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INTEGRATED
**ANNUAL
REPORT**
2022



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



**SOUTH WEST GAUTENG TECHNICAL AND VOCATIONAL™
EDUCATION AND TRAINING COLLEGE**
EDUCATION OF DISTINCTION



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INTRODUCTION

This is an annual performance report for South West Gauteng TVET College, for the year, 2022 and is based on the academic year of 1 January, 2022 to 31 December, 2022. The report is presented in terms of the Continuing Education and Training Act, Act 16 of 2006.

The report covers performance information and other activities in the college for the year, 2022, in all the key significant areas of the college, including, governance, management, administration, finance, human resources, student support, etc. Whilst all the key results areas are reported on as important areas of the college, the report was prepared on the premise that the delivery of curriculum (education and training) is the core business and focus of the college and all the other areas are in support of curriculum delivery. The formulation of this annual report was done in conjunction with the college council under the leadership of Mr. Zenzele Dlamini.



ACRONYMS

AFS	: Annual Financial Statements
AGSA	: Auditor General of South Africa
AIDS	: Acquired Immune deficiency Syndrome
ANC	: African National Congress
APSP	: African People's Socialist Party
AZAPO	: Azanian People's Organisation
BTO	: Budget and Treasury Office
CBO	: Community Based Organisation
CCTV	: Closed Circuit Television
CDW	: Community Development Worker
CFO	: Chief Financial Officer
CLLR	: Councillor
CoGHSTA	: Department of Cooperate Governance, Human Settlement and Traditional Affairs
COGTA	: Department of Cooperative Governance and Traditional Affairs
CPMD	: Certificate Programme in Management Development
CSD	: Central Supplier Database
CWP	: Community Works Programme
DA	: Democratic Alliance
DLTC	: Driver's License Testing Center
DoTCS	: Department of Transport and Community Safety
DRDLR	: Department of Rural Development and Land Reform
DSAC	: Department of Sports, Arts and Culture

ECD	: Early Childhood Development
EDP	: Economic Development and Planning
EFF	: Economic Freedom Fighters
EPWP	: Expanded Public Works Programme
ESS	: Employee Self Service
EXCO	: Executive Committee
FBE	: Free Basic Electricity
FBO	: Foster faith based organization
GBV	: Gender Based Violence
GIS	: Geographic Information System
GRAP	: Generally Recognized Accounting Practice
HIV	: Human Immune Deficiency Virus
HoD	: Head of Department
HR	: Human Resources
ICT	: Information Communication Technology
IDP	: Integrated Development Plan
INEP	: Integrated National Electrification Program
JDMPT	: Joint District Municipal Planning Tribunal
JMPT	: Joint Municipal Planning Tribunal
Km	: Kilometer
LAC	: Local Aids Council
LED	: Local Economic Development
LEDA	: Limpopo Economic Development Agency

LEDET	: Limpopo Economic Development, Environment and
LGAAC	: Local Government Advanced Accounting Certificate
LGBTI	: Lesbian, Gay Bisexual, Transgender and Intersex
LGBTIQ	: Lesbian Gay Bisexual Transgender Intersex Queer
LGE	: Local Government Election
LGMIM	: Local Government Municipal Improvement Model
LGSETA	: Local Government Sector Education Training Authority
LLF	: Local Labour Forum
LUMS	: Land Use Management System
MDG	: Millennium Development Goals
MDRF	: Municipal Disaster Relief Fund
MFMA	: Municipal Finance Management Act
MFMP	: Municipal Finance Management Program
MIG	: Municipal Infrastructure Grant
MLM	: Makhuduthamaga Local Municipality
MMC	: Member of Mayoral Committee
MoU	:Memorandum of understanding
MPAC	: Municipal Public Account Committee
MPT	: Municipal Planning Tribunal
MSA	: Municipal Systems Act
mSCOA	: Municipal Standard Charts of Accounts
N/A	: Not Applicable
NASRA	: National Archive Regulation of South Africa
NDP	: National Development Plan

NGO	: Non - Governmental Organisation
OHS	: Occupational Health and Safety
PIGF	: Premier's Intergovernmental Forum
PMS	: Performance Management System
PMT	: Political Management Team
PTO	: Permission To Occupy
RDP	: Reconstruction and Development Programme
SAMEBA	: South African Maintenance and Estate Beneficiaries
SAPS	: South African Police Services
SASSA	: South African Social Security Agency
SAWIS	: South African Waste Information System
SCM	: Supply Chain Management
SDBIP	: Service Delivery and Budget Implementation Plan
SDF	: Spatial Development Framework
SDL	: Skills Development Levy
SDM	: Sekhukhune District Municipality
SITA	: State Information Technology Agency
SMART	: Specific, Measurable, Achievable, Realistic and Time bound
SMME	: Small, Medium and Micro Enterprises
SOMA	: State Of Municipal Address
SPLUMA	: Spatial Planning and Land Use Management Act
TB	: Tuberculosis
VTS	: Vehicle Testing Station
WSP	: Work Skills Plan

GENERAL INFORMATIONS

Country of incorporation and domicile	South Africa
Domicile, legal form and jurisdiction	The College is a Public Technical and Vocational Education and Training College, constituted in terms of the Continuing Education and Training Act No. 16 of 2006, as amended (CET Act), and operates from a Central Office situated in Soweto, South Africa, with campuses in Soweto (3) Roodepoort (2), Randburg (1) and the "LAND IS WEALTH FARM" in Sterkfontein.
Nature of business and principal activities	To provide continuing education and training to registered students for all learning and training programmes leading to qualifications or part qualifications at levels 1 to 4 of the National Qualifications Framework.
College Council	Mr. Z. Dlamini (Chairperson) Ms. N. Lamula (Deputy Chairperson) Ms. F. Mazibuko Ms. M. Liau Mr. S. Manthata Mr. AG. Netshimbupfe Mr. L.A. Nengovhela Mr. MM. Magoele Mr. M. Vatsha (Appointed 19 April 2022) Mr. V. Khumalo - Internal Mr. S. Mokoena – Internal Mr. M. Moja (Appointed 6 April 2022) – Internal Mr. R. Mosiane – Internal Mr. L. Tshoko - Internal Mr. M.J. Monyamane – Acting Principal Mr. M.J. Makola – Internal

College Council (cont)	Mr. MT. Somo – Internal Mr. S. Masiza – Interim Council Secretary Mr. A. Schlemmer -- Deputy Principal Corporate (Ex-officio)
Acting Principal	Mr. M.J. Monyamane
Acting Chief Financial Officer	Ms. Z. Qwesha CA(SA)
Registered office	1822 A Molele Street C/o Koma Road and Molele Street Molapo Soweto 1818 Business address C/o Koma Road and Molele Street Molapo Soweto 1818
Postal address	Private Bag X 33 Tshiawelo 1817
Controlling entity	Department of Higher Education and Training (DHET)
Bankers	ABSA
Attorneys	Rasetlodi Sekhasimbe and Associates Madhlopa and Thenga Incorporated
Auditors	Auditor-General South Africa

SWGC, Period!TM
Enough Said!

www.swgc.co.za





PART A

GENERAL OVERVIEW



MESSAGE FROM THE COUNCIL CHAIRPERSON

It is an honour and a privilege for me, as the Chairperson of South West Gauteng TVET College, to present an Annual Performance Report for the period ended 2022. The Council has been in the office for two (2) years now. After being appointed by former Higher Education and Training Minister, Honourable Dr Naledi Pandor, in the month of March 2019, my colleagues in the Council of South West Gauteng TVET College and I have been committed to ensuring that we remain the best College, not only in South Africa, but in the African continent as a whole. We have, however, understood from the beginning of our tenure that we will, as is the norm and wisdom, build on the work of our predecessors. As a new Council, we have considered the resolutions as well as the work that was not concluded by the previous Council.

In the year under review, we have been working with the Acting Principal, Mr. J. Monyamane, who has been recently appointed permanently as the College Principal effective from the 2nd of December 2022. Having been with the college for many years as a senior staff member prior to his advancement, the Principal is currently doing exceptionally well

in partnering and supporting all college structures, including the college Council and provision of leadership, direction and co-ordination at the College. As a Chairperson of the college, I am pleased with the progress we are making since we have been at the helm of the college. In fact, this is the positive sentiment across all structures of the college. As Council members and senior management, we are aware of the tasks and responsibilities placed on our shoulders to ensure that South West Gauteng TVET College becomes the best that every member of the community in our area of jurisdiction and outside would like to be associated with. We are quite aware that we have to do this by focusing on teaching and learning with pride and humility.

The records and reports of the college indicate that in the year 2022, the college continued to be driven by the aspirational vision of striving to be the benchmark TVET College in the delivery of quality Vocational Education and Training, and the mission of wanting to innovatively mobilise all College resources to ensure excellence in the college's delivery, employability and embracing of entrepreneurship among students and be ISO consistent

in the service delivered. The main focus of all the stakeholders of the college is on the core business, which is the delivery of education and training and related programmes, and on improving the academic results of students, coupled with the objective of connecting the students with the economy, through experiential learning, work and entrepreneurship opportunities.

The report will articulate and quantify details of how the college fared in terms of the set key results areas, key among which are the certification rate, throughput rate, workplace integration and employability. It suffices to say that there were, as in many instances in life, a lot of hits and a few misses in some of these and the misses will be areas of focus in the New Year. However, I must also mention the challenges the college faced in the year under review.

In the Annual report of the year ended in 2021, the Council undertook to ensure that in the year ending 2022 we achieve a clean audit for the college. The Council is pleased to announce that the set targets were achieved and the college obtained unqualified Audit opinion with few findings. This further marks a huge improvement on the college internal controls. The Council further undertakes to ensure that there is no regress and will endeavour to make improvements going forward.

On the 25th of August 2022, the college unveiled the opening of the Occupational Certificate: Electricians Trade Testing Centre during the Artisan Month as marked by DHET Calendar, with most enrolled apprentices being women. The centre was officially opened by the Minister of Higher Education, Science and Technology Dr. Blade Nzimande. Amongst the attendees, was the delegation from our strategic partners from various industries that the college has sealed a partnership in ensuring that the students are provided with opportunities to be placed in the industry.

The centre will provide the college students and the community of West Rand and the City of Johannesburg, particularly Soweto, an opportunity to enter the artisan space. There is an outcry for our TVET System to build the workshops that respond to the needs of the community. This is a clear demonstration to the Public that Public TVET Colleges are also capable in delivering artisans development programmes as well as contributing to NDP 2030, Priority No.4 of producing 30 000 artisans per year by 2030. On the 25th of November,

the minister of higher education, Dr Blade Nzimande, handed over the plaque card in a ceremony hosted by Huawei. This was a confirmation of funding of R24 million worth of Equipment from Huawei to teach students how to fix the Huawei gadgets.

As a result of a resignation, the Council is still not fully constituted as required by the Continuing Education and Training Act, 16 of 2006. In the year under review, the council has established two new committees, i.e., Student Support Services Sub-committee.

The Council of South West Gauteng TVET College remained committed to ensuring that in the year ending in 2023, the college does not regress, but rather should improve on and close the few findings we obtained. This report is also an opportunity to thank all SWGC stakeholders for their continued support of the college, from our predecessors, the governors, the Department of Higher Education & Training, industry partners, personnel, our hard-working students, and the City of Johannesburg.



Z Dlamini | Chairperson of Council



FOREWORD FROM THE ACCOUNTING OFFICER

The COVID-19 pandemic brought about unprecedented challenges to higher education institutions across the globe, including our college. These challenges have tested our resilience, highlighting the essential role of adaptive leadership during a crisis. Our initial response was guided by a “Business Continuity Plan” (BCP), an essential strategy to navigate the uncertain terrain of the pandemic. The BCP’s proactive nature helped to identify risks and devise ways to overcome them rather than reactively scrambling for solutions. This approach falls in line with the broader framework outlined in South Africa’s National Plan for Post-School Education and Training (NPPSET).

As campuses were emptied and traditional face-to-face classes were disrupted, we found ourselves at the forefront of a rapidly evolving education paradigm. Although we aspired to transition fully to a blended learning model, we faced substantial hurdles, most notably, the cost of data for students. We were, however, able to facilitate various online learning activities to maintain academic momentum. Our staff utilised platforms such as WhatsApp, Google Classroom, Microsoft Teams, and Zoom to maintain interaction with students

dispersed across the country, according to the group dynamics and resource availability.

Given these experiences, we recognise the imperative need for an institutional plan to fully integrate blended learning. Therefore, we have committed to the development and implementation of a comprehensive strategy aimed at the full adoption of blended learning in the college by 2024, aligning with the strategic objectives of the Continuing Education and Training Act 16 of 2006. With campuses transitioning to online mediums, the topic of business continuity came to the forefront of all committees up to the College Council. To facilitate this shift, we provided the necessary tools to our staff, including laptops and data plans, thereby enabling remote work on a rotational basis.

Despite the turbulence of 2022, our academic performance remained relatively stable. The Business Studies certification rate, pass rate, and retention rate were consistent, and our students achieved notable distinctions.

A significant achievement this year was the improved audit outcome. For the first time

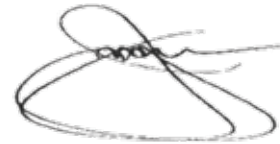
in five years, we moved from a disclaimer audit outcome to a qualified audit outcome. This progress is a testament to the effective internal controls, an active internal audit, the functionality of the Audit and Risk Committee of Council, and the strategic role played by the College Council. We aligned these improvements with the regulations of the Public Finance Management Act (PFMA) 1999.

In terms of governance, all college bodies were fully constituted and functional, adhering to the Higher Education Act 101 of 1997. The Student Representative Council (SRC) served the students' interests, the Academic Board steered the curriculum delivery, and the College Council provided diligent oversight.

Our stability throughout this challenging year can be attributed to our strategic stakeholder management, effectively maintaining relationships with the SRC, College Council, Community, Labour, and our internal stakeholders—our employees.

Looking ahead, our strategic focus is on emerging technologies, including artificial intelligence (AI), electric motor vehicles, robotics, and renewable energy. We aim to align with the global technological landscape, equipping our students with skills for the future.

In conclusion, the resilience we demonstrated in 2022 is a testament to our leadership, strategy, and commitment to education. We are ready for the future and motivated by the potential opportunities of the post-COVID world. We are dedicated to academic excellence, innovation, and service to our community, guided by our strategic plan and South Africa's policy framework.



MJ Monyamane | College Acting Principal

3. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

To the best of my knowledge and belief, I confirm the following:

1. All information and amounts disclosed throughout the annual report are consistent.
2. The annual report has been prepared in accordance with the guidelines issued by the Department of higher Education and Training.
3. The annual financial statements have been prepared in accordance with the relevant standards, frameworks and guidelines issued by National Treasury.
4. The accounting officer, i.e. the principal, is responsible for the preparation of the annual financial statements and for the judgements made in this document.
5. The accounting officer, i.e. the principal, is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
6. The Auditor-General and/or external auditors express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of South West Gauteng TVET College for the financial year ended 2022.



Joey Monyamane | Accounting Officer

4. STRATEGIC OVERVIEW

4.1 Vision, Mission and Value Statements

Vision

To be the benchmark TVET College in the delivery of quality Vocational Education and Training

Mission

To innovatively mobilize all College resources to ensure excellence in our delivery, employability and embracing of entrepreneurship among students and ISO consistency in our service

Values

The College Council, Management and Personnel of South West Gauteng College COMMIT to the following values:

- The principles of Batho Pele with emphasis on client and uBuntu
- The principle of a better life for all
- The principle of upholding a culture of learning, teaching and service delivery
- Professional conduct
- Good governance
- Mutual respect
- Environmental sustainability
- Non-racialism and non-sexism
- Redress
- Honesty and Integrity
- Environmental Sustainability
- Inspiration and Development of Students (Wholly)

4.2 Profile

South West Gauteng College is a public Technical and Vocational Education and Training (TVET), formerly, FET college, operating under the auspices of the Department of Higher Education and Training (DHET) in terms of the Continuing Education and Training Act, Act No.16 of 2006, as amended. The College is accredited by Umalusi and several Sector Education and Training Authorities (Seta's) to offer education and training, mostly in the FET band (NQF Level 2 to 4). Some programmes are offered in the Higher Education band i.e. the N4 to N6 levels.

With its head office located at Molapo Campus, Soweto and campuses spread through Soweto (3) to Roodepoort (2) and Randburg (1), including the "LAND IS WEALTH FARM" in Sterkfontein, the College is a real citadel of education and training for communities in its wide catchment area and beyond.

With the Distance Learning and e-learning mode, driven through the Technisa Campus in Randburg, it is no exaggeration to say "we now surface everywhere!"

Starting from 2007, the (FET) TVET colleges have been offering the new three year TVET curriculum, which culminates in the awarding of the National Certificate (Vocational) [NC (V)] to students. This qualification is opening two doors to the successful students. Since their education will have had a deliberate vocational slant, the students completing the NC (V) Level 4 qualification are able to enter the job market. The first cohort of NC (V) graduates came out at the end of 2009 and was received well by the economy.

The Level 4 NC (V) graduates are also able to proceed to the Higher Education and pursue some post-NQF Level 4 qualification at Universities or Universities of Technology, depending on their results in Level 4. If they choose this route, they do so on a very strong technical foundation, which they have obtained from their three years at the College.

The entry requirements for Higher Education for students who have completed NC (V) Level 4 qualification can be obtained from the College's website, Student Support or Marketing Offices and in the College Prospectus.

The important thing is that if one wants to follow a vocational direction, either in Engineering Studies, Business Studies, or Utility Studies, one does not need to stay at school until one has passed Grade 12, since colleges are offering a three-year vocational qualification. To enrol for this qualification, one only needs to have passed the minimum of Grade 9.

In 2018 the college began offering 'fee-free' education to South Africa's poor and working class people, with a joint family annual income below the threshold of R 350 000, supported by government and the Department of Higher Education and Training.

Come join us!!!

5. LEGISLATIVE AND POLICY MANDATES

5.1 Legislative Framework

In terms of Sections 25(3) and 25(4) of the Continuing Education and Training (CET) Colleges Act, No. 16 of 2006, as amended, public technical and vocational education and training (TVET) colleges are required to produce annual financial reports and to comply with any reasonable additional reporting requirement established by the Minister. Moreover, Section 44 of the Act requires colleges to annually report to the Minister in respect of its performance and its use of available resources. In addition, these pieces of legislation govern and steer the college in terms of achievement of its strategic and performance objectives.

5.2 Constitutional Mandate

The Constitution is the supreme law of the Republic and any law or conduct inconsistent with the constitution is invalid; the obligations imposed by the constitution must be fulfilled. All citizens are equally entitled to the rights, privileges and benefits of citizenship and, equally, subject to the duties and responsibilities of citizenship.

Section 29(1) of the Constitution states that everyone has a right to a basic education, including adult basic education and further education, which the State, through reasonable measures, must make progressively available and accessible. Sub-section 2 states that 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.

5.3 Legislative and Policy Mandates

The Continuing and Further Education and Training (CET) Act, No 16 of 2016 and as amended, provides for South West Gauteng TVET College to operate as a public TVET college under the auspices of the Department of Higher Education and Training. Further sets of legislation that impact on the TVET colleges sector and its strategic and national imperatives are listed below:

- **The Constitution of the Republic of South Africa** (Section 29(1)-(4)) provides for the right of basic and further education to everyone in the official language of their choice provided equity, redress and practicability are taken into account.
- General and Further Education and Training Quality Assurance Act (No 58 of 2001);
- National Student Financial Aid Scheme Act (No 56 of 1999);
- National Qualifications Framework (NQF) Act (No 67 of 2008);
- Public Service Regulations (2016);
- Public Finance Management Act (1999);
- Skills Development Act (No 97 of 1998);
- Skills Development Levies Act (No 9 of 1999)

In addition, the White Paper for Post-School Education and Training mandates delivery and strategic priorities in the TVET colleges sector. Other policy mandates include:

- National Norms and Standards for funding TVET Colleges;
- National Trade Testing Regulations;
- National Skills Development Plan;
- Public TVET College Attendance and Punctuality Policy;
- Policy on the Conduct of National Examinations and Assessment;
- Workplace Based Learning Programme Agreement Regulations;

5.4 Institutional Policies and Strategies over the 5 year Planning Period

The following five plans and strategies were the guiding documents for the management and governance of South West Gauteng TVET College in the crafting of its Strategic Plan for the next five years from 2020 to 2024, especially with regards to the Government's plans for the Gauteng region during this time period:

- The National Development Plan
- The National Development Five Year Implementation Plan
- Gauteng Growth and Development Strategic Plan
- Joburg 2040;
- Sector Skills Plans of the respective SETA's with whom the College has partnerships (SERVICES SETA, CETA, ETDP SETA, BANK SETA, W&R SETA, MERSETA)

5.5 Relevant Court Rulings

There are currently no court rulings that have a significant impact on the functioning of the College



PART B

GOVERNANCE

1. CONSTITUTION OF THE COLLEGE COUNCIL AND GOVERNANCE STRUCTURES

i. List of Office bearers of the Council

Surname & Initials	Portfolio
Mr ZL Dlamini	Chairperson: External
Ms N Lamula	Vice Chairperson
Mr MJ Monyamane	Acting Principal
Ms M Liau	External Member
Ms. F. Mazibuko	External Member
Mr S Manthata	External Member
Mr L Nengovhela	External Member
Mr Malusi Vatsha	External Member
Mr A G Netshimbupfe	External Member
Mr M Magoele	External Member
Mr M Moja	Internal member
Mr RT Mosiane	Internal member
Mr L Tshoko	Internal member
Mr S Mokoena	Internal member
Mr V Khumalo	Internal member

NB: The Council is fully constituted as required by Continuing Education and Training and Training Act, 2006 (Act No.16 of 2006). The Council is currently in the recruiting stage in order to fill the vacant position which has been created through the resignation of one external council member. The Council has established a new committee - Student Support Services Committee.

The Council of South West Gauteng TVET College remained committed to the maintenance of the highest standard of governance and upholding good practices. The Council regulated its affairs in compliance with the Continuing Education and Training and Training Act, 2006 (Act No.16 of 2006) as well as the Council Standard Operating Procedures and charters developed by DHET.

The Council provided independent and objective assurance and support to the College Management by evaluating the accuracy and effectiveness of the internal control systems, risk management, governance processes and also provides value-adding recommendations.

The Council approved and monitored the performance annual operating and capital budget by continuously interrogating the financial implication of the capital development programmes, the annual operating budget, and the resource allocation to the strategic activities. The Council was committed to ensuring the financial health of the College as a going concern and also strived to ensure that the staff complement was suitable to maintain the accounting records (financial and otherwise) of the college. Through various Council committees, support was given to the Management to ensure compliance with all relevant norms, legislation, directives and collective agreements within the sector. The Council played an active role in assisting the Academic Board to implement relevant teaching and learning didactics and methodologies in the quest to achieve the College's set targets on attendance and retention, certification, progression and throughput rates whilst ensuring success on student access, articulation within the workplace and/or higher education and training.

Throughout the year, the Council and its sub-committees remained operational and functional with a number of resolutions taken. The Council of South West Gauteng TVET College, in exercising its oversight function, was guided and applied values and principles of honesty and integrity, objectivity, accountability and transparency.

ii. Statement of Council on College Functionality

The college has its core business as the delivery of education and training programmes to students. It is primarily funded by the state through the allocation of a grant based on enrolments and through the funding of qualifying students in the form of NSFAS bursaries. Since the application of fee-free education for the poor and working class, the college saw a huge number applications of prospective students on various programs offered by the college. The college's enrolments in the year 2022 continued to put it among the biggest TVET colleges in the country, with the enrolments in 2022 exceeding 21 622, despite attempts to moderate them due to funding limitations.

Whilst the college had a qualified audit report with findings for the previous year, 2021, the college began 2022 as a going concern with sound reserves and an operational budget based on its enrolments and fee income. Whilst the college did not attain its target of 65% certification rate, education, and training continued, led by a mostly committed personnel cohort. Partnerships with industry to promote workplace integration in education were vigorously pursued, even though by year-end, the success achieved with this all-important key results area was not close to where it was expected to be. In terms of core business performance, whilst the college did not make its targets, it continued to be among the leaders in the Gauteng Province.

The greatest and most worrying 'miss' for the college, which remained a sore point for the Council even in 2022, was the failure of the college to fill in the critical position of the Deputy Principal Finance.

iii. The Report of Council on risk assessment and management of risks

a. Summary of ARC Approved Recommendations to Council in 2022

- i ARC recommendation to council to recruit external member with ICT skills to serve in the Audit and Risk Committee after the resignation of Ms LT Khorommbi (07 April 2022: Resolution 05:2022).
- ii ARC recommendation to council for the approval of the 2022 Internal Audit Plan (Resolution 07:2022).

iv. Report of Council Chairperson

a. Introduction

The South West Gauteng TVET College Council is a statutory body established and defined under the Continuing Education and Training and Training Act, 2006 (Act No.16 of 2006). The College Council is the highest decision-making body of the College.

b. College Council Mandate

The purpose of the College Council is to perform all the functions which are necessary to govern the College, including the development of a College statute. The College Council in concurrence with the other statutory bodies, namely, the Academic Board and the Student Representative Council develop amongst other things, the following:

- i. The College Strategic Plans which must incorporate the vision, mission, values, goals and financial planning of the College.
- ii. Ensure safety measures which are conducive to a safe teaching and learning environment for students, lecturers and support staff.
- iii. Ensure compliance with the accreditation requirements necessary to provide learning Programmes in terms of standards and qualifications as registered on the National Qualifications Framework.
- iv. Provide a suitable structure to advise on policy for the student support services within the College.

Briefly, the College Council act in five different areas, namely, Development, Monitoring, Approval, Compliance and Financial Oversight.

c. Mandatory College Council Meetings

The College Council as a governing body of the College needs to meet as often as required to execute its statutory functions. A minimum of four (4) mandatory ordinary meetings per year.

d. Optional/Discretionary College Council Meetings

In addition to the mandatory ordinary College Council meetings, the Council convened special meetings and /or trainings/workshops to deal with specific matters.

e. Special Meetings

- i. 06 June 2022: Discuss the management report and 2021 Audit report.

f. Training/Works

- i. May 2022: Council induction
- ii. December 2022: KING IV, and Risk Management

g. The Composition of the College Council

According to the Act, the College Council consists of sixteen (16) members which includes internal and external members. The SWG TVET College Council comprise of the following Members:

- i. The College Acting Principal: Mr MJ Monyamane
- ii. A member of the Academic Board, elected by the Academic Board: Mr RT Mosiane.
- iii. A Lecturing Staff member of the College, elected by the lecturers: Mr L Tshoko.
- iv. A Support Staff member of the College, elected by the support staff: Mr M Moja
- v. Two (2) Students of the College elected by the SRC: Mr S Mokoena (President), Mr V Khumalo (Secretary General).
- vi. Five (5) Appointments by the Minister of Higher Education and Training: Mr. ZL Dlamini, Ms M Liau, Mrs. F. Mazibuko, and Mrs.N Lamula and Mr M Vatsha.
- vii. Four (4) Appointments by the Council in concurrence with the Minister: Adv. LT Khorommbi who resigned in January 2022, Mr AG Netshimbupfe, and Mr MM Magoele and Mr L Nengovhela.
- viii. A representative of the donors of the College: Mr S Manthatha.
- ix. The College Deputy Principals have standing invitation of Council meetings for reporting purposes but with no voting powers. The Deputy Principals are Mr. A Schlemmer (Corporate Affairs and Planning), Mr MJ Makola (Acting Academic Affairs and Operations) and Ms Z Qwasha (Acting Chief Financial Officer).
- x. The governance office has a role to coordinate the functioning of the college council and ensure effective communication between the college council and the college stakeholders.

h. The Summary Roles and Responsibilities of the College Council

The College Council members are jointly responsible and accountable for decisions which includes:

- i. Providing strategic vision and leadership for the development of the institution.
- ii. Ensuring the alignment and supporting all internal and external stakeholders behind the college vision and mission.
- iii. Providing oversight of the college operational plan.
- iv. Ensuring that quality management systems are implemented by the college.
- v. Ensuring the attainment of the targets as expressed in the strategic plan within the allocated budget.
- vi. Ensuring good management oversight and the implementation of performance monitoring and evaluation systems.
- vii. Reflecting the responsible deployment of college resources and assets in the support of the goals of the strategic and operational plans of the college.
- viii. Assisting the Academic Board to implement relevant teaching and learning didactics and methodologies.
- ix. Reflecting accountable stewardship of public resources, responsible financial (fiduciary) oversight of the college budget, income and expenditure, and the compilation and approval of financial statements.
- x. Ensuring student access, retention, certification, progression, throughput, and successful articulation with the workplace and/or higher education and training.

i. Attendance for College Council Meetings (Mandatory Meetings)

Surname & Initials	Portfolio	Type of Appointment	Attendance				Attendance Rate (%)
			1st quarter	2nd Quarter	3rd quarter	4th quarter	
			07 April 2022	21 June 2022	11 October 2022	02 December 2022	
Mr ZL Dlamini	Chairperson	10(4)(b): Ministerial Appointments	√	√	√	√	100%
Ms N Lamula	Deputy Chairperson	10(4)(b): Ministerial Appointments	√	√	√	√	100%
Ms M Liau	External member	10(4)(b): Ministerial Appointments	√	x	√	√	75%
Ms FM Mazibuko	External member	10(4)(b): Ministerial Appointments	√	√	√	√	100%
Adv LT Khorommbi (resigned from 31 January 2022)	External member	10(6): Ministerial concurrence	Resigned	Resigned	Resigned	Resigned	100%
Mr M Magoele	External member	10(6): Ministerial concurrence	√	√	√	√	100%
Mr AG Netshimbupfe	External member	10(6): Ministerial concurrence	√	√	√	√	100%
Mr L Nengovhela	External member	10(6): Ministerial concurrence	√	√	√	X	75%
Mr Mthatha	External member	10(4)(d): Donor representative	√	√	x	√	75%
Mr M Vatsha	External member	10(6): Ministerial concurrence	x	√	√	√	75%
Mr MJ Monyamane	Deputy Principal (Academic Affairs & Operations)	Co-Opted Members	√	√	x	X	50%
Mr TR Mosiane	Internal member	Academic board	√	√	√	√	100%
Mr L Tshoko	Internal member	Lecture representative	√	x	√	√	75%
Mr M Moja	Internal member	Admin Staff Representative	√	√	√	√	100%
Mr S Mokoena	Internal member	SRC representation	√	√	√	√	100%
Mr Vivian Khumalo	Internal member	SRC representative	√	√	√	X	75%

Surname & Initials	Portfolio	Type of Appointment	Attendance				Attendance Rate (%)
			1st quarter	2nd Quarter	3rd quarter	4th quarter	
Mr A Schlemmer	Deputy Principal (Corporate Affairs & Planning)	Co-Opted Members	√	√	√	√	100%
Ms Zintle Qwesha	Acting Chief Financial Officer	Co-Opted Members	√	√	√	√	100%
Mr MJ Makola	Acting Deputy Principal Academic Affairs	Co-Opted Members	√	√	√	√	100%
Mr s Masiza	Governance Coordinator	Council Secretary	√	√	√	√	100%

j. Summary of College Council Resolutions Actions in 2023

- i. Following the resignation of Chairperson of ICT governance committee, Council resolved that Mr Nengovhela who is an external member of Council must be the interim Chairperson of the ICT governance committee until the vacancy is closed (Resolution: 3:2022).
- ii. The council has resolved to approve the request to write-off the student debtors as presented by the Finance committee provided that the debtors will be handed over to debt collectors (Resolution: 18:2022).
- iii. Council resolved to approve the write-off of the three college sites and the buildings amounting to R146 million for the accounting purpose pending the college securing the title deed or lease agreement (Resolution: 40:2022).

- iv. Council resolved to approve the request for ratification of the disposed assets as recommended by finance committee provided that the findings by AGSA were cleared (Resolution: 41:2022).
- v. Council resolved to support the idea for a college to acquire property for student accommodation and the matter to be referred to EXCO to come up with a project plan (Resolution 45:2022).
- vi. Council resolved that the SRC must go to the constitutional review early in 2023 before the next SRC elections (Resolution: 47:2022).

k. Reports by Committees of Council

- i. The CET Act 16 of 2006 enables the College Council to establish the College Council Committees and the College Council is, by and large, in compliance with the Act in this regard. The first five (7) committees are mandatory and the last two (2) Committees are established by the College Council on the basis of need in line with the Act.

I. Mandatory Committees

- i. Executive Committee (Exco)
- ii. Finance Committee (Finco)
- iii. Audit and Risk Committee (ARC)
- iv. Human Resources and Remuneration Committee
- v. Planning Committee (Planco)
- vi. ICT Governance Committee

m. Discretionary/Optional Committees

- i. Student Support Services Committee
- ii. Employability Committee

n. The Purpose of the Committee

- i. The main function of the College Council committees is to assist the Council in the performance of its statutory functions.
- ii. All the College Council Committees were chaired by an External Council Member as prescribed by the CET Act 16 of 2006.

o. Composition of Council Committees and Attendance

- i. In the year 2022, the council had established seven committees that were fully functioning, and later in the year, the council further established one committee to advise on student support services policies.

2. REPORTS BY COMMITTEES OF COUNCIL**2.1 Executive Committee of Council (EXCO)****2.1.1 Attendance Register**

Surname & Initials	Portfolio	Attendance				Attendance Rate (%)
		1st quarter	2nd Quarter	3rd quarter	4th quarter	
		06 April 2022	13 June 2022	10 October 2022	24 November 2022	
Mr. ZL Dlamini	Chairperson: External	√	√	√	√	100%
Ms N Lamula	External Member	√	√	√	√	100%
Mr. Monyamane	Internal Member	√	√	√	√	75%
Mr. Masiza	Committee Secretary	√	√	√	√	100%
Mr. Schlemmer	DPC	√	√	x	√	75%
Mr MJ Makola	ADPA	√	√	√	√	100%
Ms Z Qweshah	ACFO	√	√	x	√	75%
Mr. Somo	Assistant Governance	√	√	x	√	75%

√ Present

X Absent

*Attended per invite

2.1.2 Summary of the Executive committee of Council Approved Recommendations by the Council in 2022

- 2.1.2.1 Exco recommended that the Council should convene a strategic planning session on the 22nd of June 2022 to the 24th of June 2022 in order to review the college plans for the next five years.
- 2.1.2.2 EXCO, in its meeting held on the 13th of June 2022, took a resolution to convene a meeting with Management, labour and council on Monday the 20th of June 2022, in order to resolve issues raised by labour during a meeting with the portfolio committee of parliament.
- 2.1.2.3 In an ordinary meeting held on the 10th of October 2022, EXCO resolved to recommend to Council the approval of the strategic planning document that has reviewed the College Mission, Vision, Motto and values.
- 2.1.2.4 Committee further resolved to recommend to council the approval of the training of all council members in order to enhance the capacity of council members.
- 2.1.2.5 In an ordinary meeting held on the 24th of November 2022, the committee resolved to recommend to council that the SRC must have a special policy review before the SRC elections in 2023 in order to review the SRC constitution and close all red flags that were identified.

2.2 Finance Committee- Finco Report

Throughout the 2022 financial year, the Finco fulfilled all its responsibilities through online meetings except in a few instances when its members attended Council-related responsibilities physically. As per the approved charter, the Finco monitored the implementation of the below policies:

- Finco charter
- Delegation of authority
- Accounting Records Policy
- Asset Management Policy
- Bank Reconciliation Policy

- Borrowing Policy
- Cash Management Policy
- Control of Gifts, Donations and Sponsorship Policy
- Credit Management Policy
- Debt Management Policy
- Facility Hiring Policy
- Financial Disclosure and Declaration of Interest Policy
- Garage Card Tracker Policy
- Payroll Policy
- Petty Cash Policy
- Subsistence and Travel Policy
- Supply Chain Management Policy
- Tuition Fees Policy
- Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
- Use of College Telephone Policy
- Vehicle Rental Policy

Other functions of the Finco included:

2.2.1 College budget submissions, deviations and quarterly revisions:

FINCO recommended the budget for approval by the Council and monitored its implementation.

2.2.2 Financial misconduct or maladministration:

FINCO referred matters requiring investigation or other considerations to Audit and Risk Committee and the Human Resources Committee. These matters were also flagged and discussed at a Council level.

2.2.3 Management information system:

FINCO reviewed the accounting policies of the college as part of the Annual Financial Statements oversight role.

2.2.4 To consider the quarterly financial reports:

The college's management accounts showed significant improvements from the previous year as the management team brought the period closure current at the time of 2022 AFS preparations. The college was able to, subsequent to year-end, provide the AGSA with subsequent management accounts to enable unrecorded liabilities and subsequent events testing.

The above enabled the college to conclude the Annual Financial Statements in a reasonable time and this is also supported by improved monthly reports submission to DHET. Despite the above, the college still has a lot of room for improvement and the Finco will continue to review and support management's plans.

2.2.5 Capital projects and pre-approved variation:

The College's capital projects ended the 2022 Financial Year still with significant improvements compared to the prior year despite the challenges posed by land ownership rights in two college campuses.

The FINCO reviewed and recommended to Council various variations that are above the pre-approved Supply Chain Management variation.

2.2.6 Disposal and impairment of assets as well as write-off of bad debts:

FINCO recommended, for approval by Council, the write-off/impairment of assets and debtors in line with policies of the college including the initiation of the hand-over process of the debtors.

2.2.7 Annual financial statements:

FINCO held a joint meeting with Audit and Risk Committee to review and recommend the Annual Financial Statements (AFS) to Council. The college showed significant improvements as compared to the previous years and this was confirmed by a better audit opinion as compared with prior audit opinions.

2.2.8 Financial matters of College's relationship with the Department and NSFAS:

The FINCO reviewed the subsidy income from the Department and the income from NSFAS and is comfortable with the relationship between the College and these key stakeholders. Any issues that the FINCO viewed as significant for the Council's attention were reported accordingly.

The following are member of the FINCO and their attendance of meetings:

Member	Note	Role	No. of meetings
Mr M. Magoele	–	Chairperson	5
Ms T. Lamola	–	External Member	5
Mr J. Monyamane	–	Invitee	3
Ms Z. Qwasha	N1	Internal Member	5
Mr S. Dhlamini	–	Internal Member	5
Mr S. Masiza	–	Secretary	5
Mr M. Somo	N2	Ass Governance	4

N1 – subsequent to year end, Ms Qwasha tendered her resignation.

N2 – Mr Somo was appointed on the 1st of March 2022 as Assistant Governance Officer.

FINCO comprise of four members with 50% being external Council Members in compliance with its charter. FINCO also complied with the requirement of at least four meetings as it held five meetings including a joint meeting with Audit and Risk Committee.

FINCO was fully constituted throughout the year and adhered to its charter as approved by Council.

2.3 Employability Committee

2.3.1 Purpose

The Employability Committee is accountable to the Council of the College, for the development, Implementation, reporting of the College Employability, Student Entrepreneurship plans and for the monitoring and review of progress on relevant performance indicators in the context of plans and targets put in place by the college.

2.3.2 Membership

Mr. Aluwani Netshimbupfe - Council External Member (Chairperson)

Ms. Fundi Mazibuko – Council External Member (Committee Member)

Mr. Malusi Vatsha - Council External Member (Committee Member)

Mr. Joey Monyamane – College Acting Principal –

Mr. Makola – Acting Deputy Principal Academic affairs and operations

Mr. Aubrey Sebe – New Business Development Unit Manager (Internal Member)

Ms. Patience Makhaphela – Head of Marketing and Communications (internal member)

Mr. Martin Somo – Committee Secretary

Mr. Siyabonga Masiza – Governance Coordinator (Internal Member)

2.3.3 Meeting and Attendance

Name and Surname	Portfolio		Internal /External Member		Meetings	
23 February 2022	28 April 2022		15 August 2022		24 October 2022	
Mr. Aluwani Netshimbupfe	Chairperson	External	✓	✓	✓	✓
Ms. Fundi Mazibuko	Committee Member	External	✓	✓	✓	✓
Mr Malusi Vatsha	Committee Member	External	X	X	X	✓

2.4 Planning and Resource Committee

2.4.1 Attendance Register

Surname & Initials	Portfolio	Attendance				Attendance Rate (%)
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
		16 February 2022	25 April 2022	25 July 2022	01 November 2022	
Lamula N	Chairperson: External	√	√	√	√	100%
Mazibuko F	External Member	√	√	√	√	100%
Schlemmer A	Internal Member	√	√	√	√	100%
Taleni	Internal Member	√	√	√	√	100%
Masiza S	Secretary	√	√			100%
Somo S	Governance	x	√	√	x	50%

√ Present

X Absent

2.4.2 Changes to the committee members

- No changes were made to the committee

PlanCo comprises of four members with 50% being external Council Members in compliance with its charter. PlanCo follows the requirement of at least four meetings per annum.

2.4.3 Summary of PlanCo Recommendations to the Council

- For the purposes of upskilling Council Members on governance and fiduciary related matters, the committee recommended that the college should look into alternatives of Governance institutions to keep current with issues relating to corporate Governance
- Council attended Corporate Governance training on 21-22 April 2023

2.5 ICT Governance Committee

2.5.1 Purpose

Ensure that decisions around Information and Communication Technologies are consistent with the ICT strategy of the College and Ensure that all activities are within the delegations as given by Exco/Council.

