



CKPS Financial Report 2017

2017 Income Statement YTD

	12 Months Budget 2017	Actual September 2017	% of Year	YTD vs Annual Budget
Fees (gross)	11 948 000	8 872 987	80%	74%
Early Bird Discounts	(179 220)	(217 030)	80%	121%
Exemptions Granted	(1 000 346)	(525 602)	80%	53%
Bade Debts provision + fees written off	(1 442 970)	(1 440 936)	80%	99%
Prior Years' Fees Received	0	813 660		
GDE Resource Allocation	621 270	342 027	50%	55%
Total Other Income (Tuck-shop, Interest)	106 500	160 011	80%	150%
Total Nett Income	10 053 234	8 005 117	80%	80%
Operational Expenses	2 929 779	2 003 503	75%	91%
Educational Expenses	5 384 194	2 938 166	75%	73%
Extra Mural Expenses	236 950	136 843	75%	77%
Maintenance Expenses	1 215 800	758 745	75%	62%
Capital Expenses	140 000	15 550	75%	11%
Total Expenses	9 906 723	5 852 807	75%	59%



CKPS Budget Presentation for Parents - 2018

School Governing Body

- The finance committee has prepared a budget which was approved by the School Governing Body.
- The budget has been prepared according to the process defined by the SGB Constitution and Standing Orders.
- The budget is being presented tonight according to the procedures outlined by the Gauteng Department of Education.
- No parents viewed the detailed budget that was available at the school – no queries were submitted.
- Questions will be allowed at the end of the presentation.

Major Expenses – 4 categories

Operational

Employ a Bursar, 1 Finance Clerk, 2 Admin clerks, and a Security Guard .
Pay for services such as Administration System, water, electricity, telephones, printing newsletters, notes, tests and exams.

Educational

Employ 9 Educators and 9 teacher interns to compliment the 27 Educators employed by the GDE. This reduces class sizes and allows us to offer additional subjects.
Budget for the payment of incentive and year end bonuses, monthly management allowances for Grade Heads and SMT (i.r.o. the management of SGB employees).
Educators received a negotiated (trade unions) increase.
Budget for the cost of substitute teachers due to Maternity and Study Leave.
Budget is allocated towards learning support material such as duplicating, text books, paper etc.

Extra Mural

Increased funding for additional coaches, the cost of transport to events, etc.

Maintenance

Employ a Grounds Supervisor and 7 support staff.
Pay for cleaning, consumables such as toilet paper, repairs and maintenance costs (which increase as our buildings age).

If there were only GDE paid teachers at CKPS:

i.e. if we were to decide not to employ any SGB Educators:

- 3 x GDE posts would be allocated to the Principal, Deputy, HOD's and Grade Heads to allow them time for admin.
- This would mean that Post Level 1 Educators would have no admin periods!
- We would only have 26 Educators teaching.

The scenario would be as follows:

Class sizes without SGB intervention

Grade	No. of learners in grade	No. of classes/ Educators	Class sizes
1	160	4	4 x 40
2	160	4	4 x 40
3	160	4	4 x 40
4	160	4	4 x 40
5	160	4	4 x 40
6	160	3	2 x 53 & 1 x 54
7	160	3	2 x 53 & 1 x 54
TOTAL	1 120	26	Average of 43 learners/class

In order to prevent the previous scenario, we propose that the SGB employs the following staff:

- **9 SGB Educators**
- **9 SGB Teacher Interns**

allocated as follows:

2 x Educators to allow for 7 SMT members:

7 x Grade Heads' and 14 x Post Level 1 Educator's, admin periods

1 x HOD Extra Curricular Activities to coordinate and manage the Physical Education program and all extra curricular activities

3 additional educators to cover Gr 5, 6 & 7

Educators dedicated to teaching **1 x Class Music, 1 x Creative Arts and 1 x Physical Education**

9 x Teacher Interns deployed as follows: 2 x Gr1, 1 each in Grades 2 to 7 in order to enable those Educators to cope with larger class sizes and 1 for FP P.E and IziZulu

In employing the above Educators, we aim to assist the Educators with class management, marking assessments, etc.

Impact of appointing SGB Educators

Grade	No. of learners currently in grade	No. of classes/ Educators	Current class sizes
1	160	4	4 x 40 plus 2 Teacher Interns for the grade
2	160	4	4 x 40 plus 1 Teacher Intern for the grade
3	160	4	4 x 40 plus 1 Teacher Intern for the grade
4	160	4	4 x 40 plus 1 Teacher Intern for the grade
5	160	4	4 x 40 plus 1 Teacher Intern for the grade
6	160	4	4 x 40 plus 1 Teacher Intern for the grade
7	160	4	4 x 40 plus 1 Teacher Intern for the grade
TOTALS	1 120	28	Average of 40 learners/class

Resolutions

1. Resolution to accept 2018 Budget as proposed.
2. Resolution to supplement budget deficits from other budgeted items.
3. Resolution w.r.t. the cumulative effect of exemptions & bad debts.

