500 site management committee members; Trained 750 ECD educators; Conducted Grade R Festivals as a campaign to popularise ECD programmes and promote excellence; Created job opportunities by paying stipends to 649 at public primary schools and 2354 at community based pre-schools. This is in line with EPWP.
Examinations: Grades 9 and 12 and ABET level 4	Adult and grades 9 and 12 learners	Adult learners	Exam papers set, typed, distributed, marked, moderated and certified	Smooth running of exams

TABLE 1.2 - Consultation arrangements for customers

Type of Arrangement	Actual Customers	Potential Customers	Actual Achievements
Strategic Plan for the institution	Departmental Officials and Sister Departments	Public, Labour	Strategic Plan document in place
Meetings with School Governing Bodies	School Governing Bodies	Parent community	Improved participation by parents
Radio Talk Shows	Educators, learners, parents	General public	Awareness and interaction
Workshops, conferences, summits, festivals & eisteddfods	Educators, learners & SGBs	General public	Awareness and participation
Circulars, posters, pamphlets & newsletters	School, SMTs, SGBs, educators and learners	Community	Awareness

TABLE 1.3 - Service Delivery Access Strategy

Access Strategy	Actual Achievements
Invitations through circulars	Successful attendance
The Departmental Strategic Plan is compiled and printed for the public	Input of stakeholders obtained on implementation of plans
All role players have access to information through Departmental Communication Strategy	Up to date information is available to the public and all role players are able to interact with the Department
Visits to schools and FET College, discussion with SGBs, SMTs, educators and learners	Meetings and workshops are held to outline the priorities of the Department

TABLE 1.4 - Service Information Tool

Type of Information Tool	Actual Achievements
Regular meetings and workshops on policy issues	Stakeholders are informed about policies and implementation thereof
Media, computers, posters, handouts, internet and e-mail access	Information disseminated easily and stakeholders are kept abreast of developments
Manuals, examination directives, Provincial policies, national policies	Stakeholders receive information timeously

TABLE 1.5 - Complaint Mechanism

Complaint Mechanism	Actual Achievements
Grievance procedure in place	Implementation according to outlined procedure
All complaints through correspondence via line function	Written complaints attended to on a regular basis
Ayihlome Ifunde Unit conducts research and attends to complaints	Responsive and people centred service delivery

TABLE 2.1 - Personnel costs by Programme

Programme	Total Voted Expenditure (R'000)	Compensation of Employees (R'000)	Training Expenditure (R'000)	Professional and Special Services (R'000)	Compensation of Employees as percent of Total Expenditure	Average Compensation of Employees Cost per Employee (R'000)	Employment
Programme 1: Administration	504775	280796	0	0	56%	8.00	35407
Programme 2: Public ordinary schools	4884613	3824664	0	0	78%	108.00	35407
Programme 3: Independent schools	9462	0	0	0	0%	0.00	35407
Programme 4: Public special schools	88582	66787	0	0	75%	2.00	35407
Programme 5: Further education and training	120867	71278	0	0	59%	2.00	35407
Programme 6: Adult basic education (ABET)	75989	59320	0	0	78%	2.00	35407
Programme 7: Early childhood development	41867	16547	0	0	40%	1.00	35407
Programme 8: Auxiliary & associated Services	53903	5782	0	0	11%	0.00	35407
TOTAL	5780058	4325174	0	0	75%	123.00	35407

TABLE 2.2 - Personnel costs by Salary band

Salary Bands	Compensation of Employees (R'000)	Percentage of Total Personnel Cost	Average Personnel Cost per Employee (R)	Total Compensation of Employees	Number of Employees
Lower skilled (Levels 1-2)	131779	3%	37363	4325174	3527
Skilled (Levels 3-5)	202993	4%	56532	4325174	3237
Highly skilled production (Levels 6-8)	3122587	72%	138794	4325174	22498
Highly skilled supervision (Levels 9-12)	806302	19%	135924	4325174	5932
Senior management (Levels 13-16)	33863	0%	521609	4325174	23
Other	18121	0%	1160143	4325174	7
Contract (Levels 1-2)	5226	0%	43916	4325174	119
Contract (Levels 3-5)	3395	0%	59561	4325174	57
Contract (Level 6-8)	620	0%	124000	4325174	5
Contract (Level 9-12)	288	0%	144000	4325174	2
TOTAL	4325174	98%	2421842	4325174	35407

TABLE 2.3 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Programme

Programme	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost (R'000)
Programme 1: Administration	189172	66%	6537	2%	3522	1%	12412	4%	211643
Programme 2: Public ordinary schools	2909044	75%	169	0%	46879	1%	207357	5%	3163449
Programme 3: Independent schools									
Programme 4: Public special schools	47474	71%	0	0%	718	1%	3368	5%	51560
Programme 5: Further education and training	55168	76%	0	0%	905	1%	3091	4%	59164
Programme 6: Adult basic education (ABET)	550	95%	0	0%	0	0%	0	0%	550
Programme 7: Early childhood development	20078	28%	0	0%	178	0%	933	1%	21189
Programme 8: Auxiliary & associated Services	2747	42%	621	10%	46	1%	205	3%	3619
TOTAL	3224233	92%	7327	0%	52248	2%	227366	7%	3511174