2.5.2. Membership

Mr. Livhu Nengovhela - Council External Member (Chairperson)

Mr. Sydwell Manthata – Council External Member (Committee Member)

Mr. Joey Monyamane – College Acting Principal

Mr. Andre Schlemmer – Deputy principal corporate services (Internal)

Mr. Makola – Acting Deputy Principal Academic affairs and operations

Mr. Bernard Sepato – ICT Assistant Director (Internal)

Mr. Lehlohonolo Sithebe – ICT Technician

Mr. Martin Somo – Committee Secretary

Mr Samkelo Mokoena – SRC President

Mr. Siyabonga Masiza – Governance Coordinator (Internal Member)

2.5.3 Meeting and Attendance

Name and Surname	Portfolio	Internal / External Member	Meetings		
			08 JUNE 2022	16 August 2022	16 November 2022
Mr. Livhu Nengovhela	Chairperson				
External	✓	✓	✓		
Ms. Sydwell Manthata	Committee Member	External	✓	✓	✓
Mr. Joey Monyamane	Committee Member	Internal	X	X	✓
Mr. Andre Schlemmer	Committee Member	Internal	X	X	✓
Mr. Johannes Makola	Committee member	Internal	✓	✓	X
Mr. Bernard Sepato	Committee Member	Internal	X	✓	X
Mr. Lehlohonolo Sithebe	Committee Member	Internal	✓	✓	X
Mr. Martin Somo	Committee Secretary	Internal	✓	✓	✓
Mr Samkelo Mokoena	Committee Member ✓	✓	✓		
Mr. Siyabonga Masiza	Committee Member	Internal	✓	✓	✓

2.5.4 The ICT Governance

Committee is responsible for:

- 2.5.4.1 Recommending for approval ICT strategies and plans that ensure the cost-effective application and management of ICT systems and resources throughout the College usually codified as the ICT Strategic Plan;
- 2.5.4.2 Reviewing current and future technologies to identify opportunities to increase the efficiency of ICT resources;
- 2.5.4.3 Monitoring and evaluating ICT projects and achievements against the ICT Strategic Plan;
- 2.5.4.4 Informing and making recommendations to the College Principal and Council on significant ICT issues;
- 2.5.4.5 Prioritising strategies and projects as High, Medium and Low so as to provide a true indication of the areas that need to be addressed first;
- 2.5.4.6 Taking action to ensure that the ICT Strategic Plan is delivered within the agreed budget and timeframe;
- 2.5.4.7 Ensuring that the College adopts a structured project management methodology that is used for all ICT initiatives and projects;
- 2.5.4.8 Considering new projects that emerge outside the ICT Strategies Planning Cycle, and investigating the impact of their implementation on other projects, priorities, budgets etc. in the ICT Strategic Plan;
- 2.5.4.9 Ensuring that the information architecture, systems architecture and technology platforms proposed in new projects are consistent with the strategic architecture and plans of the College;
- 2.5.4.10 Ensuring that every project proposal and implementation plan achieves appropriate levels of user and stakeholder consultation and satisfaction;
- 2.5.4.11 Assessing the quality and value of business cases prepared for new ICT project proposals and providing advice and recommendations to the Principal and Council on the merits of new project proposals;
- 2.5.4.12 Reviewing and approving the detailed ICT project implementation plans and project management documents such as ICT risk management and information security;
- 2.5.4.13 Monitoring compliance with the law and industry practices/ standards and reporting any deviation from the compliance arrangements to the principal;
- 2.5.4.14 Reviewing and making recommendations to the principal in relation to areas of significant financial, legislative and personal risk that may arise as a result of any ICT activity, as well as making recommendations and arrangements to contain the risk; and
- 2.5.4.15 In performing its risk management, compliance and change management functions, the Committee may give attention to:
 - 2.5.4.15.1 Ensuring the technical staff have well defined change management and communication procedures;
 - 2.5.4.15.2 Data integrity, data protection and backup;
 - 2.5.4.15.3 Independent security and infrastructure audits;
 - 2.5.4.15.4 Ensuring that ICT systems are in place to support teaching and learning;
 - 2.5.4.15.5 The effective monitoring and management of the material risks to which the College is exposed;
 - 2.5.4.15.6 Establishing and monitoring policies directed to ensuring that the College complies with the law; and
 - 2.5.4.15.7 Conforms to the highest standards of ethical behaviour.

2.5.5 Resolutions

2.5.5.1 Approval of ICT policies

- The College council approved recommendation by the committee on ICT Data Back Recovery policy and ICT Change Management Policy in June 2022

Prepared by: Livhu Nengovhela | ICT Governance Sub-committee Chairperson

2.6 Human Resource and Remuneration Committee

2.6.1 Attendance Register

Surname & Initials	Portfolio	Attendance				Attendance Rate (%)
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
		17 February 2022	26 April 2022	30 August 2022	03 November 2022	
Ms. F Mazibuko	Chairperson: External	√	√	√	√	100%
Mr. Netshimbupfe	External Member	√	√	√	√	100%
Mr Nengovhela	External Member	x	√	√	√	75%
Mr. Monyamane	Internal Member	*	n/a	*	*	75%
Mr. Schlemmer	Internal Member	√	√	√	√	100%
Mr. Tshoko	Internal Member	X	√	x	x	25%
Mr. Makola	Internal Member	X	x	*	*	50%
Mr. Khuse	Internal Member	√	x	√	√	75%
Mr. Masiza	Governance: Committee Secretary	√	√	√	√	100%
Mr. Somo	Governance	x	√	√	√	75%

√ Present

X Absent

* Attended per invite

2.6.2 Summary of the Approved Recommendations by the Council in 2022

- The committee resolved that IR must get the chairperson and set up a date to deal with the grievance, and the matter must be expedited as it affects the livelihoods of staff members.
- The committee resolved that the college must write to the complainant of sexual harassment that since the perpetrator has resigned from the college, she can approach social services as the case cannot continue.
- The committee resolved to reaffirm the resolution of the council that the college must proceed with the internal disciplinary process and open a criminal case against former Council Secretary on or before the 28th of February 2022, and a plea bargain can be entertained during the disciplinary hearing.
- The committee resolved that Ms. Mazibuko must have a meeting with council Chairperson to address the issue of the Principal and CFO.
- The committee resolved to recommend the motivation for migration of 6 staff members with criminal records to the DG, and that SMT must write a letter of motivation for each staff member and send it to the committee before sending them to DG.
- Committee resolved that Mr. Schlemmer must consult with GEMS in order to seek pro-bono wellness services. The committee resolved that the polices must be sent to all committee members and be recommended for adoption by council. The committee resolved to offer two staff members in the curriculum unit a fixed term contract ending in March 2023.
- The Committee resolved to recommend to council the request by SMT to motivate to the DG the migration of 5 staff members who have criminal records to be under employment of DHET.
- The Committee further resolved that the staff member with no qualification will remain under college employment until the required qualification is obtained, the college will provide the necessary support to obtain the qualification for said staff member.

2.7 Audit and Risk Committee

This report outlines how the Committee discharged its responsibilities during the year in relation to financial reporting, risk management and internal control and the Internal Audit function. During the 2022 financial year, the Committee continued to focus on monitoring the effectiveness and integrity of the college's financial reporting, internal control, and risk management processes.

The Committee continued its work to strengthen controls and governance arrangements, which included oversight of risk management processes and upholding the college's commitment to the highest standards of integrity and ethical behaviour. Each regular meeting included reviews of risk management related activities as well as the audit action plan.

2.7.1 Committee Mandate

The Committee's primary mandate is to provide oversight and to assist the College Council in matters relating to the effectiveness of internal controls. This year, the audit committee was involved in a few key matters to ensure delivery in accordance with the charter. Key highlights include:

- Proactive risk management of all key risks impacting the college and reporting thereof aligned to the risk register and the monitoring of risk management and internal control systems, including a review of effectiveness;
- Deliberate tracking of audit action plan, which has resulted in an improved audit outcome;
- Reviewing the operation and effectiveness of the Internal Audit function;
- Advising the College Council in relation to compliance with key legislation such as POPIA and other legal or regulatory requirements; and
- Advising the College Council on whether the Annual Financial Statements, when taken as a whole are a true and are a fair reflection of activities in the college.

2.7.2 Committee Meetings

The audit committee consists of the members listed hereunder and is required to meet four (4) times per annum as per its approved terms of reference. During the current year, four (4) ordinary meetings were held, and two (2) specials meetings also held. The Chairman of the Committee reports to the Council on the key issues which have been discussed after each meeting.

Generally, over and above the formal members, key senior management of the college are invited to attend in order to present and provide deeper insight on as many various topics as are required by the Committee to discharge its duties. In addition, Internal Audit, as well as representatives of the external auditor are invited to attend meetings of the Committee.

The external auditor and the Head of Internal Audit have direct access to the Committee Chairman at all times and meet with the Committee, without other Executive Management being present, as and when required in order to provide additional opportunity for open dialogue and feedback.

The names of Committee members and attendance details, are listed hereunder:

Name of Member	Number of Meetings Attended
Ms. M. Liau (Chairperson)	6
Mr. MM. Magoele	6
Mr. MJ. Monyamane	4
Ms. Z. Qweshu	6
Mr. W. Magagula	6

2.7.3 Internal Audit

The Audit Committee is responsible for monitoring and reviewing the operation and effectiveness of the Internal Audit function including its focus, plans, activities, and resources. To fulfil these duties, the Committee:

- Reviewed and approved the Internal Audit function's charter, strategy, and annual plan;
- Considered and were satisfied that the experience and level of resources within the Internal Audit team were adequate to achieve the proposed plan; and

- Received quarterly updates from the Head of Internal Audit on the delivery of the 2022 plan and on the principal findings from the work of Internal Audit and management's actions to remediate issues identified

Based on the results of the internal audit reviews, which were provided to the Audit and Risk Committee, we note an improvement in the system of control. The college showed improved directional movement as it relates to mitigating control deficiencies. In addition, the college has achieved an improved External audit outcome which is expected to continue into the foreseeable future.

Remedial actions have been put in place to address key risks with a continued focus on risk culture in the college. There has been a more proactive approach to addressing the control deficiencies in the college and this will continue to be embedded in order to sustain a strong control environment.

Looking ahead to 2023, the committee's key priorities will include maintaining oversight of the College's risk management and internal control processes, and sustaining a strong culture of risk management across the College. The committee will continue to monitor the audit action plan and take a proactive approach in anticipating and preparing for any legislative or regulatory changes which may be required for internal controls and reporting.

3. ACADEMIC BOARD

3.1 Introduction

The Secretariat presents this Annual Report on the state of affairs for the academic year 2022 to the College. The Report is delivered in three sections. The first section focuses on office bearers; the second part includes general members and attendance records; and the third part provides an overview on resolutions taken by the Academic Board.

3.2 Board Membership

Each of the six campuses of the college has its own representatives, the members are: Campus managers, Deputy Campus managers, Head of Divisions, Senior lecturers, lecturers, two external college council members, an academic manager, unit managers for each portfolio of the college and three students from the Student Representatives Council. See table below for office bearers of the Academic Board.

3.3 Academic Board Members

Surname & initials	Designation	Site/Campus
Monyamane MJ	Acting COE/ Principal	Head Office
Makola MJ	Acting Deputy Principal: Academic Affairs & Operations	Head Office
Schlemmer A	Deputy Principal: Corporate Affairs & Planning	Head Office
Qwesha Z	Acting Chief Financial Officer	Head Office
Mosiane TR	Campus Manager	George Tabor
Mereko N	Acting Campus Manager	Dobsonville
Setsiba L	Campus Manager	Molapo
Mashale KS	Campus Manager	Roodepoort
Mazomba M	Acting Campus Manager	Roodepoort West
Makhasa SC	Acting Campus Manager	Technisa
Dlamini S	Assistant Director: Finance	Head Office
Makhaphela NP	Manager: Marketing & Communication	Head Office
Khuse T	Assistant Director: HR, Marketing & Administration	Head Office
Magagula WG	Manager: Quality Assurance /Health & Safety	Technisa
Sebe A	Manager: New Business	George Tabor
Sekobane TM	Manager: Curriculum Unit	Head Office
Sepato BM	Assistant Director: ICT	Head Office
Madubung TM	Manager: Student Support Services	Head Office
Diphare AM	Head of Department	George Tabor
Cameron R	Head of Department	Molapo
Marais C	Head of Department	Roodepoort
Ngwenya PN	Head of Department	Technisa
Mabunda M	Head of Department	Dobsonville

Surname & initials	Designation	Site/Campus
Mokoena TL	Head of Department	George Tabor
Magxunyane CN	Head of Department	Molapo
Nevondwe NT	Head of Department	Roodepoort
Zondi S	Head of Department	Roodepoort West
Gonyela BP	Head of Department	Technisa
Maseko V	Head of Department	Technisa (E-Learning)
Bambo M	Senior Lecturer	Dobsonville
Masokwe J	Senior Lecturer	George Tabor
Nakedi S	Senior Lecturer	Molapo
Mangena MM	Senior Lecturer	Roodepoort
Lekoloane TA	Senior Lecturer	Roodepoort West
Ngcobo K	Senior Lecturer	Technisa
Dlikilili MP	Lecturer	Dobsonville
Molefe MMM	Lecturer	George Tabor
Kgapole GM	Lecturer	Molapo
Mohadi LS	Lecturer	Roodepoort
Molusi SG	Lecturer	Roodepoort West
Mafafo R	Lecturer	Technisa
Mokoena S	SRC PRESIDENT	George Tabor
Khumalo V	SRC Secretary General	Dobsonville
Buthelezi N	SRC Academic General	Molapo
Netshimbupfe AG	Council Representative	External Member
Negovhela L	Council Representative	External Member

OFFICE BEARERS	DESIGNATION
M.J. Monyamane	Chairperson
M.J. Makola	Deputy Chairperson
T.R. Mosiane	Secretary
S. Masiza	Governance Coordinator

3.4 Dates of Meeting and Members' Attendance Records

The meetings of the Academic Board mainly addressed the following:

- Registration and enrolment statistics
- Certification rates
- Retention rates
- Throughput rates
- Human Resource Development
- Budget for Learning and Teaching operations
- WIL and WBE

#	MEMBERS	DATES OF GENERAL MEETINGS		
		17 MAR 2022	14 JUN 2022	27 SEP 2022
1	Monyamane MJ	Present	Present	Present
2	Makola MJ	-	Present	Present
3	Schlemmer A	Present	Present	-
4	Qwasha Z	Present	Present	-
5	Mosiane TR	Present	Present	Present
6	Mashale KS	Present	Present	Present
7	Phokanoka TD	Present	Present	Present
8	Cameron R	Present	Present	-
9	Nengovhela LA	Present	Present	-
10	Dlamini S	Present	-	-
11	Makhapela NP	-	-	Present
12	Khuse T	-	-	-

#	MEMBERS	DATES OF GENERAL MEETINGS		
13	Magagula WG	Present	Present	-
14	Sebe A	Present	Present	-
15	Kekana I	Present	-	-
16	Sekobane TM	Present	Present	-
17	Mereko N	Present	-	-
18	Diphare AM	-	Present	Present
19	Magxunyane CN	-	Present	Present
20	Marais C	-	Present	Present
21	Ngwenya PN	-	Present	-
22	Mazomba M	-	Present	Present
23	Maseko V	-	Present	Present
24	Zondi S	Present	Present	-
25	Mabunda M	Present	Present	-
26	Mokoena TL	Present	Present	Present
27	Masokwe OL	Present	-	Present
28	Mangena MM	Present	Present	Present
29	Lekoloane TA	Present	Present	-
30	Bambo M	-	Present	Present
31	Gonyela BP	-	Present	Present
32	Kgapole GM	Present	-	Present
33	Molusi SG	Present	-	-
34	Sithole T	Present	-	-
35	Tshoko L	Present	Present	Present
37	Netshimbupfe AG	-	Present	Present
38	Masiza S	-	Present	Present
39	Ncanyana J	Present	Present	Present
40	Negovhela L	Present	Present	Present
41	Zulu TS	Present	Present	-

#	MEMBERS	DATES OF GENERAL MEETINGS		
42	Nevondwe NT	Present	-	-
43	Selemi WV	Present	Present	-
44	Dlikilili MP	-	-	Present
45	Sepato BM	-	Present	Present
47	Ngcobo K	-	Present	Present
48	Nakedi S	-	Present	-
49	Snyman S	Present	Present	-
50	Jara N	Present	Present	-
51	Mokgatle O	-	Present	-
52	Mafafo R	Present	Present	-
53	Mokoena S	Present	Present	Presents
54	Makhasa SC	Present	Present	-
55	Madubung TM	Present	Present	-
56	Masokwe J	-	Present	-
57	Mohadi LS	Present	-	Present

3.5 Resolutions & Approvals

The following salient resolutions were taken in 2022:

- The board resolved that the appointment of student tutors must be formalised. The College would approach the University of Johannesburg to recruit new lecturer graduates to assist in tutoring, the matter would be fully discussed by the Academic forum.
- Academic Targets were approved in 2021 for a period of 3 years and they are featured in the teaching and learning plan. Certification was 65%, retention was 85%, progression was 80%, throughput was 35%, and attendance was 90%.
- The board resolved that it is not an ideal situation for a student to enrol for more than one programme simultaneously.
- The Board resolved that before commencement of computer related subjects' examinations, campuses need to hire IT students to service computers in computer laboratories before and after the examination sessions.

- The Board resolved to approve the purchase of laptops that will replace the ones that are stolen from Roodepoort West Campus Resource Centre using college funds whilst awaiting the insurance to process the claim.
- The board resolved to approve the recommendations from curriculum unit on outsourcing the service provider to close the gaps regarding OHS and fire certificates, and also on the provision of alternative water supply during examinations.
- The Board resolved to approve the use of digital ICASS filing.
- The board resolved on the establishment of seven sub-committee of the academic board, namely: Executive Committee of the board, Assessment and Curriculum Committee, Student Support Services Committee, Innovation, Partnership, Placement and Development committee, Lecturer Support Services and Training Committee, Quality Assurance, Health & Safety and Monitoring Support Committee, Student Registration (Administration & MIS) Committee.
- The Board resolved that Mr Sekobane and Mr Madubung should review the SRC reporting template.

3.6 Conclusion

The introduction of the Academic Board committees will facilitate the functions of the board. The drafting of the respective charters will guarantee that the roles and responsibilities of each committee are clear and the implementation of the recommendations are put into effect.

Compiler: **TR Mosiane** | Secretary

4. STUDENT REPRESENTATIVE COUNCIL

All campuses had elections on the 22nd April 22 and College Elections on the 27th April 2022. The SRC is an integral part of students' life and a critical cooperative governance partner in the college, as SRCs we participated in below college structures:

- College Council
- Academic Board
- College Council Sub Committee- ICT
- Structured meetings between College management and College SRC

As SRC Members we are collectively and individually responsible for the proper implementation of the constitution of the SRC. Below are SRC Exco Members:

- Samkelo Mokoena – President
- Deputy President – Nonhlanhla Nkosi
- Secretary General – Vivian Khumalo
- Deputy secretary General – Faith Matabane
- Academics General – Nhlanhla Buthelezi
- Treasurer General – Vhulenda Masindi
- Sports, Arts and Culture Coordinator – Thabile Sitole
- Events and Communication Coordinator – Aviwe Bekwa
- Employability and “Job Shop” Coordinator – Nomvula Moleane
- Health and Safety Coordinator – Thandeka Mthembu
- Gender, Disability and Transformation Coordinator – Lucia Mhaka

4.1 SRC Activities

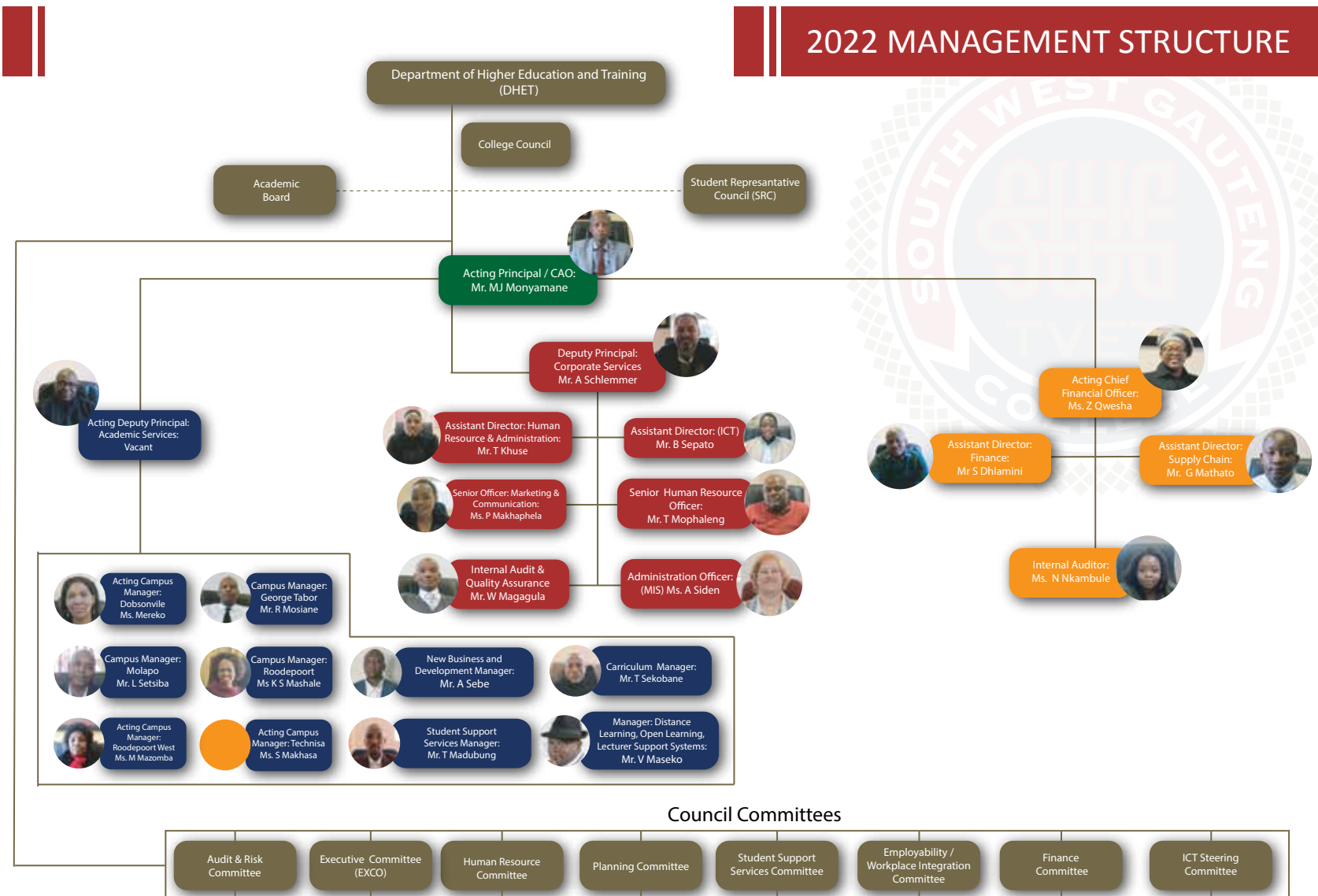
- All campuses had Annual Beauty Pageant events, in which entrants, ladies and gents are judged based on personality and talent, with the winners being awarded prizes. Beauty Pageants gives young adults the support to stay fit and healthy, such events were held as follows:
 - Mr and Miss Campuses on the 30th September 22
 - Mr and Miss College on the 19th October 2022
- Annual SRC Induction held from 12th -15th May 22, to equip us with knowledge and skills that will enable us to provide leadership and guidance not only during our term of office in the college but throughout our lives.

4.2 SRC Performance

- Due to strict clause/s of the SRC constitution, (01) One Executive portfolio exited office due to poor academic performance and the remaining (09) portfolios are in office until the 2023 SRC Elections, as stipulated in the College SRC Constitution.
- (01) One Portfolio bearer was expelled from the Portfolio due to misconduct.

Mr Samkelo Mokoena | College SRC President 2022/23

5. HIGH-LEVEL ORGANISATIONAL STRUCTURE





PART C

PERFORMANCE INFORMATION

1. COLLEGE PERFORMANCE AND ORGANISATIONAL ENVIRONMENT

1.1. Directorate: Corporate Services

The second year after the COVID-19 pandemic, were in most ways easier than in 2020, but in other ways, more difficult than in 2020, as the Directorate as well as the College now, in 2022, had to cope with the after-effects of the pandemic, and in many cases, had to play catch-up to those issues that could not be handled and/or finalised during the previous two years.

A: 2022 PLANNING AND STUDENT ENROLMENT STATISTICS

Nonetheless, by the end of October 2021, the College could present its Annual Performance Plan, as well as revised Strategic Plan to the Department of Higher Education and Training.

According to these two planning documents, the College would be allowed to enroll a total of 21 023 students during 2022 into the three Ministerially funded programmes available to TVET Colleges, being the National Certificate (Vocational)-, the Report 191-, and the Prevocational Learning Programmes, with 20 891 students of which would be fully funded by the Department, and 132 students which would be unfunded.

For the enrolment of these 21 023 students into the Ministerially Funded programmes, the College would receive funding to the value of R 684 857 000, although our required funding was R 689 179 000, leading to a funding shortfall of R 4 322 000.

The student enrolment projections referred to above, were based on the assumption that the 2022 enrolment processes would go without a hitch, but due to the emergence of the Delta variant of the COVID-19 pandemic late in 2021, the Department decided postpone the Trimester 3 examinations to January and February 2022, which had the effect that the College would only be allowed to enroll N1 to N6 Engineering Studies students for two trimesters, instead of three, which automatically cut the number of students that could be enrolled for these programmes during the academic year, with 33,333%.

The College did finally manage to enroll 21 622 students throughout the 2022 academic

year, which were 599 students more than projected, although most of the excess students were either repeaters, or students enrolled for less subjects than the full complement of the programme.

Please refer to the table below for final student per programme enrolment figures for the 2022 academic year:

Programme	Projected	Actual	Difference
National Certificate Vocational (NCV)	7 478	7 551	+73
Report 191 Business & Utility Studies N4 – N6	8 220	9 814	+1594
Report 191 Engineering Studies N1 – N3	3 483	2 640	-843
Report 191 Engineering Studies N4 – N6	1 722	1 549	-173
Prevocational Learning Programme (PLP)	120	68	-52
Totals	21 023	21 622	+599

However, as the Department's funding model is calculated in Full-Time Equivalents (FTEs), and not on head counts, the FTE count for the College for 2022 was only 10 404,567 FTEs versus a projection of 13 431 total FTEs, as indicated in the table below:

Programme	Projected	Actual	Difference
National Certificate Vocational (NCV)	7 478,000	5 579,145	-1 898,855
Report 191 Business & Utility Studies N4 – N6	4 110,000	3 690,125	- 419,875
Report 191 Engineering Studies N1 – N3	1 155,000	716,124	-438,876
Report 191 Engineering Studies N4 – N6	568,000	351,173	-216,827

Programme	Projected	Actual	Difference
Prevocational Learning Programme (PLP)	120,000	68,000	-52,000
Totals	13 431,000	10 404,567	-3 026,433

As Indicated Above, The Departmental Funding For The Projected Enrolment Of 21 023 Funded Students For The 2022 Academic Year, Were Approved To Be R 684 857 000, And This Funding Was Allocated To The College As Follows:

Compensation For Employees

Compensation For Employees [Coe]	Programme Funding (Direct Xfer)	Special Needs Allocation (Direct Xfer)	Nsfas Tuition Bursary Allocation	Total Budget Allocation
279 369 000	263 401 000	4 165 000	137 922 000	684 857 000

It Should Further Be Noted That

- The Coe Part Of The Budget Is Never Physically Paid To The College, But Kept At The Department To Remunerate College Employees Directly.
- The Nsfas Tuition Allocation Is Only Ever Only Paid To The College On Actual Claims Submitted To Nsfas By The Students, And Covered The 20% Of The Actual Fees Payable By Students.
- The Only Part Of The Budget Allocation That Was In Actual Fact Paid To The College In Full, As Allocated, Are The Two Direct Transfers, Amounting To R 267 566 000,00.

B: HUMAN RESOURCE MANAGEMENT, ADMINISTRATION AND DEVELOPMENT

During 2019/20, The Department Introduced A New Staff Provisioning Norm For Tvet Colleges, Referred To As The Post Provisioning Norms Model For Tvet Colleges, More Commonly Known As The Ppn.

In Terms Of The Ppn Model And Structure For South West Gauteng Tvet College, The College Will Ultimately Experience A Growth In College Staff Members Of More Than 200 Staff.

In The Table Below, The Current Number Of Staff Members Per Post Or Salary Level As At 31 December 2022 Is Reflected, As Well As The Ppn Allocation To The College:

B1.CS/Educator Staff as at 31 December 2022

Post Level	Current Staff Compliment Description	Total Staff	PPN Post Allocation	Vacancies
Staff	Ppn Post Allocation	Vacancies		
PL5	3 A/M; 1a/F	4	6	2
PL3	12 A/M; 6 A/F; 2 W/M; 1 C/M	21	26	5
PL2	22 A/M; 18 A/F; 3 W/F	43	77	34
PL1	164 A/M; 182 A/F; 1 W/M; 7 W/F	354	458	104
Total		421	567	146

B2. PS/Administrative and Support Staff (Including Management) as at 31 December 2022

Salary Level	Current Staff Compliment Description	Total Staff	PPN Post Allocation	Vacancies
SL13	Principal (1 A/M)	1	1	0
SL11/12	Deputy Principals (1 A/F; 1 W/M)	2	4	2
SL 9/10	Assistant Directors (5 A/M)	5	25	20
SL8	1 A/M; 5 A/F; 1 W/M	7	20	13
SL7	9 A/M; 16 A/F; 1 W/M; 1 W/F; 1 C/F	28	50	22
SL 5/6	41 A/M; 64 A/F	105	77	-28
SL 2,3,4	13 A/M; 11 A/F	24	114	90
Totals		172	291	119

HIGHLIGHTS OF THE HUMAN RESOURCE MANAGEMENT PROCESSES AND OUTCOMES DURING 2022

- a) The process of appointing a permanent Principal for the College was finally concluded in November 2022, when the Department appointed Mr M J Monyamane as the College Principal, after the College did not have a permanent Principal for longer than 30 months (since 1 April 2020).
- b) Although the post of Deputy Principal: Finance was never filled in a permanent capacity by the Department during 2022, the College Council had extended the contract of Ms Z Qwesha as Interim CFO during 2022.
- c) By the end of 2022, the College was still awaiting the Department to appoint the Deputy Principal: Registrar, as the shortlisting for this post was completed during 2022.
- d) By 31 December 2022, the College was oversupplied with Salary Level 5/6 administrative clerks in various positions to the tune of 28 staff members, as the new PPN structure could only accommodate 77 staff members, while the College already had 105 such staff employed.
- e) The huge number of 90 vacancies in level 2 to 4 positions, is due to the fact that the College was still awaiting the directives on the insourcing of such staff members from our currently contracted services providers (security and cleaning staff), which is one of the pillars of the PPN process.
- f) It should however be reported that during the 2022 Financial Year, the College had migrated in excess of 80 PL1 lecturers from the employ of the College Council to the employ of the Department of Higher Education and Training, and that this migration was one of the first steps taken to make the Post Provisioning Norms (PPN) process a reality.

Stage 1 of the PPN process at TVET Colleges, were the identifying of staff members paid by College Councils during 2021 and the preceding years, and migrating them to the Department of Higher Education and Training as their new employer during 2022.

By the end of October 2022, the College received approval to advertise 17 Assistant Director positions, as well as 12 Salary Level 8 positions, and 1 Salary Level 7 position, all newly created positions through the PPN process. In addition to this, the College was also allowed to advertise 4 of the 6 newly created Head of Division (PL3) posts, and 16 Senior Lecturer (SL2) positions, and all of these PPN-posts were advertised in November and December 2022.

During the same year under review, the College had awarded 16 study bursaries to deserving staff members, and also had 42 staff development / training interventions, which was delivered to 871 staff members at a total value of R 2 896 038,00.

C. MARKETING AND COMMUNICATION

The College's Marketing and Communications Unit was responsible for a plethora of functions and tasks during the year under review, including, inter alia, the following functions:

- Student Recruitment
- Advertising and Media Liaison
- Internal and external communication, including publications
- Branding and signage
- Media liaison and publications
- Public relations and events management

As always, the recruitment of students was a prime objective of this unit and they started their recruitment activities for the 2022 academic year as early as August 2021, which involved school visits, career exhibitions, community engagements and expos. All in all, the unit had made contact with approximately 21 000 stakeholders and possible students during 2022, which then lead to the enrollment of the more than 21 000 students for the 2022 academic year.

The unit also visited 32 high- and secondary schools in the College's catchment area in 2022, and in a brilliant flair for the dramatic, the unit also advertised the College on 10 taxis travelling in the College's catchment area, and made use of bus stop branding and a moving trailer billboard to make the College a household name in our catchment area.

During the year under review, the unit published and distributed the College's 2021 annual report, and also contributed articles in the TVET Times, which is a national TVET Colleges' magazine initiated by the Department of Higher Education and Training.

Over and above all of the functions above, the Marketing unit also advertised the College in 2022 on social media, street poles, magazines such as Commuter Magazine and Get It, and of course, in the mass media by making use of local newspapers and local radio stations such as Alex FM, Cosmo FM, Jozi FM and Rainbow FM, to name just a few. In 2022, the College also decided to advertise on a national radio station, being YFM, and the College believes that it brought us into the national mindset.

During 2022, the Marketing and Communications unit launched the College's revamped website, which was a project that commenced in 2021, and became a reality during the latter part of 2022. The Unit also ensured the shooting of a corporate video for the College during the first quarter of 2022.

Unlike 2020 and 2021, the College could again hold physical graduation ceremonies in 2022, and as we had to ensure that all students who could not go through a physical graduation ceremony during the previous two years, the Marketing Unit had to organise graduation ceremonies for the 2019, 2020 and 2021 cohort of graduates, which ultimately saw 2 505 students graduating during 2022.

During the year under review, the Marketing unit also organised a first-ever Women's Day event in August 2022, and a Men's Conference in November 2022.

One of the many highlights during 2022 in which the Marketing Unit was intimately involved, was the launch of the Occupational Qualifications Electrical Trade Test Centre, launched by the Honourable Minister of Higher Education, Science and Technology, Dr Blade Nzimande, at our Roodepoort West campus on the 25th of August 2022. This was also the College's contribution to celebrating the Month of the Artisan.

This launch was then followed up by the launch of the e-Ambassador's programme, which was launched by the Gauteng MEC for Finance, Ms Nomantu Nkomo-Ralehoko, at our Roodepoort Campus, on the 7th of September 2022.

As can be seen from the above snapshot of the work of the Marketing and Communication unit, 2022 was indeed an extremely eventful year for this Unit and the College.

D: QUALITY ASSURANCE / HEALTH AND SAFETY

The main purpose of the Quality Assurance unit at the College, is to ensure that the College's commitment to quality delivery, and Health and Safety, is implemented and monitored.

QMS Surveillance Audits (ISO9001:2015)

In order to maintain the College's commitment to the delivery of quality services, the South African Bureau of Standards (SABS) conducted two surveillance audits during 2022 in compliance to the requirements of the SANS/ISO9001:2015 standards.

The outcome of these surveillance audits confirmed that the College indeed conformed to the set standards, and were thus still ISO9001:2015 compliant, and could still fly our SABS certification flag proudly.

Occupational Health and Safety Certification (ISO45001)

Due to the fact that the College could not qualify for Occupational Health Certification during 2021, a management decision was taken to appoint a SHEQ provider during 2022 to assist the Quality Assurance unit in ensuring that the College does achieve this objective by the end of 2023.

During October/November 2022, the College officially entered into a contract with LABOURNET to assist the Quality Assurance unit to lead this College to have a fully compliant Occupational Health and Safety Management System in place, which will be in compliance with the prescripts of the Occupational Health and Safety Act (Act 85 of 1993), which will therefore ensure that the College is OSH Act compliant and finally be awarded the coveted ISO45001-certification.

E. LABOUR RELATIONS

As with any other organisation, the College also had its fair share of labour-related issues during 2022.

As at 31 December 2022, our case load in this region were as follows:

• Disputes	
Awaiting Arbitration set-down by external parties:	6 cases (3 resolved during 2022, 3 pending)
• Grievances	
Pending due to internal processes being underway	26 cases (19 resolved during 2022, 7 pending)
• Litigation	
Awaiting SAPS intervention / section 205 application	1 case (not resolved during 2022)
• Appeals	
Awaiting decision by DHET Appeals Committee	2 cases (both resolved during 2022)
• Misconducts and Hearings	
Misconduct cases underway (internal)	9 cases (6 resolved during 2022, 3 pending)
• Labour Court	
Cases awaiting set down dates by Labour Court	3 cases (2 resolved during 2022, 1 pending)
• Employee Wellness Programme referrals	16 cases (all resolved during 2022)

F: INFORMATION and COMMUNICATIONS TECHNOLOGY (ICT) AND MANAGEMENT INFORMATION SYSTEMS (MIS)

The College makes use of ADAPT-IT's Integrated Tertiary Software (ITS) system as its Business Management system for all of our activities, from Student Registrations to Human Resource Administration and Payroll, and all financial transactions, including the College's assets register.

During the last three years, the College had been on Version 3 of the system, and will be migrating to the latest version (Version 4) during early to mid-2023.

F1. DHET/SABEN project (TCCP builds and Points-of Presence project)

During 2019, the DHET, in conjunction with SABEN and SANREN launched the 200mbps connectivity project for TVET Colleges. Although this project could not move at a progressive pace during 2020 due to the pandemic, it moved at a steady enough pace in 2021 that by the end of the year the 6 campuses of the College, including the Head Office, had been connected to the 200mbps system. This left two sites, being the College Farm and the College's Contact Centre, unconnected but this issue was rectified and finalised in 2022 which means that the College can now boast a WAN connectivity speed of 200mbps at all of its sites.

The College's telephony (voice) is still with SAICOM, but this issue will be addressed between the two service providers in 2023, so that at the end the College will only have SABEN for its connectivity for both data and voice.

F2. Touchless Access Control System

In compliance with COVID-19 regulations, the College Management had resolved that student access, including their security at the College, should be our first priority, and that the College should put out a tender for a touchless access control system.

After a tender was posted and a provider was appointed through a tender process in 2021, the practical implementation and roll-out of the system commenced in all earnest during 2022, and students now gain access to certain sites and campuses only via this system.

F4. Wi-Fi infrastructure upgrade project

New Wi-Fi specifications were developed during 2022, in order to upgrade and/or replace all current Wi-Fi equipment during 2023.

F5. ICT Governance and Policy Frameworks

Following the recommendations made by the Auditor-General in 2021, the College has used various service providers, including our own Department of Higher Education and Training's Information Technology Department, to assist with the provision of IT policy and procedures for the College.

The College, through its Council, also launched a IT Steering Committee, which, although it is not a prescribed committee in terms of the CET Act, it was seen as serious enough to be a standing committee of Council.

This IT Steering Committee had to propose a number of IT policies to the Council during 2022, and while not all had been approved, those that have been approved during 2022 were successfully implemented at the College during the year under review.

F6. Load shedding

It is undeniable that the issue and effect of load shedding has been felt country wide and this College was no exception.

Although the College did install generators that could automatically switch over, and switch back, depending on the actual load shedding experienced, it still remains true that certain equipment could not handle this unplanned load switching (such as servers), and the College did lose such equipment (and still continues to do so) whenever load shedding occurs.

This along with the cost of diesel and the maintaining of the generators has put huge pressure on the finances of the College.

CONCLUSION

The year 2022 was in all aspects, an extremely busy year for both the College and the Corporate Services Directorate, especially with regards to the overflow of the COVID-era of 2020 and 2021 and all the catching-up that needed to be done.

It was however also a very successful year, academically and administratively, and the Directorate is already planning and moving full-steam ahead into 2023.