4. Payment of additional remuneration to GDE employees. (Section 38A payments)
5. Resolution to charge school fees in 2018.
6. Resolution w.r.t School fee amount per learner per annum.
7. Resolution to maintain an Investment Account
8. Resolution w.r.t to the appointment of Auditors
9. Resolution to adopt the 2018 Academic programme.

10. Resolution to adopt the 2018 Extra –
Curricular Programme.

11. Resolutions to adopt regarding school fees:

11.1 Method of payment of school fees

11.2 School fee payment plan

11.3 When school fees are due

11.4 Procedures – Non-payment of
School fees.

11.5 The charging of interest on late payments.

11.6 Procedures followed w.r.t. the granting of exemptions

11.7 Discount on School fees

11.8 Additional monetary contributions

Proposed Budget for 2018

	2017	2018	% change
INCOME			
GDE – Resource Allocation	621 270	684 054	10.11%
Fees	11 948 000	13 500 000	12.99%
Early Bird Discount (2017:2% - 2018:2%)	(179 220)	(270 000)	12.99%
Subsidies (Full/Partial = 6%, Conditional = 1%)	(1 000 346)	(1 587 600)	59.51%
Bad Debts Provision (2017:13.4% - 2018:16%)	(1 442 970)	(1 862 784)	29.75%
Fund Raising Committee, Interest Received, Tuck Shop	306 500	306 500	0.00%
TOTAL INCOME	10 253 234	10 770 170	5.04%

Proposed Budget for 2018

	2017	2018	% change
EXPENSES			
GDE Allocation	(621 270)	(684 054)	10.11%
Operational	(2 693 196)	(2 820 364)	4.72%
Educational	(5 100 934)	(5 114 819)	0.27%
Extra Mural	(236 950)	(414 600)	74.97%
Maintenance	(1 141 248)	(1 199 488)	5.10%
Fund Raising Committee	(200 000)	(200 000)	0.00%
Capital Expenses	(140 000)	(250 000)	78.57%
Vehicle Replacement Fund	(50 000)	(50 000)	0.00%
TOTAL EXPENSES	(10 156 723)	(10 733 325)	5.68%

Proposed Budget for 2018

	2017	2018	% change
NET INCOME before Transfers to Reserves	96 511	36 845	
NET INCOME	96 511	36 845	-61.82%
Number of Learners	1 030	1080	4.85%
<u>Compulsory School Fees</u>			
Annual school fees per learner	11 600	12 500	7.76%

Additional Remuneration – GDE

requirement that additional remuneration be declared to parents and agreed upon:

Performance Incentives

- GDE employed Operational Staff - R 14 000
- GDE employed Educational Staff - R 330 597
- GDE employed Maintenance Staff - R 17 500

Additional GDE School Management Team responsibilities for managing School Governing Body Staff

Educational - R 467 400

Acceptance of Proposed Budget

It is proposed that the 2018 budget is accepted as presented.

Vote

Acceptance of the resolution to Supplement Budget deficits from other approved Budgeted items

It is proposed that the Governing Body be authorised to supplement any deficits that may arise on budgeted amounts for particular budget items, from surpluses that may arise on other budgeted items, provided that the total budget shall not be exceeded without obtaining the approval therefore at a parent meeting.

Vote

Acceptance of the resolution regarding the Cumulative effect of Exemptions and Bad Debt

It is proposed that the cumulative effect of exemptions and bad debts are accepted as presented.

Vote

Acceptance of the resolution for payment of Additional Remuneration of GDE Employees

It is proposed that Section 38A payments (Additional remuneration of GDE Employees) are accepted as presented.

Vote

Acceptance of the resolution to charge school fees in 2018

It is proposed that Constantia Kloof Primary School, as a Section 21 school, will be charging school fees in 2018.

Vote

It is proposed that school fees for 2018 will be **R12 500.00** per learner per annum.

This represents:

An increase of 7.76%, which amounts to:

- an increase of R900.00 per annum,
- equating to an additional R90.00 per month (over 10 months).