TABLE 2.4 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Salary Band

Salary bands	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost (R'000)
Lower skilled (Levels 1-2)	102891	93%	150	0%	1937	2%	5758	5%	110736
Skilled (Levels 3-5)	137734	90%	1390	1%	2886	2%	11882	8%	153892
Highly skilled production (Levels 6-8)	2360042	92%	3227	0%	38888	2%	174642	7%	2576799
Highly skilled supervision (Levels 9-12)	600922	93%	1965	0%	8228	1%	34675	5%	645790
Senior management (Levels 13-16)	7169	92%	0	0%	274	4%	361	5%	7804
Other	7051	99%	0	0%	18	0%	23	0%	7092
Contract (Level 1-2)	4557	92%	404	8%	5	1%	0	0%	4966
Contract (Level 3 - 5)	3020	93%	183	6%	6	0%	25	1%	3234
Contract (Level 6 - 8)	559	98%	8	1%	6	1%	0	0%	573
Contract (Level 9-12)	264	100%	0	0%	0	0%	0	0%	264
Periodical Remuneration	0	0%	0	0%	0	0%	0	0%	0
Abnormal Appointment	24	100%	0	0%	0	0%	0	0%	24
TOTAL	3224233	92%	7327	0%	52248	2%	227366	7%	3511174

TABLE 3.1 - Employment and Vacancies by Programme at end of period

Programme	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Programme 1: Administration	2138	1869	12.6	109
Programme 2: Public ordinary schools	32403	30820	4.9	50
Programme 4: Public special schools	892	699	21.6	1
Programme 5: Further education and training (FET)	857	724	15.5	0
Programme 6: Adult basic education (ABET)	2750	1154	58	0
Programme 7: Early childhood development (ECD)	0	114	0	114
Programme 8: Auxiliary & associated Services	52	27	48.1	0
TOTAL	39092	35407	9.4	274

TABLE 3.2 - Employment and Vacancies by Salary Band at end of period

Salary Band	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Lower skilled (Levels 1-2)	3995	3527	11.7	9
Skilled (Levels 3-5)	3507	3237	7.7	50
Highly skilled production (Levels 6-8)	24404	22498	7.8	91
Highly skilled supervision (Levels 9-12)	7077	5932	16.2	16
Senior management (Levels 13-16)	27	23	14.8	0
Other	7	7	0	0
Contract (Levels 1-2)	27	119	-340.7	92
Contract (Levels 3-5)	45	57	-26.7	12
Contract (Levels 6-8)	2	5	-150	3
Contract (Levels 9-12)	1	2	-100	1
TOTAL	39092	35407	9.4	274

TABLE 3.3 - Employment and Vacancies by Critical Occupation at end of period

Critical Occupations	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Administrative related	11	9	18.2	0
All artisans in the building metal machinery etc.	0	1	0	1
Auxiliary and related workers	35	21	40	0
Building and other property caretakers	198	189	4.5	0
Bus and heavy vehicle drivers	1	1	0	0
Cleaners in offices workshops hospitals etc.	3594	3067	14.7	4
Client inform clerks(switchb recept inform clerks)	8	8	0	0
Communication and information related	7	6	14.3	0
Dieticians and nutritionists	3	1	66.7	0
Farm hands and labourers	2	2	0	0
Finance and economics related	25	25	0	0
Financial and related professionals	56	44	21.4	0
Financial clerks and credit controllers	151	130	13.9	0
Food services aids and waiters	26	18	30.8	0
General legal administration & rel. professionals	3	2	33.3	0
Head of department/chief executive officer	1	1	0	0
Household and laundry workers	165	188	-13.9	50
Human resources & organisat developm & relate prof	97	59	39.2	0
Human resources clerks	172	161	6.4	0
Human resources related	7	8	-14.3	1
Information technology related	2	2	0	0
Inspectors of apprentices works and vehicles	3	2	33.3	0
Language practitioners interpreters & other commun	7	7	0	0
Librarians and related professionals	2	0	100	0
Library mail and related clerks	62	53	14.5	0
Light vehicle drivers	8	8	0	0
Logistical support personnel	107	75	29.9	8
Material-recording and transport clerks	175	136	22.3	10
Messengers porters and deliverers	16	106	-562.5	90

Critical Occupations	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Other administrative & related clerks and organisers	2441	1956	19.9	2
Other administrative policy and related officers	14	14	0	0
Other information technology personnel.	3	3	0	0
Photographic lithographic and related workers	12	8	33.3	0
Professional nurse	5	4	20	0
Risk management and security services	1	1	0	0
Secretaries & other keyboard operating clerks	170	131	22.9	0
Senior managers	25	21	16	0
Work planners	4	2	50	0
Youth workers	152	80	47.4	0
Other occupations (Educators)	31321	28857	7.9	108
TOTAL	39092	35407	9.4	274

