



Province of the  
**EASTERN CAPE**  
DEPARTMENT OF EDUCATION

Steve Vukile Tshwete Education Complex \* Zone 6\* Zwelitsha \* Private Bag X0032 \* Bhisho \* 5605 \*  
REPUBLIC OF SOUTH AFRICA \* Tel: +27 40 608 4205 Fax: +27 40 608 4249\* +27 86 626 4098 \*  
Website: ecprov.gov.za \*  
Email: Trevor.thys@edu.ecprov.gov.za

Reference: 3/9/3      Enquiries: T Thys      Tel: 040 608 4216      Date: 12 JUNE 2015

All Directors (Head office and Districts)  
All Responsible Managers  
All School Principals  
All Chief Directors  
All Deputy Director General  
Cc the Head of Department  
Cc Director MEC office

Internal Control Circular 10 of 2015

## FINANCIAL MANAGEMENT AND COMPLIANCE EVALUTATION

### A LEGAL FRAMEWORK

1. In terms of section 38(a) (1) of the PFMA, the accounting officer must ensure that the department has and maintain effective, efficient and transparent systems of financial and risk management and internal control.
2. According to section 3.2.11 PFMA National Treasury Regulations the internal Audit function must assist the accounting officer by evaluating those controls to determine their effectiveness and efficiency and by developing recommendations for improvement.

### B SCOPE

3. In view of this obligation the Internal Control Unit have made recommendations and obtained approval for :
  - Fuel claims (AA official kilometers )
  - Amended Fuel claim form
  - Choice form for 37%
  - Debt route Form
4. This circular is effective from 1 July 2015

### C OBJECTIVE

5. To improve the effectiveness of operations and maintain effective and efficient controls and safeguarding of assets
6. To ensure management assurance can be provided in terms of compliance with
  - PFMA and Public Service Act and South African Schools Act laws
  - National Treasury regulations and practice notes

- Public service regulations and resolutions
  - Departmental Policies and Procedures and circulars
7. To assist management in executing strategies , provide direction , guidance and management , promote strong culture of compliance and ongoing monitoring and management of risks

**D CONTROL MEASURES**

- Fuel claims
  - Choice form 37%
  - Debt route form
8. All employees are therefore instructed to ensure compliance with effect 1 July 2015.

**Fuel claims**

- a) All fuel claims will be paid only as per the AA approved kilometers.
- b) Amended fuel claim form (Annexure B ).
- c) All kilometers above the approved kilometers will be treated as private kilometers and must not be paid by Finance officials.

**Choice form 37%**

9. Amended Choice form.
10. The choice form is amended to improve the understanding around 37% choice form when the option is decided upon.
11. Hence the School principal's signature is also now a requirement when the employee chooses to receive 37% allowance.

**Debt Route form**

12. Amended Debt Route form.
13. The HRA and Salaries officials must use the amended debt route form to ensure uniformity and also to ensure all departmental debt is recovered with retirements, resignations and abscondment.

**E COMMUNICATION**

14. Responsibility managers must kindly ensure that the compliance checklist is circulated to all level 8 managers and above.