Vote

Acceptance of the resolution to maintain an Investment Account

It is proposed that Constantia Kloof Primary School maintains an Investment account

VOTE

Acceptance of the resolution of appointment of Auditors

It is proposed that the Auditing Firm,
Meintjies, Putter & Koch be re-appointed as
the School's Auditors for 2018

VOTE

Academic Programme

It is proposed that the school's academic programme consists of the following subjects:

Grades 1 – 3

- Home language – English
- First additional language – Afrikaans
- Second additional language – Isizulu (Grade 1 & 2)
- Mathematics
- Life Skills

Academic Programme

Grades 4 – 6

- Home Language – English
- First Additional Language – Afrikaans
- Mathematics
- Natural Science & Technology
- Social Science
- Life Skills - Physical Education, Arts & Crafts and Music, Moral & Religious Studies

Academic Programme

Grade 7

- Literacy (English First Language)
- Literacy (Afrikaans First Additional Language)
- Mathematics
- Natural Science
- Technology (includes Computer Literacy)
- Social Science
- EMS
- Arts & Culture (Arts & Crafts and Class Music)
- Life Orientation (Educational Guidance & Physical Education)

Vote

Extra Curricular Programme

It is proposed that the school's extra curricular programme consists of the following activities:

Sport

- Swimming
- Tennis & Mini - Tennis
- Netball
- Soccer
- Hockey
- Cricket & Mini - Cricket
- Athletics (track events only)
- Chess

Extra Curricular Programme

Cultural

- Drama
- Art
- Choir
- Concerts
- Cultural Evenings
- Carols by Candlelight
- K4J

Vote

School Fee Payment Method

It is proposed that CKPS adopt five payment methods:

1. Payments made at the School's payment office by cash, debit or credit card. (No cheque payments will be accepted).
2. Electronic payments into the School's bank account. (Should you use this option, please use the school fee account number, and not the child's name).
3. Direct cash deposits into the school's bank account – When using this option it is the Parent's responsibility to ensure that the correct School fee account number is used – **not** the Parent's or the child's name.
4. Stop order: When using this option it is the Parent's responsibility to ensure that the correct School fee account number is used – **not** the Parent's or the child's name.
5. Debit Order: Parents complete an authorisation form at the School's Finance office and CKPS collect school fee payments from their bank account.

Vote

School Fee Payment Plans

It is proposed that we adopt the following three payment plan options:

- **Plan 1** Once off payment of annual fees
- **Plan 2** Four (4) equal quarterly payments
- **Plan 3** Ten (10) equal monthly payments

Vote

When School Fees Are Due

It is proposed that the due date(s) for school fees for the three payment plan options be as follows:

- **Plan 1** **Once – off** payment due by 31/12/2017
(Qualify for 10% discount),
or
Once – off payment between 01/01/2018 and 31/01/2018
(Qualify for 5% discount)
- **Plan 2** **Four (4)** equal quarterly payments due each term by the
07/02/18, 07/05/18, 07/08/18 and 08/10/18
- **Plan 3** **Ten (10)** equal monthly payments by
07/02/18,07/03/18,09/04/18,07/05/18,07/06/18,09/07/18,
• 07/08/18, 07/09/18, 08/10/18, 07/11/18

Vote

Procedure for non-payment of fees

It is proposed that we adopt the following legal procedures for non-payment of school fees:

- **30 Days in arrears** - Final warning sent via email (per **registered mail only** if no email address was provided) prior to handing account over for collection. It is the parents' legal responsibility to ensure that the School always has the **correct email, postal and residential address**.
- **60 Days in arrears** - **Full** amount becomes due and payable, legal proceedings **will** be instituted.

Vote

Charging Interest on late payments

It is proposed that the school charges interest on overdue accounts.

It is further proposed that this interest be charged at a rate of 10% per annum.

Vote

Procedures with regards to the granting of exemptions

Based on combined gross annual income of both parents

Not based on nett income or take home pay.

The decision to grant full exemption, or partial exemption or no exemption from paying fees is based solely on the application of the approved formula and exemption tables.

A parent who is looking after a learner in a foster home, foster care or in a place of safety, qualifies for full exemption. (Documented proof to be provided)

Granting of Exemptions

The Governing Body must apply the following formula when considering the application for exemption:

$$E = \frac{(F + A)}{C} \times 100$$

Where:

E = Exemption level

F = Annual school fees that a school charges any parent in terms of section 39 of the Act

A = Additional monetary contributions explicitly demanded by school

C = Combined gross annual income of parents

100 = The answer arrived at on the right-hand side of the equation is multiplied by 100 so as to convert it into percentage in order to determine E.

Granting of Exemptions

- ⦿ If **E** is equal to or less than **2**, the parent qualifies for **no exemption**.
- ⦿ If **E** is less than **10%**, then the parent may qualify for **partial exemption**.
- ⦿ If **E** is equal to or more than **10%**, the parent qualifies for **total exemption**.