TABLE 4.1 - Job Evaluation

Salary Band	Number of Posts	Number of Jobs Evaluated	% of Posts Evaluated	Number of Posts Upgraded	% of Upgraded Posts Evaluated	Number of Posts Downgraded	% of Downgraded Posts Evaluated
Lower skilled (Levels 1-2)	3995	0	0	0	0	0	0
Contract (Levels 1-2)	27	0	0	0	0	0	0
Contract (Levels 3-5)	45	0	0	0	0	0	0
Contract (Levels 6-8)	2	0	0	0	0	0	0
Contract (Levels 9-12)	1	0	0	0	0	0	0
Skilled (Levels 3-5)	3507	0	0	1	0	0	0
Highly skilled production (Levels 6-8)	24404	0	0	2	0	0	0
Highly skilled supervision (Levels 9-12)	7077	0	0	5	0	0	0
Senior Management Service Band A	19	0	0	0	0	0	0
Senior Management Service Band B	4	0	0	0	0	0	0
Senior Management Service Band D	4	0	0	0	0	0	0
Other	7	0	0	0	0	0	0
TOTAL	39092	0	0	8	0	0	0

TABLE 4.2 - Profile of employees whose positions were upgraded due to their posts being upgraded

Beneficiaries	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
TOTAL	0	0	0	0	0
Employees with a Disability	0	0	0	0	0

TABLE 4.3 - Employees whose salary level exceed the grade determined by Job Evaluation [i.t.o PSR 1.V.C.3]

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation	No of Employees in Dept
TOTAL	0	0	0	0	0
Percentage of Total Employment	0%	0%	0%	0%	0%

TABLE 4.4 - Profile of employees whose salary level exceeded the grade determined by job evaluation [i.t.o. PSR 1.V.C.3]

Beneficiaries	African	Asian	Coloured	White	Total
Female	14	0	1	4	19
Male	2	0	0	0	2
Total	16	0	1	4	21
Employees with a Disability	0	0	0	0	0

TABLE 5.1 - Annual Turnover Rates by Salary Band

Salary Band	Employment at Beginning of Period	Appointments	Terminations	Turnover Rate
Lower skilled (Levels 1-2)	1774	1862	129	7.3
Skilled (Levels 3-5)	2140	1375	169	7.9
Highly skilled production (Levels 6-8)	23825	1461	1343	5.6
Highly skilled supervision (Levels 9-12)	3386	17	143	4.2
Senior Management Service Band A	15	0	0	0
Senior Management Service Band B	7	0	1	14.3
Senior Management Service Band C	1	0	0	0
Senior Management Service Band D	0	1	0	0
Other	0	1221	31	0
Contract (Levels 1-2)	125	255	327	261.6
Contract (Levels 3-5)	47	158	128	272.3
Contract (Levels 6-8)	6	9	8	133.3
Contract (Levels 9-12)	1	2	2	200
TOTAL	31327	6361	2281	7.3

TABLE 5.2 - Annual Turnover Rates by Critical Occupation

Occupation	Employment at Beginning of Period	Appointments	Terminations	Turnover Rate
Administrative related	9	0	0	0
Agricul animal oceanography forestry & other scien	0	0	1	0
All artisans in the building metal machinery etc.	1	0	0	0
Auxiliary and related workers	8	13	0	0
Building and other property caretakers	79	121	4	5.1
Bus and heavy vehicle drivers	1	0	0	0
Cleaners in offices workshops hospitals etc.	1765	1752	195	11
Client inform clerks(switchb recept inform clerks)	6	10	6	100
Communication and information related	6	0	0	0
Dieticians and nutritionists	1	1	1	100
Farm hands and labourers	2	0	0	0
Finance and economics related	21	1	2	9.5
Financial and related professionals	36	0	2	5.6
Financial clerks and credit controllers	122	27	7	5.7
Food services aids and waiters	15	3	1	6.7
General legal administration & rel. professionals	2	0	0	0
Head of department/chief executive officer	1	1	0	0
Household and laundry workers	142	76	18	12.7
Human resources & organisat developm & relate prof	51	6	0	0
Human resources clerks	171	49	42	24.6
Human resources related	7	0	0	0
Information technology related	2	0	0	0