Office of The Deputy Principal: Corporate Services

Andre Schlemmer | Deputy Principal: Corporate Services

CORPORATE SERVICES UNIT REPORTS

A. HUMAN RESOURCES

Recruitment And Selection

Vacancies Advertised In 2022

Number Of Vacancies Advertised: 40

Filled Vacancies: 13

Unfilled 27

- Campus Manager-2
- Senior Lecturer (PI2)-8
- Chief Administration Clerks-1
- Senior Administration Clerks-21
- Administration Clerks-2
- General Assistants-4
- Drivers-2

Strategic Outcome	Outputs	Output Performance Indicators	Tvet College 2022 Planned Target	Tvet College 2022 Achievement	Explanatory Remarks
TERMINATION & PENSIONS (GEPF)	1.1 Employees submitted the relevant termination forms and GEPF forms	Abscondment	Fortunately, there is no target for termination	0	
		Resignation	Fortunately, there is no target for termination	4	Only 1 person withdrawn from GEPF & the rest were transferring to external funds
		Dismissal	Fortunately, there is no target for termination	0	
		Transfer	Fortunately, there is no target for termination	3	Transfers handled by DHET
		Deceased	Fortunately, there is no target for termination	1	Withdrawn from GEPF was done
		Ill retirement (PILIR)	Fortunately, there is no target for termination	0	
		Nomination of beneficiaries	Fortunately, there is no target for termination		
		Purchase of service	Fortunately, there is no target for termination	1	Purchase of service was finalised
		10 years	Employment date determined those who qualified for long service recognition	31	Only 12 submitted forms & the rest did not submit for whatever reason known by individuals
SO2 LONG SERVICE RECOGNITION AWARDS		10 years	Employment date determined those who qualified for long service recognition	31	Only 12 submitted forms & the rest did not submit for whatever reason known by individuals
	Employees submitted the relevant forms for recognition of long service awards	20 years	Employment date determined those who qualified for long service recognition	4	all submitted forms
		30 years	Employment date determined those who qualified for long service recognition	5	all submitted forms EXCEPT 1 person for whatever reason known by her

Strategic Outcome	Outputs	Output Performance Indicators	Tvet College 2022 Planned Target	Tvet College 2022 Achievement	Explanatory Remarks
		40 years	Employment date determined those who qualified for long service recognition	0	
		Home owner allowance	Fortunately, there is no target for housing allowance	49	
		Allowance for tenants/rental	Fortunately, there is no target for rental	4	
		Withdrawal from GEHS	Fortunately, there is no target for withdrawal	15	
		Housing stop order	Fortunately, there is no target for housing stop order	16	
		Cancellation of housing stop order	Fortunately, there is no target for cancellation	2	
LEAVE ADMINISTRATION	Leave reconciled with the time sheets	Checking leave forms against time sheets			Due to high volume of leave forms received and one person doing leave lead to backlog
	Leave captured on PERSAL	Leave credits always shown on pay slip of individual			Due to high volume of leave forms received and one person doing leave lead to backlog

TYPE OF TRAINING	Management	Support staff	Educators	Cost	Value	No. trained	Provider
Design Learning Programmes			19	R80,500,00		19	Networx
Leadership	14			R162,000,00		14	Passmark
POPI Act	17			R26,860,00			The National School of Government (NSG)
POPI Act	17			R26,860,00		10	The National School of Government (NSG)
POPI Act		27		R42,660,00		27	The National School of Government (NSG)
Archives/ Records management		17		R90,000,00		17	RJM Investments
Future Managers workshop for lecturers			6	R0,00		6	Future Managers
Time Management			16	R145,000,00		16	Leaps
ICASS Training			94	R0,00		94	In-house by LSS manager
Identify and respond to learners with special needs		16		R167,000,00		16	Essential Skills Management
PMDS Refresher Training	5	113		R0,00		118	In-house by HRD
Labour Relations online Workshop							
Labour Relations online Workshop		2		R2,300		2	Meridian Specialised Skills Institute
4IR in Digital Libraries		7		R69,930		7	Holistic Business Connection
Conflict Management		5	19	R125,000,00		24	Passmark Trading and projects
Archives/ Records management			15	R142,000,00		15	Sparkle Human Capital Development
Leadership		19	1	R0		20	University of Free State and CHIETA (Group 1)
Skills: ID-242812; 110009 and 8647				R184,000,00		41	Vumilia Africa
Customer Service		24		R89,999,92		24	Quality Executive Development (QED)
Bathopele Principles (front liners)		24		R92,000,00		24	KN Business Solution
Product Knowledge (front liners)		24		R0		24	SWGC subject experts
Assessor			23	R79,000,00		23	Macmillan Education
Coaching and Mentoring			10	R66,700,00		10	Assessment College
Leadership (senior lecturers)		3	17	R0		20	University of Free State and CHIETA (Group 2)
LSS trainings: Use of LMS and Online teaching, Lesson Planning and Delivery, ICASS and Assessment Development							
LSS trainings: Use of LMS and Online teaching, Lesson Planning and Delivery, ICASS and Assessment Development			33	R0,00		33	College HODs
Leadership		5	16	R0		21	University of Free State and CHIETA (Group 3)
Supply Chain Management workshop		6		R68,993,10		6	Robert Edwin Conferences
End -User computing (Farm Personnel)		10		R180,812,00		10	Mlamuli M Connect
First Aid (Farm Personnel)		10		R97,500		10	Breaking Border
First Aid training for campus first aiders		6	15	R29,575		21	Aqutech Consulting
SHE REP		15	20	R23,949		35	Hesscon
Women in Leadership	5	1		R59,994		6	Robert Edwin Conferences
Risk training		1		6,252,00		1	The Institute of Risk Management SA
Communication		19		R132,000,00		19	TZ Investment
Fire Fighting		8	13	R19,817,00		21	Aqutech Consulting
Presentation of information in a public settingskills		19		R130,000,00		19	Visionaries
Business Writing skills		15		R121,125,00		15	Vumilia Africa
WIL Africa Conference		8	1	R45,500,00		9	SASCE
AWS Cloud examinations							
AWS Cloud examinations			7	\$427,50		7	AWS Academy
Emergency Evacuation		13	12	R13,025		25	Altramed
Project Management masterclass for training committees		2	10	R114,989		12	Havard Training Institute
35 African Governance conference	4			R105,800,00		4	Advantage Training
National Conference on blindness and low vision	1	6	8	R14,400,00		15	SANZAF
Advanced excel			30	R159,660,00		30	Lion's den

LABOUR RELATIONS STATISTICS 2022/2023		STATUS					
1. Progressive disciplinarys	5	5 resolved					
2. Disputes	6	3 resolved	3 pending, (2 part heard, 1 set down tbc)				
3. Hearings	9	6 resolved	3 pending , (1 part heard, 2 hearings tbc)				
4. Grievances	26	19 resolved	7 pending				
5. Appeals	2	2 resolved					
6. Litigation	1	0	1 pending				
7. Labour Court	3	2 resolved	1 pending (LC matter set down May 23)				
8. EWP	16	16 resolved					
9. Public Service Commission	0	0					
Total IR interventions	68	53	15				

Compiler: **Tando Khuse:** | Assisand Director: HR & Admin.

B. MARKETING AND COMMUNICATIONS

1. Introduction

We are happy to present to you the Marketing and Communications Annual report that communicates our goals, accomplishments, wins, gains, and learnings during the 2022 year. We are equally excited to communicate with this latest report, which is a chronicle of a vibrant and productive year in 2022.

1.1. Structure

The members of the unit are Patience Makhaphela - Head of Marketing and Communications, Sabelo Tshabalala - Public Relations Officer, Tshilidzi Mukhithi - Senior Student Recruitment Officer, Humbulani Khorommbi - Student Recruitment Officer, Thato Shakong – Graphic Designer and Martin Mhlambi - Student Recruitment Officer, as well as 4 interns.

1.2. Responsibilities

The Marketing and Communication Unit is responsible for various internal and external marketing and communication functions. The department is divided into these functional areas:

- Student recruitment
- Advertising - including branding
- Communication - internal and external
- Corporate website - including social media
- Signage
- Media liaison
- Publications - internal and external
- Public relations and events management

2. Student Recruitment

The college was successful in communicating a clear and compelling message in interesting ways about the purpose and worth of our programmes and the experience of being a student at the college. Geographical, demographic, psychographic, and behavioural

market segments were used to tailor these messages to the levels and study options we are providing, reaching out to potential students as well as their parents and the general public. Our focus did not seek to merely broadcast to our target market, but to engage with them in ways that embody our values, and providing content that is interesting, thought-provoking, and useful.

2.1. 2022 Application Cycles

NC (V) First Trimester First Semester	Second Trimester Application	Second Semester	Third Trimester
01 August 2022	Filed by first Trimester Applications	03 May 2023	01 August 2023

2.2. Advertising Media Platforms

Platform	Specific Names	Number of Inserts	Frequency of adverts
National Radio Station	YFM	2	25 per week
			75 for a month
Local Radio Stations	Jozi FM	3	40
	Eldoz FM	2	40
	Alex FM Rainbow	2	40
	FM Cosmo FM	1	20
		1	20

Print Media			
• Newspapers	Caxton (Soweto and Record), Soweto Prime Media, Soweto Bulletin, Cosmo News, Stokvel Media, Bantu world	6	6
• Magazines	Commuter Magazine, Get It Magazine	4	4
Street Pole Advertisements	Correx Boards	3	600 boards per application cycle
Moving Trailer Billboard	Moving Trailer	2	8 communities were visited during the yearly application cycles
Bus stop branding	Bus Stop	2	28 Bus Stops
Taxi Advertising	Taxis	10	Covered major surrounding areas



2.3. School Visits

Education is a critical tool for the transformation of the individual and society as a whole, and the role of the college in re-orienting the programmes for sustainable development which aims at preparing a holistic and value-oriented individual for useful living within the society cannot be over-emphasized. The college visited 32 schools in Soweto, orange Farm, OlivenhoutBosch, Diepsloot, Cosmo City, and Lawley

Activity	Number of Events	Impact on interactions
Career Exhibitions and Expos	21	Approximately 10000 people
Community Engagements	18	Approximately 8000 stakeholders
School Visits	46	Approximately 2500 learners

3. Signage

The College relies on signage for a variety of purposes such as; advertising programmes for the purpose of sales, they also serve a functional purpose as they can direct people to areas they need to go, as well as places that are off-limits.

We completed the first phase of college signage, the Billboards in Molapo and Roodepoort Campuses are now installed and displaying correct college information.

4. Marketing Collateral

- The College procured brochures for Business, Engineering, and Engineering and also a prospectus for 2022 registration.
- Campuses were also furnished with two gazebos each to add on the Marquees they already have for registration purposes.
- Staff diaries, desk pads and calendars were distributed in all campuses

5. Corporate video

The Unit saw a need for the College Corporate video as a tool of communication for the college to both prospective students and the partners of the college. Videos are becoming the go-to medium for a variety of corporate and business institutions. The high engagement

levels, ability to capture and retain attention, and share information easily makes videos a great medium for corporate communications. This was achieved during the first quarter of the year.

6. Publications

6.1. Annual Report

In terms of the approved 2017 annual report policy, colleges are required to produce annual reports and comply with any reasonable additional reporting requirement established by the Minister in respect of its performance and the use of available resources.

In light of the COVID-19 pandemic and national lockdown periods, the audit of the financial statements (a compulsory section of the report) was delayed. The submission of the 2021 annual report was also extended to August 2021 of November and we are proud to report that the deadline was met.

6.2. TVET Times

TVET Times is a magazine that was initiated by the Department of Higher Education and Training and the purpose is to share good practices among the Colleges we have been subscribing to since its inception.

The unit complied and submitted the articles in all four quarters of the TVET Times.

In the last quarter of 2021, we submitted an article for the December edition of the TVET TIMES Magazine. The article made it to the cover of the publication.



7. Events/ Functions

7.1. Graduation Ceremonies

In order to eliminate the backlog from 2019 through 2021, the college held the eagerly anticipated graduation ceremonies for the Class of 2019 and 2020 on the 05th and the 06th of May 2022

05 May 2022	06 May 2022
Report 191:	Report 191:
Business Studies - 209	Utility Studies - 11
	Engineering - 66
NC(V):	NC (V):
Business Studies - 217	Utility- 285
	Engineering Studies - 27

Graduation Ceremonies to address 2020 and 2021 backlogs were held on the 29 and 30 September and the students graduated are reflected below;

29 September 2022	30 September 2022
Report 191:	Report 191:
Business Studies - 347	Utility Studies - 802
Engineering - 76	
NC(V):	NC (V):
Business Studies - 376	Utility- 41
Engineering Studies - 46	

29 September 2022	30 September 2022
Report 191:	Report 191:
Business Studies - 347	Utility Studies - 802
Engineering - 76	
NC(V):	NC (V):
Business Studies - 376	Utility- 41
Engineering Studies - 46	

7.2. Women's day event

On 12 August 2022, the college hosted a Women's Day event at Thaba Eco Hotel for all SWGC Women. The aim of the event was essentially to ask us to imagine "a world free of bias, stereotypes, and discrimination". This means creating a gender-balanced world in which men and women have equal opportunities and are treated fairly. The day was all about unity, celebration, reflection, advocacy, and action.

7.3. Launch for the Occupational Qualifications Electricians Trade Test Centre and celebration of Artisan month

The Minister of Higher Education and Training, Hon. Blade Nzimande, officially launched the centre on the 25th of August 2022 at Roodepoort West Campus. The ceremony was a befitting celebration of the Artisan month and TVET month. The College has officially joined other TVET Colleges in South Africa trade test occupations after its accreditation by the Quality Council for Trades and Occupation (QCTO) to offer Artisan Programmes such as Welding, Electricians, Fitter and Turner etc. The event saw 250 artisans attending, members of the community, and guests from industry & business.

7.4. E-Ambassadors' programme launched at Roodepoort Campus on 07 September 2022

MEC of Finance in Gauteng, Ms. Nomantu Nkomo-Ralehoko, and the Head of Department, Mr. Cyril Baloyi, welcomed the e-Gov ambassadors as part of the Collaboration between University of Johannesburg, E-Gov Department and TVET College. The event was held at Roodepoort Campus. The e-ambassador programme was necessitated by the need to empower the youth, women, and people with disabilities and SMME's. For the year 2022, 40 students have been enrolled in the programme with 24 months of training.

7.5. Music Department Business Workshop

The Unit attended a music business workshop that was held at the Dobsonville Campus with the intention of offering musical students the chance to network with influential people in the field and learn more about it.

8. Customer Service and Product Knowledge Training

The Unit held Customer Service training for the Front-line officers from all campuses and administrative staff as part of the Customer Relations Management intervention.

The training took place over five days (30th May - 3rd of June). On the 5th day, the training was about Product knowledge. The curriculum expects different Campuses (HoDs and Senior Lecturers) to conduct Product knowledge training.

Why this training?

- Part of the reasons that we have not been meeting our targets has been that staff members, especially the administrators, are not communicating accurate information to our clients, thus clients end up getting confused and eventually decide to leave and never come back again.
- We seem to be communicating in different voices, there are always varying messages that are communicated to the public and our clients.
- With the help of Product Knowledge, the College, especially the Administration Staff Members, will be able to communicate essential information about the programmes that are offered on our college campuses.

9. Achievements

9.1. Website development

When COVID-19 began to hit the country hard in March, the college was forced to pivot into an e-learning mode. The Marketing and Communications Unit worked very closely with the Academic Unit and we uploaded the learning materials onto the College's website, which the students were then required to download. These learning materials range between the previous question papers, assignments, etc.

However, a need to improve the college website was identified so that it talks to our target market and is user-friendly. The talks of improving the Website that already started in 2021 came to fruition in 2022 and the newly revamped website was unveiled during the last quarter of the year.

9.2. Revamping of the Head Office Kitchen, Reception areas, and furniture improvements

The College is on a mission to improve the physical and educational environment for its students by renovating its campuses. The idea of making the College environment a modern, fresh, aesthetically pleasing, and pleasant learning environment is aligned with the new designs, as is our identity and image.

9.2.1. Objective

The objective of this project was to renovate the existing entrance, reception and kitchen areas that are within the Head Office Building. The renovations included installing wallpaper in designated areas, replacing the existing reception desk with a new one, replacing the tender box with a new one, installing wall cladding at reception area and coffee bar area, re-framing wall plaques, new wall scones for lighting, and new flooring and finishes in the kitchen area.

10. Workshops/ Conferences

10.1. Annual Leadership Development for Women in Government & Parastatals Conference

Ms. Makhaphela together with other colleagues in leadership positions attended the above-mentioned conference held in Cape Town from 07 – 09 September 2022 in ICC Cape Town.

“Leadership in Pandemic Era - Leading through Uncertainty” was the event’s theme.

The conference was about connecting with other like-minded women so that women can forge lasting relationships. The ultimate objective was to support women in achieving the level of achievement they seek by removing, surmounting, or climbing the barriers with the knowledge that they can do more by cooperating and being fully supported in the workplace.

10.2. MACE (Marketing Advancement and Communication in Education) Annual General Meeting

We were afforded an opportunity to attend MACE AGM on the 16th and the 17th of November 2022 at the University of Pretoria. MACE fulfils a leadership role in the higher education, TVET, and private education sectors within Southern Africa by adding value to practitioners in marketing, advancement and communication through high-quality development programmes, facilitating networking partnerships and transformation, as well as promoting best practices among these professions at our member institutions.

Compiler: **Patience Makhaphela:** | Head of Marketing & Communications

C. INFORMATION TECHNOLOGY

1. Summary Of Key Performance And Deliverables

The seamless integration of Technology has been the priority of the ICT Unit for the past few years. This time around, after the establishment of the ICT Governance Committee, the College has seen a clear strategic direction being provided by such a formation. During the year of performance, the Committee was occupied with developing a robust approach, wherein policy framework was topping the agenda.

In prior years, the ICT Unit was busy building the capable Technological Architecture and fault tolerance infrastructure, the objective of which was reached through the finalisation of the TVET Central Connectivity Project in partnership with the College’s Internet Service Provider (ISP). The milestone had greatly impacted the College as internet provision had increased the institution’s performance and capacity to respond to the digital divide of the Institution.

The year in review has seen the Committee concerned taking shape and making strides to cement its function as an oversight structure on governance matters within the ICT sphere. The College, through the ICT Unit and its Governance structure, was slowly addressing grey areas of concern by adopting and aligning with COBIT, King IV Code of ethical and good Leadership.

Planning and policy development has been more focused and driven by tangible output.

This was evident when the ICT Governance Committee held its first workshop where it hosted ICT Personnel from all campuses to deal with all matters relating to legislative framework which has to do with all aspects of effective technical support to the Institution, backed by a result orientated strategy.

In addition to existing security policy, which was approved by the then College Council, the ICT Unit sought approval of more policies and have successfully got further approval of two more including the ICT Governance Committee charter.

Approval of the charter had affirmed that the ICT Governance Committee carried out oversight with proper guidelines to conduct the activities and deliver on its mandate efficiently. Even though the ICT strategic plan, by the time of writing the report, was not yet approved by the Council, the good achievement was that it was submitted for further processing on the governance level. The objective which would ensure that the allocated budget would be committed in line with the strategic direction was correctly defined.

While the ICT Unit was working on other policies, plans and procedures that are going to be implanted before the end of the next financial reporting period, mitigating of ICT risks were presented in the form of a risk register which was in place as a base for further development into a fully fleshed plan.

2. College Lan Projects

Local Area Network forms a vital part of the core ICT infrastructure as its stability enables access to network resources, such as internet and output devices. Therefore, it was critical that the process of continuous improvement is ensured in all the areas that require new installation and refurbishment of aging aggregation points in various location within the College.

2.1. **Campuses covered by installation of Local Area Network in new venues and refurbishment of existing ones during the period of review.**

- Technisa Campus
- Dobsonville Campus
- Roodepoort Campus
- Roodepoort West Campus

- Molapo Campus
- Head Office

3. Wan Connectivity Project

Previously, the SABEN TCCP connectivity project did not cover two sites of the College, as one had been at a remote area not accommodated by the broadband infrastructure at the time and the other one was on hold due to the building not being ready as there was construction taking place. The status has however been changed and reviewed as follows:

- 3.1. College Farm – SABEN completed connectivity and was commissioned
- 3.2. Contact Centre – Connectivity was completed, firewall installed and the facility was ready for reopening once delivery of computers have been received. In the time of writing this report the requisition has been processed by Supply Chain Unit.

4. Ups Project

The UPS specification that was previously done was being reviewed to align with the green energy technology that was available in the country and the entire process would be finalised before the end of 2023 Financial Year.

5. Wifi Infrastructure

Wifi specification were developed and preparations were underway to put up a tender advert to invite potential Service Providers to replace the old Wifi equipment.

6. Load Shedding Impact

The implementation of load shedding by the Government had a negative impact on all electronic equipment used by the College, particularly ICT Infrastructure. This has seen the Unit having to replace a lot of network switches and CCTV cameras which were severely affected by this circumstance.

7. ICT Challenges During The Year Of Review

After the COVID-19 Pandemic subsided, the College was facing another endemic called Load shedding and that was proving to be an interruptive element as well. Even though

the plan to deal with intervals between the transition time of the backup generator and electricity was being implemented, its impactful nature of damaging equipment was felt.

8. Conclusion

Projects that were on the pipeline which the implementation thereof would really improve the proactiveness in support, maintenance and agility of the College ICT systems.

- 8.1. Network Monitoring Centre
- 8.2. Backup and Recovery Infrastructure
- 8.3. Cloud Storage Facility for Surveillance system for the entire College and Control Centre

Compiler: **BM Sepato:** | Assistant Director: ICT

D. QUALITY ASSURANCE AND HEALTH & SAFETY

INTRODUCTION

The range of initiatives undertaken by the College and the planned activities for the next planning cycle is testimony to SWGTVET commitment to further deepening its quality and Health & safety arrangements. The report aims to provide an updated account of the activities that the College underwent to further its quality arrangements measured through the extent to which milestones have been achieved.

The account from the Quality Assurance and OHS Department, as the custodian for an institutional quality matters, indicates a highly productive and innovative year. The technology based quality evaluation system that acts as a catalyst to measure the quality of the customer service and learning delivery is in place. The effectiveness of this system relies on an integrated quality management system based on an agreed set of standards and criteria.

AN OVERVIEW OF THE SERVICE DELIVERY

QMS Surveillance Audits

The SABS conducted two surveillance audits in 2022. With reference to their evaluation of the corrective action submitted by our organisation, following the nonconformities recorded during the second recertification audit against the requirements of SANS/ISO9001:2015: The corrective action evaluated was found to be acceptable and this confirms that SWGTVETC conforms to the minimum requirements of SANS/ISO9001:2015

Quality Evaluation Survey

The Quality Team, with assistance from the contact centre, have sent over 9000 survey link for the quality monitoring and evaluation of customer care and Assessment of class activities.

Training and Development

Training and development outputs of Health and safety Representatives consisted of 46 staff members successfully completing the course in the Basics Fire Fighting, First Aid, SHE Rep and Evacuation Warden.

THE IMPACT OF ESTABLISHED CLOSE WORKING RELATIONSHIP, i.e. WITH PRIVATE COMPANIES, SETA'S & OTHER GOVERNMENT DEPARTMENTS, & ETC.

The college has established a close working relationship with LabourNet as the consulting specialist to assist with the compilation and implementation of a fully compliant Occupational Health and Safety Management System as indicated in the OHS Act (85 of 1993) and its Regulations. LabourNet Health and safety Manager discussed the 12 months' project plan with the College OHS team and Campus managers.

The scope of the service agreement is that LabourNet will assist with the steps of establishing, implementing and maintaining an Occupational Health & Safety Management System, herewith a list:

- Development of a Health and Safety File
- Policy Implementation

- Legal Appointment Structure
- Risk Assessment Implementation
- Incident and Accident Management Procedures
- Hazardous Chemical Management
- Quarterly Committee Meetings
- Emergency Preparedness and Response Procedures
- Implementation of Inspections
- Legal Compliance Audits

The SABS continues to provide audit services and has consistently conducted two internal audits each year. We have recently entered into new certification agreement dated 2022-07-20 that covers the duties, obligations and responsibilities of the respective parties.

The college maintains a working relationship with the City of JHB Fire Department. In 2022, the Fire Department inspectors visited the college's four sites to conduct the Fire safety inspections and only three (Head office, Molapo and George Tabor campus) were issued with the compliance certificates. At the time of the inspection, it was discovered that Technisa campus did not comply with the fire safety requirements in terms of section 16(1) RW section 107(a) of Emergency Service By-Laws:

- *No water comes out of the hose connector on the reel.*

Inspection arrangements are underway for the remaining campuses. It must be noted that surprise visits do occur, so it's always good to be prepared and up to date on maintenance and fire protection initiatives.

REFLECTION ON SUCCESSES AND SIGNIFICANCE DEVELOPMENT

The issue of promoting Health and safety at campuses has received attention. We have noted the need for Health and safety coordinators and Reps in campuses who monitors Health & safety matters. The campus representatives alleviate the workload of the OHS departments, as well as widen the knowledge and expertise base as they are well trained.

The most significant achievement for the year has been the recertification by the SABS with effect from 29 August 2022 to 28 August 2025. We have successfully conformed to

the minimum requirements of SANS/ISO 9001:2015. This will contribute to improving the formative processes that positively affect the students' learning and overall satisfaction in our institution.

CHALLENGES THAT MIGHT HAVE IMPACTED ON THE PERFORMANCE IN THE IMPLEMENTATION OF THE STRATEGIC PLAN, OPERATIONAL PLAN AND ANNUAL PERFORMANCE PLAN

Quality Assurance is as yet not a well-known discourse amongst academics except for those who have been directly involved in the reviews or audit and trainings. Most of the academic staff members still need to buy into utilising the Office 365 to access QMS and Health & safety system. There is still a need to popularize QA activities within departments and deepen understanding and more effective practices.

The quality survey responses were lower than expected, this has raised a concern for the Quality assurance team as online surveys are becoming increasingly popular. One of the challenges with online surveys is having an updated and accurate cellphone number and email address list for potential participants.

CONCLUSION

This report not only shares the road travelled in establishing a culture of excellence and responsiveness towards continuous improvement, but also pays tribute to all the role players who have contributed to this endeavour. Together we all have a shared responsibility to address improving student success, excellence and quality.

Compiler: **Wandi Magagula:** | Quality Assurance and Health & Safety Manager

2. Performance Reporting

2.1 Annual Performance Achievements

2.2 Use the table below to report on achievement of annual performance targets.

STRATEGIC OBJECTIVES	PERFORMANCE INDICATORS	TVET COLLEGE 2022 PLANNED TARGET	TVET COLLEGE 2022 ACHIEVEMENT	EXPLANATORY REMARKS
SO 1 To provide quality technical and vocational education and training services and increase academic achievement and success of students	Appropriate teaching and learning support plan developed and implemented (n)	February 2022	The teaching and Learning Plan was completed on the targeted day and duly submitted to DHET and all campuses for implementation.	The Academic Affairs & Operations Directorate conducted monitoring and support visits to campuses.
	Appropriate student support plan developed and implemented (n)	N/A		
	Improved certification rates in: NC(V) L4 N3 & N6 (%)	65%	L4: 35.09% N3: 45.94% N6: 38.64%	Variance: -29.91% Variance: -19.06% Variance: -26.36% The college developed an improvement plan which was supplemented by respective campus improvement plans addressing specific campus poor performing subjects.
	Throughput rate (%)	30%	L4: 10.85% N3: 18.59% N6: 17.81%	Variance: -19.15% Variance: -11.41% Variance: -12.19% The College improvement plan developed strategies to improve the college retention rate, drop-out rates, attendance rates & improvement in the number of students qualifying to write final examinations.

STRATEGIC OBJECTIVES	PERFORMANCE INDICATORS	TVET COLLEGE 2022 PLANNED TARGET	TVET COLLEGE 2022 ACHIEVEMENT	EXPLANATORY REMARKS
	TVET students enrolled in foundation or bridging programmes (n)	120	68	
	Students completing artisan-related programmes (n)	80	120	We have managed to results more students than expected
	Established centre/s of specialisation (COS) (n)	1	0	Expecting the DHET to recognise us in then 2024 Academic Year for Molapo – Welding Trade and Roodepoort West - Electricians
S02 To have adequate infrastructure and systems in place to increase access and provide effective services to students	Headcount enrolment (n)	21 023	21 622	Excess enrolment due to repeaters or students enrolled for fewer subjects than the full complement of the programme
	Students accommodated in college accommodation (n)	240	190	
	Qualifying students obtaining financial assistance (n)	8 033	6 500	Target not reached due to: ➤ Drop outs ➤ De-registered ➤ Unfunded students
S03 To develop partnerships and maintain good stakeholder relations to increase the number of students who are adequately prepared to enter the labour market or further and higher learning opportunities	Beneficial and functional college partnerships (n)	70	120	College has signed and maintained the MOU for the both Students and Lecturer Development
	TVET lecturers placed in workplaces for specified periods (n)	40	70	College received more funding to place the Lecturers at the Workplace

STRATEGIC OBJECTIVES	PERFORMANCE INDICATORS	TVET COLLEGE 2022 PLANNED TARGET	TVET COLLEGE 2022 ACHIEVEMENT	EXPLANATORY REMARKS
	TVET students placed in workplaces/ industry for specified periods for work exposure, experiential learning and/or certification purposes (n)	800	1 612	More opportunities became available for the students to be placed in the workplace
S04 To ensure continuous business excellence in terms of good corporate governance and effectual management of all college resources as well as information and data reporting	Compliance to governance standards (%)	100%	98	Council is in compliance with governance standards that are applicable for the college, one member of council resigned and the college is in process of filling the vacancy
	Compliance to policies and regulations applicable to the TVET College sector (%)	100%	98%	All applicable governance policies are in place, the council is currently working on ICT governance polices
	Obtaining unqualified audits or assessments (n)	100%	98	We received an unqualified audit opinion with few compliance findings
	Compliance with national policy of college examination centres conducting examinations and assessments (%)	100%	95%	The College ability to comply 100% with the examination policy is hindered by the non-availability of the Occupation Safety & Health Certificate as well as Fire Certificate. The College had contracted an external service provider to assist in the acquisition of these certificates.
S05 To monitor and evaluate all college processes in terms of the framework for TVET college performance and report quarterly in this regard	Accurate M&E quarterly reports submitted (n)			

2.3. College Achievement in terms of Expected Outcomes

No	Outcome Indicator	TVET College 2022 Planned Target	TVET College 2022 Achievement	Explanatory Remarks
1	Headcount enrolments (n)	21 023	21 622	Excess enrolment due to repeaters or students enrolled for fewer subjects than the full complement of the programme
2	Certification rates in TVET qualifications (%)	65%	L4: 35.09% N3: 45.94% N6: 38.64%	Variance: -29.91% Variance: -19.06% Variance: -26.36% The college developed an improvement plan which was supplemented by respective campus improvement plans addressing specific campus poor performing subjects.
3	Compliance with national policy of college examination centre/s conducting national examinations and assessments (%)	100%	95%	The College ability to comply 100% with the examination policy is hindered by the non-availability of the Occupation Safety & Health Certificate as well as Fire Certificate. The College had contracted an external service provider to assist in the acquisition of these certificates.
4	Throughput rate (%)	30%	L4: 10.85% N3: 18.59% N6: 17.81%	The College improvement plan developed strategies to improve the college retention rate, drop-out rates, attendance rates & improvement in the number of students qualifying to write final examinations.
5	Students accommodated in public TVET college accommodation (n)	240	190	
6	Qualifying TVET students obtaining financial assistance (n)	8 033	6 500	Target not reached due to: ➤ Drop outs ➤ De-registered Unfunded students
7	Funded NC(V) L4 students obtaining qualification within stipulated time (%)			
8	Compliance with governance standards (%)	100%	100%	
9	TVET lecturers placed in workplaces for specified periods (n)	40	70	The college received more funding to place the Lecturers at the Workplace

No	Outcome Indicator	TVET College 2022 Planned Target	TVET College 2022 Achievement	Explanatory Remarks
10	TVET students placed in workplaces/industry for specified periods for work exposure, experiential learning and/or certification purposes (n)	800	1612	More opportunities became available for the students to be placed in the workplace
11	Students completing artisan-related programmes (n)	80	120	We managed to result more students than expected

2.4. Significant Achievements during the 2022 Academic Year

A. ASSESSMENT AND CURRICULUM

Key measurable objectives:	<p>Strategic Goal 1:</p> <p>Increase the number of skilled youth by expanding access to education and training for the youth.</p> <p>Strategic Objective: To provide quality technical and vocational education and training services which meet education and training quality assurance standards and increase academic achievement and success of students by 10%.</p>
Activities	<p>Measurable activities</p> <p>1. Enrolment Preparation</p> <ul style="list-style-type: none"> • Programme Selection (Programme & Qualification Mix: PQM) based on DHET Strategic Plan taking into account the community; Regional; Provincial and National needs. The Academic Board in August 2022 approved the introduction of Report 191 Income Tax N6 subject at Roodepoort campus and Report 191 Tourism (N4-N6) at George Tabor and Technisa campuses. • Develop, amend and implement various policies for Teaching and Learning modalities in Full time, Part Time, Distance Education etc. • Develop various plans for Teaching and Learning modalities in Full time, Part Time and Distance Education. The plans include Teaching and Learning Plan; Academic Management Plan and Academic Recovery Plan etc.
	<p>2. Classroom Teaching and Support</p> <ul style="list-style-type: none"> • Setting of Academic Targets such Attendance Rate; Retention Rate; Progression Rate; Certification Rate; Throughput Rate and Examination Rate and provide support towards their achievements. • Facilitate the development and monitor the implementation of Pacing Documents, Lesson Plans etc.

Activities	3. Student Assessments: On site and Continuous Assessments <ul style="list-style-type: none"> • Implement and continuously amend the Assessment Policy and Moderation Policy to be compliant with ICASS Guidelines with regards to setting of tasks, marking, moderation, capturing of marks etc. • Ensure that each subject has an Assessment Plan and Assessment Schedule indicating the learning outcomes and objectives to be covered by each assessment. • Monitoring the Implementation of ICASS Guidelines at all the campuses through campus visits. • Develop and monitor the implementation of the ICASS Time Tables, as well as the implementation of the ISAT Management Plan and well as National Examinations. • Internal Assessments for the period 2023-2025 were developed and comply with assurance processes to meet the required standards as stipulated in the ICASS Guidelines
Academic Targets & Performance	2021 Academic Performance <p>The College Academic Board approved the 2021-2023 targets as follows:</p> <ul style="list-style-type: none"> • Attendance:90% • Retention:85% • Progression:80% • Certification: 65% • Throughput:35%. The Academic Board in August 2022 amended the target from 35% to 14%. • Examination: 100%

National Certificate for Vocational (NC(V) Results (Per Campus)								
Campus	No. of Heads Enrolled	No. of Heads Written	No. of Heads Passed	& Pass Written	Retention Per Head	No. of Heads Certified	%Certified Written	Distinctions
Dobsonville	888	653	438	67.08	73.54	269	41.19	230
George Tabor	1941	1514	1088	71.86	78.00	640	42.27	568
Molapo	656	438	269	61.42	66.77	144	32.88	199
Roodepoort	1048	844	654	77.49	80.53	479	56.75	510
Roodepoort West	197	162	95	58.64	82.23	51	31.48	29
Technisa	429	359	312	86.91	83.68	241	67.13	272
TOTAL	5159	3970	2856	71.94	76.95	1824	45.94	1808

National Certificate for Vocational (NC(V) Results (Per Level)								
Level	No. of Heads Enrolled	No. of Heads Written	No. of Heads Passed	% Pass	Retention Per Head	No. of Heads Certified	%Certified Written	Distinctions
L2	2632	1796	1364	75.95	68.24	933	51.95	1064
L3	1377	1148	841	73.26	83.37	531	46.25	600
L4	1150	1026	651	63.45	89.22	360	35.09	144
TOTAL	5159	3970	2856	71.94	76.95	1824	45.94	1808

Below is a summary of results in comparison with the College 2022 academic performance and targets.

- The number of heads enrolled at the College increased from **5089** in 2021 to 5159 in 2022. The number of heads on enrolment increased by 70 students. George Tabor campus had the largest enrolment of 1941 and L2 had the largest enrolments of 2 632.
- The College Retention Rate decreased from **79,19%** in 2021 to **76,95%** in 2022. Technisa had the highest Retention Rate of **83,68%** and the L4 had the highest Retention Rate of **89,22%**.
- The College Progression Rate decreased from **72.36%** in 2021 to **71,94%** in 2022. Technisa had the highest Progression Rate of **86,91%** and the L2 had the highest Progression Rate of 75,95%.
- The College Certification Rate increased **40,05%** in 2021 to **45,94%** in 2022. Technisa had the highest Certification Rate of 67,13% and the L2 had the highest Certification Rate of 51,95%.
- The College distinctions decreased from **1853** in 2021 to **1808** in 2022. There was a **45** decrease in distinctions. George Tabor Campus had the highest distinctions of **568** and L2 had the highest distinctions of **1064**.

Report 191 Results (Per Campus)

The Report 191 analysis is a combination of both General Studies (Business & Utility) and Natural Science Studies.

Campus	No. of Heads Enrolled	No. of Heads Written	No. of Heads Passed	& Pass Written	Retention Per Head	No. of Heads Certified	%Certified Written	Distinctions
Dobsonville	1924	1691	1264	74.75	87.89	908	53.70	340
George Tabor	334	293	266	90.78	87.72	207	70.65	54
Roodepoort	3045	2424	1831	75.54	79.61	1195	49.30	422
Molapo	1193	1055	635	60.19	88.43	405	38.39	388
Roodepoort West	1375	1282	697	54.37	93.24	450	35.10	263
Total	7871	6745	4693	69.58	85.69	3165	46.92	1467

	Level	No. of Heads Enrolled	No. of Heads Written	No. of Heads Passed	% Pass	Retention Per Head	No. of Heads Certified	%Certified Written	Distinctions
	N1	638	589	499	84.72	92.32	405	68.76	398
	N2	713	628	313	49.84	88.08	173	27.55	105
	N3	412	388	181	46.65	94.17	95	24.48	56
	N4	3021	2420	1834	75.79	80.11	1305	53.93	455
	N5	1863	1633	1168	71.52	87.65	767	46.97	268
	N6	1224	1087	698	64.21	88.81	420	38.64	185
	Total	7871	6745	4693	69.58	85.69	3165	46.92	1467
<p>Below is a summary of results in comparison with the College 2022 academic performance and targets.</p> <ul style="list-style-type: none"> • The number of heads enrolled at the College increased from 7608 in 2021 to 7871 in 2022. The number of heads on enrolment increased by 263 students. Roodepoort campus had the largest enrolment of 3045 and N4 had the largest enrolments of 3021. • The College Retention Rate decreased from 85,92% in 2021 to 85,69% in 2022. Roodepoort West Campus had the highest Retention Rate of 93,24% and the N3 had the highest Retention Rate of 94,17%. • The College Progression Rate increased from 64,33% in 2021 to 69,58% in 2022. George Tabor had the highest Progression Rate of 90,78% and the N1 had the highest Progression Rate of 84,72%. • The College Certification Rate increased from 41,18% in 2021 to 46,92%. George Tabor had the highest Certification Rate of 70,65% and the N1 had the highest Certification Rate of 68,76%. • The College distinctions increased from 1344 in 2021 to 1467 in 2022. There was a 123 increase in distinctions. Roodepoort Campus had the highest distinctions of 422 and N4 had the highest distinctions of 455. 									

	<p>Academic Staff Performance</p> <p>Top Lecturer: The College Top Academic Performing Lecturer, Ms. Mahlatsi Duitlhare Maria, from George Tabor, achieved 100% Pass Rate on written with 13 distinctions. The College had a total of 30 lecturers who are members of the College Prestige Platinum Club 100. These are lecturers who have an average of 90% and above for the classes which were allocated to them in 2022 academic year.</p> <p>Top Senior Lecturer: The College Top Academic Performing Senior Lecturer across all the programmes, Ms. Zwane Pinky, from Roodepoort Campus. The Report 191 Educare division under her supervision, achieved a Progression Rate of 96.62%, with a Retention Rate of 82,59% and a total of 207 distinctions.</p> <p>Head of Department: The College Top Academic Performing HOD across all programmes, Ms. Gonyela BP, from Technisa Campus. The NC(V) Programme under her supervision, achieved a Certificate Rate of 67,13%, Progression Rate of 86,91%, with a Retention Rate of 83,68% and a total of 272 distinctions.</p> <p>Student Academic Performance</p> <p>Top NC(V) Student: The College Top NC(V) Academic Performing Student, Ms. Mabaso Malefu Ignatia, from Roodepoort campus, achieved 89,86 Average Pass Rate, with 7 distinctions.</p> <p>Top Report 191 Student: The College Top Report 191 Academic Performing Student, Mr. Phiri Njabulo, from Molapo Campus, achieved 94,00% Average Pass Rate, with 4 distinctions.</p>
<p>Monitoring, Support & Evaluation</p>	<p>Assessment and Examinations</p> <p>Internal Assessments</p> <p>The College administered all internal assessment tasks in accordance to the ICASS Guidelines and other applicable prescripts. The Assessment and Curriculum Unit ensured compliance and standardisation across all the campuses.</p>

<p>Conclusion</p>	<p>National Examinations</p> <p>The Assessment and Curriculum Unit monitored all the 2022 External National Examinations, namely, the NC(V) February/March Supplementary Examinations and November/December Final Examinations, Natural Science Studies, Trimester 1;2 and General Science Studies, Semester 1 & 2 National Examinations. During all the monitoring support visits to Examination Centres, the monitoring tool was completed, feedback and support provided to centres and the reports submitted to DHET and respective Examination Centres. Daily examination reports were sent to DHET on the general conduct of the examination. The Delivery Points of the College were also supported and there were no material/major irregularities registered at these Delivery Points. All the examination officials were trained and appointed in writing to ensure compliance with National Examination protocols.</p> <p>The unit played an active role during the campus monitoring visits undertaken by the Academic Affairs & Operations Directorate in an endeavour to support teaching and learning as well as campuses.</p> <p>The Unit submit monthly reports to the Broader Management Team meetings and also quarterly reports to the Academic Board. The Unit wish to thank the office of the Acting Deputy Principal: Academic Affairs & Operations, all campuses and other functional units for the continued support and collaboration in driving the curriculum activities of the College.</p>
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Compiler: **Tiisetso Sekobane:** | Academic Manager

B. ANNUAL REPORT ON DISTANCE LEARNING: ENHANCING EDUCATIONAL OPPORTUNITIES IN THE POST-COVID ERA

1. Introduction and Rationale for a Distance Learning Department in a TVET College

The advent of COVID-19 has brought about unprecedented challenges in the education sector, prompting institutions to explore innovative ways to continue providing quality education to students. In this context, Technical and Vocational Education and Training (TVET) colleges have recognised the need to adapt and adopt distance learning modalities to ensure uninterrupted learning opportunities for their students. The establishment of a Distance Learning Department within a TVET college aims to address the evolving needs of students, faculty, and the community by offering flexible, accessible, and high-quality learning experiences. This annual report highlights the progress and achievements made in the past year, as well as the challenges faced and recommendations for future growth.