15. Yours faithfully

  
\_\_\_\_\_  
**MR T. L. MASHALABA**  
**ACTING CHIEF DIRECTOR: ICU**  
**Date**

---

D. T. M.

	Butterworth	Cofimvaba	Cradock	Dutywa	East London	Fort Beaufort	Graaf-Reinet	Grahamstown	KWT	Lady Frere	Libode	Lusikisiki	Maluti	Mbizana	Mt Fletcher	Mt Frere	Mthatha	Ngqobo	Port Elizabeth	Queenstown	Qumbu	Sterkspruit	Uitenhage	Zwelitsha
Butterworth	0	75	284	35	95	178	422	217	106	125	134	201	282	272	219	209	116	85	351	153	173	272	355	105
Cofimvaba	75	0	218	80	135	147	354	202	118	53	172	240	263	310	199	216	144	59	330	80	180	216	328	121
Cradock	284	218	0	296	130	146	138	178	229	189	385	454	454	519	391	416	359	273	233	141	387	299	218	232
Dutywa	35	80	296	0	130	208	435	248	139	131	105	170	251	241	187	174	80	65	382	162	138	252	385	138
East London	95	135	130	130	0	141	392	152	56	188	228	285	377	360	314	305	211	172	286	180	267	352	290	52
Fort Beaufort	178	147	146	208	141	0	253	69	85	156	311	380	408	450	344	358	284	204	190	117	323	316	179	89
Graaf-Reinet	422	354	138	435	392	253	0	265	339	323	519	588	569	647	506	544	492	407	250	275	515	391	222	342
Grahamstown	217	202	178	248	152	69	265	0	111	224	351	418	465	488	402	407	323	257	133	187	371	385	138	111
KWT	106	118	229	139	56	85	339	111	0	155	240	307	378	377	315	306	219	172	245	142	268	323	250	4
Lady Frere	125	53	189	131	188	156	323	224	155	0	199	268	265	329	201	227	173	88	344	47	197	169	334	161
Libode	134	172	385	105	228	311	519	351	240	199	0	68	188	139	135	99	26	112	485	243	63	252	488	240
Lusikisiki	201	240	454	170	285	380	588	418	307	268	68	0	182	77	172	106	96	180	552	312	130	320	557	306
Maluti	282	263	454	251	377	408	569	465	378	265	188	182	0	154	65	98	185	207	593	314	127	226	587	382
Mbizana	272	310	519	241	360	450	647	488	377	329	139	77	154	0	167	102	166	251	623	377	140	321	627	377
Mt Fletcher	219	199	391	187	314	344	506	402	315	201	135	172	65	167	0	73	129	143	529	250	74	163	524	319
Mt Frere	209	216	416	174	305	358	544	407	306	227	99	106	98	102	73	0	96	156	537	275	36	220	538	309
Mthatha	116	144	359	80	211	284	492	323	219	173	26	96	185	166	129	96	0	85	458	217	59	229	461	219
Ngqobo	85	59	273	65	172	204	407	257	172	88	112	180	207	251	143	156	85	0	385	131	121	188	386	175
Port Elizabeth	351	330	233	382	286	190	250	133	245	344	485	552	593	623	529	537	458	385	0	305	503	504	28	245
Queenstown	153	80	141	162	180	117	275	187	142	47	243	312	314	377	250	275	217	131	505	0	245	198	294	146
Qumbu	173	180	387	138	267	323	515	371	268	197	63	130	127	140	74	36	59	121	503	245	0	218	503	273
Sterkspruit	272	216	299	252	352	316	391	385	323	169	252	320	226	321	163	220	229	188	504	198	218	0	488	328
Uitenhage	355	328	218	385	290	179	222	138	250	334	488	557	587	627	524	538	461	386	28	294	503	488	0	250
Zwelitsha	105	121	132	138	52	89	342	111	4	161	240	306	382	377	319	309	219	175	245	146	273	328	250	0

**DISTRICT OFFICES**

DISTRICT OFFICES	TEL NUMBER	FAX NUMBER
Butterworth District	047 491 1070 /8091	047 491 0655 / 086 560 0418
Cofimvaba District	047 874 0536/0313	047 874 0422 / 0309 / 0534
Cradock District	048 801 8607	048 881 2911 / 086 621 2347
Dutywa District	047 489 2247	047 489 1028
East London District	043 708 6210	043 760 0545
Fort Beaufort District	046 645 7803	046 645 7802
Graaf - Reinet District	049 807 2200/2231/2202	049 807 2254
Grahamstown District	046 603 3299/3949	046 603 3287 / 086 759 7242
King Williams Town District	043 604 3218	043 642 5896 / 086 548 6397
Lady Frere District	047 878 0391	047 878 0224
Libode District	047 502 7409/01	047 532 3505
Lusikisiki District	039 253 1948	039 253 1422 / 6684
Maluti District	039 256 0111	039 256 0866
Mbizana District	039 251 0279	039 251 0630
Mount Fletcher District	039 257 0963	039 257 0956
Mount Frere District	039 255 1717	039 255 1713
Mthatha District	047 502 4206	047 531 3540
Ngqobo District	047 548 1004	047 548 1257
Port Elizabeth District	041 403 4401	041 451 0193
Queenstown District	045 858 8900	045 858 8906
Qumbu District	047 553 0142	047 553 0596
Sterkspruit District	051 611 0052/0201	051 611 0364/1401
Uitenhage District	041 995 4000	041 995 4000