Occupation	Employment at Beginning of Period	Appointments	Terminations	Turnover Rate
Inspectors of apprentices works and vehicles	2	0	0	0
Language practitioners interpreters & other commun	7	3	0	0
Librarians and related professionals	0	0	0	0
Library mail and related clerks	47	23	10	21.3
Light vehicle drivers	7	1	1	14.3
Logistical support personnel	61	22	22	36.1
Material-recording and transport clerks	118	45	30	25.4
Messengers porters and deliverers	82	223	225	274.4
Other administrat & related clerks and organisers	897	1270	118	13.2
Other administrative policy and related officers	13	0	0	0
Other information technology personnel.	3	0	0	0
Other occupations (Educator Posts)	27425	2656	1580	5.8
Photographic lithographic and related workers	5	2	0	0
Professional nurse	4	1	1	25
Risk management and security services	1	0	0	0
Secretaries & other keyboard operating clerks	117	45	13	11.1
Senior managers (Excluding Head of Dept)	21	0	1	4.8
Social sciences supplementary workers	58	7	1	1.7
Work planners	2	0	0	0
Youth workers	9	3	0	0
TOTAL	31327	6361	2281	7.3

TABLE 5.3 - Reasons why staff are leaving the department

Termination Type	Number	Percentage of Total Resignations	Percentage of Total Employment	Total	Total Employment at Beginning of Period
Death	232	10.2	0.7	2281	31327
Resignation	327	14.3	1	2281	31327
Expiry of contract	1398	61.3	4.5	2281	31327
Dismissal-operational changes	0	0	0	0	0
Discharged due to ill health	64	2.8	0.2	2281	31327
Dismissal-misconduct	12	0.5	0	2281	31327
Retirement	220	9.6	0.7	2281	31327
Other	28	1.2	0.1	2281	31327
TOTAL	2281	0	0	0	0

Resignations as % of Employment

7.3%

TABLE 5.4 - Promotions by Critical Occupation

Occupation	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
Administrative related	9	0	0	2	22.2
All artisans in the building metal machinery etc.	1	0	0	0	0
Auxiliary and related workers	8	0	0	8	100
Building and other property caretakers	79	0	0	48	60.8
Bus and heavy vehicle drivers	1	0	0	1	100
Cleaners in offices workshops hospitals etc.	1765	0	0	919	52.1
Client inform clerks(switchb receipt inform clerks)	6	0	0	1	16.7
Communication and information related	6	1	16.7	2	33.3
Dieticians and nutritionists	1	0	0	0	0
Farm hands and labourers	2	0	0	1	50
Finance and economics related	21	5	23.8	16	76.2
Financial and related professionals	36	10	27.8	25	69.4
Financial clerks and credit controllers	122	9	7.4	61	50
Food services aids and waiters	15	0	0	15	100
General legal administration & rel. professionals	2	2	100	0	0
Head of department/chief executive officer	1	0	0	0	0
Household and laundry workers	142	0	0	95	66.9
Human resources & organisat developm & relate prof	51	6	11.8	18	35.3
Human resources clerks	171	8	4.7	87	50.9
Human resources related	7	1	14.3	2	28.6
Information technology related	2	0	0	0	0
Inspectors of apprentices works and vehicles	2	0	0	0	0
Language practitioners interpreters & other commun	7	0	0	0	0
Library mail and related clerks	47	3	6.4	24	51.1
Light vehicle drivers	7	0	0	2	28.6
Logistical support personnel	61	7	11.5	32	52.5
Material-recording and transport clerks	118	9	7.6	61	51.7
Messengers porters and deliverers	82	0	0	7	8.5
Other administrat & related clerks and organisers	897	14	1.6	516	57.5
Other administrative policy and related officers	13	1	7.7	3	23.1
Other information technology personnel.	3	0	0	0	0
Other occupations	27423	671	2.4	20202	73.7
Photographic lithographic and related workers	5	0	0	3	60
Professional nurse	4	0	0	3	75
Rank: Teacher (school-based)	2	0	0	1	50
Risk management and security services	1	0	0	0	0
Secretaries & other keyboard operating clerks	117	4	3.4	39	33.3
Senior managers	21	0	0	0	0
Social sciences supplementary workers	58	0	0	38	65.5
Work planners	2	0	0	0	0
Youth workers	9	0	0	6	66.7
TOTAL	31327	751	2.4	22238	71

TABLE 5.5 - Promotions by Salary Band

Salary Band	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
Lower skilled (Levels 1-2)	1774	0	0	971	54.7
Skilled (Levels 3-5)	2140	11	0.5	1433	67
Highly skilled production (Levels 6-8)	23825	446	1.9	17475	73.3
Highly skilled supervision (Levels 9-12)	3386	293	8.7	2327	68.7
Senior management (Levels 13-16)	23	1	4.3	0	0
Other	0	0	0	31	0
Contract (Levels 1-2)	125	0	0	0	0
Contract (Levels 3-5)	47	0	0	1	2.1
Contract (Levels 6-8)	6	0	0	0	0
Contract (Levels 9-12)	1	0	0	0	0
TOTAL	31327	751	2.4	22238	71

TABLE 6.1 - Total number of Employees (incl. Employees with disabilities) per Occupational Category (SASCO)