2. Overview of Service Delivery during the Past Year

The Distance Learning Department has made significant strides in its development and implementation throughout the past year. The department has successfully hosted virtual classes for nine subjects online, with a substantial increase in student engagement and retention. The number of full-time equivalent (FTE) students has grown dramatically since 2016, with engineering FTEs increasing from 19.090 to 42.994, and Business and Utility FTEs rising from 13.75 to 320.125 in 2022. This growth indicates the successful expansion and acceptance of distance learning modalities among students and the broader community.

3. The Impact of Established Initiatives

The establishment of a Distance Learning Department has led to marked improvements in student results and retention rates. More students are registering for the full programs, reflecting the effectiveness of distance learning in meeting the needs of learners in the post-Covid era. To support the increased enrolment, the department has appointed additional staff members to address the growing demand for distance learning services.

4. Reflection on Successes and Significant Developments

One of the most significant developments in the past year has been the successful implementation of virtual classes for nine subjects. The integration of remote learning technologies has allowed the Distance Learning Department to offer a more diverse range of educational opportunities to students, irrespective of their geographical location.

The introduction of WhatsApp chat groups has provided a valuable support system for students. With a total of 120,003 messages sent to students and 51,086 messages received, the department has facilitated meaningful interaction between students and instructors. Assuming a 365-day academic year, this equates to approximately 469 messages read per day, demonstrating an active and engaged learning community. This data suggests that the use of technology in facilitating communication and support is a critical factor in the success of distance learning initiatives.

The COVID-19 pandemic has highlighted the potential of distance learning and the need for TVET colleges to invest in remote learning technologies. By embracing these opportunities, the Distance Learning Department has shown that it is capable of responding to the challenges presented by the pandemic and establishing a sustainable and effective learning environment for its students.

5. Challenges Faced by the Distance Learning Department

Despite the successes and significant developments achieved by the Distance Learning Department, several challenges remain, which include:

- Inadequate staff: The rapid growth in enrolment and increased demand for distance learning services necessitate the appointment of additional staff members to maintain the quality of education and support provided to students.
- Slow computers and poor technological infrastructure: To support the efficient delivery of virtual classes and other online services, it is crucial to invest in upgrading the existing technology infrastructure, such as computers, servers, and internet connectivity.

- c. Poor signage and non-uniform client furniture: A well-organised and visually appealing environment is essential for creating a positive and conducive learning atmosphere. Improving signage and standardising client furniture in the department will enhance the overall learning experience.
- d. Limited office space: As the department continues to grow, it is necessary to address the issue of limited office space to accommodate the expanding staff and services.

6. Recommendations for the Future

Based on the challenges faced and the continued growth of distance learning, the following recommendations are proposed:

- a. Remote and flexi working conditions: To cater to students' needs after hours and during weekends, the department should consider implementing remote and flexible working conditions for its staff.
- b. Weekly webinars for all subjects: Offering weekly webinars for each subject can help boost students' confidence and knowledge, leading to better academic performance and higher retention rates.
- c. Investment in technological infrastructure: To ensure the efficient delivery of virtual classes and other online services, the department should invest in upgrading computers, servers, and internet connectivity.
- d. Expansion of office space: The department should explore options for expanding its office space to accommodate the growing staff and services.
- e. Staff development and training: Ongoing training and professional development for staff members will ensure that they are well equipped to support students in the rapidly evolving distance learning environment.
- f. Enhancing student support services: Building upon the success of the WhatsApp chat groups, the department should explore additional ways to strengthen student support services, such as online tutoring and mentoring programs.

In conclusion, the Distance Learning Department has made significant progress in providing accessible, flexible, and high-quality learning experiences for students in the post-Covid era. By addressing the challenges faced and implementing the recommendations proposed in this report, the department will be better positioned to continue expanding its services and meeting the diverse needs of its students and the broader community.

Compiler: **Mr. Vusi Maseko** | Manager – Distance Learning, Open Learning and Lecturer Support System (DOLLS)

C. NEW BUSINESS DEVELOPMENT UNIT

1. Introduction

The New Business Development Unit would want to present the achievement and the challenges encountered in the year 2020 as outlined in the Annual Performance Plan of the College submitted to DHET. This report must be read in conjunction with the Strategic Objectives of the College. Remaining attuned to the demands of the real world is regarded as crucial at South West Gauteng TVET College. In this regard, strong ties with industry and the community ensure that we continue to serve both our students and prospective employers with training that is both relevant and effective. The Unit Core Functions as mandated by SWGC Strategic Plans and Annual Performance Plan Manifest the Following:

- Strengthening collaborations, advocacy and networking
- Initiating and strengthening partnerships with relevant organisations
- Enhancing staff capacities through partner-funded programs
- Improving the centre's goal on partnerships
- Leveraging on international relations to increase partnership networks

2. Background

South West Gauteng TVET College prides itself on the vast range of partnerships it has that ranges from training suppliers to work integrated learning placement, both national and international. One of the eight identified millennium goals alert to the establishment of a global partnership for development which South West Gauteng TVET College embraces in strengthening our mandate with industry. Through industry, companies can collaborate with us to build the capacity to deliver the skills that the different sectors require.

These mutually rewarding relationships provide a sustainable partnership, which will be of wider social and economic benefit to the country. As we are striving to uphold the theme of DHET stating that the workplace should be turned into a training space, we have had to focus on sourcing relevant partners to enable our exit-level and occupational students to gain relevant working experience. WIL (Work Integrated Learning) is seen as an important way to improve the quality of teaching and learning, as well as to attain greater alignment between the theoretical component and the skills needs prescribed by industry. As our placement market changed, we had to critically look at our product, as well as our brand.

The transition of students from a theoretical training environment into the world of work can be an unsettling experience for students who are not prepared for the complexities and rigors of entering the job market, hence our constant interventions in the form of job readiness workshops and interventions. South West Gauteng TVET College is constantly looking for opportunities to partner with industry in order to increase our footprint in education as we are aiming to ensure that we provide our learners with the best opportunities whilst at the college and when they graduate.

“Talent, wherever it is, must be given the opportunity to flourish. [...] We know workers will have to continuously upgrade skills and learn new skills through lifelong learning. That’s why we’re investing in skills to become a learning and knowledge society.”

-Honourable Naledi Pandor, former Minister of Higher Education and Training, 2018 Budget Vote at the National Council of Provinces, 29 May 2018

3. DHET Outcomes

Improved responsiveness of TVET colleges to the world of work

3.1 Work Integrated Learning

- Mining Qualification Authority

46 Learners to be placed within various learning intervention for **R4 500.00** per month for 18 Months

- Fibre Processing and Manufacturing Sector Education and Training Authority

25 Learners were placed with various Clothing Industries – Clothing Production Learners for **R3000.00** per month for 18 Months

- **20** Learners from the Business Studies various programmes are placed with various companies for the period of 18 Months and they receive stipend of **R3 000.00** per month, this is funded by the Fibre Processing and Manufacturing SETA for the value of **R1,080,000.00**.
- We have received **R7 000 000.00** to place 100 Learners within various learning intervention as from the 01st February 2021 while they will be receiving the stipend of **R3 800.00** per Month, this is funded by **MICTSETA**. The Extension of 6 Months was provided to the value of R1 750 000.00 but for only 50 learners because the rest of the learners dropped out.
- **Foodbev SETA** funded 108 + 29 learners for Business Studies for the period of 18 Months with a stipend of **R3 000.00** per month and this totalled **R8 053 714.28** and also 8 Learners for Engineering studies for the period of 24 Months to the value of **R576 000.00** starting on the 01st January 2021.
- **50** Learners funded by **SASSETA** for various business and utility studies with a stipend of **R4 000.00** per month for the period of 18 Months.
- **20** Learners funded by Transport through Ntshigila Holdings
- **40** Energy and Water SETA fund Learners for the period of 24 Months on Water Reticulation placements.
- **97** Learners additional funded by Foodbev SETA for the period of 18 Months at various workplace

The MICTSETA linked the college with the following private companies for the placement of the Learners:

- **Global Optimum Consulting Services** to place **20** College Learners on Business Studies and further extension of 6 Months was awarded to reach 18 Months
- **Fanisa Holdings** to place **25** College learners on Business Studies and added **25 Learners** who started on the 1 April 2022.
- **Singaliner Inc's** to place **25** College learners on Business Studies
- **100** Learners placed through WAL Training from Chinese Offices
- **30 Learners** placed with Mustek – Mecer Computing
- **80 Learners** Funded by Lethatsi Education
- **30 Musical Performance Learners** from Dobsonville Campus placed at various Gauteng Radio Stations funded by Cathsseta to the value of R2 214 000.00
- **40 Learners** funded through TETA to Fanisa Holding for only Management Assistant and Financial Management
- **80 Learners** are receiving the stipend of R4 500.00 as funded by PSETA for the period of 18 Months

The HWSETA linked the college with the following private companies for the placement of the Learners:

- **Lithala Strategy** – 25 Learners were offered an opportunity for 18 Months to start on the 3 May 2022.
- **Hlubi foundation** – 02 Learners to start on the 3 May 2022.

Newly Reported Projects

- **26 Students** funded by the MQA for R4 500.00 stipend for the period of 18 Months
- 22 NCV Level 4 Completed Students in Office Administration funded by Lulaway for 12 Months with the stipend of R2 000.00.
- **88 Students** who have completed the Educare Programme and office admin have been offered Lulaway placement
- **50 Students** funded by SACPO in collaboration with WRSETA for 18 Months in various programmes for the stipend of R3 500.00

- **18 Students** with Primary Agriculture funded by SACPO and AGRISETA for 18 Months with the stipend of R3 500.00
- **70 Students** funded by WAL Training for the period of 6 Months with R3 800.00 stipend
- **40 Students** who have completed 20 NCV Level 4 ICT and 20 Electrical NCV level 4 for R3 800.00 Per Month for 12 Months
- **25 Students** to start with Placement on the 01st October 2022 for R3 500.00 – **SACPO** Funded through

Inseta

3.2 25 Students to start with Placement on the 01st October 2022 for R3 500.00 – SACPO Funded through Merseta

3.3 Lecturer Placement

- Received R1 125 000.00 from **Transport Education Training Authority** to place **25 Lecturers** at the workplace, all the 25 Lecturers are at the workplaces such as Gauteng Department of Health and City of Johannesburg.
- Received additional R322 000.00 from **Transport Education Training Authority** to place only **10 Lecturers** but only 2 Lecturers already started with the placement.
- Received R700 000.00 from **Mining Qualification Authority** to place and train **10 Lecturers** in the engineering department and train them on Occupational Health and Safety.
- Received R140 000.00 from **Energy and Water SETA** to place **10 Lecturers** at resolution Circle (University of Johannesburg) - Lecturers are attending to the placement on bi-quarterly basis.
- The college signed the MOU with Foodbev SETA for placing additional **2 Lecturers** at the Workplace

3.4 Learnerships

- **60 Learners** were enrolled through Supabets on the Learnership of Generic Management Level 5
- **60 Learners** were enrolled through Supabets on the Learnership of End User Computing Level 3
- **15 Learners** enrolled through NZ Consultants on New Venture Creation Level 4
- **11 Learners** started the training on Long Term Insurance NQF Level 4 funded by Inseta and additional **100 Learners** will commence with the Inseta Learnerships as from the 01st November 2022 on the following programmes:

Short-Term Insurance – 25 Learners

Long-Term Insurance – 25 Learners

Wealth Management – 25 Learners

Retail Insurance – 25 Learners

- **08 Learners** are attending the Contact Centre Level 2 funded through Lethatsi Training
- **80 Learners** enrolled for Technical Support Learnership level 4 funded by MICTSETA through Lethatsi Education started on the 01st September 2022.
- **40 Learners** funded for 12 Months Learnership on Generic Management Level 5 funded by Narysec in Free State Province that has started on the 19th January 2021 to the value of **R800 000.00** and will be completed in January 2022.
- **20 Learners** on the Learnership Programme funded by FP& M SETA for Clothing Production Level 2 to the value of **R524, 000.00**. This Programme will start on the 01st October 2022 at Tabor Campus.
- **30 Learners** with Special Needs are attending the Generic Management Level 4 Learnership funded by Foodbev SETA.
- **50 Learners** from Roodepoort West Campus are currently attending the Learnership on Further Education and Training Certificate: Wastewater and Water Reticulation Services level 4.
- **30 Learners** are attending the Learnership at George Tabor for Hygiene and Cleaning level 1 funded by Services SETA

- **55 Learners** are completing the Recognition of Prior Learning funded by ETDP SETA on Early Childhood Development level 4
- **05 Learners** will be attending the Learnership on Business Analysis Level 5 funded by Bonsterv Consulting and Projects.
- **05 Learners** will be attending the Learnership on Generic Management Level 5 funded by Bonsterv Consulting and Projects.

Current HWSETA Learnerships

The below learnerships have been completed pending External Verification

Plant Production Level 4 – 30 Learners for George Tabor Campus – **R600 000.00**

Bookkeeping level 4 – 30 Learners for Dobsonville Campus – **R600 000.00** -

Early Childhood Development Level 4 – 30 Learners for Roodepoort Campus – **R600 000.00**

Project Management Level 4 – 30 Learners for Technisa Campus – **R600 000.00**

Environmental Practice Level 4 – 30 Learners for Molapo Campus – **R600 000.00**

Public Administration Level 4 – 30 Learners for Dobsonville Campus – **R600 000.00**

New Project After the last reporting

- **8 Unemployed Students** enrolled for Contact Centre Level 2
- **105 Students enrolled for Technical Support Level 4 at Molapo 30, Dobsonville 25 and George Tabor 50**

3.5 National Skills Fund

Received **R27 000 000.00** from National Skills Fund for the 2020/21 Financial Year to start on the 3 May 2022 as the Phase III.

3.6 Artisan Development

For the first time South West Gauteng TVET College is funded the amount of R33 000 000.00 from Foodbev SETA to implement the three years' artisan programmes. The learners will start on the 01st March 2021.

Apprenticeship

Construction SETA

- **30 Learners** to start on the 3 May 2022 to attend the apprenticeship on Electricians
- **20 Learners** to start on the 3 May 2022 to attend the apprenticeship on Bricklaying

Food and Beverages SETA funded Intervention

- Artisan Development – Welder – 714203 – **50 Learners** – Molapo Campus
- Artisan Development – Fitter and Turner – 96264 – **30 Learners** – Molapo Campus
- Artisan Development – Electricians – 714203 – **60 Learners** – Roodepoort West Campus
- Artisan Development – Millwright – 97585 – **30 Learners** – Roodepoort West Campus
- Artisan Development – Mechanical Fitter – 97096 – **30 Learners** – Molapo Campus

2022

- **15 Learners** to attend their Trades on Mechanical Fitter
- **15 Learners** to attend their Trades on Electricians
- **06 Learners** to attend their Trades on Air- condition and Refrigeration

Chemical Industries Education and Training Authority – CHIETA

- Artisan Development – Electricians – 714203 – **08 Learners** – Roodepoort West Campus
- Artisan Development – Boilermaker – 671101 – **08 Learners** – Roodepoort West Campus
- Artisan Development – Mechanical Fitter – 97096 – **08 Learners** – Molapo Campus

External Funding

- **15 Learners** were given opportunity through **MQA** to participate in the Apprenticeship with Blueprint Engineering in Limpopo Mokopane on Fitter and Turner
- **10 Learners** have been enrolled through Izibuko funded by the LGSETA on Apprenticeship Electricians
- **15 Learners** have enrolled on Electricians through Ntshingila, TETA and Resolution Circle on Electricians

Agriseta and EPWP

- **5 Learners** started attending their Trades on Electricians
- **5 Learners** started attending their Trades on Welding

Merseta

- **9 Learners** to be trained on various Trades of under Merseta
- **30 Electricians** enrolled by the College funded by CETA for 3 Years
- **15 Electricians** enrolled by Ntshingila Holdings funded by Foodbev SETA
- **30 Welding** and 30 Electricians to be funded by Foodbev SETA
- **42 Students** have been enrolled on the Following apprenticeships:
 - Millwright
 - Electricians
 - Welding
 - Metal
 - Fitter and Turner

3.7 Service Level Agreement

- The College has signed the Service Level Agreement with MICTSETA to allow them to come and work in any of the Campus in order to transform the entire College Spectrum, immediately after the Principal signed the SLA they committed R7 000 000.00 for Learner Placement and **R350 000.00** for TVET Lecturer placement.
- The Memorandum of Agreement will be signed by the Principal between SWGC, MICTSETA and Huawei technologies.
- The College has signed the Service Level Agreement with EWSETA with the intention to collaborate on the College Development and partnership in implementing the NDP 2030 Goals.
- The collaboration agreement is signed with the German Chamber to fund Lecturer for Mechatronics and includes the following for every Lecturers: Laptops, Monthly data, Headset, Routers and Screen Projector.
- Collaboration Agreement was signed with Tswane University of Technology to offer the NQF Level 5 and 6 Entrepreneurship Programmes.

- The College through the assistance of the MICTSETA is finalising the SLA for identify the Campus that will become a Centre of excellence in IT, Communication and Media.
- MOA with University of Free State for Innovation

The College signed the Following Major Service-level Agreement

- Phuhliso Security and Training – with a purpose of Partnering in Security Training
- Gauteng City Region Academy – Requesting R22 Million for Placement of 380 Students
- Mizukwa – Training of New Venture Creation Unemployed Students for R150 000.00
- Imvula Training Solution – partnering in provision of skills programme
- Zodwa Khoza Foundation – Entrepreneurship Development Programmes
- Maponya Institute – Provision of Training Space for placement and Entrepreneurship

Partnership and Bursaries

- **35 Memorandum of Understanding** has been signed so far to offer the collaboration and partnerships in implementing the educational qualifications and accreditation
- Received R815,828.00 from **Wholesale and Retail SETA** to pay for **53 learners**
- **08 Learners from Engineering Campus are funded by Energy and Water SETA** on continuous basis
- Mining Qualification Authority funded the College **R2 491 500.00** for only **20 staff members**
- The Energy and Water Sector and Education Training Authority **5 Lecturers** Staff Bursary
- **Insurance SETA funded 3 staff members** to the value of R50 540.00 to clear their outstanding debt with various institutions.
- **Insurance SETA** committed **28 employees** to the value of R104 197.00 upon submitting the relevant documents.

3.8 Collaboration Agreement

- University of Johannesburg signed Collaboration agreement with the e-Government and South West Gauteng TVET College to implement ICT and 4IR to the value of R1 500 000.00 annually till 2025
- Mining Qualification Authority
- The Energy and Water Sector and Education Training Authority

- Media Information and Communication Technologies Sector Education Training Authority
- Huawei technologies
- Road Traffic Management Cooperation to assist 149 Learners at George Tabor with Licence
- Chinese Culture
- Bodibeng Academy TETA Collaboration
- JFa2 Technical Training Institution NPC

3.9 College and Lecturer Capacity Building

- **400 Lecturers** to attend the Classroom Technology for 2 days funded by Bankseta
- **50 Dobsonville Campus** Lecturers were trained on **Curriculum Development** by Media Information and Communication Technologies Sector Education Training Authority
- **3 Roodepoort West Campus** attending the Course Offered by Rhodes University on Green Economy funded by Energy and Water Sector and Education Training Authority.
- **R100 000.00** offered by Culture, Arts, Tourism, Hospitality & Sport Sector Education and Training Authority to refurbish the Kitchen at Roodepoort Campus.
- **R50 000.00** received from WRSETA to assist the college in becoming the assessment centre.

3.10 Visits

- 10 Lecturers and 2 Senior Managers visited Germany for Industrial Robotics 19th – 27th March - First Group to depart and return led by ADPA and College Council Chair
- 27th March – 04th April - Second Group to depart and return led by APA
- On the 06th April 2022 the German Business Chamber will be visiting South West Gauteng TVET College.
- South West Gauteng TVET College will be hosting 5 TVET College identified by the Minister on the Entrepreneurship Hub Establishment.

Trips

- Mr Monyamane represented the College at the Partnership Summit at Cape Town from the 27-29 July 2022
- Mr Monyamane represented South Africa at Nepad AU Event in Ghana from the 01st – 05th August 2022
- On the 27-31st September 2022 there will be the WIL Conference in East London wherein the College is Invited.
- The College is invited to make the Presentation by the DHET at False Bay College for the Entrepreneurship Hub Establishment.

3.11 Accreditation

- **George Tabor Campus** received the Status of being the Huawei ICT Academy to train the learners on Huawei Programmes on 4IR:

2 Lecturers were trained as the facilitators on artificial intelligence

46 Learners from George Tabor Campus (Currently enrolled ICT Level 4) to join Huawei Talent Acceleration initiative competition

50 Learners will be recruited to attend online programmes that will be funded by Huawei

New Accreditations

- **Generic Management Level 5**
- **Marketing Management Level 4**
- **Organisational Transformational Change Management Level 5**

3.12 Skills Programmes

- **25 Lecturers** attended the **Leadership** Programme Skills Programme funded by Chemical SETA
- 60 Staff Members through University of Free State to attend the Leadership Management Programme
- 30 Learners attended the Work Readiness Programme Funded by MMC Training Solution through MICTSETA on New Venture Creation Programmes
- 20 Learners to complete the Hygiene and Cleaning Skills Programmes funded by Services Seta
- 110 Learners to be trained on Baking of Muffins skills programmes funded by Foodbev SETA
- 263 Learners to receive the Work Readiness Programmes funded by partnership with Foodbev SETA
- 35 Gauteng Department of Education District Officials trained on Skilled Development facilitators from 15 Provincial Districts funded by ETDP SETA
- 100 Learners from Katlegong, Daveyton, Eldorado Park and Soweto are attending the online on CISCO IT Essential programme funded by ETDP SETA
- 50 Learners to be trained on digitalisation (4IR) funded by Insurance SETA
- 12 CET Lecturers are currently attending End User Computing Skills Programmes funded by ETDP SETA
- 40 Learners from Roodepoort West Campus attended the Skills Programmes on First Aid Level 2 funded by Energy and Water SETA
- 15 CET Lecturers were trained on Monitoring the Schools skills programmes funded by Insurance SETA
- 43 CET Lecturers are attending the Skills Programme on Online Training for Comptia IT Fundamentals funded by MICTSETA
- 15 Lecturers are attending the Skills Programme on Mentoring and Coaching funded by Chemical SETA
- 25 Learners are currently attending the Comptia IT Skills Programmes at Roodepoort Campus

- 50 Learners are attending Risk and Management Skills Programme funded by Insurance SETA
- 35 Lecturers to are currently attending system development skills programmes funded by MICTSETA
- 06 Lecturers to attend the Skills Programmes on Moderator as funded by Health and Welfare SETA

New Project

- **50 Staff members to be trained on New Venture Skills Programme**
- **50 Students to be trained on Work Readiness Programme**
- **30 TVET System Development**
- **30 CET Technical Support**
- **60 Employed Lecturers trained on Leadership**

3.13 Events

- The College hosted Minister of Higher Education and Training at the Opening of Electricians Trade Test Centre on the 25th August 2022 at Roodepoort West Campus.
- Receiving the donation of the 21 Panels from Steel Engineering Industries Federation of Southern Africa to the value of R450 000.00.
- Welcoming of the MEC of Finance in Gauteng Mrs Namantu Nkomo Ralehoko for UJ and E-gov programme funded to the Value of R1 500 000.00.
- Hosting Mr. Sello Sethusha the Director of Lecturer Development and Support from DHET at Technisa Campus for TVET Lecturer Industry Celebration.
- Celebration of the 100 Community Learners who have completed their CISCO Qualification at Technisa Campus.
- The College Council receiving the Plaque from the Minister of Higher Education and Training for the Recognition of Huawei ICT Academy.

3.14 Entrepreneurship

- The College made the following replacement appointment for SMME's/WBE Coordinators for the various Campuses

Ms Malewatle Mokoatle – promotion from Salary Level 5 to 7 – **Molapo Campus**

Mr Derrick Letsoalo – **George Tabor Campus**

Mr Bongani Twala – **NBDU – Entrepreneurship Supervisor**

Pending appointment for Roodepoort Campus

- 500+ Learners have been trained by NYDA on the following

Start Your Business

Job Preparedness Training and Life Skills

Financial support

Entrepreneurial development programme - Awareness Sessions

- 19 Learners enrolled for Allan Gray Inter - College Competition
- The College is currently refurbishing three SMME's Centre at

Dobsonville Campus – 50% Complete

Roodepoort Campus – Not yet Commenced

George Tabor Campus – Not yet Commenced

- 100 Learners attended training on risk and insurance for small medium and micro enterprises. This training was scheduled for the 6, 7 and 8 of June 2022.
- 100 Learners attended the below training offered by Mориpe Holdings

How to secure funding

Governance & Succession planning

How to grow your business

Financial planning

• Allan Gray

- Six learners participated in the Allan Gray Competition at the Gold Field TVET College in Welkom which was the Inter- College competitions for all the Gauteng College. One Learner from SWGC won the Second Item and completed on the 01st September 2022 at the National Competition - Her topic was Organic Eggs.
- Ms Lebogang Kekane won R10 000.00 and other entrepreneurship support from Allan Gray as the runner up Finalists on the 03rd September 2022 at Birchwood Hotel. The award was presented to her by DDG TVET Mr. Sam Zungu, Honourable Minister of SMME Mrs. Stella Ndabeni Abrahams and Allan Gray CEO.

The end

Compiler: **Mr Aubrey Sebe** | On behalf of New Business Development Unit Manager

4. Campus Reports

A. Dobsonville Campus

Dobsonville campus continues to be the only TVET college that offers Business studies around Soweto and always has an influx of students who want to study. The college interestingly also offers Music Production. It is a great pleasure to report that the campus has attracted lots of students with special needs, mainly visually impaired students, and the campus is taking pride in creating access to education for all and being responsive to inclusive education.

1. Achievements

As a campus, we are 'results-driven' and it is substantial to report that the campus has been nominated as the most improved campus; the Report 191 programme has taken the position of No: 2 on Business studies campuses. Another greatest achievement is the academic staff that are placed in the workplace for Industry exposure. This has improved the results as the lecturers are able to combine the theory learned in class with the practical application in the workplace.

2. Hiccups

In December 2022, the campus unfortunately experienced flooding due to heavy rain falls and this damaged some Computer labs, classrooms and infrastructure. There were some important filed documents that were destroyed.

Socio-economic factors somewhat play a role in students that are engaged in substance abuse and we mitigate such challenges by collaborating with Student support and working closely with the SRC and making referrals. Delay of funding by NSFAS plays a big role in students dropping out.

The campus holds the Wholesale and Retail seta programmes where the communities are being assisted. The improved registration process is the College's highlight achievement as students are assisted and encouraged to apply for registration Online as well.

Registration period



Lecturers who went for Work base exposure



Music Event



Collaboration with Setas and prospective host employers



SNE (students with special needs) students participating in sports



Lecturers celebrating the Heritage Day



Team Building Experience



Staff participating in Sports



Flood damage



Prepared by: **Cheryl Mereko** | Acting Campus Manager

B. George Tabor Campus

1. Brief Introduction

We thank Almighty for all of his blessings on our institution, and I am grateful and sincerely appreciative specifically to our Management for their consistent support in all of their initiatives, and accomplishments. Last but not least, we would like to thank all of our teaching (academic) and administrative staff members for their support and efforts in helping us achieve our goals at this difficult time.

2. An overview of the service delivery during the past year

When compared to other programmes, TVET programmes were dealt a double blow. Some social distancing requirements and enterprise closures have made practical learning activities and Work Based Learning exposure, which are critical for our students' success, difficult or impossible to achieve while the reopening gradually came into effect. However, this sector must prepare students for an overall effective transition from vocational education to the labour force, which is crucial for the economy.

3. The influence of developing close working relations with private enterprises, SETAs, other government agencies, and beyond.

➤ On the 3rd of March 2022, we had a SANCA visit to the Farm for Substance Abuse Education.

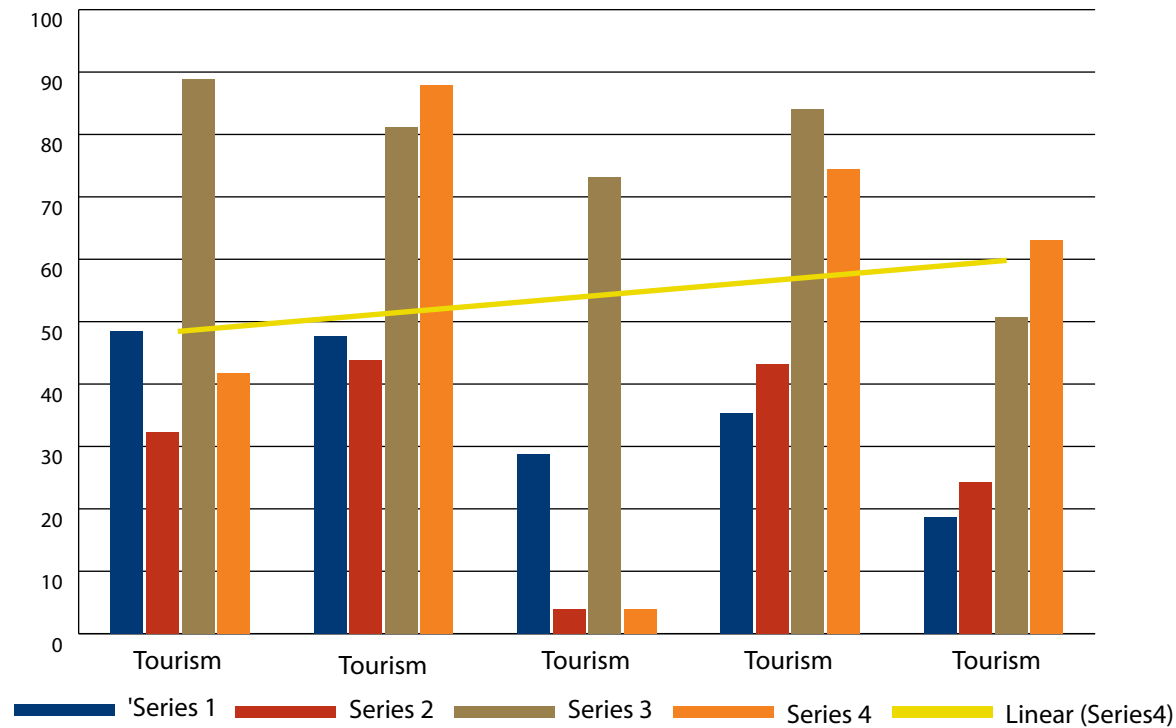
4. Reflection on successes and significant development (Results)

A1: Programme: NC(V)

Programme	No. Enrolled	No. Wrote	No. Not Written	No.	No.	% Pass	% Failed	% Pass	% Fail	% Average Passed	Retention
Tourism	409	288	223	198	93	48,4	32,3	88,8	41,7	40,4	70,4
Safety in Society	546	516	257	260	226	47,6	43,8	91,2	87,9	45,7	94,5
ITC	380	152	149	109	6	28,7	3,9	73,2	4,0	16,3	40,0
Transport & Logistics	671	486	282	237	210	35,3	43,2	84,0	74,5	39,3	72,4
Primary agriculture	177	169	65	33	41	18,6	24,3	50,8	63,1	21,5	95,5
TOTAL	2183	1598	949	1022	576	46,8	36,0	107,7	60,7	41,4	73,2

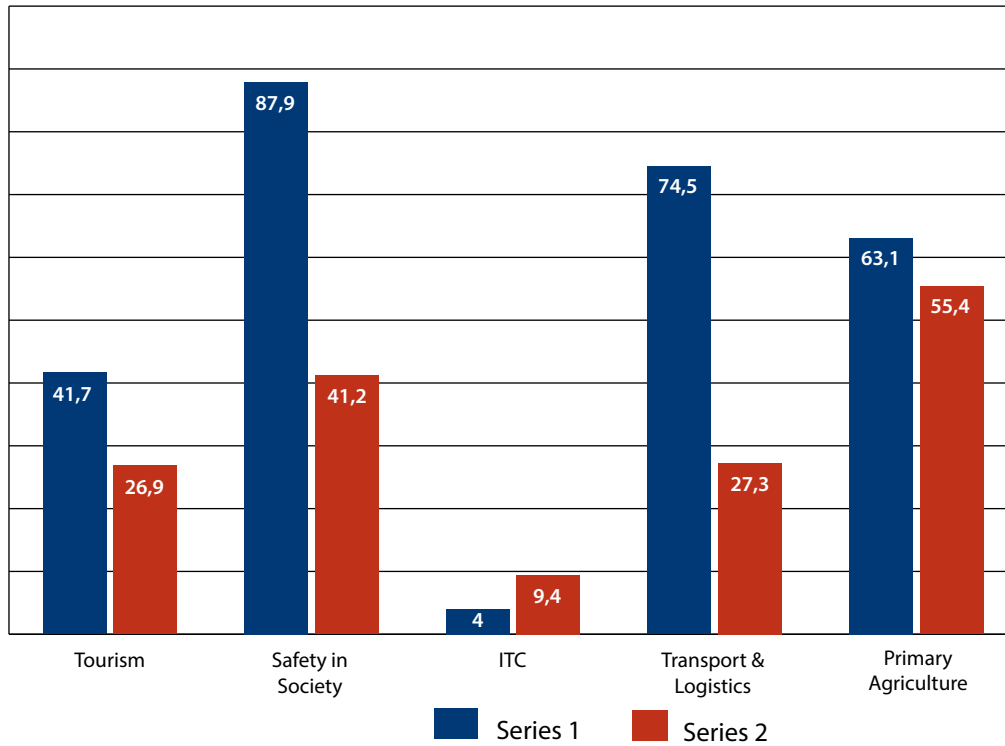
- We also had an Alcohol and Substance Abuse Youth Conference that was held in August 2022
- From February up until November 2022, the campus hosted regular silent testing and family planning drives.
- The campus youth Fellowship programme was held with Johannesburg Edge, and they offer this program to institutions of higher learning in Gauteng.
- The dreams program for girls aged 18 to 24.
- Another programme, the FHI 360 DREAMS project which was undertaken has the following anticipated outcomes:
 - Job creation for AGYW aged 18-30 years of age- Mentors and Mentor supervisors.
 - recruitment in the community.
 - Reduction in teenage pregnancies.
 - Community violence reduction, including GBV and mental health challenges, suicides, depression as well as anxiety.
 - Decrease reliance on transactional sex.
 - financial literacy and management.

Programme Performance: NC(V)



Programme	No. Enrolled	No. Wrote	No. Passed	% Pass Enrolled	% Average Passed	7 Passed	6 Passed	5 Passed	4 Passed	3 Passed	2 Passed	1 Passed	0 Passed	Certification
Tourism	409	288	223	54,5	20,0	60	10	12	18	72	53	51	15	26,9
Safety in Society	546	516	257	47,1	27,3	106	16	27	99	67	65	82	24	41,2
ITC	380	152	149	39,2	13,9	14	16	23	11	18	51	5	17	9,4
Transport & Logistics	671	486	282	42,0	31,1	77	100	32	115	105	67	66	82	27,3
Primary Agriculture	177	169	65	36,7	41,8	36	22	16	20	45	15	12	8	55,4
TOTAL	2183	1611	930	42,6	25,9	293	163	110	263	307	251	216	146	31,5

Programme: NC(V) Retention VS Certification

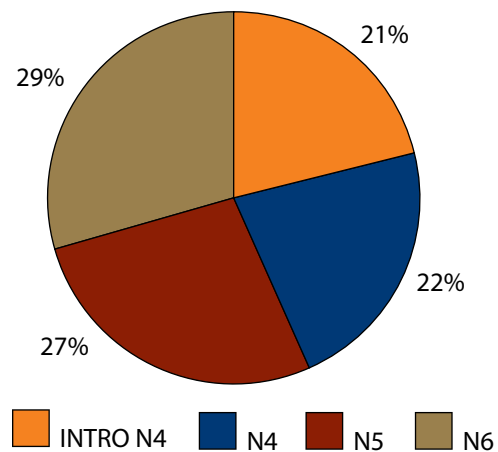


PROGRAMME: CLOTHING

Level	Subjects	No. Enrolled	No. Wrote	No. Not Written	No. Passed	No. Failed	% Pass Enrolled	% Failed Enrolled	% Pass Written	% Failed Written	Average On Enrolled & Written	Retention
INTRO N4	PATTERN	45	32	13	32	0	71,00	0,00	100,00	0,00	100,00	71,11
	CLOTHING	39	29	10	26	3	66,67	7,69	90,00	10,34	33,33	74,36
	FASHION	39	27	12	26	1	66,67	2,56	96,36	3,63	81,51	69,23
	FACTORY	49	30	19	18	12	36,73	24,48	60,00	40,00	83,23	79,00
	TOTAL	172	118	54	102	16	59,30	9,30	86,44	13,56	88,90	68,60

N4	PATTERN	48	38	10	37	1	77,08	2,08	97,00	2,63	76,93	79,17
	CLOTHING	47	42	5	42	0	89,36	0,00	100,00	0,00	94,68	89,36
	FASHION	54	46	8	46	0	85,19	0,00	100,00	0,00	92,59	85,19
	EBM	60	50	10	46	4	76,67	6,67	92,00	8,00	84,33	83,33
	TOTAL	209	176	33	171	5	81,82	2,39	97,16	2,84	89,49	84,21
N5	PATTERN	32	30	2	30	0	93,75	0,00	100,00	0,00	96,88	93,75
	CLOTHNG	32	30	2	30	0	94,28	3,23	100,00	0,00	97,14	93,75
	FASHION	27	26	1	26	0	96,29	0,00	100,00	0,00	100,00	100,00
	COMPUTER	39	32	7	26	6	66,66	15,38	81,25	18,75	86,25	82,05
	TOTAL	130	118	12	112	6	86.16	4,62	94.92	5,08	96,22	90,77
N6	PATTERN	16	9	7	9	0	56,25	0,00	100,00	0,00	100,00	56,25
	CLOTHING	19	14	5	12	2	63,16	10,53	85,71	14,29	74,44	73,68
	FASHION	18	13	5	13	0	72,22	0,00	100,00	0,00	86,11	94,34
	COMPUTER	23	17	6	16	1	69,56	4,35	94,12	5,88	18,75	94,00
	TOTAL	76	53	23	50	3	94.33	3,95	94,34	5,66	64,25	69,74

Programme: REPORT 191 Retention VS Certification



5. Challenges that might have impacted on the performance in the implementation of the Strategic Plan, Operation Plan and Annual Performance Plan

- Apart from the headsets for life skills and computer literacy L2 CISCO component, which we requested last year based on the academic year we were acquiring for, we received all LTSM and other teaching aids for the present year. This is one of the necessities we must obtain as things we cannot begin the year without.



2022 Campus Student Representative Council



On the 11th of February 2022, students of South West Gauteng College embarked on a Gender-Based Violence (GBV) march led by the Student Representatives Council members to give a memorandum to the South African Police services of Moroka Police station. Each campus had one bus to ferry students from campuses to the venue(Molapo) and upon arrival students were handed T-shirts, students were prepared on the route that was going to be taken and informed of the rules and regulations of the march.



South West Gauteng TVET College, George Tabor Campus Management and Student Support Services organised a Student Induction session for new students on the 15th February at George Tabor Campus's (main hall). The session was attended by the Campus Management team, Senior Lecturers, SSS, SRC, Motivational speaker and Higher Health Representative.

- The Induction was conducted with most new students in attendance.
- COVID-19 rules and regulations were adhered to - 75% Indoor capacity.
- Topics were established and delivered among the students, highlighting the importance of attendance, submission of tasks, students support, Code of conduct to reach their true potential and understand College processes.

Topics covered were:

Course fees and implications of non –payment Assessments, Promotion and Progression Higher Health Services Student Support Services Psycho-Social Support Services SRC, Student Governance Code of Conduct.

The session was to help new students adjust and feel comfortable in the new environment, inculcate in them the ethos and culture of the institution, help them build bonds with other students and Campus members, and expose them to a sense of larger purpose and self-exploration.



Let's DINE with SRC is an event that is organised by the SRC as a fundraiser for needy students and for SRC members to be awarded with certificates for their service rendered as leaders in the SRC office in 2021. The event was held on the 29th of January 2022 at George Tabor Campus Main Hall from 09h30 to 14h00.