**FET COLLEGES**

FET COLLEGE	TEL NUMBER	FAX NUMBER
Buffalo City Public College	043 704 9201	043 743 4254
East Cape Midlands Public FET College	041 995 2008	041 995 2008
Ikhala Public FET College	047 873 8800	047 873 8844
Ingwe Public FET College	039 255 1204	039 255 0347
King Hintsa Public FET College	047 401 6400	047 401 6430
King Sabata Dalindyebo FET College	047 505 1000	047 536 0932
Lovedale Public FET College	043 642 1414	043 642 1388
Port Elizabeth FET College	041 585 7771	041 582 2281

**IMPORTANT CONTACTS**

Customer Care	086 063 8636
Email	customer care@edu.ecprov.gov.za
Switchboard	040 608 4200
Postal Address:	Private Bag X 0032 Bhisho 5605
Physical Address	Steve Vukile Tshwete Education Complex Zone 6 Zwelitsha
Website	www.ecdoe.gov.za



Province of the  
**EASTERN CAPE**  
EDUCATION

D.1  
ANNEXURE A

MOTOR FINANCE SCHEME

CLAIM IN TERMS OF PSSC D.1/4.4.6

A.	<b>DETAILS OF CLAIM</b>						
	1.	NAME					
	2.	PERSAL NUMBER					
	3.	NAME AND MODEL OF VEHICLE					
	4.	ENGIC CAPACITY					
	5.	TYPE OF FUAL	PETROL		DIESEL	X	DIESEL
	6	OPENING AND CLOSING KILOMETER	START OF TRIP		END OF TRIP		
	6.	*TYPE OF VEHICLE					
	7.	TARIFF					
	8.	TOTAL OFFICIAL KILOMETERS					
9.	AMOUNT OF CLAIM	..... KM X..... CENT PER KM(TARIFF) =.....					
B.	<b>DECLARATION</b>						
	I certify that , 1 I used my own vehicle for this official trip 2 I was not a passenger in the vehicle 3 I used the vehicle for which the claim is submitted 4 And the above details are correct.						
	SIGNATURE OF CLAIMANT		RANK		DATE		
C.	<b>APPROVAL</b>						
	PAYMENT APPROVED/TURNED DOWN AMENDED						
	SIGNATURE OF AUTHORISED PERSON		RANK		DATE		

\*NOTE: in order for this office to correctly your vehicle, it is vital that you specify whether:  
(a) Your vehicle uses diesel or petrol and /or  
(b) It is a 4x4 vehicle (for those members driving light utility vehicles)



*Isimva eliqumbileyo!*



Province of the  
**EASTERN CAPE**  
 EDUCATION

**CHOICE FORM 37% ALLOWANCE TO CONTRACT WORKERS IN LIEU OF BENEFITS**

1.....Identity number.....and Persal No ..... Herewith exercise the following choice with regards to the payment of 37% allowance payable to contract workers in lieu of benefits in terms of paragraph 11.4.2 of PSCBC Resolution 1 of 2007

2. BASIC SALARY PLUS BENEFITS (EXCLUDING LEAVE BENEFITS)

3. BASIC SALARY PLUS 37% IN LIEU OF BENEFITS (EXCLUDING LEAVE BENEFITS)

- A. I understand I will not have Pension when I retire for period I received 37% allowance
- B HRA must on behalf employee claim back GEPF(employee pension)
  - i. Z 864 Retirement
  - ii. Choice form discharge / Retirement
  - iii. Choice form / Resignation/Discharge
- B. Finance will raise DEBT, if the period that the 37% allowance was paid, the employee also received the following :
  - i. GEPF ( Government portion)
  - ii. Medical Aid ( Government portion)
  - iii. Housing allowance
  - iv. Service Bonus

Signed by me at .....place on this .....day of .....month .....year

SIGNATURE ..... SCHOOL PRINCIPAL.....  
 SIGNATURE AND STAMP

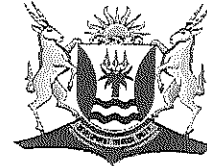
DATE ..... DATE .....