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, senior officials and managers	17	0	0	17	3	3	0	0	3	0	23
Professionals	9360	41	56	9457	755	16573	86	81	16740	1934	28886
Clerks	614	2	1	617	11	1710	9	4	1723	299	2650
Service and sales workers	1	0	0	1	0	0	0	0	0	0	1
Craft and related trades workers	7	0	0	7	1	5	0	0	5	0	13
Plant and machine operators and assemblers	8	0	0	8	0	0	0	0	0	0	8
Elementary occupations	2007	7	2	2016	17	1702	15	1	1718	58	3809
Other	7	0	0	7	1	9	0	0	9	0	17
TOTAL	12021	50	59	12130	788	20002	110	86	20198	2291	35407

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	29	1	0	30	9	34	0	0	34	0	73

TABLE 6.2 - Total number of Employees (incl. Employees with disabilities) per Occupational Bands

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Top Management	1	0	0	1	0	0	0	0	0	0	1
Senior Management	16	0	0	16	3	3	0	0	3	0	22
Professionally qualified and experienced specialists and mid-management	1755	14	37	1806	377	1260	9	13	1282	496	3961
Skilled technical and academically qualified workers, junior management, supervisors, foremen	7124	27	20	7171	380	14116	79	71	14266	1563	23380
Semi-skilled and discretionary decision making	1058	2	0	1060	22	1991	7	1	1999	209	3290
Unskilled and defined decision making	1826	6	2	1833	3	1661	15	1	1677	13	3527
Not Available	135	0	0	135	1	906	0	0	906	1	1043
Contract (Professionally qualified)	1	0	0	1	1	0	0	0	0	0	2
Contract (Skilled technical)	0	0	0	0	1	0	0	0	0	4	5
Contract (Semi-skilled)	22	0	0	22	0	30	0	0	30	5	57
Contract (Unskilled)	83	1	0	84	0	35	0	0	35	0	119
TOTAL	12021	50	59	12129	788	20002	110	86	20198	2291	35407

TABLE 6.3 - Recruitment

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Top Management	1	0	0	1	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	5	0	0	5	3	4	0	0	4	6	18
Skilled technical and academically qualified workers, junior management, supervisors, foremen	535	1	5	541	45	1106	4	4	1114	206	1906
Semi-skilled and discretionary decision making	382	1	0	383	4	1049	2	1	1052	41	1480
Unskilled and defined decision making	929	0	0	929	3	928	1	0	929	9	1870
Not Available	295	0	0	295	0	1445	0	1	1448	0	1741
Contract (Professionally qualified)	1	0	0	1	1	0	0	0	0	0	2
Contract (Skilled technical)	0	0	0	0	3	2	0	0	2	4	9
Contract (Semi-skilled)	56	0	0	56	0	99	0	0	99	11	166
Contract (Unskilled)	170	1	0	171	1	98	0	0	98	1	271
TOTAL	2374	3	5	2382	60	4731	7	6	4746	278	7464

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	2	0	0	2	1	5	0	0	5	0	8

TABLE 6.4 - Promotions

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Senior Management	1	0	0	1	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	1248	10	28	1286	262	870	9	9	888	197	2633
Skilled technical and academically qualified workers, junior management, supervisors, foremen	5498	19	11	5528	287	10845	57	56	10958	1156	17929
Semi-skilled and discretionary decision making	552	1	0	553	9	783	4	1	788	90	1440
Semi-skilled and discretionary decision making, Temporary	0	0	0	0	0	0	0	0	0	4	4
Unskilled and defined decision making	489	3	1	493	1	468	4	0	472	5	971
Not Available	15	0	2	18	2	11	0	0	11	1	31
Contract (Semi-skilled)	0	0	0	0	0	1	0	0	1	0	1
TOTAL	7803	33	42	7879	561	12978	74	66	13118	1453	23010
Employees with disabilities	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.5 - Terminations

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Senior Management	2	0	0	2	0	0	0	0	0	0	2
Professionally qualified and experienced specialists and mid-management	54	0	1	55	35	28	0	3	31	33	154
Skilled technical and academically qualified workers, junior management, supervisors, foremen	338	0	2	340	43	749	2	3	754	172	1309
Semi-skilled and discretionary decision making	59	0	0	59	4	52	0	0	52	19	134
Semi-skilled and discretionary decision making	3	0	0	3	0	13	0	0	13	18	34
Unskilled and defined decision making	65	0	0	66	1	70	1	0	71	4	141
Not Available	17	0	0	17	0	110	0	0	110	0	127
Contract (Professionally qualified)	0	0	0	0	2	0	0	0	0	0	2
Contract (Skilled technical)	0	0	0	0	2	2	0	0	2	4	8
Contract (Semi-skilled)	46	0	0	46	1	81	0	0	81	5	133
Contract (Unskilled)	215	0	0	215	1	110	0	0	110	3	329
TOTAL	799	0	3	803	89	1215	3	6	1224	258	2373