The programme was as follows:

The credentials were done by Mr. T Mokoena & Ms. D Kong, Keyword address came from the Council member - Mr. Z Dlamini, Message of support was delivered by the Principal Mr. J Monyamane, Message from the SSS Manager Mr. T Madubung, Campus Certificate presentation facilitated by Mr Madubung and Mr Makola, College SRC EXCO Certificate presentation done by SMT and Council Chairperson, Closing remarks were done by the SRC President.





Oath signing and introductory session of the newly elected SRC

Winners are as follows: George Tabor Netball – Gold, Volleyball – Gold, Ladies Soccer - Silver
Best league players from George Tabor are: Lesego – Volleyball, Tiisetso - Ladies soccer,
Lerato - Volleyball





Art & culture, Athletics, Exam induction, Youth conference and Higher health activities.
(no images provided due to the Hard Drive crashing)





It is highly recommended to support undergraduates and ensure better performance both in class and in the workplace. A critical theoretical and conceptual analysis of WIL should reflect a myriad of on-going challenges in securing meaningful industry placement for college students on Clothing Production. The main objectives was to revive the relationship through engaging, networking, supporting and also celebrate the work done by employers in the 2021/22 academic year.

We planned to address the market failure through supporting clothing production students. We gave them a platform to design a range of four garments to showcase after the formal session, and the feedback was amazing and we should promote it to the greater heights. Meanwhile, we want them to operate their business; we called all external stakeholders to present on Company Compliance, Findings, Interactive Resources on Risk Insurance and SEDA.

44 Designers, comprising of N6 and Work Integrated Learning students, made beautiful garments for the fashion show and this was an opportunity to put theory into practice, and they were given an opportunity to experience their work being exposed to the Employer, SWGC Officials and other external stakeholders working hand-in-hand with the College in the industry of clothing production.





Well known adjudicators, including our Marketing and Communications Officers, came through to judge the designed garments show-cased by the Campus Models. It was indeed a great experience to have Mrs Nandipha Madikiza (The Fashion Designer), Mr Lucky Phahlane (Fashion Designer), Ms Alinah Missouri (Fashion Industry Awards SA), and Ms Patients Makhaphela at the event and provide fair results.

Our Best Designer for N6 Category received a Domestic Sowing Machine; WIL Category received an Industrial Sewing machine; and the last award which was for the best Host employer of the 2021/22 academic year, received an Industrial Iron and Ironing board as well as a certificate. Johannesburg Sewing Centre, under the supervision of Mr Craig, managed to donate all the prizes for the winners. The picture below is Senior Lecturer Mrs Maja and her colleagues together with our best designer of the 2022 academic year.





Presentations: Gauteng Enterprise propellers, CIPC on Companies and Corporative, Transformation and Interactive Resources, SEDA, Host Employers, College Alumni on Clothing Production and most importantly, Our Key Note Speaker: Mr Sonwabile Ndamase, Nelson Mandela's former shirt maker who launched Learnership Programme to assist emerging designers, still basking in the success of his recent showcase at the Paris Fashion Week. Besides fashion shows, he's passionate about youth and skills development. After thorough consideration on designed garments, he decided to host the best designers next year for mentoring. The best five designers will be picked from the judges scoring sheet. The picture below is Mr Sonwabile, Mr Letsoalo, Ms Ndlumbini and Our MC Ms Makgato





The College was also invited to showcase at Soweto Theatre to participate in the festival of love: happy people, entertainment and development foundation aims to inspire, uplift, restore and heal through multi-disciplinary art genres, ranging from theatre, literature, music, fine art and dancing. The Campus embarked on one of our flagship projects titled Fashion Fusion Biz and show-cased their garments.

We scored the MOU with Mbuso Management Solution Factory in North West and they are willing to host more than 50 Clothing Production for 18 Months.



Primary Agriculture

NAMPOO SHOW

- On the 18th of May 2022, all levels and lecturers went to Nampoo show. The show was all about Agriculture, where they were taught about different types of breeds in Animal Production, how to make feed and types of feeds for different livestock. They were taught about different types of machineries and how to operate them in Plant Production. They were taught about different types of Generators, how much they cost, how to operate them as well as how to go about renting them. In short, it was a show that taught students everything about Agriculture in Plant and Animal production



BROILER TRAINING

- On the 10th of June 2022, there was a training session that took place at Land Is Wealth Farm, the name of the trainer is Martin Mhlongo from Epol company, who taught us about broilers.

END USER COMPUTER TRAINING

- On the 25th of July 2022, there was an end user computer training that took place in Land Is Wealth Farm for 5 days. The training started at 09:00 am until they were done for the day. The person who trainer was from Mlamuli M-Connect.

SPORTS DAY

- On the 28th of September 2022, it was a sports day where Roodepoort and Molapo campuses came to Land is Wealth Farm to play football and netball. They arrived around 11 and the sports started around 12 and ended around 6pm, and before they left they were served lunch.

STUDENT EXCURSION

- On the 07th of October 2022, there was a Level 4 excursion to Pretoria ARC.LNR, where they were taught about hydroponics, tissue culture and the irrigation system.



PIGGERY TRAINING

- On the 13th of October 2022, there was a training session that took place at Land Is Wealth Farm in the Guest House, where Farm Aids were taught about types of breeds, types of feeds, medications and Artificial Insemination. The names of the trainers is Mr Daniel Litwalo and Justice Motubatse, they were from ICP and SAPPO companies. Mr. Sekwade was the one who organised the training.

CROP PRODUCTION TRAINING

- On the 16th of November 2022, there was a training session that took place at Land Is Wealth Farm, where we were taught about chemicals that kills weeds as well as types of weeds.



7. Conclusion

- Our campus deeply believes in the proverb "We can accomplish more together." Working together to accomplish our goals is one of our strengths, and we will stop at nothing to return to the sky and fly like eagles because that is where we belong.

Prepared by: **Reuben Mosiane** | Campus Manager

C. Molapo Campus

1.0 Introduction

This year we experienced a move back to reality after the COVID-19 pandemic took its toll in the two years prior. Our teaching and learning at the campus is basically back to normal. The staff members and students of Molapo Campus had to re-adjust from the slow and scattered work rate of the previous two years to working at a normal rate and completing the curriculum for 2022.

2.0 An overview of the Service delivery in 2022

The campus management always strives to provide excellent service every year. Adherence to DHET and College management plans is a norm, where all important activities like meetings, teaching and learning, assessments, moderation, monitoring and evaluation are executed without fail.

Engagement with parents was done on a regular basis to motivate them to be active participants in their children's education and to inform them of the college's expectations in order for students to progress and complete their studies in record time.

3.0 The impact of established close working relationships, i.e., with Private Companies.

The campus successfully hosted an Entrepreneurship symposium which was meant to support the exiting N6 and NC(V) Level 4 students to interact with industry and be informed what the industry expectations are. Five different companies and the Gauteng Legislature honoured the invite. They all did presentations in support of the young people by giving advice on different aspects of business engagements. 14 Report 191 students (N6) and 60 Level 4 students were in attendance. The impact was very positive as some of the students are employed by some of the companies that were in attendance. We are looking forward to building more sustainable relationships with industry as we need more companies to come on board.

4.0 Reflection on successes and significant development

8 Academic staff members were placed in industry for a month and that exercise has benefited the campus in terms of teaching and learning as lecturers were exposed to the latest technology (resources) used in industry.

Two English lecturers (Mr. Mtshali and Mr. Mojela) have for the past four years been active in mentoring the students to participate in debate competitions both at campus and college level. Mr. Mojela was appointed as the chairperson of the Regional Executive committee for Free State and Gauteng Provinces. The campus had successfully hosted eight Gauteng colleges in the Provincial competition on the 11th June 2022 and two of the campus students participated but unfortunately did not qualify to participate in the regional competition which was held in EEC. What is exciting to share is that, there has been growth and recognition in 2022 of the debate by all our college campuses, and they are now participating as well, which was not the case when the competitions started four to five years ago.

5.0 Challenges

Our registration target in R191 was not met due to the fact that there were only two trimesters, as the third trimester of 2021 overlapped to 2022.

The poor performance of the higher-level subjects N5 and N6 Mechanical has resulted in a low certificate rate in R191. Mathematics L4 is one of the challenging subjects which contributed to the campus not achieving the targeted certification rate. To address these challenges, the campus had an improvement plan, and its implementation yielded more than 10% improvement in 2022 results.

The campus experienced a lack of commitment from the students during their placement to industry; they would not honour the arrangements made for them to go to industry, hence the number of students that were placed in companies were below the set target. The campus lost a manager (through retirement in 2020) who was responsible for placement of students.

The retention rate in Level 2 was extremely low (67%), this has resulted in the campus not achieving the targeted certification rate.

6. Strategy to deal with Underperformance

The results of each assessment are analysed, and every term, poor/ killer subjects are identified and performance management meetings are conducted with lecturers who are teaching said subjects. Discussions on challenges and corrective measures takes place with the line managers of affected staff members. Each affected lecturer is expected to present corrective measures (individual plan of action), which are consolidated to form a Campus Improvement Plan (example below). Activities that are usually on lecturer's plans are: study groups, extra classes and tutorials. The campus improvement plan is monitored by all line managers including the Campus Manager to ensure that all listed activities are executed. Their engagement includes observation of teaching and learning and checking and signing of student's activity books in all the classes. To monitor progress or improvement, after each assessment, the results of each lecturer are checked against the set targets to measure whether the performance is in line with targets or not so that if there is a need, additional support can be provided. As a form of support to address underperformance, tutors are employed by the college/ campus and students get an opportunity to teach one another.

7. Campus Improvement Plan 2022

INTRODUCTION

The improvement plan for Molapo Campus is looking into new methods to be used to improve the results. One of the areas in need of attention is the student retention rate. When looking at class activities, we are installing DVP's in every class room to assist in the teaching and learning of students. We are also looking into 4IR to improve the status of the campus in order to elevate its quality.

Campus Management has taken responsibility for poor results, hence we came up with the following improvement plan:

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
1.	TEACHING AND LEARNING				
1.1	Commencement of Teaching and Learning	<ul style="list-style-type: none"> • Ensure that students are enrolled within the period indicated on DHET management plan for the programme NCV and Report 191. • Adherence to the College and Campus plan while bearing in mind Covid-19 protocol. • Lecturing timetable readiness for NCV and Report 191. • Issuing of Textbooks and exercise books to all students before commencement of classes. • Issuing of ITS class registers to Senior Lecturers for verification on registered class groups as per NCV programme. Registers to be used as attendance registers after verification. • Induction of students and staff by HOD with assistance of senior lecturers and handing in or checking if all staff members have relevant curriculum document. E.g 	<p>Jan 2022(NCV)</p> <p>Jan 2022(NCV) March 2022(T2) August 2022(T3)</p> <p>Jan 2022(NCV)</p> <p>March 2022(T2)</p> <p>Jan 2022(T1) March 2022(T2)</p> <p>March 2022(T2) August 2022(T3)</p>	<p>Campus Management Team</p> <p>All academic staff Administration staff</p> <p>Campus Management Team All academic staff Administration staff</p> <p>HOD's Administration Unit (Bookshop)</p> <p>Administration staff Senior Lecturers</p> <p>HOD Senior Lecturers</p>	<p>-Intake for N1 to be registered before the beginning of the new trimester T2.</p> <p>- inform students about the release date of results and registration dates during T1</p> <p>- Time table must be ready before the end of each term.</p> <p>- As soon as students get the proof of registration as per the registration plan</p> <p>- After all students are registered on ITS registers can be printed.</p>

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
		<ul style="list-style-type: none"> ➤ Exam instruction ➤ 80% Attendance policy ➤ ICASS guidelines for all programs ➤ Assessment schedules ➤ Assessment plans ➤ Academic Management Plan ➤ Campus Management Plan ➤ Programs plans ➤ Pacing documents 	Jan 2022(NCV) March 2022(T2) August 2022(T3)		<ul style="list-style-type: none"> - During the first 2days of commencement of classes, levels will be grouped and taken to the hall for induction. (Induction was done) On the day of reopening ICASS Guideline meeting will be held to discuss the guidelines and make sure the required documents are availed if not available. (Done)
1.2	Delivery of the Lesson (Traditional vs. Technology)	<ul style="list-style-type: none"> • Teaching or work allocation should be done in accordance to expertise. • Training of Staff to be technologically inclined/equipped. • Monitoring, Evaluation and Support of the Lesson Delivery Process (Formal and Informal Visits and Evidence Presented). • Using of standard reporting template for class visit which is developed to be used across the college. • Buying of more relevant devices 	Jan 2022(NCV) March 2022(T2) August 2022(T3) On-going process Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022	HOD Senior Lecturers HR / LSS Unit DCM, HOD Senior Lecturers DCM, HOD Senior Lecturers	<ul style="list-style-type: none"> Senior lecturers and lecturers sit and discuss subject allocation according to the number of students expected - Though traditional methods of teaching are still used, WhatsApp groups are formed where notes etc. are shared between lecturers and students. Senior lecturers submit the Class/support visit plans to HOD and visits are conducted as per IQMS PGP

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
1.3	Pacing Documents	<ul style="list-style-type: none"> Monthly reports are submitted to Senior Lecturers on the progress achieved. 	Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers DCM and HOD	Senior Lecturers monitor Pacing documents against Lesson plans on a weekly basis.
1.4	Developing Lesson Plans	<ul style="list-style-type: none"> Weekly Submission of Lesson Plans to Senior Lecturers for quality assurance. Feedback and support given to Lecturers by the Senior Lecturers. Refer to the Subject Guidelines and Assessments to identify outcomes which are practical. 	Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers Lecturers Senior Lecturers Lecturers	Senior lecturers monitor lesson plans weekly
1.5	Formative Tasks	<ul style="list-style-type: none"> Lecturers are providing students with a variety of formative tasks in preparation for cycle tests and are verified by senior lecturers. Where tests are used as formative tasks, they are recorded and verified. 	Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers Lecturers Senior Lecturers Lecturers	Lecturers use previous question papers as formative tests. Monitored on weekly basis by senior lecturers
1.6	Feedback to Students	<ul style="list-style-type: none"> Continuous feedback is given during Teaching & Learning as a form of reinforcement. Marking is completed on time in order to provide immediate feedback. Corrections, as a form of feedback, is done by using either a pen or pencil and the student tasks is kept in the relevant exercise book and kept for moderation purposes. 	Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers Senior Lecturers Students	Students do corrections on the scripts after tests are written. Seniors monitor marking as per the marking plan. Students do corrections on the scripts after tests are written.

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
		<ul style="list-style-type: none"> Students must be given time to do corrections. Lecturers must ensure that students have access to their exercise books to be used for revision (devise a control mechanism). 	Jan – March 2022 May – July 2022 2022 August – Nov 2022 Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers Senior Lecturers Lecturers Students	
1.7	Revision (Team Teaching/ Adjusting of Time Tables)	<ul style="list-style-type: none"> Encourage Team teaching when conducting revision. Previous question papers (external) are used for revision. 	Jan – March 2022 May – July 2022 August – Nov 2022	Senior Lecturers	Done
1.8	Completion of the Syllabus	<ul style="list-style-type: none"> Curriculum Coverage template is completed upon completion of the syllabus and submitted to HoD. 	May – July Sept – Nov 2021		Done
1.9	Educational Excursions	<ul style="list-style-type: none"> A minimum of one (1) educational tour per programme. 	Jan – March 2022 May – July 2022 Sept – Nov 2022	Senior Lecturer Lecturer	Mechanical N6, Civil L3 and L4 were taken out for excursion.
2.	ACADEMIC SUPPORT				
2.1	Provide Enrichment Classes (Afternoon)	<ul style="list-style-type: none"> Analysis of results to determine the critical/killer subjects. The SRC should play an integral part in advocating and spearheading the implementation of enrichment classes, such as tutorials. 	Per cycle Per cycle	Deputy Campus Manager HOD SRC Best performing students Former students	Done Done
2.2	Introduce Tutorial Lessons (Role of Campus Top Achieving Students)	<ul style="list-style-type: none"> Campus SRCs must actively participate and undertake advocacy campaigns 	Jan 2022	SRC, DCM, HOD	

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
2.5	Students' Work Placements	<ul style="list-style-type: none"> Each programme must at least place students as per the targets set for the campus by the college. 	Per cycle	Campus Manager HOD DCM Senior Lecturers Lecturers WBE	
2.6	Parental/Guardianship Involvement in Teaching & Learning (To Combat Poor Attendance (80%) & Academic Exclusion: Sub-minimum)	<ul style="list-style-type: none"> Parents meeting should be utilised as effective platforms for advocating attendance and academic excellence The Campuses must conduct parent's meetings to foster a good relationship with parents and remedy possible examination exclusions. E.g. Sub-minimum SMSes should also be forwarded to parents alerting them about non/poor attendance of students 	Per cycle Per cycle Per cycle	Campus Managers DCM HOD Senior Lecturers Lectures Campus Managers DCM HOD Senior Lecturers Lectures	Done
2.7	Payment of Transport Allowance	<ul style="list-style-type: none"> The SSS Unit should ensure quick disbursement of transport allowance as it affects attendance. 	Per cycle	SSS Officers HOA Finance Clerk CM DCM	Done

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
2.8	Academic Assistance for Boarder line Students to be excluded based on Sub-minimum	<ul style="list-style-type: none"> All students with boarder line year marks are identified and given a second opportunity to improve their ICASS marks. 	Per cycle	HOD Senior Lecturers Lecturers DCM	Done
3.	MANAGEMENT AND CONTROL				
3.1	Class Attendance (Control of Class Registers)	<ul style="list-style-type: none"> Lecturers control Students' Attendance Registers on daily basis for every period attended. Weekly attendance statistics should be submitted to the Senior Lecturers for analysis and corrective measures to be taken. Senior Lecturers liaise with SSS Unit to ensure that parents/guardians of non-attending students are contacted. 	Daily Weekly	Lecturers Senior Lecturers HOD SSS Officers HOD Seniors Lecturers SSS officers	Done Attendance and punctuality policy is applied.
3.2	Lecturer Attendance	<ul style="list-style-type: none"> Senior Lecturers monitor the attendance of lecturers within their divisions. Individual sessions to be conducted with lecturers who are constantly absent from work (arrange/provide counselling and support where necessary) Individual sessions are conducted with lecturers who are constantly late from work. Campus must have a substitute time table to be utilised in an event the lecturer is absent. 	Daily Per lecturer absenteeism Per lecturer that is late Per class where lecturer absent	Senior Lecturers HOD Senior Lecturers HOD Senior Lecturers Senior Lecturers	Done An Informal session is held during random monitoring with the lecture in question by the HOD.

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
		<ul style="list-style-type: none"> The Senior Lecturer must ensure that students are given academic work in the event of an absent lecturer. The Senior Lecturer must ensure that the absent lecturer develops a catch-up plan for the day(s)/lesson(s) they have missed. 	Per absent lecturer	Lecturers	
3.3	Class Visits	<ul style="list-style-type: none"> Formal monitoring class visits plans are developed and availed to all stakeholders Encourage the Implementation of informal class visits at campuses and usage of the template as evidence. 	Per cycle Per cycle	HOD CM DCM HOD Senior Lecturers	Done Done
3.4	Enhance Campus Reporting and Communication Strategies	<ul style="list-style-type: none"> Campus and Campus Management Teams to provide support, coaching and mentoring to improve results Morning sessions, campus subject committee meetings, emails, internal memorandums must be used as aids to timeously disseminate information. 	Per cycle Per morning session	CM DCM HOD Senior Lecturers CM DCM HOD Senior Lecturers Lecturers HOA	Morning sessions held from Tuesday to Thursday - Dissemination of information done through department WhatsApp group
3.5	Campus Moderation	<ul style="list-style-type: none"> Campus moderation is conducted per the campus academic management plan to ensure compliance and adherence to standards set by DHET and other quality assurance bodies such as Umalusi /QTCO etc. 	Per cycle	DCM HOD Senior Lecturers	Done

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
		<ul style="list-style-type: none"> Timeous Feedback and support should be given to lecturing staff to close the identified gaps. 	Per moderation	HOD Senior Lecturers	
3.6	Setting and Monitoring of Campus Targets with regards to Certification, Retention, Attendance and Throughput	<ul style="list-style-type: none"> Submission of campus targets in relation to the campus targets to be reduced into lecturer, senior's lecturers, HODs of all programme and HOA. 	01 March 2022	Campus Manager DCM	Done
3.7	Campus Reviewing Meetings	<ul style="list-style-type: none"> Campus should conduct Quarterly reviews to measure progress towards achieving their set targets. The CMT should continue conducting quarterly reviews for all the campus units and measure progress and provide remedial action on time. 	Per cycle Per visit of unit	CM DCM HOD's Senior Lecturers CM DCM HOD's HOA	Done Done
3.8	Procurement of T & L Resources and Renewal of Software Licences	<ul style="list-style-type: none"> Campus submitted their requisitions on time. Renewal of software licences was done a year prior to commencement of the following academic year. 	Jan-Dec 2022	CM DCM HOD	Done
4.	SUPPORT FROM FUNCTIONAL UNITS				
4.1	Analysis of Captured Student Attendance	<ul style="list-style-type: none"> Upload the teaching time table on the excel spreadsheet. 	Weekly	HOA	Done
4.2	Analysis of Captured Student Attendance	<ul style="list-style-type: none"> Upload the teaching time table on the excel spreadsheet. 	21 February 2022	HOA MIS	Done

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
		<ul style="list-style-type: none"> Employ a simpler method of exporting data to excel spreadsheet. Upload the excel spreadsheet teaching time table on ITS and copy it on weekly basis. Train HOAs on the uploading of the time table to enable them to indicate absenteeism. In the interim the reports will be generated from Head Office (MIS Supervisor). 	MIS MIS	HOA MIS	Done Done
4.3	Develop a System to Alerting the Student About their Attendance	<ul style="list-style-type: none"> The MIS Unit must develop a proactive system to alert students on weekly basis about their attendance. 	Weekly	HOA MIS HOD Senior Lecturers	Done
4.4	Motivation and Inspiring Alert Messages	<ul style="list-style-type: none"> Send inspiring and motivational messages to promote Attendance and Punctuality and Sub-minimum qualification for examinations. Distribution of student diaries to all students urgently. The campus should liaise with IT Unit to ensure that WIFI is running effectively in all campus areas to ensure that lecturers and students can do research in classes for educational purposes. 	Per cycle 2022 28 February 2022 On going	Marketing/ IT Units Marketing SRC SSS officers CM DCM HOA IT officer	Done Done Done

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
4.5	Procurement of Resources	<ul style="list-style-type: none"> Improve the turnaround time to supply/deliver on the requested resources/material (speed of execution). 	Nov 2021 - Jan 2022 (for Top Ups)	PrP Procurement Unit CM DCM HOD Senior Lecturers	Done
4.6	Recruitment of Staff	<ul style="list-style-type: none"> Recruit Professionally qualified staff for all the subjects Induction of newly appointed staff should be conducted within a reasonable period after they have being appointed. Conduct training for all newly promoted managers, especially the Senior Lecturers and HODs. 	Jan – Dec 2022 Jan – Dec 2022	HRD CM DCM H R	Done
4.7	Training and Development	<ul style="list-style-type: none"> IQMS training to be conducted annually. IQMS scores to be used as the basis for development. Revive Campus structures such as DSG to support development. 	30 March 2022 28 February 2022 Jan-Dec 2022	LSS HRD/ LSS Unit	Done Done Done
4.8	Motivation; Staff Wellness and Well-being Activities	<ul style="list-style-type: none"> The HRD should implement a variety of wellness and well-being activities throughout the year. A plan should be submitted to all campus sites and Units. 	Jan -Dec 2022 31 Jan 2022	DCM HRD/LSS HRD/LSS	

Item	Areas Of Concern	Activities	Timeframe	Responsibility	Progress/Remarks
4.9	Monitor Compliance to Policies and Legislation	<ul style="list-style-type: none"> The Unit in collaboration with the Internal Auditor, quality assure teaching and learning process and procedures to ensure compliance and enhance the quality of service delivery. 	Jan-Dec 2022	QMS / Internal Audit Units	
4.1.0	Resource Libraries/ Study Centres	<ul style="list-style-type: none"> These centres must be utilised when lecturers are absent. Encourage students to do research at campus Assist students with the writing of assignments/examinations and study skills. 	Per cycle 2022	Resource Centre Manager	Done
5.	MONITORING AND EVALUATION				
5.1	Establishment of a Campus M & E Task Team	<ul style="list-style-type: none"> The team developed a formal class visit plan. 	Per cycle 2022	Dty CM DCM HOD Snr Lecturers D Aca	Done
5.2	Role of the Campus SMT	<ul style="list-style-type: none"> Must verify the reports submitted by Senior Lecturers and HOA by requesting evidence. 	Per cycle 2022	CM DCM HOD HOA	Done

The Campus management is committed to improving the Campus Results by implementing the above plan. This plan, which was a product of all Campus academic managers, personnel, students and parents to ensure support and to forge unity of its purpose.

Conclusion

In conclusion, we want to say that through all the tough times we still managed to complete the year and our teaching and learning curriculum. As staff members of the campus, we continuously encourage one another to give our best and persevere. There might have been storms that we had to face but we got through it and always saw the light at the end of the storm - a light of success for the staff, students and their parents.

Compiler: **Molapo Management**

D. Roodepoort Campus

Annual Report 2022

Overview:

Roodepoort Campus is a business studies campus offering NCV and Rep 191 programmes, with the majority of the programmes being utility studies and Pre-Vocational Programs. Utility programs offered at campus differentiates the campus from other campuses as Roodepoort campus is the only campus offering them. We are privileged to have efficient and qualified academic personnel which is evident in the extent to which we have managed to reach our academic goals and milestones.

The campus strived for excellency and worked towards retaining the enrolled number of student. The Roodepoort campus is one of the more stable campuses among the college campuses, along with a good working relationship with its stakeholders.

Roodepoort campus is a multicultural and diverse campus which serves mostly the communities from Soweto, Kagiso, Krugersdorp and the suburbs in the Roodepoort area. The campus also accommodates students living with disabilities and we also have a Unit dedicated to support those students.

Successes at Roodepoort:

The Campus is amongst the biggest campuses within the college with regards to the number of students enrolled, and it is one of the best performing campuses. The campus retained its number two position (2) again in 2022. We are the Campus that had the most distinctions within the college in the 2022 academic year which is 507 for NCV AND 394 for Rep 191, and our NCV Certification increased by 8.9% and Rep 191 Certification increased with 6%.

This success is a team effort by all Campus personnel, and it shows with 14 staff members joining Platinum Club 100 (Pass written/enrolled over 90%).

Challenges to make Teaching and Learning more effective.

Our biggest challenge is the student drop-out rate which affects our retention, as well as student attendance which affects the campus academic performance. Lack of WBE placements is also another factor that makes it difficult to teach the curriculum in totality.

Showcasing our Programs

PRIMARY HEALTH 2022-2023





LECTURER PLACEMENT





COPC GARDENING AND LAUNCH



LEVEL 2 COPC PRESENTATIONS ON SOCIAL SKILLS



MOTIVATIONAL TALK FOR LEVEL 3 & 4



ON A SAD NOTE, WE ALSO LOST ONE OF OUR OWN



Examination student training

HOSPITALITY

All shown below was done by our level 2, 3 and 4 students.



Level 4 Practical – Bobotie and Yellow Rice



Gauteng Finance MEC Function in collaboration with UJ and SWGC



Level 4 Practical – Fat cake and Mince with Radish, Cucumber Salad / Garnish Variations

Region Human Resource meeting with regional HR personnel and the regional manager



Level 2 and Level 3 Practical's

Level 4 Food and Service Practical – Creamy Lemon Chicken, Spicy Rice and Chocolate Mousse Dessert



SIMULATION RESTAURANT (SMALL RESTAURANT)

This is an effective simulation room to teach students all the necessary skills as required by the industry as well as the curriculum in regard to restaurant services and how to interact with guests. The Small restaurant is used by all levels from level 2 when they are taught functions and conferences' setup. In level 3, table setups are added and in level 4, table setup and beverage services are added. (alcohol bottles are dummy bottles for display).



HOSPITALITY SIMULATION BEDROOM

The simulation bedroom was revived to assist students with understanding elements from Hospitality Services regarding housekeeping by practically being able to do them. We teach students all the elements i.e. room services, the bedroom also has an en-suite bathroom that is used to teach students the correct way of cleaning and preparing a room for a guest when it has been booked.



Education & Development.		
VALUE OF LEVEL 4 SCHOOL VISIT		
SCHOOLS VISITED	NAME OF STUDENT	PERSON INTERACTED WITH
Thabang-2761 Mashao drive Dobsonville	Senna N	Head of department for foundation phase
Ikaneng -6469 Lenong street zone 4 Diepkloof	Edom B Nkoko P	Vice principal
Jozua Naude-Paul Kruger Avenue Horizon	Thantsha T	Class teacher

Goals of visiting school

To ensure attendance and completion of assignments, learning from the experience of being in a class with real children is essential.

The mentors assist to induct the students and guide them where needed.

As lecturers, school visits assist us to see what students are learning and assist the teacher to understand our program and our goals.

What are the results?

- Students learn a lot from the experience.
- Real-life classes motivate them to want to do more and succeed.
- We see good LTSM and quality lesson plans and good results for PAT 1 (ASSIGNMENT)
- Art and science of teaching, and this filters into other subjects in our programs

Monitoring

Attendance registers given to students attached to their journals are used as monitoring tools.







Recognising Roodepoort Staff for their exceptional work



Prizes sponsored by Mearsk International



Ms Mngamqeni (Acting Senior Lecturer: Education and Development NCV) with Mr Snyman NCV HOD. Best performing Vocational Program for 2022 Education & Development NCV (86.5% Enrolment/written)



Ms S Dlamini 95.4% Enrolment/written (Primary Health Care)
Best Performing Vocational Senior Lecturer



Ms Bayliss Best Performing Fundamental PROGRAM 2022 with Mr Snyman NCV HOD



Ms K Khumalo 92.6% Enrolment/written (Primary Health Care)
Best Performing Vocational Lecturer



Best Performing Fundamental Senior Lecturer
Ms D Bayliss 94.4% Enrolment/Written

Mr Ndlovu 92.2% (English Lecturer) Enrolment/written (Handed in Absentia)
Best Performing Fundamental Lecturer

Prepared by: **Kholofelo Mshale:** | Campus Manager

E. Roodepoort West Campus

1. INTRODUCTION

2022 was an exceptional and exciting year compared to previous years. The pandemic had lessened its grip and therefore operations at the campus returned to normality, particularly teaching and learning which are the core responsibilities of the campus and the college at large.

2. SERVICE DELIVERY

Delivery of service remains a priority and a mandate of the campus. The campus management has long adopted an open-door policy which is intended to benefit all students and stakeholders. In summation, all students received their PPEs well in advance before starting with practicals in the workshops. Books and related stationary were given to students on time.

All parents were allowed but not encouraged to gate crash in case they had pressing issues. Many parents, especially parents of NC(V) students, would come at various times of the day without appointment but were still accorded service.

3. RELATIONSHIPS

The relationship between the campus and the possible employers has always been a priority to the campus in view of the benefit of our students. The campus values the external relationships given the fact that these relationships are foundational in students securing employment.

4. SUCCESS AND DEVELOPMENT

Mechatronics programme

Ten of our Vocational lecturers, including both Nate and NC(V) concluded their Mechatronics programme and were accorded an opportunity to visit Germany where they were orientated and shared the best practices. They were accompanied by some of our senior management members. The programme is expected to be implemented at the campus and plans are in place to achieve the planned objectives (actualisation).

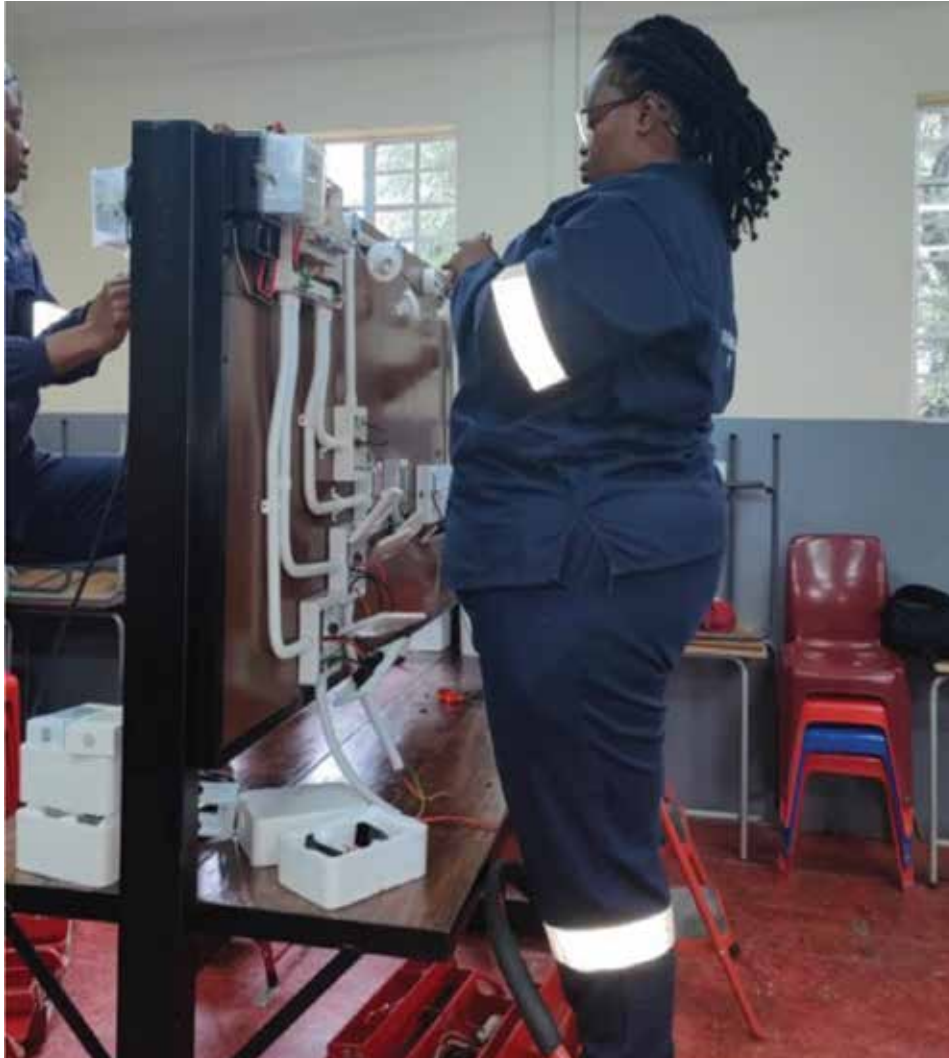


4.1 Trade Test Centre

The trade testing centre project was finalised in 2022. The final touch-ups were made in line with the Department of higher education and relevant SETA requirements. Minister Blade Nzimande opened the centre last year, 2022, an event in which he shared the platform with the college principal Mr Monyamane J. Presently, the centre is ready to start its operations.



The campus is striving to make sure that females are encouraged to become qualified artisans at the end of the day. The second group spent 6 months at the campus being prepared for industry where they will spend 24 months. The group will come back to the Campus to be prepared for trade test in 2025.



4.2 Internship programme

In 2022, the campus placed students in different companies for a 24-month internship programme that will see them graduating and obtaining Diplomas on completion. The Campus set a target of placing 100 students and this was surpassed by 13 students. The work readiness programme attended by the students prior to placements yielded positive results.



4.3 Robotic Training programme

Ten lecturers completed their Robotic programme with Resolution Circle that was sponsored by EW Seta.



4.4 Lecturers' placement

Five lecturers attended water and sanitation, and electrical programme at Afrisam. They spent a month at a workplace and graduated.





4.5 Learnership programme

Thirty N3 and N4 previous water and waste students were engaged in an Environmental practice learnership for 12 months. They spent 3 months at the campus and proceeded to do their practical at Ekurhuleni, Mogale City, City of Johannesburg, Tshwane and Emfuleni municipalities. They were placed through our partnership with Gauteng Department of Agriculture and rural development.



5. Heritage Day celebration

The Campus celebrated the 24 September 2022 day (Heritage day) in style.



Heritage Day celebration





F. Technisa Campus 2022

Introduction

Technisa Campus celebrated the 67.13% pass 83.68% retention achievements for 2022 results which make the Campus to shine.

Academic Performance 2022

The college set a target of 65% certification rate; Technisa campus did not perform according to college set target but surpassed the college (certification, on enrolled is 56.18% and Written Certification is 67.13%, Average Certification is 61.65. The campus improved on retaining students for the year 2022 (83.68%).

The Technisa Campus has 4 platinum 100 members,

NC (V) Top Lecturers

Rank	Surname	Names	Programme	Pass Distinction	Enrolled	Wrote	Passed	Pased Enrolled	Pass Written	Lecturer Average
1.	Buthelezi	Busisiwe Ntombi	Office Admin.	01	22	22	22	95.65	100.00	97.83
2.	Gonyela	Bulelwa Princess	Life Skills and Computer Practice. Office Data Processing	06	46	43	42	91.30	97.67	94.49
3.	Ngcobo	Khulekani Sydney	Mathematical Literacy	01	20	19	18	90.00	94.74	92.37
4.	Ramaota	Daniel	English FAL	4	104	90	88	84.62	97.78	91.20

Student's top achievers

Surname and Name (s)	Programme	Level	Average %	No of Distinctions
Kgaladi, PK	Office Admin.	2	87.57%	6
Masopa, ME	Marketing	3	86.17%	5
Ndlovu, NMJ	Marketing	2	85.71%	7
Dibakoane, A	Office Admin.	2	85.57%	6
Matoni, TS	Tourism	3	84.28%	5
Legege, N	Management	2	82.71%	5
Ngxabakazi	Office Admin.	3	81.71%	5
Itumeleng, R	Management	2	81.57%	5
Motlousi, MV	Office Admin.	3	80.1%	4
Banda, NG	Marketing	3	78.42%	4

ANNUAL Performance Achievement

SO1 Expanded access to TVET college opportunities

- 1.1 Students enrolled and managed as per enrolment plan, NCV Planned Target for 2022 was 904 and the Achievement was 676.

SO2 Improved success and Efficiency of TVET systems

- 2.2 Students complete qualifications and programmes and exit the college NCV L4, Number of students exiting Planned Target was 103, Achievement at 89 Remarks – students drop out.

SO3 Improved quality of TVET college provision

- 3.3 More students meet the requirements for writing examinations 80 % of registered (based on subject enrolment) qualifying for examinations, College Planned Target 100%, Achieved 88.46%. Remarks –Dropout students and MQs
- 3.4 TVET college lecturers are placed in industry for specified periods to gain relevant experience % Of TVET college lecturers placed in industry, Planned Target 100%, Achieved 50% Remarks – the following lecturers from Technisa were place: Ms L Khoyo, Ms Gaya, Ms Gqiba, Ms Mathe, Ms Makolana and Zimasa
- 3.5 Partnerships signed for improving teaching and learning and relevance of programmes
- Number of partnership agreements (locally and internationally) for purpose of exchanging and or placing college students and Lectures Planned 10 out of 10, Achieved 100%, Remarks –None.



Compiled by: **Campus Management**

3. Strategies to deal with Underperformance in 2022

To address the issue of underperformance, our College embarked on a new strategic direction in the 2022 academic year, necessitating a deviation from our traditional methods. This decision was catalysed by the unprecedented challenges posed by the COVID-19 pandemic, which compelled us to explore innovative and adaptive strategies to uphold our academic standards.

Historically, our primary strategy to enhance academic performance and address underperformance was the implementation of enrichment classes. However, the constraints imposed by the pandemic necessitated the suspension of these classes, pushing us to rethink our approach and devise alternative strategies.

Given the distinctive circumstances, we redirected our focus and developed a comprehensive set of strategies grounded in flexibility, inclusivity, and technology-driven methodologies. These strategies were designed not only to sustain academic progression amidst the disruptions, but also to ensure the safety and wellbeing of our community, while maintaining responsiveness to evolving COVID-19 related challenges.

In the 2022 academic year, a comprehensive analysis of the examination results was undertaken by the college at each of our campuses. Each individual lecturer's performance was scrutinised per subject and per programme, which allowed us to gauge overall performance per campus. This meticulous process provided the necessary insights into areas of strength and those that required improvement.

In response to subjects that underperformed, the college initiated an Improvement Plan that served as a guiding framework. Every campus, taking into account its unique challenges and strengths, developed a tailored improvement plan. This level of customisation in the improvement plan allowed for a more targeted approach to addressing underperforming areas.

In the wake of the COVID-19 restrictions, our campuses displayed commendable adaptability in developing lecturer and class timetables. The college focused on creating a controlled learning environment to mitigate the risk of overcrowding in lecture rooms. Strict adherence to social distancing and other health protocols was maintained, while optimising the teaching of theory, practicals, and the coordination of continuous student assessments. Despite the limitations posed by the health protocols, our campuses ensured adequate time in workshops and practical rooms for all students.

An effective process was established to monitor and record lecturer and student attendance in both physical and remote learning environments. Period registers were maintained diligently to ensure that all learning activities, whether in-person or remote, were properly documented.