EASTERN CAPE : DEPARTMENT OF EDUCATION  
DEBT ROUTE FORM : TERMINATION OF SERVICE

ANNEXURE A



SURNAME & INITIALS:			
PERSAL NO:			
PENSION NO:			
DATE OF TERMINATION OF SERVICE	YYYY MM DD	/	/
DATE PROCESSED ON PERSAL	YYYY MM DD	/	/
ELECTRONIC Z102 (#4.7.8)			
REASON FOR TERMINATION			
LAST MONTH PAID ON PERSAL			
LAST KNOWN ADDRESS			
LEAVE AUDIT:			
Has leave audit been done : YES /NO		Amendment on Persal (#4.5.17 and #4.5.4)	
Has IRP 3 directive been requested from SARS: YES /NO			

FORENSIC AUDIT

DEPT / SECTION	YES	NO	AMOUNT OWING	NAME AND SIGNATURE APPROVED	DATE
FINANCIAL MISCONDUCT					
Yes / No					

HUMAN RESOURCE MANAGEMENT

DEPT / SECTION	YES	NO	AMOUNT OWING	NAME AND SIGNATURE APPROVED	DATE
STATE GUARANTEE (Attach letter from Bank :Release letter of collateral security )					
LEAVE WITHOUT PAY DEBT(4.5.11) ( #5.6.4 ) (#5.6.12)					
BURSARY					
BREACH OF CONTRACT					
PENSION BUY BACK DEBT					
OFFICIAL ACCOMODATION,BOARD & LODGING DEBT					
OUTSTANDING S & T CLAIMS					
OTHER (SPECIFY)					

AUXILLIARY /SCM /IT

DEPT / SECTION	YES	NO	AMOUNT OWING	NAME AND SIGNATURE APPROVED	DATE
MOTOR CAR FINANCE SCHEME					
SUBSIDIZED VEHICLE CAPITAL REDEMPTION LOAN (Debt in terms transport circular no 5 of 2003 )					
IRREGULAR EXPENDITURE (PROVINCIAL TREASURY PRACTICE NOTE 1 OF 2008)					
FRUITLESS AND WASTEFULL EXPENDITURE (PROVINCIAL TREASURY PRACTICE NOTE 3 OF 2008)					
GG-ACCIDENT					
PRIVATE TELEPHONE ACC					
RENTAL DEBTORS					
DAMAGE TO STATE PROPERTY					
LAPTOPS /IPAD /TABLETS					
CELLPHONES					
LOSSES					
OTHER (SPECIFY)					

SALARY ADMINISTRATION

DEPT / SECTION	YES	NO	AMOUNT OWING	NAME AND SIGNATURE APPROVED	DATE
SALARY ADVANCE DEBT					
SALARY OVERPAYMENTS :PARTIAL REVERSAL AND NORMAL REVERSAL (Attach 6.9.10 and 5.6.12) ///SAL: REVERSAL CONTROL :					
HOUSING ALLOWANCE SARS IT 88L(JOURNALISE TO SARS INCOME TAX ACCOUNT)					
SAL:TAX DEBT(attach 6.8.10(18)					
SAL: DED DISALLOWANCE (Housing Deduction ,Ordinary garnishee ,Maintanance and administration )					
SAL : DISALLOWANCE OF ALLOWANCE					
DEBT ACC					
OTHER (SPECIFY)					

I CERTIFY THAT THE ABOVE INFORMANTION IS CORRECT AND ALL DEBT OWING TO THE STATE HAS BEEN INDICATED.

COMPILER

date

Approved : DIRECTOR: SALARY PAYMENTS

DATE

Advise ACB Recall office to recall salary and/or housing instalment if salary cannot be stopped on Persal timeously

Has overpaid salaries been reversed on Persal function #5.2.10 Yes /No (All overpaid salaries must be reversed whether recalled or not)