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	4	0	0	4	1	1	0	0	1	1	7

TABLE 6.6 - Disciplinary Action

Disciplinary action	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Correctional counselling	0	0	0	0	0	0	0	0	0	0	0
Demotion	0	0	0	0	0	0	0	0	0	0	0
Final written warning	3	0	0	3	0	4	0	0	4	0	7
Fines	0	0	0	0	0	3	0	0	3	0	3
Suspended without payment	1	0	0	1	0	0	0	0	0	0	1
Combination of sanctions	0	0	0	0	0	0	0	0	0	0	0
Dismissals	2	0	0	2	0	0	0	0	0	0	2
Written warning	0	0	0	0	0	0	0	0	0	0	0
TOTAL	6	0	0	6	0	7	0	0	7	0	13

TABLE 6.7 - Skills Development

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, Senior Officials and Managers	139	0	3	0	21	86	3	4	0	13	269
Professionals (Educators)	1631	12	4	0	3	2859	0	1	0	6	4516
Technicians and Associate Professionals	0	0	0	0	0	0	0	0	0	0	692
Clerks	203	4	3	0	14	450	6	1	0	11	0
Service and Sales Workers	0	0	0	0	0	0	0	0	0	0	0
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0	0	0
Craft and related Trades Workers	0	0	0	0	0	0	0	0	0	0	0
Plant and Machine Operators and Assemblers	0	0	0	0	0	0	0	0	0	0	0
Elementary Occupations	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1973	16	10	0	38	3395	9	6	0	30	5477
Employees with disabilities	0	0	0	0	0	0	0	0	0	2	0

TABLE 7.1 - Performance Rewards by Race, Gender and Disability

	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
African, Female	0	20001	0	0	0
African, Male	0	12021	0	0	0
Asian, Female	0	86	0	0	0
Asian, Male	0	59	0	0	0
Coloured, Female	0	110	0	0	0
Coloured, Male	0	50	0	0	0
Total Blacks, Female	0	20197	0	0	0
Total Blacks, Male	0	12130	0	0	0
White, Female	2	2291	0.1	21	10,500
White, Male	0	788	0	0	0
Employees with a disability	0	1	0	0	0
TOTAL	2	35407	0	21	10,500

TABLE 7.2 - Performance Rewards by Salary Band for Personnel below Senior Management Service

Salary Band	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Lower skilled (Levels 1-2)	0	3527	0	0	0
Skilled (Levels 3-5)	0	3237	0	0	0
Highly skilled production (Levels 6-8)	1	22498	0	13	13,000
Highly skilled supervision (Levels 9-12)	1	5932	0	8	8,000
Other	0	7	0	0	0
Contract (Levels 1-2)	0	119	0	0	0
Contract (Levels 3-5)	0	57	0	0	0
Contract (Levels 6-8)	0	5	0	0	0
Contract (Levels 9-12)	0	2	0	0	0
TOTAL	2	35384	0	21	10500

TABLE 7.3 - Performance Rewards by Critical Occupation

Critical Occupations	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Administrative related	0	9	0	0	0
All artisans in the building metal machinery etc.	0	1	0	0	0
Auxiliary and related workers	0	21	0	0	0
Building and other property caretakers	0	189	0	0	0
Bus and heavy vehicle drivers	0	1	0	0	0
Cleaners in offices workshops hospitals etc.	0	3067	0	0	0
Client inform clerks (switchboard reception inform clerks)	0	8	0	0	0
Communication and information related	0	6	0	0	0
Dieticians and nutritionists	0	1	0	0	0

Critical Occupations	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Farm hands and labourers	0	2	0	0	-
Finance and economics related	0	25	0	0	-
Financial and related professionals	0	44	0	0	-
Financial clerks and credit controllers	0	130	0	0	-
Food services aids and waiters	0	18	0	0	-
General legal administration & rel. professionals	0	2	0	0	-
Head of department/chief executive officer	0	1	0	0	-
Household and laundry workers	0	188	0	0	-
Human resources & organisat developm & relate prof	1	59	1.7	8	8,000
Human resources clerks	0	161	0	0	-
Human resources related	0	8	0	0	-
Information technology related	0	2	0	0	-
Inspectors of apprentices works and vehicles	0	2	0	0	-
Language practitioners interpreters & other commun	0	7	0	0	-
Library mail and related clerks	0	53	0	0	-
Light vehicle drivers	0	8	0	0	-
Logistical support personnel	1	75	1.3	13	13,000
Material-recording and transport clerks	0	136	0	0	-
Messengers porters and deliverers	0	106	0	0	-
Other administrat & related clerks and organisers	0	1,956	0	0	-
Other administrative policy and related officers	0	14	0	0	-
Other information technology personnel.	0	3	0	0	-
Photographic lithographic and related workers	0	8	0	0	-
Professional nurse	0	4	0	0	-
Risk management and security services	0	1	0	0	-
Secretaries & other keyboard operating clerks	0	131	0	0	-
Senior managers	0	21	0	0	-
Work planners	0	2	0	0	-
Youth workers	0	80	0	0	-
Other occupations (Educators)	0	28,857	0	0	-
TOTAL	2	35,407	0	21	10,500

TABLE 7.4 - Performance Related Rewards (Cash Bonus) by Salary Band for Senior Management Service