We prioritised the timely provision and distribution of teaching and learning materials. Some of the learning materials were also made available online on the college website, facilitating remote access for students. The college adhered to the core principle of "one student: one textbook" or its equivalent for each subject across all learning programmes.

For quality assurance, the college implemented uniform and standardised ICASS, PATs, ISAT, and Internal Moderation processes. Necessary documents for effective teaching and learning, such as assessment time tables, pacing documents, lesson plans, and assessment schedules/plans were developed. Management also performed routine evaluations through class visits, monitoring and moderation of ICASS processes, and student surveys. Feedback and reinforcement were provided to ensure students' readiness for the final examinations.

The college ensured the provision of adequate resources, including remote learning resources, to support students academically. Our libraries were well-equipped to support investigative, research and exploratory tasks, all in adherence with COVID-19 regulations. In line with COVID-19 protocols, computer labs were partitioned to allow student access with proper spacing and screens/dividers.

Recognising the importance of online platforms for educational continuity in the midst of a pandemic, the college offered robust support to lecturers utilising digital spaces for instruction. The college, recognising the need for easy access to online resources, established Wi-Fi hotspots at all its sites. The provided internet connectivity supported students in their curriculum activities.

WhatsApp became a widely used tool for academic communication. Lecturers established class groups, where they could share study materials, reminders, and class updates. This platform allowed for real-time interactions, fostering an engaging virtual learning community. It also provided an avenue for students to seek clarifications on any academic issues directly from their lecturers. The college ensured that lecturers were proficient in using WhatsApp effectively for these purposes and that all students were included in the relevant groups.

Google Classroom emerged as a key digital tool for our lecturers. It provided a structured online environment where teachers could organise assignments, provide feedback, and see everything in one place. The college helped lecturers understand the functionalities of Google Classroom, including creating classes, distributing assignments, communicating with students, and tracking student progress. Lecturers were also given the necessary training and technical support to optimally utilise this platform.

Facebook was another platform utilised for online learning. Some lecturers used Facebook groups to create virtual classrooms, where they could post lecture notes, video clips, assignments, and announcements. Students were encouraged to interact with their peers and lecturers, creating a vibrant online academic community. The college ensured that lecturers were aware of the best practices in using Facebook for educational purposes, such as setting clear netiquette rules and managing privacy settings.

Supporting these online initiatives was not only about providing technical support but also about fostering a sense of community and connectedness during a time of physical distancing. The college remained committed to ensuring that these platforms were used to their fullest potential to provide quality education to our students.

To ensure the delivery of high-quality instruction, the college undertook a program to continuously strengthen lecturer subject content knowledge within the constraints of COVID-19. To offset the mental and psychological impact of the pandemic, staff counselling sessions were provided. This initiative aimed at improving the teaching and learning delivery within the college.

The college continued with the tradition of providing rewards/incentives to all levels of teaching staff based on their academic performance. This practice has proven to be an effective motivator and morale booster for the staff, helping to drive them towards achieving their teaching and learning targets. The college values the effort and dedication of its teaching staff and recognises the critical role they play in our pursuit of academic excellence.

In conclusion, despite the challenges posed by the pandemic, the college has successfully implemented measures to ensure continuity of learning and improvement of teaching methodologies. Through careful planning, adaptability, and a focused approach, we are committed to maintaining our high standards of education delivery and nurturing the growth of our students.

FINANCE AND SUPPLY CHAIN MANAGEMENT

PROFIN Unit (Procurement and Finance Unit)

1. Key Measurable Objective

Our key objective is to ensure a sound financial management environment which includes an effective risk management environment by establishing an efficient and effective system in terms of the Generally Recognised Accounting Practice (GRAP) and the Continuing Education and Training Act No.16 of 2006 as amended (CET Act) that is in line with the Public Finance Management Act (PFMA). The Office of the Deputy Principal Finance is responsible for supporting the College Principal (Accounting Officer) and other Deputy Principals in the execution of their functions in terms of abovementioned acts and regulations. The goal of PROFIN unit is to ensure good corporate governance including effective resource management.

The PROFIN unit is responsible for the promotion of the adherence to sound corporate practices, risk management processes and a culture of compliance through the following units:

- Supply Chain Management Unit
- Financial Management Unit
- Asset Management Unit
- Payroll Management Unit

The office of the Acting Chief Financial Officer provides strategic guidance and direction to the unit as a whole and includes managing the central budget. This office has a mandate to promote the finance and supply chain management policies, manage the budget preparation process and ensure transparency, efficient and effective management of the revenue, expenditure, assets and liabilities.

2. Units

2.1 Supply Chain Management Unit

The objective of the supply chain management is to promote efficient and effective procurement and provisioning systems and practices that will enable the Colleges to deliver the required quality and quantity of services to its students. The establishment of uniformity in procedures, policies, documentation and contract options, and the implementation of sound systems of control and accountability, should form the cornerstone of college supply chain practices.

The Supply Chain Management unit is responsible for the design, planning, execution, control and monitoring of supply chain activities in the delivery of goods and services, with the objective of creating net value and providing oversight and coordination of information and finances within the supply chain environment. It also includes the acquiring and disposing of all goods, services, the construction of works, vehicles and movable property. It involves the management of working capital invested in goods, stores and services, with the objective of optimising the economic return on such investment with the proper planning of the budget phase, careful product/ service/supplier selection and management. Furthermore, it is an integral part of prudent financial management. It introduces best practice principles, while addressing Government's preferential procurement policies and objectives.

In the year under review, the College revised its Delegation of Authority Framework and continued with the implementation of its Supply Chain Management Policy and all related prescripts. The College's bid management structures are functioning well and are carried out in a manner that maintains confidentiality, while promoting transparency and fairness.

The College is continuously utilising National Treasury's Central Supplier Database (CSD) to source prospective suppliers, whenever a need arises, to procure goods or services on a price quotation basis. Bid committees which are from cross-functional units are in place and meet when required. Bid Committee members are aware of their ethical obligations, as they are expected to sign a declaration of confidentiality and also declare any conflict of interest.

The College's Ethics and Integrity Plan comprises obligatory financial disclosures for various categories of employees. The following categories of college employees are designated to disclose their interest in terms of the regulation:

- Employees appointed at salary level 9 and above, and those employees earning an equivalent of salary level 9 in terms of Occupation Specific Dispensation.
- Employees who are responsible for supply chain management and financial accounting, including employees who participate in supply chain management.

At the end of the financial year under review, the College had not received and considered any unsolicited bid proposals. Supply Chain Management has policies in place to prevent any possible irregular and wasteful expenditure. It also complies and implements Instruction Notes that are issued by National Treasury from time to time. Transactions for the procurement of goods and services are processed through Supply Chain Management. However, if there is any non-compliance with Supply Chain Management prescripts the College implements consequence management.

2.2 Financial Management Unit

The Financial Management Unit ensures effective, efficient and economic utilisation of financial resources in line with financial prescripts through the development and effective implementation of financial systems, policies, frameworks and procedures. This includes budget planning and expenditure monitoring, and the management of procurement, acquisition, logistics, assets, and financial transactions. The unit provides for the establishment and implementation of sound financial management, expenditure and budgetary management, accounting services, cash-flow management, financial reporting and related internal control systems in compliance with relevant legislative requirements.

Financial Management provides for planning, organising, controlling and monitoring financial resources with a view to achieve organisational goals and objectives. The sub-programme achieved phenomenal outcomes during the 2022 Financial Year. As our work is cyclical with tight deadlines, the majority of internal and external targets were achieved and all statutory reporting requirements were met. During the period under review, the college compiled and submitted annual Financial Statements to the office of the AGSA

within the prescribed time period. The 2022 unaudited AFS were also submitted to the Audit Committee for review as well as Council for approval and office of the AGSA by 31 March 2023 as legislated.

2.3 Asset Management Unit

The asset management unit is responsible for the management of the life cycle for the period that the college foresees itself utilising an asset on an economically effective and efficient basis for the furtherance of the college service delivery mandate. This period covers all the phases in the life of an asset from planning, acquisition, operation and maintenance to the eventual disposal of the asset when it can no longer contribute to the service delivery of the college. These includes the following activities amongst others:

- Develop and maintain the strategic and annual asset management plans aligned with the college strategy and budget;
- Develop asset needs assessment, acquisition management, operational and disposal plans;
- Develop and maintain asset and lease registers, including; acquisitions, maintenance management, transfers and valuations;
- Execute and monitor the implementation of the asset acquisition, maintenance and disposal plans;
- Plan and execute the asset verification, investigate and report on variances, make necessary recommendations to resolve discrepancies, and update the asset register;
- Develop, implement and manage mechanisms to safeguard assets including insurance of assets;
- Prepare a monthly reconciliation with supporting schedules of the asset registers to the relevant accounting records, and resolve uncleared items;
- Manage valuations for immovable assets and update the asset register;
- Establish and execute a performance measurement system to evaluate the effective utilisation of assets;
- Develop and oversee the implementation of the asset management system, including: the establishment of the departmental policies and procedures; and
- Report on asset management.

The College Council approved the disposal of obsolete and unserviceable assets, i.e., computer equipment, furniture, office equipment and vehicles, through auctioning or recycling, and the proceeds were deposited into the college account.

2.4 Payroll Management Unit

This item is the largest spending item in the budget of the college There are two main groupings within compensation of employees namely, Salaries and Social Contributions (also referred to as employee benefits). Salary comprises of amounts paid to the employees of the college including all payments made on their behalf, such as PAYE/UIF/SDL and the employee's contributions to pension and / or medical schemes. The Social Contributions category includes the employers' contribution to the social insurance schemes to which the employee belongs.

The college payroll is running on both on PERSAL and ITS system and our activities includes:

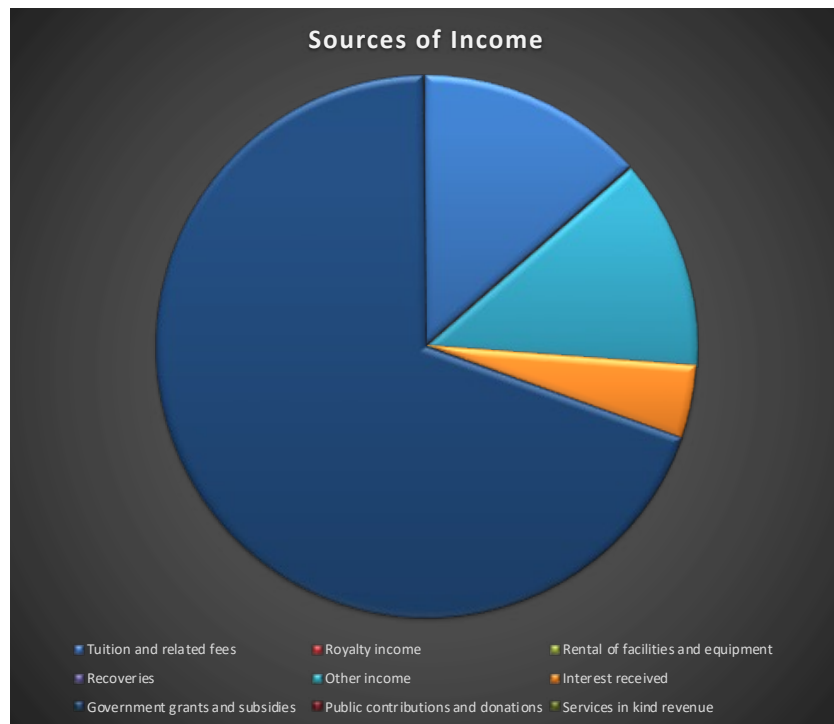
- Ensure that all payroll information is submitted on the approved forms and templates provided by Human Resources which could include but is not limited to Employee Information change request forms, payroll deduction authorisation forms, garnishee order forms, change in bank detail forms, etc.
- All requests for amendments to the payroll may only be processed if duly approved by the Human Resources Manager.
- The unit must (based on the information provided by the Human Resources department) verify that the payroll has accurately captured the following information on the payroll system:
 - a) New employees;
 - b) Changes in Employee information;
 - c) Changes to the Employees bank account;
 - d) Salary information.
 - e) Allowances
 - f) Statutory Deductions
 - g) Non-Statutory Deductions only if written consent from the employee and approved by the Human Resources Manager
 - h) Travel Advances and reimbursement of expenses incurred by an employee

- Salaries are paid by EFT transfer only. All Employees are required to have bank accounts and to submit their banking details to the payroll department within one week of their appointment
- Final payment via EFT transfer must be released by two authorised bank account signatories.
- Electronic filing of IRP5 reconciliations
- Production of EFT upload file for electronic bank payment including payment to third parties such as SARS, pension, medical aid, etc.

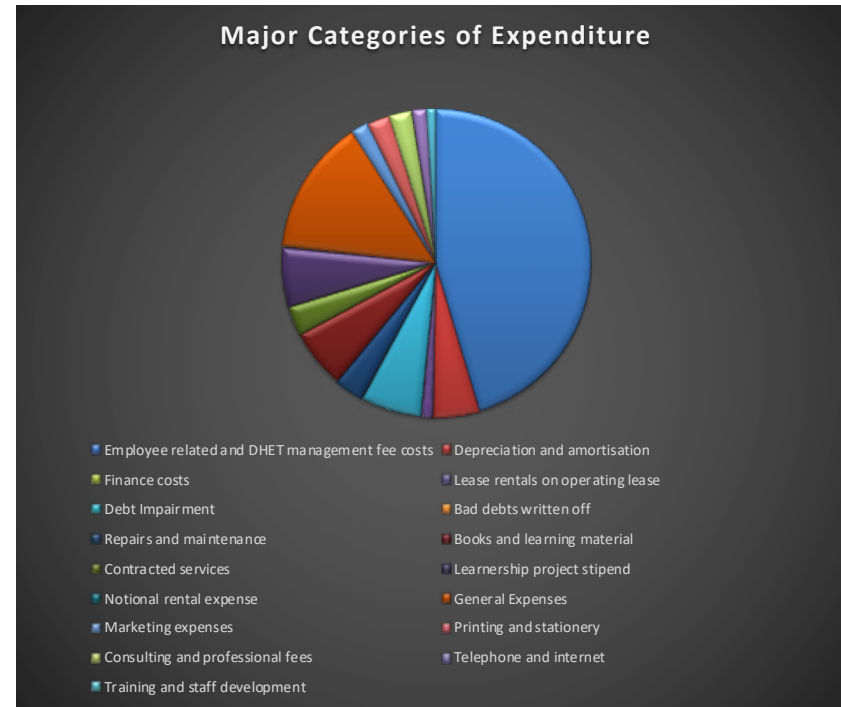
3. Financial summary

3.1. Financial Ratios

The College achieved the below financial indicators:



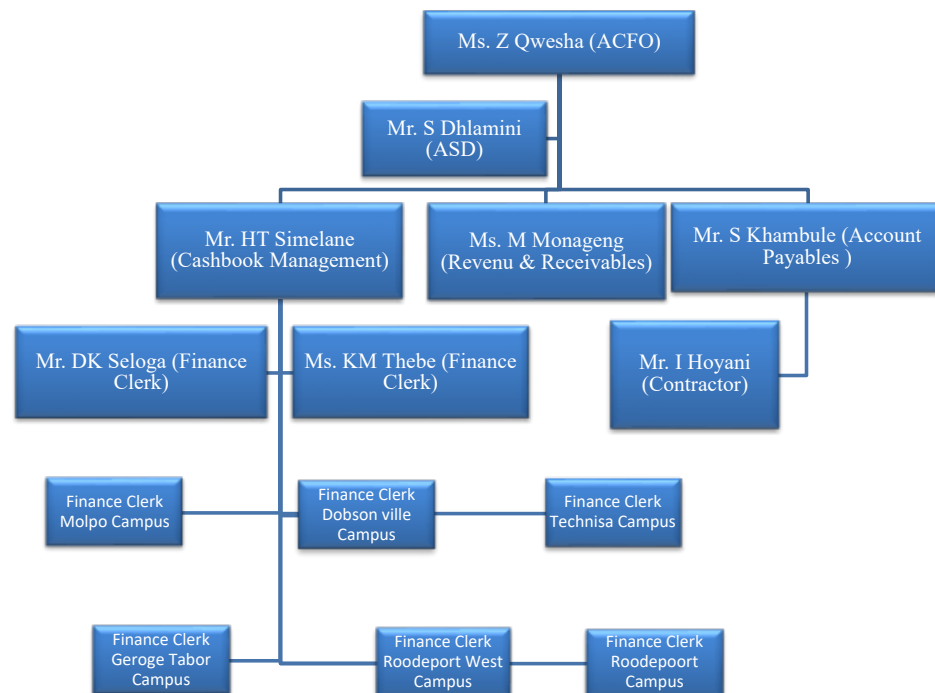
3.2.2 Expenditure



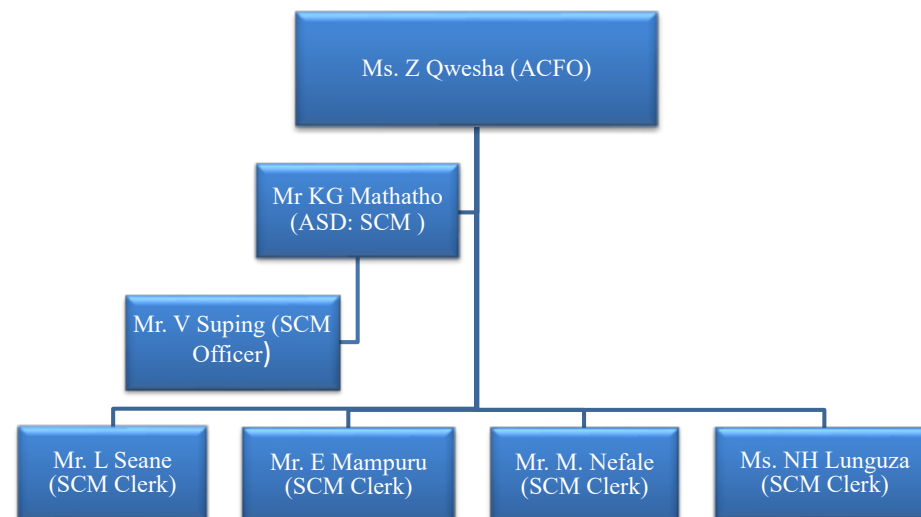
4. The Unit Overview

The success of the finance department is attributed to the following team:

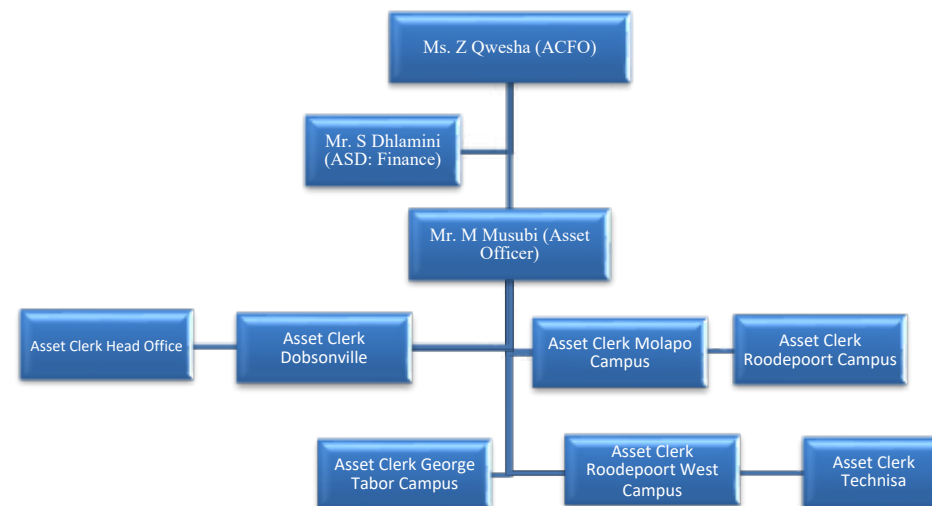
4.1. Finance Unit



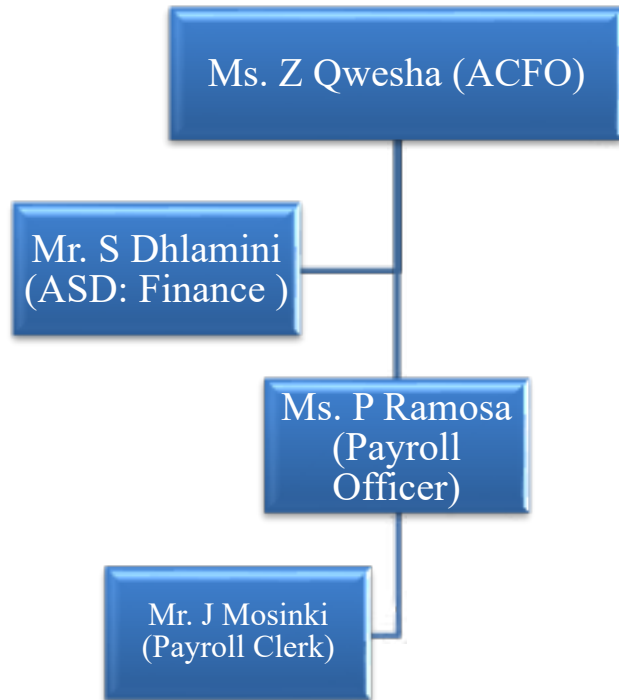
4.2. Supply Chain Unit



4.3. Asset Unit



4.4. Payroll Unit



5. Conclusion

As PROFIN, we will continue to strive to offer excellent service to all our stakeholders. We further commit to ensure that goods and services are procured and delivered within 10 days, creditors are paid within 30 days and the funds of the college are utilised effectively and efficiently. We have noted the audit outcome and we will continue to work towards a clean audit opinion. We have noted an overall improvement in the internal control environment and we will continue monitoring those control to ensure that they are effective and efficient.

We thank you

Compiler: **S Dhlamini** | Assistant Director: Procurement and Finance



PART D

FINANCIAL INFORMATION

GENERAL INFORMATIONS

Country of incorporation and domicile	South Africa
Domicile, legal form and jurisdiction	The College is a Public Technical and Vocational Education and Training College, constituted in terms of the Continuing Education and Training Act No. 16 of 2006, as amended (CET Act), and operates from a Central Office situated in Soweto, South Africa, with campuses in Soweto (3) Roodepoort (2), Randburg (1) and the "LAND IS WEALTH FARM" in Sterkfontein.
Nature of business and principal activities	To provide continuing education and training to registered students for all learning and training programmes leading to qualifications or part qualifications at levels 1 to 4 of the National Qualifications Framework.
College Council	Mr. Z. Dlamini (Chairperson) Ms. N. Lamula (Deputy Chairperson) Ms. F. Mazibuko Ms. M. Liau Mr. S. Manthata Mr. AG. Netshimbupfe Mr. L.A. Nengovhela Mr. MM. Magoele Mr. M. Vatsha (Appointed 19 April 2022) Mr. V. Khumalo - Internal Mr. S. Mokoena – Internal Mr. M. Moja (Appointed 6 April 2022) – Internal Mr. R. Mosiane – Internal Mr. L. Tshoko - Internal

College Council (cont)	Mr. M.J. Monyamane – Principal Mr. MJ. Makola – Internal Mr. MT. Somo – Internal Mr. S. Masiza – Interim Council Secretary Mr. A. Schlemmer -- Deputy Principal Corporate (Ex-officio)
Principal	Mr. M.J. Monyamane
Acting Chief Financial Officer	Ms. Z. Qwasha CA(SA)
Registered office	1822 A Molele Street C/o Koma Road and Molele Street Molapo Soweto 1818 Business address C/o Koma Road and Molele Street Molapo Soweto 1818
Postal address	Private Bag X 33 Tshiwelo 1817
Controlling entity	Department of Higher Education and Training (DHET)
Bankers	ABSA Bank Limited Standard Bank Limited Investec Private Bank Limited
Attorneys	Rasetlodi Sekhasimbe and Associates Madhlopa and Thenga Incorporated
Auditors	Auditor-General South Africa



CONTENTS

The reports and statements set out below comprise the annual financial statements presented to the Department of Higher Education and Training:

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ABBREVIATIONS USED

AGSA	Auditor-General South Africa	GRAP	Generally Recognised Accounting Practice
ARC	Audit and Risk Committee	INSETA	Insurance Sector Education and Training Authority
ASB	Accounting Standards Board	LGSETA	Local Government Sector Education and Training Authority
BANKSETA	Banking Sector Education and Training Authority	NEHAWU	National Education, Health and Allied Workers' Union
BAS	Basic Accounting System	NSF	National Skills Fund
CATHSSETA	Culture, Art, Tourism, Hospitality, and Sport Sector Education and Training Authority	NSFAS	National Student Financial Aid Scheme
CET Act	Continuing Education and Training Act (Act 16 of 2006), as amended	PERSAL	Personal and Salary System
CetaSETA	Construction Education and Training Authority	PFMA	Public Finance Management Act (Act 1 of 1999), as amended
DHET	Department of Higher Education and Training	PSET	Post-school Education and Training in South Africa
ETDP SETA	Education, Training and Development Practices Sector Education and Training Authority	PSETA	Public Service Education and Training Authority
EWSETA	Energy & Water Sector Education Training Authority	SAICA	South African Institute of Chartered Accountants
FoodBev SETA	Food & Beverage Manufacturing Sector Education and Training Authority	Service SETA	Services Sector Education and Training Authority
FTS	Full Time Equivalent	SRC	Student Representative Council
GCRA	Gauteng City Region Academy	SWGCT	South West Gauteng TVET College
		TETA	Transport Education and Training Authority
		TVET	Technical and Vocational Education and Training

COLLEGE COUNCIL'S RESPONSIBILITIES AND APPROVAL

The College Council is required by the Continuing Education and Training Act (Act 16 of 2006), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the College Council to ensure that the annual financial statements fairly present the state of affairs of the college as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The College Council acknowledges that it is ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the College Council to meet these responsibilities, the College sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the College and all employees are required to maintain the highest ethical standards in ensuring the college's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the College is on identifying, assessing, managing and monitoring all known forms of risk across the College. While operating risk cannot be fully eliminated, the College endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The College Council is of the opinion, based on the information and explanations given by management, whilst it is aware of existing weaknesses within the system of internal control, with remedial plans currently being put in place, it is comfortable that although the controls are in early stages of implementation, the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

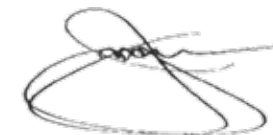
The College Council has reviewed the college's cash flow forecast for the year to 31 December 2023 and, in the light of this review and the current financial position, it is satisfied that the College has or has access to adequate resources to continue in operational existence for the foreseeable future.

The College is wholly dependent on the Department of Higher Education and Training for continued funding of operations. The annual financial statements are prepared on the basis that the College is a going concern and that the College has neither the intention nor the need to liquidate or curtail materially the scale of the College.

The annual financial statements set out on pages 8 to 77, which have been prepared on the going concern basis, were approved by the Council on 14 June 2023 and were signed on its behalf by:



Mr. Z. Dlamini (Chairperson)



Mr. M.J. Monyamane – Principal

AUDIT AND RISK COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 December 2022.

AUDIT AND RISK COMMITTEE MEMBERSHIP AND ATTENDANCE

The audit committee consists of the members listed hereunder and should meet four (4) times per annum as per its approved terms of reference. During the current year 4 ordinary meetings were held with 2 specials meetings.

Name of Member	Number of Meetings Attended
Ms. M. Liao (Chairperson)	6
Mr. MM. Magoele	6
Mr. MJ. Monyamane	4
Ms. Z. Qweshu	6
Mr. W. Magagula	6

AUDIT AND RISK COMMITTEE RESPONSIBILITY

The Committee regulated its affairs in compliance with the Audit and Risk Committee Charter, in line with the requirements of section 25(1) of the CET Act of 2006 and has discharged all its responsibilities as contained therein, during the year under review.

THE EFFECTIVENESS OF INTERNAL CONTROL

The Committee's primary mandate is to provide oversight and to assist the College Council in matters relating to the effectiveness of internal control and accordingly, the following matters have been considered:

- The efficiency and effectiveness of the system of internal control applied by the College Council;
- Risk Management;
- Combined assurance;
- Internal control;
- Legal and regulatory compliance; and
- External audit

Based on the results of the internal audit reviews, which were provided to the Audit and Risk Committee, we note an improvement in the system of control. There have been remedial actions put in place to address key risks with a focus on risk culture in the college. Although we note improvements, there is still work being done to address known control deficiencies. The Audit and Risk Committee is confident that based on the changes that have been implemented and continue to be implemented, the control environment has improved and is closer to operating in an efficient and effective manner.

An action plan to address internal control weaknesses identified by the AGSA from the prior year audit was drafted by management and prioritised for implementation. The plan's implementation progress was monitored by both the ARC and the DHET.

EVALUATION OF ANNUAL FINANCIAL STATEMENTS

The Audit and Risk Committee has:

- reviewed and discussed the annual financial statements and recommended to College Council that they be submitted to the AGSA for audit;
- reviewed the Auditor-General of South Africa's management report and management's response thereto;
- reviewed the College's compliance with legal and regulatory provisions;
- reviewed significant adjustments resulting from the audit.

The Audit and Risk Committee concur with and accept the Auditor-General of South Africa's report on the annual financial statements and are of the opinion that the audited annual financial statements should be accepted and read together with the report of the Auditor-General of South Africa.

INTERNAL AUDIT AND RISK MANAGEMENT

The College has an outsourced Internal Audit function provided by Morar Incorporated. The Audit and Risk Committee considered and approved the Internal Audit Charter, the risk satisfied 3 year rolling plan, as well as the annual audit plan for the 2022 financial year. The Internal Audit function largely adhered to the annual audit plan for the year under

review, taking into account priorities as determined by the Audit and Risk Committee, in consultation with the College Leadership and ad hoc requests from management whilst considering budget constraints.

A risk assessment was finalised in the current financial year which culminated into a risk register. The risk register has been monitored by the audit and risk committee and has been used to inform the internal audit plan. Risk management and monitoring has been a key priority for the audit and risk committee. As noted above, certain control weaknesses were identified and reported upon by Internal Audit and these weaknesses were discussed with management.

The Audit and Risk Committee is satisfied that the internal audit function is operating effectively and has put in place adequate plans to address the risks pertinent to the College in its audit plans.

AUDITOR-GENERAL OF SOUTH AFRICA

The Audit and Risk committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.



Chairperson of the Audit Committee

Date: 30 March 2023

AUDITOR'S REPORT

Report of the auditor-general to the Minister of Higher Education and Training and the council on the South West Gauteng Technical Vocational Education and Training College

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

- 1 I have audited the financial statements of the South West Gauteng Technical Vocational Education and Training (TVET) College set out on pages 140 to 227, which comprise the statement of financial position as at 31 December 2022, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2 In my opinion, the financial statements present fairly, in all material respects, the financial position of the South West Gauteng TVET College as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Continuing Education and Training Act 16 of 2006 (CETA).

Basis for opinion

- 3 I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor general for the audit of the financial statements section of my report.
- 4 I am independent of the college in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matters

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

Material impairments - receivables from exchange transactions

- 7 As disclosed in note 6 to the financial statements, material impairments of R61 431 865 (2021: R56 220 858) was incurred, as a result of doubtful debts on receivables from exchange transactions.

Restatement of corresponding figures

- 8 As disclosed in note 43 to the financial statements, the corresponding figures for 31 December 2021 were restated as a result of errors in the financial statements of the college at, and for the year ended, 31 December 2022.

Responsibilities of the council for the financial statements

- 9 The council is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the CETA; and for such internal control as the council determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 10 In preparing the financial statements, the council is responsible for assessing the college's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the college or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

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

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

13. In terms of the CETA the college is not required to prepare the annual performance report.

REPORT ON COMPLIANCE WITH LEGISLATION

14. in accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The council is responsible for the college's compliance with legislation.
15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

16. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the college, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report
17. The material finding on compliance with the selected legislative requirements, presented per compliance theme, is as follows:

Annual financial statements

18. The financial statements submitted for auditing were not fully prepared in accordance with generally recognised accounting practice, as required by section 25(3) of the CETA. Material misstatements of current liabilities and disclosure items identified by the auditors in the submitted financial statements were corrected and the supporting records were provided subsequently resulting in the financial statements receiving an unqualified audit opinion.

OTHER INFORMATION IN THE ANNUAL REPORT

19. The council is responsible for the other information included in the annual report, which includes the chairperson of council's report, the audit and risk committee's report. The other information referred to does not include the financial statements and the auditor's report.
20. My opinion on the financial statements and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
21. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

22. I did not receive the other information prior to the date of this auditor's report. When I do receive and read the information, if I conclude that there is a material misstatement, I am required to communicate the matter to those charged with governance and request that the information be corrected. If the other information is not corrected, I may retract the auditor's opinion and reissue an amended report as appropriate. However, if it is corrected this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

23. I considered internal control relevant to my audit of the financial statements, and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
24. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
25. The college's leadership did not exercise adequate oversight over financial reporting, compliance monitoring and related internal controls. This was evident from the material misstatements in the financial statements, instances of non-compliance with laws and regulations and internal control deficiencies identified throughout the audit process.
26. Senior management did not adequately review the financial statements to ensure the achievement of fair presentation; this resulted in material misstatements being identified in the financial statements.

OTHER REPORTS

27. I draw attention to the following engagement conducted. This report did not form part of my opinion on the financial statements or my findings on the compliance with legislation.
28. South African Police Services is investigating an allegation of fraud in supply chain management at the request of the college covering the period from 30 November 2022 to 4 January 2023. The investigation was in progress at the date of this auditor's report.

Auditor - General

Johannesburg

15 June 2023



ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

- the auditor-general's responsibility for the audit
- the selected legislative requirements for compliance testing.

Auditor-general's responsibility for the audit

Professional judgment and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout my audit of the financial statements and on the college's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the college's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the college to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of

this auditor's report. However, future events or conditions may cause a college to cease operating as a going concern.

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the council with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance With legislation — selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Continuing Education and Training Act 16 of 2006 (CETA)	CET Act 3(3)
	CET Act s10(9) (c)
	CET Act s 10(9)(e) (iii)
	CET Act s10(9B)
	CET Act s20(7)(b)
	CET Act s20(8)(a)-(c)
	CET Act 25(1)(b)
	CET Act 25(3)
	CET Act 44(1)
Prevention and Combating of Corrupt Activities Act 12 of 2014 (PRECCA)	CET Act 46(1)(a)(i)
	CET Act 46(1)(a)(ii)
	PRECCA 34(1)

STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Notes	2022 R	2021 Restated* R
Assets			
Current Assets			
Inventories	3	30 683 530	30 008 053
Receivables from non-exchange transactions	5	98 865 800	118 481 467
Receivables from exchange transactions	6	59 271 894	89 003 076
Cash and cash equivalents	7	849 514 466	715 573 081
		1 038 335 690	953 065 677
Non-Current Assets			
Living resources	8	710 301	466 150
Property, plant and equipment	9	443 549 694	373 772 631
Intangible assets	10	480 837	744 287
		444 740 832	374 983 068
Total Assets		1 483 076 522	1 328 048 745
Liabilities			
Current Liabilities			
Other financial liabilities	4	7 144 640	56 505 911
Finance lease obligation	12	1 601 569	–
Payables from exchange transactions	11	41 190 494	45 483 613
		49 936 703	101 989 524
Non-Current Liabilities			
Finance lease obligation	12	3 065 122	–
Total Liabilities		53 001 825	101 989 524
Net Assets		1 430 074 697	1 226 059 221
Reserves			
Revaluation reserve	13	47 110 868	47 110 868
Accumulated surplus		1 382 963 829	1 178 948 353
Total Net Assets		1 430 074 697	1 226 059 221

STATEMENT OF FINANCIAL PERFORMANCE

as at 31 December 2022

	Notes	2022 R	2021 Restated* R
Revenue			
Revenue from exchange transactions			
Tuition and related fees	14	104 265 452	99 431 741
Royalty income	15	775 061	613 095
Rental of facilities and equipment	16	235 573	181 531
Recoveries		6 057	39 620
Other income	17	97 262 497	80 039 602
Interest received	18	33 335 871	21 609 428
Total revenue from exchange transactions		235 880 511	201 915 017
Revenue from non-exchange transactions			
Transfer revenue			
Government grants and subsidies	19	537 390 421	524 361 596
Public contributions and donations	20	600	519 611
Services in kind revenue	21	1 570 915	1 472 733
Total revenue from non-exchange transactions		538 961 936	526 353 940
Total revenue		774 842 447	728 268 957
Expenditure			
Employee related and DHET management fee costs	22	(259 899 251)	(249 877 217)
Depreciation and amortisation	23	(26 771 296)	(25 226 357)
Finance costs	24	(756 299)	(14 615)
Lease rentals on operating lease	25	(7 164 435)	(3 778 389)
Debt Impairment	26	(35 970 584)	(13 524 178)
Bad debts written off		–	(279 068)

STATEMENT OF FINANCIAL PERFORMANCE continued

as at 31 December 2022

		2022	2021
	Notes	R	Restated*
			R
Expenditure continued			
Repairs and maintenance	27	(17 812 815)	(14 904 005)
Books and learning material	28	(35 706 005)	(35 615 309)
Contracted services	29	(17 701 272)	(16 472 236)
Learnership project stipend	30	(35 112 488)	(36 869 627)
Notional rental expense	21	(1 570 915)	(1 472 733)
Operating Expenses	31	(80 759 691)	(67 132 661)
Marketing expenses	32	(10 480 033)	(5 258 608)
Printing and stationery	33	(13 823 164)	(12 013 025)
Consulting and professional fees	34	(13 498 658)	(14 825 391)
Telephone and fax		(8 815 889)	(7 087 588)
Training		(5 164 294)	(3 086 381)
Total expenditure		(571 007 089)	(507 437 388)
Operating surplus		203 835 358	220 831 569
Loss on disposal of assets		(1 586 274)	(7 734 127)
Fair value adjustments	35	219 351	39 250
Impairment of assets	36	(53 207)	(216 855)
Inventories losses/gains	3	1 600 250	(1 975 849)
		180 120	(9 887 581)
Surplus for the year		204 015 478	210 943 988

STATEMENT OF CHANGES IN NET ASSETS

as at 31 December 2022

	Revaluation reserve R	Accumulated surplus/deficit R	Total net assets R
Opening balance as previously reported	48 747 238	1 000 907 844	1 049 655 082
Adjustments			
Prior year adjustments [Note 43]	(1 636 370)	(32 903 479)	(34 539 849)
Balance at 01 January 2021 as restated*	47 110 868	968 004 365 1	015 115 233
Changes in net assets Surplus for the year	–	210 943 988	210 943 988
Total changes	–	210 943 988	210 943 988
2021 results as previously reported	–	203 936 828	203 936 828
Correction of errors [Note 43]	–	7 007 160	7 007 160
Restated* Balance at 01 January 2022 as restated*	47 110 868	1 178 948 351	1 226 059 219
Changes in net assets			
Surplus for the year	–	204 015 478	204 015 478
Total changes	–	204 015 478	204 015 478
Balance at 31 December 2022	47 110 868	1 382 963 829	1 430 074 697

CASH FLOW STATEMENT

as at 31 December 2022

	Notes	2022 R	2021 Restated* R
Cash flows from operating activities			
Receipts			
Tuition and related fees		106 751 954	52 789 715
Government grants and subsidies		337 549 834	328 563 069
Interest income		32 957 209	20 793 993
Rental of facilities and equipment		235 573	181 531
Other receipts		55 645 830	44 236 071
		533 140 400	446 564 379
Payments			
Employee costs		(38 552 560)	(57 114 133)
Suppliers		(235 336 825)	(217 208 510)
Finance costs		(495 143)	(14 615)
		(274 384 528)	(274 337 258)
Net cash flows from operating activities	37	258 755 872	172 227 121
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(93 159 642)	(37 665 689)
Proceeds from sale of property, plant and equipment	9	433 921	178 232
Purchase of living resources	8	(82 000)	(147 700)
Proceeds from sale of living resources	8	32 100	165 800
Net cash flows from investing activities		(92 775 621)	(37 469 357)

	Notes	2022 R	2021 Restated* R
Cash flows from financing activities			
Proceeds from other financial liabilities		–	30 270 963
Repayment of other financial liabilities		(31 245 732)	–
Finance lease payments		(793 134)	–
Net cash flows from financing activities		(32 038 866)	30 270 963
Net increase/(decrease) in cash and cash equivalents		133 941 385	165 028 727
Cash and cash equivalents at the beginning of the year		715 573 081	550 544 354
Cash and cash equivalents at the end of the year	7	849 514 466	715 573 081

ACCOUNTING POLICIES

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Continuing Education and Training Act (Act 16 of 2006).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, except for living resources (carried at fair value) as detailed in accounting policy note 1.5 and land and buildings which are carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses (accounting policy note 1.6).

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the College.

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the College will continue to operate as a going concern for at least the next 12 months.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

Significant judgements include:

Fair value estimation**Land and Buildings**

The college subsequently measures land and buildings at revalued amounts, with changes in fair value being recognised in the Statement of Changes in Net Assets. These assets were valued by reference to their depreciated replacement cost. The college engaged an independent valuation specialist to assess fair values as at 31 December 2020 for land and buildings. The key assumptions used to determine the fair value of the land and buildings are provided in note 9.

Living Resources

Living Resources are valued at the prevailing market rates, as determined by breed, genetic merit and age, less point-of-sale costs. The college engaged an independent valuation specialists to assess fair values of living resources as at 31 December 2022 and the key assumptions used in the determination of these fair values are provided in note 8.

Impairment testing – Property, plant and equipment, intangible assets and inventory

In testing for and determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cash flows (in the case of cash-generating assets). For non-cash-generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and availability of information.

In making the above-mentioned estimates and judgements, management considered the subsequent measurement criteria and indicators of potential impairment losses. In particular, the calculation of the recoverable service amount for property, plant and equipment and intangible assets and the net replacement costs for inventories involves significant judgment by management.

Estimated impairments during the year to inventory, property, plant and equipment and intangible assets, are disclosed in Notes 3, 9 and 10 to the annual financial statements, if applicable.

Provisions

Provisions are measured at the present value of the estimated future outflows required to settle the obligation. In the process of determining the best estimate of the amounts that will be required in future to settle the provision management considers the weighted average probability of the potential outcomes of the provisions raised. This measurement entails determining what the different potential outcomes are for a provision as well as the financial impact of each of those potential outcomes. Management then assigns a weighting factor to each of these outcomes based on the probability that the outcome will materialise in future. The factor is then applied to each of the potential outcomes and the factored outcomes are then added together to arrive at the weighted average value of provisions.

Useful lives of property, plant and equipment and intangible assets

The college depreciates its property, plant and equipment and amortises its intangible assets over the estimated useful lives of the assets, taking into account the residual values of the assets at the end of their useful lives, which is determined when the assets are available for use.

The College's management determines the estimated useful and residual values of property, plant and equipment and amortises its intangible assets. These estimates are based on industry norms and then adjusted to be college specific. Management determines at reporting date whether there are any indications that the Colleges' expectations of useful lives or residual values have changed from previous estimates. Where indications exist the expected useful lives or residual values are revised accordingly.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.4 Significant judgements and sources of estimation uncertainty continued

Depreciation and amortisation recognised on property, plant and equipment and intangible assets respectively are determined with reference to the useful lives and residual values of the underlying items. The useful lives and residual values of assets are based on management's estimation of the assets' condition, expected condition at the end of the period of use, its current use, expected future use and the college's expectations about the availability of finance to replace the asset at the end of its useful life. In evaluating how the condition and use of asset informs the useful life and residual value management considers the impact of technology and minimum service requirements of the assets. Generally, depreciation is accrued over the useful lives of assets on a straight-line basis.

Allowance for doubtful debts

The College assesses its financial assets for impairment at the end of each financial year. In determining whether an impairment loss should be recorded in surplus or deficit, the college makes judgements as to whether there is observable data indicating a measurable decrease in estimated future cash flows from a financial asset.

The impairment is considered first for individually significant financial assets and then calculated on a portfolio basis for individually insignificant financial assets, based on historical loss ratios and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to items in the portfolio and scaled to the estimated loss emergence period.

These amounts are transferred to a provision for doubtful debts which is adjusted annually. This practice based on the past patterns of history of payments by students after considering the period the debt has been outstanding for. Attempts at recovery include sending letters of demand and handing debts over to collection agencies as guided in the financial policy of the college.

Revenue recognition

Accounting Policy on Revenue from Exchange Transactions and Accounting Policy on Revenue from Non-exchange Transactions describes the conditions under which revenue will be recorded by the management of the college.

In making their judgement, the management considered the detailed criteria for the recognition of revenue as set out in GRAP 9 (Revenue from Exchange Transactions) and GRAP 23 (Revenue from Non-exchange Transactions). As far as Revenue from Non-exchange Transactions is concerned (see Basis of Preparation above), and, in particular, whether the college, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of goods and when services are rendered, whether the service has been rendered. Also, of importance is the estimation process involved in initially measuring revenue at fair value thereof.

Student fee revenue is recognised at the amount charged for registered courses, accommodation and other fees. No discount is provided as the college is required to collect all revenue due. Therefore, the probability of non-collection of student fees is not considered as part of revenue recognition but is taken into account when considering the collectability of the student debtor as part of the financial assets. Refer also to the paragraph on allowance for doubtful debts above.

The judgements and estimates applicable to Revenue from Government Grants/Funding, is discussed below.

Classification of non-current, non-financial assets, as cash-generating or non-cash-generating assets

Judgement is needed to determine whether an asset is cash generating or non-cash generating. The college determined that all non-current, non-financial assets are non-cash generating. This is determined based on the mandated function of the college which is to provide technical and vocational education and training for which significant funding is received from Government. It is not the intention of the college to generate positive cash flows from its operations.

DHET Funding of operations

The Department of Higher Education and Training (DHET) annually provides funding, titled “Program Funding”, to the college for its operations. Programme funding is allocated to the college by DHET in terms of the CET Act and the National Norms and Standards for Funding of TVET colleges and is determined by the estimated Full Time Equivalent Students (FTE’s) of the college. The allocation is done based on the projected FTE’s, a portion of the programme funding can be clawed back in the following year.

The programme funding is allocated by DHET during their financial year, which is from April to March, but for the college the funds pertain to the college academic and financial year, which is from January to December. Once the college has registered the projected number of FTE’s, the condition of the programme funding grant has been met and the grant is recognised in full. The programme funding is paid out partly in cash tranches to the college, and partly through the PERSAL system of the Department of Higher Education and Training, paid directly to the employees of the college. The method and timing of payment of the grant does, however, do not influence the recognition of revenue.

In terms of CET Act and DHET Circular 1 of 2015, with effect from 1 April 2015, all non-managerial personnel of the college, appointed and remunerated through the Department of Higher Education and Training (PERSAL) and the allocation of programme funding, have migrated to DHET and are DHET employees. Non-managerial personnel not remunerated from provincial allocations or programme funding remain employees of the College as they are appointed by the college.

The College’s staff consists of two groups:

- Employees and management staff appointed on PERSAL; and
- Employees appointed on the College payroll.

The management and other staff who are stationed at a college (College’s staff) and are paid through PERSAL are employed by DHET on DHET’s PERSAL payroll. Therefore, in terms of labour legislation they are DHET employees and not College employees. However, these employees are stationed permanently and exclusively at the college and are also subject to the governance and management oversight of the college council and the intention is for the college to operate with relative autonomy. The employees are therefore substantively under the operational control of the college, with DHET performing and supporting certain HR related functions, e.g. administering the payroll and appointment, performance management, termination and disciplinary processes.

There is therefore a College expense (outflow of college economic resources) which has to be accounted for by the College.

With respect to the classification, the nature of the expense is related to employee cost, but is not classified as employee cost, because the college is not the employer in terms of labour and related legislation. The expense is therefore classified as a DHET management fee expense in the hands of a college. On the face of the Statement of Financial Performance, it is aggregated with the College’s Employee cost expense and it is disclosed separately in the notes.

With respect to the measurement of the expense, DHET settles the liability for Programme Funding towards the College, by assuming an employee cost liability towards the college’s employees employed by DHET and paid via PERSAL. The cost or value of the expenses for the College is therefore the same as the amount by which the liability that DHET owes to the College decreases as a result of DHET assuming the employees cost liability towards the college employees. This is inclusive of all short-term and long-term employee benefits, e.g leave and bonus accruals, capped leave and long service awards.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.5 Living resources

The college recognises living resources or agricultural produce when, and only when:

- the college controls the asset as a result of past events;
- it is probable that future economic benefits or service potential associated with the asset will flow to the college; and
- the fair value or cost of the asset can be measured reliably.

Living resources are measured at their fair value less costs to sell.

The fair value of livestock is determined based on market prices of livestock of similar age, breed, and genetic merit.

A gain or loss arising on initial recognition of living resources or agricultural produce at fair value less costs to sell and from a change in fair value less costs to sell of living resources is included in surplus or deficit for the period in which it arises.

Where market determined prices or values are not available, the present value of the expected net cash inflows from the asset, discounted at a current market-determined pre-tax rate where applicable is used to determine fair value.

An unconditional government grant related to living resources measured at its fair value less costs to sell is recognised as income when the government grant becomes receivable.

Where fair value cannot be measured reliably, biological assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

1.6 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for land and buildings which is carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land	None	Indefinite
Buildings	Straight-line	10 – 50 years
Machinery and equipment	Straight-line	7 – 12 years
Furniture and fixtures	Straight-line	5 – 12 years
Motor vehicles	Straight-line	5 – 15 years
Computer equipment	Straight-line	5 – 12 years
Lease assets	Straight-line	3 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the college. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.6 Property, plant and equipment continued

The college assesses at each reporting date whether there is any indication that the college expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the college revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the college holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The college separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 9).

The college discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 9).

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the college or from other rights and obligations.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the college; and
- the cost or fair value of the asset can be measured reliably.

The college assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred. Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date. Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight-line	5 – 10 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.8 Financial instruments continued

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions. Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Classification

The college has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Receivables from Exchange Transactions	Financial asset measured at amortised cost
Cash and Cash Equivalents	Financial asset measured at amortised cost
Other financial assets	Financial asset measured at amortised cost

The college has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from Exchange Transactions	Financial liability measured at amortised cost
Other Financial liabilities	Financial liability measured at amortised cost
Finance Lease Liabilities	Financial liability measured at amortised cost

Initial recognition

The college recognises a financial asset or a financial liability in its statement of financial position when the college becomes a party to the contractual provisions of the instrument.

The college recognises financial assets using the trade date accounting.

Initial measurement of financial assets and financial liabilities.

The college measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.8 Financial instruments continued

Subsequent measurement of financial assets and financial liabilities

The college measures all financial assets and financial liabilities after initial recognition using the “Financial Instrument at amortised cost” category.

All financial assets measured at amortised cost, are subject to an impairment review.

Fair value measurements considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the college establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting the price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the college calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the actual payable on demand, disclosed from the first date that the amount could be required to be paid.

Gains and losses

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectability of financial assets

The college assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting as allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Derecognition**Financial assets**

The college derecognises financial assets using trade date accounting.

The college derecognises a financial asset only when:

- the contractual right to the cash flows from the financial asset expire, are settled or waived;
- the college transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the college, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the college:
 - derecognises the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair value at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the college transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognises either a servicing asset or servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is

recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the college recognises the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

If a transfer does not result in derecognition because the college has retained substantially all the risks and rewards of ownership of the transferred asset, the college continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the college recognises revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial Liabilities

The college removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.8 Financial instruments continued

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or a part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liability assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard or GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the college currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the college does not offset the transferred asset and the associated liability.

1.9 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Funding receivable

Funding receivable from DHET arise from non-contracted arrangements as the basis for DHET funding is found in the Continuing Education and Training Act (CET Act) and the National Norms and Standards for Funding Technical and Vocational Education and Training Colleges. Cash receivable from DHET as part of programme funding is regarded as a "statutory receivable".

Recognition

The college recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;

- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The College initially measures statutory receivables at their transaction amount.

Subsequent measurement

The College measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Accrued interest

The College does not charge any interest on statutory receivables.

Impairment losses

The college assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the college considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.

- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the college measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, the college considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.9 Statutory receivables Identification continued

Derecognition

The college derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the college transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the college, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognise the receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.10 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

Property, plant and equipment subject to finance lease agreements are capitalised at their cash cost equivalent. Corresponding liabilities are included in the Statement of Financial Position as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability.

The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases – lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis. The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis. Income for leases is disclosed under revenue in statement of financial performance.

Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.11 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the college incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the average cost formula. The same cost formula is used for all inventories having a similar nature and use to the college.

When inventories are distributed, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.12 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.12 Impairment of cash-generating assets continued

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use. Useful life is the period of time over which an asset is expected to be used by the college.

Judgements is needed to determine whether an asset is cash-generating or non-cash generating. The college determined that all non-current, non-financial assets are non-cash generating. This is determined based on the mandated function of the college which is to provide technical and vocational education and training for which significant funding is received from Government. It is not the intention of the college to generate positive cash flows from its operations.

1.13 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use. Useful life is the period of time over which an asset is expected to be used by the college.

Judgement is needed to determine whether an asset is cash-generating or non-cash generating. The college determined that all non-current, non-financial assets are non-cash generating. This is determined based on the mandated function of the college which is to provide technical and vocational education and training for which significant funding is received from Government. It is not the intention of the college to generate positive cash flows from its operations.

Designation

At initial recognition, the college designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a college's objective of using the asset.

The college designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that

- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

The college designates an asset as non-cash-generating when its objective is not to use the asset to generate a commercial return but to deliver services.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the college expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate a commercial return, the college designates the asset as a non-cash-generating asset and applies this accounting policy, rather than the accounting policy on Impairment of Non-cash-generating assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The college assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the college estimates the recoverable service amount of the asset.

If an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the college would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an oversized or overcapacity asset. Oversized assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Restoration cost approach

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. The present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is determined as the depreciated reproduction or replacement cost of the asset, whichever is lower.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.13 Impairment of non-cash-generating assets continued

Service units approach

The present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform to the reduced number of service units expected from the asset in its impaired state. The current cost of replacing the remaining service potential of the asset before impairment is determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the college recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The college assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the college estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.14 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the college recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The college measures the expected cost of accumulating

compensated absences as the additional amount that the college expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The college recognises the expected cost of bonus, incentive and performance related payments when the college has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which the entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

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1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.14 Employee benefits continued

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

Termination benefits

The college recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The college is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;

- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

1.15 Provisions and contingencies

Provisions are recognised when:

- the college has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is

virtually certain that reimbursement will be received if the college settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating surplus.

If a college has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when the college:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and

- not associated with the ongoing activities of the college

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 40.

DHET management fee

The remuneration of management and other personnel appointed by DHET on PERSAL and paid through PERSAL using the College's funds is measured at the cost of the remuneration to DHET, inclusive of leave, bonus and other employee related accruals and/or provisions, as and when incurred by DHET. The related expense is recognised as a DHET management fee expense.

1.16 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancelable or only cancelable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity - therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.17 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.17 Revenue from exchange transactions continued

An exchange transaction is one in which the college receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables).

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the college has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the college retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;

- it is probable that the economic benefits or service potential associated with the transaction will flow to the college; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the college;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by services performed to date as a percentage of total services to be performed.

Interest and royalties

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the College, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements. Royalties determined on a time basis are recognised on a straight-line basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

Tuition Fees

Tuition Fees are levied in terms of approved tariffs. Tuition Fees are recognised over the period of instruction.

Rentals received

Revenue from the rental of facilities and equipment is recognised on a Straight-line basis over the term of lease agreement.

1.18 Revenue from non-exchange transactions

Control of an asset arise when the college can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a college either receives value from another college without directly giving approximately equal value in exchange or gives value to another college without directly receiving approximately equal value in exchange.

When the college receives an asset or service as part of non-exchange transaction and the definition and recognition criteria of an asset is met, the college recognises the asset and initially measures it at its fair value as at the date of acquisition.

When there are conditions on transferred assets or services received by the college which result therein that the college present obligation on initial recognition, which meets the definition and recognition criteria of a liability, the college recognises corresponding liability, initially measured as the best estimate of the amount required to settle the present obligation at the reporting date.

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the college satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the college.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.18 Revenue from non-exchange transactions continued

When, as a result of a non-exchange transaction, the college recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the college satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the college.

When, as a result of a non-exchange transaction, the college recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle

the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Government Grants and Receipts

Conditional grants, donations and funding are recognised as revenue to the extent that the college has complied with any of the criteria, conditions or obligations embodied in the agreement.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the college with no future related costs, are recognised in surplus or deficit in the period in which they become receivable.

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the college's interest, it is recognised as interest earned in surplus or deficit.

Program Funding

The full Programme Funding allocated to the college in terms of the CET Act, the Funding Norms and the final grant letter received from the department, is recognised in full in the College's financial year during which the enrolment and training of students, to which the grant pertains, are performed by the college. It is measured at the total amount allocated to the College by DHET, inclusive of both the part paid in cash and the part paid via PERSAL.

Provisions are reviewed at reporting date and the amount of a provision is the present value of the expenditure expected to be required to settle the obligation. When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessment of the time value of money. The impact

of the periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

Public Contributions

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment are brought into use.

Services in-kind

Services in kind are recognised at its fair value when it is significant to the operations and/or service delivery objectives and when it is probable that the future economic benefits or service potential will flow to the College and the fair value of the assets can be measured reliably. If the services in-kind are not significant to the operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, only the nature and type of services in-kind received during the reporting period is disclosed.

1.19 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.20 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.21 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);

- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

ACCOUNTING POLICIES continued

as at 31 December 2022

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS continued

1.22 Budget information

The College does not fall within the scope of the Standard of GRAP on Presentation of budget information in financial statements, as its budget is not made publicly available as per the Standard. Therefore, the College does not have to comply with the requirements of the Standard of GRAP 24 Presentation of Budget Information in Financial Statements.

1.23 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the college, including those charged with the governance of the college in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the college.

The college is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the college to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the college is exempt from the disclosures in accordance with the above, the college discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.24 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The college will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The college will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.25 Grants-In-Aid

The college transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the college does not:

- Receive any goods or services directly in return, as would be expected in a purchase or sale transaction
- Expect to be repaid in future; or
- Expect a financial return, as would be expected from an investment.

These transfers are recognised in surplus or deficit as expenses in the period that the events giving rise to the transfer occurred.

1.26 Prior period errors

In accordance with GRAP 3, the College corrects material prior period errors retrospectively in the first set of financial statements authorised for issue after their discovery by:

- restating the comparative amounts for the prior period(s) presented in which the error occurred; or
- if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets for the earliest prior period presented.

A prior period error is corrected by retrospective restatement except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the error or when the effect of errors are immaterial. When it is impracticable to determine the period-specific effects of an error on comparative information for one or more prior periods presented, the College restates the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable (which may be the current period).

When it is impracticable to determine the cumulative effect, at the beginning of the current period, of an error on all prior periods, the College restates the comparative information to correct the error prospectively from the earliest date practicable.

1.27 Irregular expenditure

Irregular expenditure is expenditure that is in contravention of the College's supply chain management policy.

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.28 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

as at 31 December 2022

2. NEW STANDARDS AND INTERPRETATIONS

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 January 2023 or later periods:

GRAP 25 (as revised): Employee Benefits

Background

The Board issued the Standard of GRAP on Employee Benefits (GRAP 25) in November 2009. GRAP 25 was based on the International Public Sector Accounting Standard on Employee Benefits (IPSAS 25) effective at that time. However, GRAP 25 was modified in some respects where the Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS[®] 19) were more appropriate. Specifically, the Board:

- Eliminated the corridor method and required recognition of actuarial gains and losses in full in the year that they arise.
- Required the recognition of past service costs in the year that a plan is amended, rather than on the basis of whether they are vested or unvested.

Since 2009, the International Accounting Standards Board[®] has made several changes to IAS 19, including changes to the recognition of certain benefits, and where these changes are recognised. The IPSASB made similar changes to its standard and as a result of the extent of changes, issued IPSAS 39 on Employee Benefits to replace IPSAS 25 in 2016.

When the Board consulted locally on the proposed amendments to IPSAS 25 in 2016, stakeholders welcomed the amendments to align IPSAS 25 to IAS 19 and supported the changes that resulted in IPSAS 39.

In developing GRAP 25, the Board agreed to include the guidance from the IFRS Interpretation on IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their

Interaction (IFRIC 14[®]) partly in GRAP 25 and partly in the Interpretation of the Standards of GRAP on The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (IGRAP 7).

Key amendments to GRAP 25

The Board agreed to align GRAP 25 with IPSAS 39, but that local issues and the local environment need to be considered. As a result of this decision, there are areas where GRAP 25 departs from the requirements of IPSAS 39. The Board's decisions to depart are explained in the basis for conclusions.

The amendments to GRAP 25 are extensive and mostly affect the accounting for defined benefit plans. A new renumbered Standard of GRAP (e.g. GRAP 39) will not be issued, but rather a new version of the current GRAP 25.

The effective date of these revisions is for years beginning on or after 01 April 2023.

The College expects to adopt the revisions for the first time in the 2024 annual financial statements. It is unlikely that the revisions will have a material impact on the entity's annual financial statements.

Guideline: Guideline on the Application of Materiality to Financial Statements

The objective of this guideline: The objective of this Guideline is to provide guidance that will assist entities to apply the concept of materiality when preparing financial statements in accordance with Standards of GRAP. The Guideline aims to assist entities in achieving the overall financial reporting objective. The Guideline outlines a process that may be considered by entities when applying materiality to the preparation of financial statements. The process was developed based on concepts outlined in Discussion Paper 9 on Materiality – Reducing Complexity and Improving Reporting, while also clarifying existing principles from the Conceptual Framework for General Purpose Financial Reporting and other relevant Standards of GRAP. The Guideline includes examples and case studies to illustrate how an entity may apply the principles in the Guideline, based on specific facts presented.

It covers: Definition and characteristics of materiality, Role of materiality in the financial statements, Identifying the users of financial statements and their information needs, Assessing whether information is material, Applying materiality in preparing the financial statements, and Appendixes with References to the Conceptual Framework for General Purpose Financial Reporting and the Standards of GRAP & References to pronouncements used in the Guideline.

The guideline is encouraged to be used by entities.

The College expects to adopt the guideline for the first time when the Minister sets the effective date for the guideline. It is unlikely that the standard will have a material impact on the entity's annual financial statements.

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board® amended its existing Standards to deal with these issues. The IASB issued IFRS® Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS® on Financial Instruments: Presentation and the IFRS Standard® on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of the revisions is for years beginning on or after 01 April 2025.

The College expects to adopt the revisions for the first time the 2026 annual financial statements. The impact of this standard is currently being assessed.

IGRAP 21: The Effect of Past Decisions on Materiality

Background

The Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors (GRAP 3) applies to the selection of accounting policies. Entities apply the accounting policies set out in the Standards of GRAP, except when the effect of applying them is immaterial. This means that entities could apply alternative accounting treatments to immaterial items, transactions or events (hereafter called "items").

The Board received questions from entities asking whether past decisions to not apply the Standards of GRAP to immaterial items effect future reporting periods. Entities observed that when they applied alternative accounting treatments to items in previous reporting periods, they kept historical records on an ongoing basis of the affected items. This was done so that they could assess whether applying these alternative treatments meant that the financial statements became materially "misstated" over time. If the effect was considered material, retrospective adjustments were often made.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

2. NEW STANDARDS AND INTERPRETATIONS continued

2.1 Standards and interpretations issued, but not yet effective continued

This Interpretation explains the nature of past materiality decisions and their potential effect on current and subsequent reporting periods.

IGRAP 21 addresses the following two issues:

- Do past decisions about materiality affect subsequent reporting periods?
- Is applying an alternative accounting treatment a departure from the Standards of GRAP or an error?

The effective date of this interpretation has been set on financial years beginning on or after 01 April 2023. The College expects to adopt the interpretation for the first time in the 2024 annual financial statements.

The College is unable to reliably estimate the impact of the interpretation on the annual financial statements.

GRAP 1 (amended): Presentation of Financial Statements

Amendments to this Standard of GRAP, are primarily drawn from the IASB's Amendments to IAS 1. Summary of amendments are:

Materiality and aggregation

The amendments clarify that:

- information should not be obscured by aggregating or by providing immaterial information;
- materiality considerations apply to all parts of the financial statements; and
- even when a Standard of GRAP requires a specific disclosure, materiality considerations apply.

Statement of financial position and statement of financial performance

The amendments clarify that the list of line items to be presented in these statements can be disaggregated and aggregated as relevant and additional guidance on subtotals in these statements.

Notes structure

The amendments add examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the order of the notes and to demonstrate that the notes need not be presented in the order listed in GRAP 1.

Disclosure of accounting policies

Remove guidance and examples with regards to the identification of significant accounting policies that were perceived as being potentially unhelpful.

An entity applies judgement based on past experience and current facts and circumstances. The effective date of this amendment is for years beginning on or after 01 April 2025.

The College expects to adopt the amendment for the first time in the 2026 annual financial statements.

It is unlikely that the amendment will have a material impact on the College's annual financial statements.

3. INVENTORIES

	2022 R	2021 Restated* R
Textbooks	30 683 530	30 008 053
Inventories recognised as an expense during the year	19 133 270	17 810 093
Inventory write downs/(gains)		
Stock count net variances ^[1]	(333 902)	–
Obsolete stock written off (reversed) ^[2]	(1 426 641)	1 426 641
Adjustment to changes in average cost ^[3]	(229 158)	–
Amount of write downs to net replacement cost ^[4]	389 451	549 207
	(1 600 250)	1 975 848

* See Note 43

Inventory write downs/(gains)

^[1] Stock count variances are due to losses or excess of books in the records when compared to physical books in the bookshops. Stock losses are due to lost books while gains result from previously unrecorded books found in the bookshops.

^[2] In the current year, the College reversed the write off of books which were previous declared as obsolete in the previous year. This was due to the decision made by the College to re-issue the same books as reference material to students.

^[3] The changes is average cost of books due to books purchased at different prices result in changes in average cost which is used to measure textbook issued as well as closing inventory. The effect of such changes are reflected as variances.

^[4] This is due to the write down of textbooks to the lower of average cost and their net replacement costs as required by GRAP 12.

Other inventory information

The College treats textbooks as inventory which is distributed to students as part of the all-inclusive tuition fee (property of student), not the College. Textbooks stock-on hand at year-end is kept for distribution in the following financial year.

Inventories are held and measured at the lower of average cost and current replacement cost. The write downs of inventory to current replacement cost are reported in the table above and are included in the statement of financial performance in the period they are incurred.

No inventories have been pledged as collateral for liabilities of the college.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

4. OTHER FINANCIAL LIABILITIES AT AMORTISED COST

	2022 R	2021 Restated* R
NSFAS Bursary fund	(7 144 640)	(56 505 911)
Current Liabilities	(7 144 640)	(56 505 911)
<p>The college receives upfront payments from National Student Financial Aid Scheme (NSFAS). These amounts are subsequently allocated to the respective qualifying students debtor account post year end and the balance is payable over to NSFAS or receivable from NSFAS. The table below shows the breakdown between subsequent allocations and amounts payable to NSFAS.</p>		
Amounts payable to NSFAS	–	936 466
Amounts receivable from NSFAS	(4 142 369)	(4 135 982)
Outstanding allocations	–	30 302 880
NSFAS funded students with tuition credit balances	14 881 605	35 712 922
Amounts receivable from NSFAS in respect of tuition short payments	(3 594 596)	(6 310 375)
	7 144 640	56 505 911

5. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	2022 R	2021 Restated* R
Government grants and subsidies	98 865 800	118 481 467
<p>Statutory receivables included in receivables from non-exchange transactions are as follows:</p>		
DHET Grant Receivable	98 865 800	118 481 467
Financial asset receivables included in receivables from non-exchange transactions above	–	–
Total receivables from non-exchange transactions	98 865 800	118 481 467

* See Note 43

Statutory receivables general information**Transaction(s) arising from statute**

Funding receivable from DHET arise from non-contracted arrangements as the basis for DHET funding is found in the Continuing Education and Training Act (CET Act) and the National Norms and Standards for Funding Technical and Vocational Education and Training Colleges. Cash receivable from DHET as part of programme funding is regarded as a "statutory receivable."

Interest or other charges levied/charged

The college does not charge any interest on outstanding statutory receivables.

Basis used to assess and test whether a statutory receivable is impaired

No impairment was considered necessary as all DHET receivables were subsequently received after year end. None of these receivables have been pledged as security for the college's financial liabilities.

The college does not hold any collateral as security.

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	2022 R	2021 Restated* R
Gross balances		
Student Debtors	113 015 344	137 952 609
Gauteng City Region Academy Control Account	3 605 975	3 605 975
Staff advances	1 937 328	1 958 367
Prepayments	–	278 453
Other Receivables	1 966 658	1 428 530
Creditors with debit balances	178 454	–
	120 703 759	145 223 934

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

	2022 R	2021 Restated* R
6. RECEIVABLES FROM EXCHANGE TRANSACTIONS continued		
Less: Allowance for impairment		
Student debtors	(55 917 562)	(54 267 491)
Gauteng City Region Academy Control Account	(3 605 975)	–
Staff advances	(1 908 328)	(1 953 367)
	(61 431 865)	(56 220 858)
Net balance		
Student debtors	57 097 782	83 685 118
Gauteng City Region Academy Control Account	–	3 605 975
Staff advances	29 000	5 000
Other receivables	1 966 658	1 428 530
Prepayments	–	278 453
Creditors with debit balances	178 454	–
	59 271 894	89 003 076
Student debtors -Ageing		
Current (0-30 days)	33 222 169	51 918 148
31-60 days	–	300
91-120 days	21 749	18 172
>120 days	82 125 687	87 998 207
Unallocated deposits	(2 354 261)	(1 982 218)
	113 015 344	137 952 609

* See Note 43

	2022 R	2021 Restated* R
6. RECEIVABLES FROM EXCHANGE TRANSACTIONS continued		
Gauteng City Region Academy Control Account -Ageing		
>120 days	3 605 975	3 605 975
Staff advances -Ageing		
>120 days	1 937 328	1 958 367
Reconciliation of allowance for impairment		
Opening balance	(56 220 858)	(153 151 897)
Contribution to allowance	(35 970 584)	(13 524 178)
Amounts written off as uncollectible	30 759 577	110 455 217
	(61 431 865)	(56 220 858)

* See Note 43

Receivables from exchange transactions pledged as security

The college did not pledge any of its receivables as security for borrowing purposes

Credit quality of trade and other receivables from exchange transactions are determined and monitored with reference to historical payment trends. Accordingly the credit quality of customers included in the balance of trade and other receivables from exchange transactions is determined internally through application of the College's own credit policy. Based on the evaluation of the historical payment trends, customers included in the balance are categorised into the following:

- **High credit quality:** Customers included in this category have evidenced no defaults or breaches in the contractual repayments.
- **Medium credit quality:** Customers included in this category are prone to late payments, but seldomly default on the entire balance owing.
- **Low credit quality:** Customers included in this balance includes customers that frequently default on their outstanding balances and breach contract.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS continued

Fair value of receivables from exchange transactions

The carrying value of trade and other receivables approximates their fair value. The approach used to determine the fair value is to individually assess receivables based on material amounts and to separate students with bursaries from those who are self-funded.

The ageing of amounts past due but not impaired is as follows:

	2022 R	2021 Restated* R
Category		
Current (0-30 days)	33 222 169	51 918 148
31-60 days	–	300
91-120 days	21 749	18 172
>120 days	23 882 864	35 359 473
	57 126 782	87 296 093
Receivables impaired		
As of 31 December 2022, receivables of R61 058 948 (2021: R 56 220 858) were impaired and provided for.		
The ageing of these receivables is as follows:		
Category		
>120 days	61 431 865	56 220 858
Other non-financial asset receivables included in receivables from exchange transactions above are as follows:		
Prepayments	–	(278 453)
Staff advances	(29 000)	(5 000)
	(29 000)	(283 453)
Financial asset receivables included in consumer debtors above	59 242 894	88 719 623
Total consumer debtors	59 271 894	89 003 076

The creation and release of provision for impaired receivables have been included in operating expenses in surplus or deficit (note 26). Amounts charged to the allowance account are generally written off when there is no expectation of recovering additional cash.

The college does not hold any collateral security.

* See Note 43

7. CASH AND CASH EQUIVALENTS

	2022 R	2021 Restated* R
Cash and cash equivalents consist of:		
Cash on hand	8 297	(93)
Bank balances	368 460 079	254 609 696
Short-term deposits	481 046 090	460 963 478
	849 514 466	715 573 081
Credit quality of cash at bank and short-term deposits, excluding cash on hand		
The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates:		
Credit rating		
ABSA - Prime-1.za (Moody's)	427 232 172	656 595 853
Investec - za.A-1+ (Moody's)	62 087 552	58 977 320
Standard Bank - Ba3 (Moody's)	360 186 446	-
	849 506 170	715 573 173

* See Note 43

Cash and cash equivalents pledged as collateral

No cash and cash equivalents were pledged as collateral

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

7. CASH AND CASH EQUIVALENTS continued

The college had the following bank accounts

Account number / description	Bank statement balances		Cash book balances	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
Primary Bank Account –ABSA	2 799 998	684 215	2 799 998	684 215
Primary Bank Account –Standard Bank	2 162 470	–	2 162 470	–
Dobsonville Campus Bank Account –ABSA	8 267	–	8 267	–
Dobsonville Campus Standard Bank	13 630	–	13 630	–
George Tabor Standard Bank	73 267	–	73 267	–
Molapo Standard Bank	9 157	–	9 157	–
Roodepoort Campus Bank Account–Standard Bank	37 240	–	37 240	–
Roodepoort West Campus Bank Account –ABSA	–	12 060	–	12 060
Roodepoort West Campus Bank Account –Standard Bank	34 339	–	34 339	–
Technisa Campus Bank Account –ABSA	6 105	3 000	6 105	3 000
Technisa Campus Bank Account –Standard Bank	9 606	–	9 606	–
ABSA–Main Call	5 459 264	189 720 347	5 459 264	189 720 347
Standard Bank–Main Call	111 741 376	–	111 741 376	–
Learnership Bank Account – ABSA	–	990 552	–	990 552
Learnership Bank Account – Standard Bank	9 983 369	–	9 983 369	–
National Skills Fund Bank Account –ABSA	–	48 035	–	48 035
National Skills Fund Bank Account –Standard Bank	508 552	–	508 552	–
Special projects –ABSA ^[1]	–	63 151 487	–	63 151 487
Special projects –Standard Bank	33 116 300	–	33 116 300	–
Debit Order Account –Standard Bank	2 182 984	–	2 182 984	–
Student Sponsor Account –Standard Bank	605	–	605	–

Account number / description	Bank statement balances		Cash book balances	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
Procurement Account –Standard Bank	313 551	–	313 551	–
ABSA Investments	418 958 538	401 986 157	418 958 538	401 986 157
Standard Bank Fixed Deposit Account	200 000 000	–	200 000 000	–
Investec 1	33 616 761	31 878 821	33 616 761	31 878 821
Investec 2	28 470 791	27 098 499	28 470 791	27 098 499
Total	849 506 170	715 573 173	849 506 170	715 573 173

⁽¹⁾ College is contractually restricted from using National Skills and special projects funds for purposes other than those stipulated in the respective contracts with the funders.

⁽²⁾ The College opened new bank accounts with Standard bank during the year. It also closed some of the ABSA accounts as it embarked on migration of its banking services to Standard bank.

8. LIVING RESOURCES

	2022			2021		
	Cost/Valuation	Accumulated depreciation and accumulated impairment		Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Living Resources	710 301	–	710 301	466 150	–	466 150
Reconciliation of living resources – 2022						
	Opening balance	Additions	Disposals	Deaths	Gains or losses arising from changes in fair value	Total
Living resources	466 150	82 000	(32 100)	(25 100)	219 351	710 301
Reconciliation of living resources – 2021						
Living resources	478 700	147 700	(165 800)	(33 700)	39 250	466 150

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

8. LIVING RESOURCES continued

	2022 R	2021 Restated* R
Non-financial information		
Quantities of each biological asset		
Sheep	60	27
Cattle	25	28
Goats	29	20
Ostriches	12	12
Zebra	2	2
Pigs	44	28
Fellow deer	1	1
Sable antelope	3	3
Blesbokke	2	3
Impala	1	-
	179	124

* See Note 43

Pledged as security

There are no living resources that have been pledged as security.

Methods and assumptions used in determining fair value

The college determines fair values of living resources based on the current open market values considering the age of the livestock and their condition in comparisons with expected weight and price of livestock at that age. The college appointed an independent professional (M Senda of Mabelengwe Agriculture) to determine the fair values at year end. M Senda and Mabalengwe are independent of the college. The valuation was done on 31 December 2022.

There are certain living resources whose fair values could not be determined, and these are carried at their cost.

9. PROPERTY, PLANT AND EQUIPMENT

	2022			2021			
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	
Buildings	655 678 268	(353 227 077)	302 451 191	612 547 089	(340 993 768)	271 553 321	
Computer equipment	69 504 417	(23 036 896)	46 467 521	58 374 454	(18 611 102)	39 763 352	
Furniture and fittings	27 966 274	(14 264 642)	13 701 632	25 681 477	(12 170 603)	13 510 874	
Land	23 006 239	–	23 006 239	23 006 239	–	23 006 239	
Machinery and equipment	61 990 599	(19 169 334)	42 821 265	34 865 144	(15 218 284)	19 646 860	
Motor vehicles	13 258 635	(2 560 363)	10 698 272	8 519 250	(2 227 265)	6 291 985	
Leased Assets	5 198 669	(795 095)	4 403 574	–	–	–	
Total	856 603 101	(413 053 407)	443 549 694	762 993 653	(389 221 022)	373 772 631	
Reconciliation of property, plant and equipment – 2022	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Buildings	271 553 321	63 101 459	–	(19 970 280)	(12 233 309)	–	302 451 191
Computer equipment	39 763 352	14 737 593	(1 606 124)	–	(6 374 093)	(53 207)	46 467 521
Furniture and fittings	13 510 874	2 459 225	(62 506)	–	(2 205 961)	–	13 701 632
Land	23 006 239	–	–	–	–	–	23 006 239
Machinery and equipment	19 646 860	7 576 183	(88 204)	19 970 280	(4 283 854)	–	42 821 265
Motor vehicles	6 291 985	5 285 182	(263 361)	–	(615 534)	–	10 698 272
Leased Assets	–	5 198 669	–	–	(795 095)	–	4 403 574
	373 772 631	98 358 311	(2 020 195)	–	(26 507 846)	(53 207)	443 549 694

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

9. PROPERTY, PLANT AND EQUIPMENT continued

Reconciliation of property, plant and equipment - 2021	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Buildings	261 899 075	22 471 889	–	(223 884)	(12 593 759)	–	271 553 321
Computer equipment	42 415 477	9 019 734	(5 291 812)	–	(6 196 385)	(183 662)	39 763 352
Furniture and fittings	15 617 330	1 363 341	(1 315 642)	182 958	(2 331 211)	(5 902)	13 510 874
Land	23 006 239	–	–	–	–	–	23 006 239
Machinery and equipment	19 181 315	4 810 725	(940 981)	40 926	(3 445 759)	634	19 646 860
Motor vehicles	6 560 016	519 611	(363 924)	–	(395 793)	(27 925)	6 291 985
	368 679 452	38 185 300	(7 912 359)	–	(24 962 907)	(216 855)	373 772 631

Pledged as security

The college did not pledge any property, plant and equipment as security.

Revaluations

The effective date of the revaluations was 31 December 2020. Revaluations were performed by independent valuer, Bennie Marais, a professional valuer, of Inani Valuers. Inani Valuers are not connected to the college.

Land and buildings are re-valued independently at least once every three (3) years. These assumptions were based on current market conditions.

- **Effective Age:** Effective age is the age indicated by the condition and utility of a building and was based on a valuer's judgement and interpretation of market perceptions. Actual age is the number of years that have elapsed since building construction was completed. Actual age is the initial element analysed in the estimation of effective age.
- **Remaining Economic Life:** This is the estimated period over which existing improvements/buildings are expected to continue to contribute to property value. The remaining economic life extends from the date of the opinion of value to the end of the improvement's economic life.
- **Depreciation Percentages:** The improvements were assumed to be depreciated by an amount regarded as applicable to that improvement, based on current condition and expected remaining lifespan. Where buildings/improvements are well maintained, the buildings will basically be regarded to have a 50 year remaining lifespan.

These assumptions were based on current market conditions.

	2022 R	2021 Restated* R
Other information		
Had land and buildings been carried at their historical cost, the carrying amounts would have been.		
Category		
Land	22 163 980	22 163 980
Buildings	203 556 802	211 535 287
	225 720 782	233 699 267

* See Note 43

	Included within buildings
Reconciliation of Work-in-Progress 2022	
Opening balance	16 161 415
Additions/capital expenditure	59 916 328
Transferred to completed items	(47 542 960)
	28 534 783
Reconciliation of Work-in-Progress 2021	
Opening balance	11 432 707
Additions/capital expenditure	18 351 353
Transferred to completed items	(13 622 645)
	16 161 415

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

9. PROPERTY, PLANT AND EQUIPMENT continued

	2022 R	2021 Restated* R
Expenditure incurred to repair and maintain property, plant and equipment		
Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance		
Buildings	16 826 570	13 670 138
Machinery and equipment	367 082	297 145
Motor vehicles	421 977	279 410
Furniture and fittings	39 330	564 900
Computer equipment	157 856	92 410
	17 812 815	14 904 003
Deemed cost		
Aggregate of items valued using deemed cost	70 897 836	70 897 836
Deemed cost was determined using fair value and depreciated replacement cost.		
Changes in estimates		
The College reassesses the useful lives and residual values of items of property, plant and equipment at the end of each reporting period, in line with the accounting policy and GRAP 17 – Property, plant and equipment. These assessments are based on historic analysis, benchmarking, and the latest available and reliable information.		
The depreciation methods and the average useful lives and residual values of property, plant and equipment have been assessed and based on this analysis, the useful lives and residual values have not been revised.		