SMS Band	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Band A	0	17	0	0	0
Band B	0	6	0	0	0
Band D	0	1	0	0	0
TOTAL	0	24	0	0	0

TABLE 8.1 - Foreign Workers by Salary Band

Salary Band	Employment at Beginning Period	Percentage of Total	Employment at End of Period	Percentage of Total	Change in Employment
Highly skilled production (Levels 6-8)	6	100.00%	8	100.00%	2
TOTAL	6	100.00%	8	100.00%	2

TABLE 8.2 - Foreign Workers by Major Occupation

Major Occupation	Employment at Beginning Period	Percentage of Total	Employment at End of Period	Percentage of Total	Change in Employment
Rank: Examination Reviser	1	16.67%	0	0.00%	-1
Rank: Teacher	5	83.33%	8	100.00%	3
TOTAL	6	100.00%	8	100.00%	2

TABLE 9.1 - Sick Leave for Jan 2005 to Dec 2005

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Sick Leave	% of Total Employees using Sick Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of Employees using Sick Leave	Total number of days with medical certification
Lower skilled (Levels 1-2)	5095	83.5	829	5.2	6	736	16004	4252
Skilled (Levels 3-5)	6221.5	80.4	1019	6.4	6	1,209	16004	5002
Highly skilled production (Levels 6-8)	71864	71.7	12281	76.7	6	26,005	16004	51549
Highly skilled supervision (Levels 9-12)	10262	77	1851	11.6	6	5,900	16004	7903
Senior management (Levels 13-16)	55	85.5	10	0.1	6	97	16004	47
Other	25	64	10	0.1	3	3	16004	16
Contract (Levels 1-2)	2	0	1	0	2	0	16004	0
Contract (Levels 3-5)	5	60	2	0	3	1	16004	3
Contract (Levels 6-8)	1	0	1	0	1	0	16004	0
TOTAL	93530.5	73.5	16004	100	6	33951	16004	68772

TABLE 9.2 - Disability Leave (Temporary and Permanent) for Jan 2005 to Dec 2005

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Disability Leave	% of Total Employees using Disability Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of days with medical certification	Total number of Employees using Disability Leave
Lower skilled (Levels 1-2)	315	97.8	15	6.1	21	44	308	244
Skilled (Levels 3-5)	477	98.1	27	11.1	18	95	468	244
Highly skilled production (Levels 6-8)	2879	98.6	178	73	16	1,033	2840	244
Highly skilled supervision (Levels 9-12)	332	96.7	24	9.8	14	190	321	244
TOTAL	4003	98.4	244	100	16	1362	3937	244

TABLE 9.3 - Annual Leave for Jan 2005 to Dec 2005

Salary Band	Total Days Taken	Average per Employee	Employment
Lower skilled (Levels 1-2)	10236.65	10	1077
Skilled (Levels 3-5)	9247.76	9	1010
Highly skilled production (Levels 6-8)	34429	5	6777
Highly skilled supervision (Levels 9-12)	14599	9	1665
Senior management (Levels 13-16)	317	16	20
Other	52	5	10
Contract (Levels 1-2)	107	6	19
Contract (Levels 3-5)	36	7	5
Contract (Levels 6-8)	32	16	2
Contract (Levels 9-12)	17	17	1
TOTAL	69073.41	7	10586

TABLE 9.4 - Capped Leave for Jan 2005 to Dec 2005

	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31 December 2004	Number of Employees	Total number of capped leave available at 31 December 2004	Number of Employees as at 31 December 2004
Lower skilled (Levels 1-2)	145	8	73	18	116896	1592
Skilled (Levels 3-5)	1101	5	87	214	134540	1552
Highly skilled production (Levels 6-8)	22294	4	76	6,021	1418746	18688
Highly skilled supervision (Levels 9-12)	4233	4	94	1,055	358018	3805
Senior management (Levels 13-16)	1	1	146	1	2621	18
Contract (Levels 1-2)	2	2	16	1	16	1
TOTAL	27776	4	79	7310	2030837	25656

TABLE 9.5 - Leave Payouts

Reason	Total Amount (R'000)	Number of Employees	Average Payment per Employee (R)
Leave payout for 2005/06 due to non-utilisation of leave for the previous cycle	208	28	7429
Capped leave payouts on termination of service for 2005/06	4,838	1,165	4153
Current leave payout on termination of service for 2005/06	29	8	3625
TOTAL	5075	1201	4226

TABLE 10.1 - Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Educators	The ELRC conducted a study and discovered that educators are at high risk of contracting HIV/AIDS. Hence the Prevention Care Treatment and Access Programme was introduced and implemented.

TABLE 10.2 - Details of Health Promotion and HIV/AIDS Programmes [tick Yes/No and provide required information]

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	√		Director: Human Resource Management - Mr JR Nkosi
2. Does the department have a dedicated unit or have you designated specific staff members to promote health and well being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	√		Head Office - 6 Officials Regions - 8 Officials Budget - 1 million
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.	√		Support services, awareness programme, condom distribution, peer education, VCT and Health living programme
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	√		The EAP Unit was established on 1 March 2006 and the process of establishing a committee is underway.

Question	Yes	No	Details, if yes
5. Has the department reviewed the employment policies and practices of your department to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	√		The EAP Unit was established on 1 March 2006 and the process of establishing a committee is underway.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	√		The Draft Policy entails legal framework that protects the rights of infected employees.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	√		During marketing campaigns, employees were encouraged to undergo VCT. The PCTA Programme provided access for educators to undergo VCT and free treatment.
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	√		Draft programme developed

TABLE 11.1 - Collective Agreements

Subject Matter	Date
Collective Agreement No 1 of 2006: ELRC Constitution	16/03/2006
Collective Agreement No 2 of 2006: Vote Weights	16/03/2006
Collective Agreement No 3 of 2006: Grading Norms	16/03/2006
Collective Agreement No 4 of 2006: Appointment of Full Time	16/03/2006
Collective Agreement No 5 of 2006: Improved Career Pathing for PL1 Educator and Accelerated Salary Progression for all Educators	16/03/2006

TABLE 11.2 - Misconduct and Discipline Hearings Finalized

Outcomes of disciplinary hearings	Number	Percentage of Total
Counselling and rehabilitation	4	2%
Verbal warnings	0	0%
Written warnings	13	8%
Final written warnings	29	17%
Fines	40	24%
Suspension without pay	6	4%
Demotions	3	2%
Dismissals	22	13%
Not guilty	11	7%
Case withdrawn	7	4%
Combination of sanctions	32	19%
TOTAL	167	100%

TABLE 11.3 - Types of Misconduct Addressed and Disciplinary Hearings

Type of misconduct	Number	% of total
Fraud	13	11%
Abscondment	7	6%
Absenteeism	21	18%
Poor Performance	3	3%
Incapacity Alcohol and Substance Abuse	5	4%
Defiance and Using Abusive Language	9	8%
Sexual Harassment	6	5%
Corporal Punishment and Assault	18	15%

Type of misconduct	Number	% of total
Theft	1	1%
Mismanagement of Funds and Misuse of GG Vehicles	6	5%
Embezzlement	1	1%
Sexual Relationships with Learners	1	1%
Rape	2	2%
Exam Irregularities	17	15%
Falsification of documents	7	6%
Total	117	100%

TABLE 11.4 - Grievances Lodged

Number of grievances addressed	Number	% of total
Resolved	33	89%
Not resolved	4	11%
Total	37	100%

TABLE 11.5 - Disputes Lodged

Number of disputes addressed	Number	% of total
Upheld	3	20%
Dismissed	1	7%
Settled	4	27%
Still pending	7	47%
Total	15	100%

TABLE 11.6 - Strike Actions

Strike Actions	
Total number of person working days lost	0
Total cost(R'000) of working days lost	0
Amount (R'000) recovered as a result of no work no pay	0

TABLE 11.7 - Precautionary Suspensions

Precautionary Suspensions	
Number of people suspended	4
Number of people whose suspension exceeded 30 days	0
Average number of days suspended	25
Cost (R'000) of suspensions	33469

TABLE 12.1 - Training Needs identified

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	50	0	50
	Male	0	0	50	0	50
Professionals	Female	0	0	50	0	50
	Male	0	0	50	0	50
Technicians and associate professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Clerks	Female	0	50	50	0	100
	Male	0	50	50	0	100
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Gender sub totals	Female	0	0	0	0	0
	Male	0	0	0	0	0
TOTAL		0	100	300	0	400

TABLE 12.2 - Training Provided

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	163	0	163
	Male	0	0	106	0	106
Professionals	Female	0	0	2867	0	2867
	Male	0	0	1649	0	1649
Technicians and associate professionals	Female	0	30	438	0	468
	Male	0	4	220	0	224
Clerks	Female	0	0	0	0	0
	Male	0	0	0	0	0
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Gender sub totals	Female	0	0	0	0	0
	Male	0	0	0	0	0
TOTAL		0	34	5443	0	5477

TABLE 13.1 - Injury on Duty

Nature of injury on duty	Number	% of total
Required basic medical attention only	30	90.9
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	3	9.1
Total	33	100%

TABLE 14.1 - Report on consultant appointments using appropriated funds

Project Title	Total number of consultants that worked on the project	Duration: Work days	Contract value in Rand
0	0	0	0.00

Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
0	0	0	0.00

TABLE 14.2 - Analysis of consultant appointments using appropriated funds, i.t.o. HDIs

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
0	0%	0%	0

TABLE 14.3 - Report on consultant appointments using Donor funds

Project Title	Total number of consultants that worked on the project	Duration: Work days	Donor and Contract value in Rand
0	0	0	0

Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
0	0	0	0

TABLE 14.4 - Analysis of consultant appointments using Donor funds, i.t.o. HDIs

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
0	0	0	0