* See Note 43

10. INTANGIBLE ASSETS

	2022			2021		
	Cost/ Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	3 475 623	(2 994 786)	480 837	3 475 623	(2 731 336)	744 287

	Opening balance	Amortisation	Total
Reconciliation of intangible assets – 2022			
Computer software	744 287	(263 450)	480 837
Reconciliation of intangible assets – 2021			
Computer software	1 007 737	(263 450)	744 287

Changes in estimates

The College reassesses the useful lives and residual values of items of intangible assets at the end of each reporting period, in line with the accounting policy and GRAP 31 - Intangible Assets. These assessments are based on historic analysis, benchmarking, and the latest available and reliable information. The amortisation methods and average useful lives and residual values of intangible asset have been assessed and based on this analysis, there was no change in the estimate of useful lives in the financial year ended 31 December 2022.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

11. PAYABLES FROM EXCHANGE TRANSACTIONS

	2022 R	2021 Restated* R
Trade payables	12 561 797	6 627 151
Other payables	85 396	85 396
Payroll Creditors	1 415 204	217 184
Accrued leave pay	342 852	263 221
Retentions	5 327 318	2 937 104
Accruals	1 327 190	–
Debtors with credit balances	19 538 990	35 353 557
Housing allowance deposits	591 747	–
	41 190 494	45 483 613

The college did not default on any payment of its Creditors. No terms for payment have been re-negotiated by the college.

Fair value of trade and other payables

Trade payables	12 561 797	6 627 151
Other payables	28 628 697	38 856 462
	41 190 494	45 483 613

Trade and other payables reflect their approximate fair values.

Financial liabilities included in payables from exchange transactions

Payables from exchange transactions	41 190 486	45 483 617
Less payroll creditors	(1 415 204)	(217 184)
Less accrued leave pay	(342 852)	(263 221)
Housing allowance deposits	(591 747)	–
Financial liabilities	38 840 683	45 003 212

* See Note 43

12. FINANCE LEASE OBLIGATION

	2022 R	2021 Restated* R
Minimum lease payments due		
– within one year	2 103 400	–
– in second to fifth year inclusive	3 413 667	–
	5 517 067	–
less: future finance charges	(850 376)	–
Present value of minimum lease payments	4 666 691	–
Present value of minimum lease payments due		
– within one year	1 601 569	–
– in second to fifth year inclusive	3 065 122	–
	4 666 691	–
Non-current liabilities	3 065 122	–
Current liabilities	1 601 569	–
	4 666 691	–

It is College policy to lease certain office equipment under finance leases.

The average lease term was 2-3 years and the average effective borrowing rate was 8.79% (2021: 7%).

Interest rates were at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

The College's obligations under finance leases are secured by the lessor's charge over the leased assets. Refer note 9 on property, plant and equipment.

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

13. REVALUATION RESERVE

	2022 R	2021 Restated* R
Opening balance	47 110 868	47 110 868

The Revaluation Reserve arises on the revaluation of land and buildings. Where revalued land and or buildings are sold, the portion of the revaluation reserve that relates to that asset and is effectively realised, is transferred directly to accumulated surplus.

14. TUITION AND RELATED FEES

Class fees	102 978 452	98 396 660
Examination fees	1 287 000	985 650
Registration fees	–	49 431
	104 265 452	99 431 741
Breakdown of class fees		
Class Fee: NCV	71 137 260	70 572 393
Class Fee: Report 191	28 004 290	26 279 956
Class Fee: Distance Ed.	3 531 652	1 544 311
Class Fee: Learnerships	305 250	–
	102 978 452	98 396 660

The increase in class fees is mainly informed by an increase in student enrolments.

15. ROYALTY INCOME

Royalty received	775 061	613 095
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Royalties represent income received by the college on the sales of books written by college lecturers.

* See Note 43

	2022 R	2021 Restated* R
16. RENTAL OF FACILITIES AND EQUIPMENT		
Premises		
Hire of Venue	77 237	20 463
Sport Field Rentals	155 336	153 068
Hire of Classrooms	3 000	8 000
	235 573	181 531
17. OTHER INCOME		
Insurance claim income	2 751 692	2 009 212
Prescribed credit balances written off ^[2]	37 922 520	33 078 260
Photocopies	9 027	5 057
Projects Income ^[1]	51 692 133	40 815 850
Student cards	200	400
Student residence	4 316 400	3 273 600
Sundry Income	570 525	857 223
	97 262 497	80 039 602
18. INTEREST RECEIVED		
Investments	20 082 612	13 587 972
Bank accounts	13 253 259	8 021 456
	33 335 871	21 609 428

^[1] Projects income increased due to increases in the number of projects agreements and funding amounts agreed between the College and relevant SETAs.

^[2] This relates to student credit balances that had been long outstanding and have now been prescribed and written off to other income in the current year.

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

	2022 R	2021 Restated* R
19. GOVERNMENT GRANTS & SUBSIDIES		
Operating grants		
National: DHET - Programme Funding [1]	295 261 077	328 782 481
National: DHET - PERSAL Funding [1]	219 456 255	195 579 115
National: DHET - Infrastructure grant [2]	20 814 523	–
National: DHET - Skills Levy Grant [3]	1 858 566	–
	537 390 421	524 361 596
Conditional and Unconditional		
Included in above are the following grants and subsidies received:		
Unconditional grants received	537 390 421	524 361 596

[1] National: DHET - PERSAL Funding / DHET - Programme Funding

The Department of Higher Education and Training (DHET) funds many of the activities of the college through means of a grant allocation. Programme Funding is the portion of the funding which is paid to the college in cash.

The Department of Higher Education and Training (DHET) funds many of the activities of the College through means of a grant allocation. PERSAL Funding is for the portion of funding that is paid via the National Treasury's PERSAL payroll.

[2] National: DHET - Infrastructure grant

The Department of Higher Education and Training (DHET) funds the repairs and maintenance on infrastructure through the DHET infrastructure grant.

[3] National: DHET - Skills Levy Grant

The College received this grant from the National Department of Higher Education and Training (DHET) to fund training and skills development of College employees.

* See Note 43

	2022 R	2021 Restated* R
20. PUBLIC CONTRIBUTIONS AND DONATIONS		
Donations	600	519 611

Donations received are exclusively used to further the operations of the college and are unconditional. The donations were accepted on the basis that no consideration will be payable by the donee.

21. SERVICES IN KIND REVENUE

Service in kind

Free use the land belonging to other organs of state	1 570 915	1 472 733
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Notional rental expense

Notional rent on land	1 570 915	1 472 733
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The College recognised notional rental for the current and the prior year for the rental benefit which the College is deemed to have paid on the campuses that they do not have title deeds on the land. The college does not have title deeds on Molapo (Erf 1874 Molapo), George Tabor (Erf 1440, Dube) and Dobsonville (Erf 14782, Dobsonville) campuses. The land has been valued at R 34 363 770 at 31 December 2022 by an independent valuer.

The deemed right of use of the land is significant to its operations and/or service delivery objectives as the land is used for learning purposes which generates economic benefits for the college. A professional valuer calculated the notional rental benefit for these campuses for both current and prior year.

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

22. EMPLOYEE RELATED COSTS

	2022 R	2021 Restated* R
Basic	26 856 695	39 330 747
DHET Management fee cost - Salaries and wages	219 456 255	195 579 115
Bonus	1 802 192	1 796 027
SDL	253 767	397 703
Leave pay provision charge	79 631	(59 582)
Contributions for UIF, pensions and medical aids	1 501 172	2 796 804
Travel, motor car, accommodation, subsistence and other allowances	2 697 228	2 515 573
Overtime payments	50 730	77 405
Council Attendance fees	548 192	529 381
Part time claims	6 653 389	6 914 044
	259 899 251	249 877 217

In terms of the CET Act, employees employed by DHET have a dual accountability towards the council and DHET. The College has a formal process of approving new posts based on operational need and availability of funds before recruitment.

Remuneration of the Principal

Annual Remuneration	660 285	631 390
Airtime allowances	24 000	24 000
Bonuses	54 598	52 224
Contributions to UIF, SDL, Medical and Pension Funds	98 005	94 249
Other allowances	150 708	381 990
	987 596	1 183 853

* See Note 43

	2022 R	2021 Restated* R
Remuneration of the Deputy Principal: Corporate Affairs and Planning		
Annual Remuneration	789 641	777 379
Airtime allowances	18 000	18 000
Bonuses	65 789	63 844
Contributions to UIF, SDL, Medical and Pension Funds	118 733	117 139
Other allowances	86 189	79 136
	1 078 352	1 055 498
Remuneration of the Acting Chief Financial Officer		
Annual Remuneration	1 089 318	1 042 905
Airtime allowances	18 000	18 000
Bonuses	86 275	–
Contributions to UIF, SDL, Medical and Pension Funds	2 617	16 891
Other allowances	403 302	377 872
	1 599 512	1 455 668
Remuneration of the Acting Deputy Principal: Academic		
Annual Remuneration	645 438	649 534
Airtime allowances	18 000	18 000
Bonuses	52 603	51 826
Contributions to UIF, SDL, Medical and Pension Funds	122 883	118 078
Other allowances	300 907	269 490
	1 139 831	1 106 928

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

23. DEPRECIATION AND AMORTISATION

	2022 R	2021 Restated* R
Property, plant and equipment	26 507 846	24 962 907
Intangible assets	263 450	263 450
	26 771 296	25 226 357

24. FINANCE COSTS

Finance leases	261 156	–
Bank	493 789	3 621
Late payment of tax	1 354	10 994
	756 299	14 615

25. LEASE RENTALS ON OPERATING LEASE**Premises**

Contractual amounts	6 436 873	2 649 987
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Equipment

Contractual amounts	727 562	1 128 402
	7 164 435	3 778 389

* See Note 43

	2022 R	2021 Restated* R
26. DEBT IMPAIRMENT		
Debt impairment	35 970 584	13 524 178
27. REPAIRS AND MAINTENANCE		
Buildings	16 826 570	13 670 138
Machinery and equipment	367 082	297 145
Motor Vehicles	421 977	279 410
Furniture and fittings	39 330	564 900
Computer equipment	157 856	92 410
	17 812 815	14 904 003
28. BOOKS AND LEARNING MATERIAL		
Textbooks	19 133 270	17 810 093
Other learner materials	16 572 735	17 805 216
	35 706 005	35 615 309
29. CONTRACTED SERVICES		
Gardening Services	1 889 175	1 803 050
Cleaning Services	6 019 527	4 965 837
Security Services	8 788 572	8 613 790
Internal Audit Services	1 003 998	1 089 559
	17 701 272	16 472 236
30. LEARNERSHIP PROJECT STIPEND		
Student support -Stipends	35 112 488	36 869 627

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

31. OPERATING EXPENSES

	2022 R	2021 Restated* R
Advertising tenders	252 998	415 302
Assets expensed	-	760 518
Auditors' remuneration	3 566 741	3 435 237
Bank charges	715 220	549 442
COIDA Expenses	50 751	74 800
COVID-19 Expenses	798 063	2 913 638
Catering	6 963 876	2 184 583
Cleaning	314 694	306 229
College council expenses	-	16 102
Consumables	8 303 434	5 573 399
Credit card expenses	852	2 543
Fines and penalties	120 517	107 500
Groceries	1 394 376	1 052 840
Insurance	5 924 589	9 001 505
Invigilators' and examiners' fees	2 437 674	3 001 051
License fees	4 541 397	4 040 333
Livestock feed	3 019 356	2 041 606
Moderators' fees	52 430	79 961
Motor vehicle expenses	4 065 784	645 049
Other expenses	424 608	193 026
Other student expenses	37 500	18 000
Placement fees	97 404	124 220
Postage and courier	8 873	9 554
Program costs	15 968 425	11 299 105

* See Note 43

	2022 R	2021 Restated* R
Project implementation expenses	-	1 384 905
Rates and Taxes	17 418	16 322
Refuse and sanitation services	2 357 694	1 808 290
Rental of equipment	263 018	3 806 901
Staff welfare	70 701	140 300
Student support services	4 731 839	2 221 649
Subscriptions and membership fees	309 100	250 164
Travel - local	6 026 422	1 082 107
Uniform and Protective clothing	3 533 189	2 404 592
Water &Electricity	4 390 748	6 171 888
	80 759 691	67 132 661

32. MARKETING EXPENSES

Advertising	2 914 939	2 043 635
Branding	2 133 018	1 910 210
Brochures and prospectus	434 069	876 387
Campaigns and promotions	-	187 738
College events	2 197 140	142 341
Corporate clothing	294 952	69 591
Corporate gifts	1 409 640	13 817
E-Media (Websites)	235 500	-
Media printing publications	67 775	-
Diploma ceremony	793 000	14 890
	10 480 033	5 258 609

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

	2022 R	2021 Restated* R
33. PRINTING AND STATIONERY		
Printing and stationery	13 823 164	12 013 025
34. CONSULTING AND PROFESSIONAL FEES		
Consulting services	12 317 164	14 347 099
Legal fees	1 181 494	478 292
	13 498 658	14 825 391
35. FAIR VALUE ADJUSTMENTS		
Living resources	219 351	39 250
36. IMPAIRMENT OF ASSETS		
Impairments		
Property, plant and equipment	53 207	216 855

* See Note 43

	2022 R	2021 Restated* R
37. CASH GENERATED FROM OPERATIONS		
Surplus	204 015 478	210 943 988
Adjustments for:		
Depreciation and amortisation	26 771 296	25 226 357
Loss on disposal of assets	1 586 274	7 734 127
Fair value adjustments	(219 351)	(39 250)
Finance costs - Finance leases	261 156	–
Impairment loss	53 207	216 855
Debt Impairment	35 970 584	13 524 178
Bad debts written off	–	279 068
Inventory losses or write-downs	(1 600 250)	1 975 849
Debtors with credit balances written off	(37 922 520)	(33 078 260)
Public contributions and donations	–	(519 611)
Other non-cash items (animal deaths)	25 100	33 700
Changes in working capital:		
Inventories	924 773	(4 669 006)
Receivables from exchange transactions	(6 239 401)	(4 465 545)
Receivables from non-exchange transactions	19 615 667	(219 412)
Payables from exchange transactions	15 513 859	(44 715 917)
	258 755 872	172 227 121

* See Note 43

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

38. FINANCIAL INSTRUMENTS DISCLOSURE

	At amortised cost	Total
Categories of financial instruments		
2022		
Financial assets		
Receivables from exchange transactions	59 242 894	59 242 894
Cash and cash equivalents	849 514 466	849 514 466
	908 757 360	908 757 360
Financial liabilities		
Payables from exchange transactions	38 840 683	38 840 683
Other financial liabilities	7 144 640	7 144 640
Finance Lease Liabilities	4 666 691	4 666 691
	50 652 014	50 652 014
2021		
Financial assets		
Receivables from exchange transactions	88 719 623	88 719 623
Cash and cash equivalents	715 573 081	715 573 081
	804 292 704	804 292 704
Financial liabilities		
Payables from exchange transactions	45 003 212	45 003 212
Other financial liabilities	56 505 911	56 505 911
	101 509 123	101 509 123

	At amortised cost	Total
Financial instruments in Statement of financial performance		
2022		
Interest income (calculated using effective interest method) for financial instruments at amortised cost	33 335 871	33 335 871
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(754 945)	(754 945)
Impairment loss	(36 015 623)	(36 015 623)
	(3 434 697)	(3 434 697)
2021		
Interest income (calculated using effective interest method) for financial instruments at amortised cost	21 609 428	21 609 428
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(3 621)	(3 621)
Impairment loss	(11 570 811)	(11 570 811)
	10 034 996	10 034 996

Prior-period errors

In the previous year, the College incorrectly included non-financial instruments in this disclosure and also omitted impairment recognised on financial assets from the same disclosure contrary to requirements of GRAP 104 Financial Instruments. These errors have now been corrected retrospectively in line with the requirements of GRAP 3 - Changes in Accounting Policies, Accounting Estimates and Errors.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

39. COMMITMENTS

	At amortised cost	Total
Authorised capital expenditure		
Already contracted for but not provided for		
• Property, plant and equipment	46 945 338	59 647 748
Total capital commitments		
Already contracted for but not provided for	46 945 338	59 647 748
Authorised operational expenditure		
Already contracted for but not provided for		
• Operating expenditure	33 717 346	32 116 781
Total operational commitments		
Already contracted for but not provided for	33 717 346	32 116 781
Total commitments		
Authorised capital expenditure	46 945 338	59 647 748
Authorised operational expenditure	33 717 346	32 116 781
	80 662 684	91 764 529

This committed expenditure relates to capital and operational expenditure and will be financed by retained surpluses, existing cash resources, future tuition fees and government funding.

	At amortised cost	Total
40. CONTINGENCIES		
Contingent liabilities		
NEHAWU obo Mahlasela ^[1]	1 584 000	200 000
Edith K Moeketsi ^[2]	–	192 159
Mahlate Trading ^[3]	223 901	223 901
Khayaletu Stephen Makhapela ^[4]	1 656 000	1 104 000
Zamokuhle Magasesela & Mxolisi Mhlongo ^[5]	30 000	30 000
Subtotal	3 493 901	1 750 060
Contingent assets		
Mankebe Group ^[6]	685 448	685 448
Katlego Projects & Developments ^[7]	229 810	–
	915 258	685 448

^[1] **NEHAWU obo Mahlasela case JR1274/19** – A former employee is seeking reinstatement. At disciplinary hearing the employee was found guilty and CCMA award confirmed the DC findings. Matter pending at Labour court for Review. The college's lawyers and management consider the likelihood of the action against the college being successful as unlikely, and the case should be resolved within the next year. In the event that the college loses, the attorneys estimate the amount payable to be R1 584 000 and legal costs are estimated at R100 000.

^[2] **Edith K Moeketsi case JR1280/17** – A former employee claimed an amount of R192 159 from the college based on the parity principle. The former employee was awarded R192 000 by arbitration which calculated based on the alleged shortfall. The funds were transferred into the lawyers Trust Account as security required by the Labour Court.

^[3] **Mahlate Trading case 2350/19** – The contractor is claiming for unfinished building refurbishments amounting to R233 901. The college's lawyers and management consider the likelihood of the action against the college being successful as unlikely, and the case should be resolved within the next year. The legal costs are estimated at R50 000 and an amount of R223 901 is payable in the event that the colleges loses the case.

^[4] **Khayaletu Stephen Makhapela case JR540/19** – Review application. The college's lawyers and management consider the likelihood of the action against the college being successful as unlikely, and the case should be resolved within the next year. The legal costs are estimated at R200 000 and an amount of R1 656 000 is the attorney's estimate of amount payable in the event that the college loses the case.

^[5] **Zamokuhle Magasesela and Mxolisi Mhlongo** – Employees' investigated for improperly transferring college money into unknown account numbers. Matter pending finalisation of investigation. The amount claimed from the college is R30 000 and the legal costs are estimated at R100 000.

^[6] **Mankebe Group case 19/22071** – The college is suing the service provider R685 448 for services paid but not delivered. The college lawyers consider that the college has good prospect in recovering R685 448. Based on the partial delivery of school bags that was made by the service provider, the service provider might lodge a counter-claim of about R11 051. The legal fees payable are estimated to be R300 000.

^[7] **Katlego Projects & Developments case 311/1/2022** – Fraudulent invoice received and paid by the College, as appeared to be from the service provider. Matter reported to the police and the case is ongoing. Arrests were made and court cases in progress. The college made a claim of R229 810 and the legal costs are estimated to be R80 000.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

41. RELATED PARTIES

Relationships

College Council

Minister of Higher Education and Training
Controlling Entity
Members of the management of DHET
Under common control of DHET

Company owned by council member

Mr. Z. Dlamini (Chairperson)
Ms. N. Lamula (Deputy Chairperson)
Ms. F. Mazibuko Ms. M. Liau
Mr. S. Manthata
Mr. AG. Netshimbupfe Mr. L.A. Nengovhela Mr. MM. Magoele
Mr. M. Vatsha
Mr. V. Khumalo - Internal Mr. S. Mokoena - Internal
Mr. M. Moja (Appointed 2022) - Internal
Mr. R. Mosiane - Internal Mr. L. Tshoko - Internal
Mr.M.J. Monyamane - Principal Mr. MJ. Makola - Internal
Mr. MT. Somo - Internal
Mr. S. Masiza - Interim Council Secretary
Mr. A. Schlemmer - Deputy Principal Corporate (Ex-officio)
Dr. BE. Nzimande
Department of Higher Education and Training (DHET)
No transactions were entered in to with such individuals.
Other TVET Colleges
All Sector Education and Training Authorities (SETAs)
National Skills Fund (NSF)
National Student Financial Aid Scheme (NSFAS) Community Colleges
Centre of Specialisation (CoS)
South African Qualifications Authority (SAQA) Council On Higher Education (CHE)
Quality Council for Trades and Occupations (QCTO) Gauteng City Region Academy (GCRA)
Boz Signage and Branding (Pty) Ltd

Members of key management

Mr. J. Monyamane (Principal)

Ms. Z. Qwesha (Acting Chief Financial Officer)

Mr. M.J. Makola (Acting Deputy Principal: Academic Affairs and Operations)

Mr. A. Schlemmer (Deputy Principal: Corporate Affairs and Planning)

Close family members of key management

No transactions were entered in to with such individuals.

Related party balances

Balances are unsecured and based on the normal trade policy of the College

	At amortised cost	Total
Amounts included in receivables (Payables) regarding related parties:		
National Department of Higher Education and Training		
DHET: Program funding (Refer Note 5)	98 865 800	118 481 467
Student assistance schemes		
NSFAS bursaries (Refer Note 4)	4 142 369	(27 103 364)
GCRA bursaries (Refer Note 6)	3 605 975	3 605 975
	7 748 344	(23 497 389)
SETA's		
FoodBev SETA (Refer Note 11)	(85 396)	(85 396)

Balances are unsecured and based on the normal trade policy. An impairment was recognised on the GCRA receivable amounting to R3 605 975 (2021: R Nil). No other related party receivable was impaired.

The following is a short description of the nature of each class of outstanding balance:

National Department of Higher Education and Training

The College receives funding from this department for projects as well as payment of senior management remuneration. The projects consist of a combination of upfront funding as well as the College incurring expenditure and claiming from the funder.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

	At amortised cost	Total
41. RELATED PARTIES continued		
Student assistance schemes		
The College receives student funding from these entities relating to student fees, student allowances as well as other expenditure incurred as per the agreements entered.		
SETA's		
The College receives funding from these entities in relation to training programmes provided or administered by the College. Some entities pay the funding upfront while funding from other entities is received as goals/milestones are reached.		
Related party transactions		
DHET Management fee cost		
Programme funding: Grants paid via PERSAL (Refer Note 22)	219 456 255	195 579 115
Grants and funds received		
DHET - PERSAL Funding - Service in kind (Refer Note 19)	219 456 255	195 579 115
DHET - Infrastructure grant (Refer Note 19)	20 814 523	–
DHET - Operational grant (Refer Note 19)	295 261 077	328 782 481
DHET - Skills Development Funding (Refer Note 19)	1 858 566	–
LGSETA ⁽¹⁾	6 305 325	1 656 975
INSETA ⁽¹⁾	1 113 090	1 989 792
FoodBev SETA ⁽¹⁾	14 027 425	13 217 800
CATHSSETA ⁽¹⁾	1 046 300	16 157
PSETA ⁽¹⁾	1 964 665	213 188
National Skills Fund ⁽¹⁾	459 025	4 239 273
CHIETA ⁽¹⁾	2 730 550	2 268 800
TETA ⁽¹⁾	867 400	982 600

	At amortised cost	Total
MICT SETA ⁽¹⁾	9 268 960	2 205 000
FP & MSETA ⁽¹⁾	1 188 000	1 731 560
HW SETA ⁽¹⁾	18 750	7 161 000
MQA SETA ⁽¹⁾	2 491 500	990 000
W & R SETA ⁽¹⁾	815 828	153 000
SASSETA ⁽¹⁾	120 800	104 000
EWSETA (Bursary) ⁽¹⁾	115 840	19 160
AgriSETA ⁽¹⁾	1 389 922	–
ETDP SETA ⁽¹⁾	1 789 868	51 609
EWSETA ⁽¹⁾	1 424 000	–
INSETA Bursary ⁽¹⁾	166 747	–
Service SETA ⁽¹⁾	433 590	–
National Student Financial Aid Scheme (Receipts for the year)	72 235 503	86 067 032
	657 363 509	647 428 542

⁽¹⁾ These are reported in projects revenue under other income on note 17

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

41. RELATED PARTIES continued**College Council's emoluments****Council**

Name	Council fees	Total
2022		
Mr.Z.Dlamini (Chairperson)	71 297	71 297
Ms.F.Mazibuko	87 417	87 417
Ms.N.Lamula	103 609	103 609
Ms.M.Liau	55 781	55 781
Mr.AG.Netshimbupfe	65 389	65 389
Mr.MM.Magoele	69 445	69 445
Mr.S.Manthata	33 379	33 379
Mr.LA.Nengovhela	44 315	44 315
Mr.M Vatsha	28 451	28 451
	559 083	559 083
2021		
Mr.Z.Dlamini (Chairperson)	38 253	38 253
Ms.F.Mazibuko	87 926	87 926
Ms.N.Lamula	82 426	82 426
Ms.M.Liau	65 472	65 472
Mr.AG.Netshimbupfe	51 482	51 482
Ms.LT.Khorommbi	104 359	104 359
Mr.MM.Magoele	66 511	66 511
Mr.S.Manthata	8 640	8 640
Mr.LA.Nengovhela	24 313	24 313
	529 382	529 382

Key management personnel

Key management personnel's detailed emoluments have been disclosed on note 22 - Employee related and DHET management fee costs.

42. RISK MANAGEMENT

The college's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

The college's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the college's financial performance. The college provide written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, and investment of excess liquidity.

Liquidity risk

The college's risk to liquidity is a result of the funds available to cover future commitments. The college manages liquidity risk through an ongoing review of future commitments and credit facilities. Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the college's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
At 31 December 2022				
Finance Lease Liabilities	1 601 569	3 065 122	–	–
Payables from exchange transactions	38 840 683	–	–	–
At 31 December 2021				
Payables from exchange transactions	45 003 212	–	–	–
Other financial liabilities	56 505 911	–	–	–

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

42. RISK MANAGEMENT continued

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The College only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Receivables from exchange transactions comprise a widespread customer base, comprising mainly of students of the College. Students who apply for grant funding are, generally, a lower risk. Other students are not evaluated in terms of credit risk.

Receivables from non-exchange transactions relates to funding arrangements with DHET while other financial assets related to student funding arrangements with NSFAS all of which are low risk financial assets.

Financial assets exposed to credit risk at year end were as follows:

	2022 R	2021 Restated* R
Financial instrument		
Receivables from exchange transactions	59 242 894	88 719 623
Cash and cash equivalents	849 514 466	715 573 081
	908 757 360	804 292 704

* See Note 43

Market risk

Interest rate risk

Interest rate risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in the amount as a result of market interest rate changes. As the college has no significant interest-bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

As the college has no significant interest-bearing financial liabilities, the college's income and operating cash flows are substantially independent of changes in market interest rates except for the effect of interest received on cash placed on call accounts.

Cash flow interest rate risk**Financial instruments**

	Current interest rate	Due in less than a year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Bank balances	4.30 %	368 460 079	–	–	–	–
Short-term deposit	4.26%	481 046 090	–	–	–	–

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

The College does not have any financial instruments that are affected by the price risk.

Prior-period error

In the previous year, the College incorrectly included non-financial instruments in this disclosure contrary to requirements of GRAP 104 Financial Instruments. This error has now been corrected retrospectively in line with the requirements of GRAP 3 - Changes in Accounting Policies, Accounting Estimates and Errors.

43. PRIOR-YEAR ADJUSTMENTS

The College's annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP). The basis is consistent with the prior year except for restatements reflected below.

2021 Royalties

During the finalisation of financial statements for the current year, the College identified and corrected retrospectively an error where royalties received for 2021 financial year was understated by R69 783. The Correction has been made in the current financial year, where the item has been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

43. PRIOR-YEAR ADJUSTMENTS continued

Error details

	Receivables from exchange transactions	Royalty income	Accumulated Surplus
2021 Royalties understated	69 783	(69 783)	–

43. PRIOR-YEAR ADJUSTMENTS (CONTINUED) LAND NOT OWNED BY THE COLLEGE

The College had previously included three (3) parcels of land namely the Molapo, George Tabor and Dobsonville campuses in its fixed assets register even though it does not legally own these properties. This error resulted in overstatement of property, plant and equipment as well as related revaluation surplus emanating from revaluations that were done on these land parcels. The College has identified these as material prior period errors and has now removed them from the general ledger and its fixed assets register. These have been corrected in the current financial year, where these items have been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors.

Error details

	Property, plant and equipment	Revaluation reserve	Accumulated Surplus
Land not owned by the College incorrectly recorded in the general ledger	(31 091 030)	–	31 091 030
Revaluation reserve incorrectly recognised on land not owned by the College	(1 636 370)	1 636 370	–
	(32 727 400)	1 636 370	31 091 030

Receivables from exchange transactions

The college identified and corrected errors affecting prior periods. The first related to an overstatement of staff advances by R33 000. Staff debt for one of the employees was understated by R5 000. There were also errors affecting the GCRA control account namely inclusion of students on the list who were not funded by GRCA amounting to R1 718 565, omitting GRCA funded students amounting to R89 895 and overstatement of GCRA student claims amounting to R155 779. Corrections have been made in the current financial year, where these items have been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors. The accounts payable and the related expenditure were updated accordingly.

Error details

	Accumulated Surplus	Receivables from exchange transactions
Amounts for GCRA funded students overstated in the general ledger	155 779	(155 779)
GRCA funded students omitted from the general ledger	(89 895)	89 895
Students not funded by the GCRA incorrectly included in the general ledger	1 718 565	(1 718 565)
Staff debtors overstated	33 000	(33 000)
Staff debtor understated	(5 000)	5 000
	1 812 449	(1 812 449)

Accounts payable, general expenditure and accruals

The College identified errors involving duplication of a supplier invoice amounting to R51 240 and omission of expenditure invoices totaling R1 295 625 from the records of the 2021 financial year. The College also identified an overstatement of accounts payable as well as related learner materials amounting to R2 446 892. This was due to recognition of textbooks using invoice date instead of the date of receipt which is the date on which the College took ownership of the books. Corrections have been made in the current financial year, where these items have been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors. The accounts payable and the related expenditure were updated accordingly.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

43. PRIOR-YEAR ADJUSTMENTS continued

Error details

	Payables from exchange transactions	Telephone and internet	Books and learning material	Accumulated Surplus
Telephone and internet invoices understated in 2021	(1 295 625)	1 295 625	–	–
Learnership expenses overstated in 2021	51 240	–	(51 240)	–
Student textbooks incorrectly recognised using invoice date	2 446 892	–	(2 446 892)	–
	1 202 507	1 295 625	(2 498 132)	–

Services in kind

Following derecognition of land parcels that the College does not own, it has now assessed and concluded that the use of such land for no payment constitutes services in kind which is significant to the operations of the College. This, therefore, requires recognition. The corresponding “notional rent” and services in kind revenue has been recorded for the prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors.

Error details

	Operating expenses	Services in kind revenue	Accumulated Surplus
Services in kind not recognised	1 472 733	(1 472 733)	–

Misstatement of capital work in progress

The college identified several errors relating to understatement of capital work in progress for the previous year. In the previous years, some items of work in progress were recorded as expenses. The College also carried two (2) completed projects in work in progress amounting to R347 489 instead of capitalising them. This resulted in understatement of buildings, overstatement of work in progress as well as understatement of related depreciation. These have been corrected in the current financial year, where these items have been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors.

The impact of the corrections on the surplus and opening accumulated surplus for the previous year is tabulated below:

Error details

	Property, plant and equipment	Operating expenses	Consulting and professional fees	Payables from exchange transactions	Depreciation exchange and amortisation
Capital work in progress invoices expensed	6 440 891	(5 729 188)	(18 746)	(692 957)	–
2021 completed projects not capitalised and related depreciation on not raised ⁽¹⁾	(13 064)	–	–	–	13 064
	6 427 827	(5 729 188)	(18 746)	(692 957)	13 064

⁽¹⁾The effect of the two completed projects of R347 489 does not show on the table above since the debit and credit entries are all affecting property, plant and equipment as buildings and capital work in progress are all in the same financial statement area.

Corrections relating to disclosures

In the current year, the College identified and corrected prior period errors relating to disclosures on risk management (Note 42), Financial instruments disclosures (Note 38). These were due to inclusion of non-financial instruments in the disclosures relating to GRAP 104 financial instruments. There was also an exclusion of impairment recognised on financial assets from the financial instruments disclosure note of the prior year.

The College also added two (2) accounting policies namely Prior period errors (Note 1.26) and Budget information (Note 1.22) which were incorrectly omitted from previous years' financial statements. This does not mean the College adopted these for the first time in current year but rather disclosed them for the first time this year even though it has always implemented them.

Other financial liabilities

The College identified and corrected errors relating to incorrect classification of NSFAS funded students with credit balances amounting to R29 402 548 which were incorrectly classified under payable from exchange transactions instead of Other financial liabilities. Corrections have been made in the current financial year, where these items have been corrected and prior period amounts adjusted retrospectively in accordance with GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

43. PRIOR-YEAR ADJUSTMENTS continued

Error details

	Payables from exchange transactions	Other financial liabilities	Accumulated surplus
NSFAS students with credit balance incorrectly classified as payables from exchange transactions	29 402 548	(29 402 548)	–

Reclassifications

During the current financial year, College Council decided to change certain general ledger account classifications in the annual financial statements to achieve a more accurate presentation in the College's annual financial statements. As a result of these reclassifications, the prior years were restated retrospectively in terms of GRAP 3 – Changes in Accounting Policies, Accounting Estimates and Errors. The annual financial statement line items affected by these reclassifications were operating expenses and other income. These reclassifications did not have an effect on the surplus previously reported in the prior year.

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position 2021

	Note	As previously reported	Correction or error	Restated
Inventories	3	30 008 053	–	30 008 053
Receivables from exchange transactions	6	90 745 742	(1 742 666)	89 003 076
Receivables from non-exchange transactions	5	118 481 467	–	118 481 467
Cash and cash equivalents	7	715 573 081	–	715 573 081
Living resources	8	466 150	–	466 150
Property, plant and equipment	9	400 072 204	(26 299 573)	373 772 631
Intangible assets	10	744 287	–	744 287
Other financial liabilities	4	(27 103 364)	(29 402 548)	(56 505 912)
Payables from exchange transactions	11	(75 395 710)	29 912 098	(45 483 612)
Revaluation reserve	13	(48 747 238)	1 636 370	(47 110 868)
Accumulated surplus		(1 204 844 672)	25 896 319	(1 178 948 353)
		–	–	–

Statement of financial performance 2022

		As previously reported	Correction of error	Reclassification	Restated
	Note				
Tuition and related fees	14	99 431 741	–	–	99 431 741
Royalty income	15	543 312	69 783	–	613 095
Rental of facilities and equipment	16	181 531	–	–	181 531
Recoveries		39 620	–	–	39 620
Other income	17	80 021 602	–	18 000	80 039 602
Interest received	18	21 609 428	–	–	21 609 428
Government grants and subsidies	19	524 361 596	–	–	524 361 596
Public contributions and donations	20	519 611	–	–	519 611
Services in kind revenue	21	–	1 472 733	–	1 472 733
Employee related and DHET management fee costs	22	(249 877 217)	–	–	(249 877 217)
Depreciation and amortisation	23	(25 213 293)	(13 064)	–	(25 226 357)
Finance costs	24	(14 615)	–	–	(14 615)
Lease rentals on operating lease	25	(3 778 389)	–	–	(3 778 389)
Debt impairment	26	(13 524 178)	–	–	(13 524 178)
Bad Debts written off		(279 068)	–	–	(279 068)
Repairs and maintenance	27	(20 633 192)	5 729 188	–	(14 904 004)
Books and learning material	28	(38 113 441)	2 498 132	–	(35 615 309)
Contracted services	29	(16 472 236)	–	–	(16 472 236)
Learnership project stipend	30	(36 869 627)	–	–	(36 869 627)
Notional rental expense	21	–	(1 472 733)	–	(1 472 733)
Operating Expenses	31	(67 114 661)	–	(18 000)	(67 132 661)
Marketing expenses	32	(5 258 608)	–	–	(5 258 608)
Printing and stationery	33	(12 013 025)	–	–	(12 013 025)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

	Note	As previously reported	Correction of error	Reclassification	Restated
43. PRIOR-YEAR ADJUSTMENTS continued					
Statement of financial performance 2021					
Consulting and professional fees	34	(14 844 137)	18 746	–	(14 825 391)
Telephone and internet		(5 791 963)	(1 295 625)	–	(7 087 588)
Training and staff development		(3 086 381)	–	–	(3 086 381)
Loss on disposal of assets		(7 734 127)	–	–	(7 734 127)
Fair value adjustments	35	39 250	–	–	39 250
Impairment of assets	36	(216 855)	–	–	(216 855)
Inventories losses/write-downs		(1 975 849)	–	–	(1 975 849)
Surplus for the year		203 936 829	7 007 160	–	210 943 989
Cash flow statement					
2021					
	Note	As previously reported	Correction of error		Restated
Cash flows from operating activities		165 786 230	6 440 891		172 227 121
Net cash flows from investing activities		(31 028 466)	(6 440 891)		(37 469 357)
Net cash flows from financing activities		30 270 963	–		30 270 963
		165 028 727	–		165 028 727

44. COMPARATIVE FIGURES

Certain comparative figures have been reclassified. Refer to note 31 - Operating expenses, 17 - Other income and 43 - Prior- year adjustments for details.

45. IRREGULAR EXPENDITURE

	2022 R	2021 Restated* R
Opening balance	–	–
Add: Irregular Expenditure - current	1 854 469	–
Add: Irregular Expenditure - prior period	330 801	–
Closing balance	2 185 270	–
Incidents/cases identified/reported in the current year include those listed below:		
Non-compliance with supply chain policies ^[1]	1 578 589	–
Three quotations not obtained ^[2]	10 880	–
Cheapest bidder not appointed ^[2]	265 000	–
	1 854 469	–

* See Note 43

Disciplinary steps taken/criminal proceedings

^[1] On all the above cases the College undertook various disciplinary steps on the affected staff and some were issued with final written warnings while others were dismissed.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS continued

as at 31 December 2022

^[2] The College will investigate these cases to identify the root causes and then take appropriate action.

46. FRUITLESS AND WASTEFUL EXPENDITURE

	2022 R	2021 Restated* R
Opening balance as previously reported	843 660	685 448
Add: Expenditure identified - SARS penalties and interest	121 871	116 212
Add: Expenditure identified - Private use of College credit card	–	42 000
Closing balance	965 531	843 660

* See Note 43

47. GOING CONCERN

We draw attention to the fact that at 31 December 2022, the College had an accumulated surplus of R 1 382 963 829 and that the College's total assets exceed its liabilities by R 1 430 074 697.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Chapter 9 of the CET Act sets out transactional and other arrangements for what used to be known as FET's (Further Education and Training Institutions) of which SWGC used to be. Schedule 2 of the CET Act also list SWGC and Section 53(1) of the CET Act deems FET's listed in schedule 2 to be public college as per section 4.

It is also important to note that DHET management fee expense makes up on average of the past three years 39% of the total expenditure of the College. These costs are paid out of funds allocated to the college in accordance with the norms and standards as per section 23 of the CET Act i.e. are paid for by DHET. DHET has already provided a commitment for the expenditure relating to 1 April 2023 to 31 March 2024 for these costs subjects to confirmation on 1 April 2023 when the appropriation is approved by parliament as per section 22 of the CET Act. There has never been an instance where the appropriation has not been in line with the commitment.

48. EVENTS AFTER THE REPORTING DATE

There SWGC was a defendant on a course case with Leping Lagae Construction case 24175/2022 at year end. The College awarded a contract amounting to R5 588 440 to the service provider, for the installation of air conditioners an Molapo and George Tabor Campuses, but subsequently cancelled the award due to various reasons. The service provider was aggrieved and took the cancellation to court. As at the 31st of December 2022, the matter was not yet finalised. The matter was later finalised after year end but before the issue of these financial statements and the College lost the matter. This has been assessed as an adjusting event and resultantly, the disclosure on contingent liabilities was adjusted. No provision was raised on this matter since the service provider must perform the service first and then be entitled to payment. Such work will only be done in the 2023 financial year.

49. NET ASSETS

In terms of the CET Act, the Minister of Higher Education and Training may close a public college subject to certain conditions. In such a case, the net assets of the College, comprising the accumulated surplus and reserves, will vest in the Minister of Higher Education and Training after the settlement of all liabilities.

50. TAX EXEMPTION

The College is exempt from normal taxation in terms of Section 10(1)(cN) of the Income Tax Act, 1962 (Act No.58 of 1962).

51. ACCOUNTING BY PRINCIPALS AND AGENTS

The college is not a party to any principal-agent arrangement(s).

52. SEGMENT INFORMATION

General information

Segment separate financial information

The College's financial system does not permit production of reliable financial information. The cost required to upgrade the financial system to produce the required segment financial information would be excessive. Therefore, the College is unable to report on separate segment financial information.

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