Levels of fee exemptions

EXEMPTION LEVEL	NUMBER OF LEARNERS			
	1	2	3	4
2.0%	0%	0%	0%	0%
2.1%	0%	0%	0%	0%
2.2%	0%	0%	0%	0%
2.3%	0%	0%	0%	0%
2.4%	0%	0%	0%	0%
2.5%	0%	0%	0%	14%
3.0%	0%	7%	22%	33%
3.1%	0%	11%	25%	36%
3.2%	0%	15%	28%	39%
3.3%	0%	19%	31%	42%
3.4%	0%	23%	35%	45%
3.5%	7%	26%	38%	47%
3.6%	11%	29%	41%	49%
3.7%	15%	32%	43%	51%
3.8%	19%	35%	45%	53%
3.9%	23%	38%	47%	55%
4.0%	25%	40%	50%	57%
4.1%	28%	52%	58%	64%
4.2%	31%	54%	59%	65%
4.3%	34%	56%	61%	66%
4.4%	37%	48%	58%	63%
4.5%	39%	51%	59%	65%
4.6%	41%	53%	61%	66%
4.7%	43%	55%	63%	67%
4.8%	45%	57%	64%	68%
4.9%	47%	58%	66%	69%
5.0%	50%	60%	67%	71%
5.1%	51%	62%	69%	73%
5.2%	53%	63%	70%	74%
5.3%	55%	65%	71%	75%
5.4%	57%	66%	72%	76%
5.5%	59%	67%	73%	77%

Levels of fee exemptions

6.0%	67%	73%	78%	81%
6.1%	68%	74%	79%	82%
6.2%	69%	75%	80%	83%
6.3%	70%	76%	81%	84%
6.4%	71%	77%	82%	85%
6.5%	73%	78%	82%	85%
6.6%	74%	79%	83%	86%
6.7%	75%	80%	84%	84%
6.8%	76%	81%	85%	88%
6.9%	77%	82%	86%	88%
7.0%	79%	83%	86%	88%
7.1%	80%	84%	86%	88%
7.2%	81%	85%	87%	88%
7.3%	82%	86%	88%	89%
7.4%	82%	86%	89%	90%
7.5%	83%	87%	89%	90%
7.6%	84%	87%	89%	90%
7.7%	85%	88%	90%	91%
7.8%	86%	89%	91%	92%
7.9%	87%	89%	92%	93%
8.0%	88%	90%	92%	93%
8.1%	88%	90%	92%	93%
8.2%	89%	91%	94%	94%
8.3%	90%	92%	94%	95%
8.4%	91%	93%	94%	95%
8.5%	91%	93%	94%	95%
8.6%	91%	93%	94%	95%
8.7%	91%	93%	94%	95%
8.8%	92%	94%	95%	95%
8.9%	93%	95%	95%	96%
9.0%	94%	96%	96%	97%
9.1%	94%	96%	96%	97%
9.2%	95%	97%	97%	98%
9.3%	96%	97%	97%	98%
9.4%	97%	98%	98%	98%
9.5%	97%	98%	98%	98%
9.6%	97%	98%	98%	98%
9.7%	98%	98%	99%	99%
9.8%	98%	99%	100%	100%
9.9%	100%	100%	100%	100%
10.0%	100%	100%	100%	100%

Granting of Exemptions

- It is proposed that the following procedure be adopted when receiving, evaluating and granting / declining a parent's application for the exemptions from paying the annual school fees:
- The prescribed form "Annexure B" as per **Regulation 29311** must be completed by parents as follows: When
- **Married** **one** application form is required and the documents of **both** Mother and Father are required. The applicant is **both** the Mother and the Father.
- **Divorced** Particulars of **both** parents are required. Separate application forms must be completed by **each** parent and the required documents of each applicant must be attached to the relevant application form.

Granting of Exemptions

Widowed *one* application form is required with the necessary documentation.

Unmarried **separate** application forms must be completed by **each** parent and the required documents of each applicant must be attached to the relevant application form.

Separated **separate** application forms must be completed by **each** parent and the required documents of each applicant must be attached to the relevant application form

Granting of Exemptions

- The application form and accompanying documents must be sealed in an envelope addressed to the Bursar and must be delivered to the finance department by hand or registered post.
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- The Governing Body would prefer to have exemption applications by the end of April each year.
- Incomplete application forms received and/or those without the required documentation will be returned to the applicant.
- The SGB Chairperson and SGB Treasurer will evaluate each application by applying relevant legislation and regulations before granting or declining an application
- Applicants will be informed via email, or in writing by the School Governing Body of the outcome of their application.
- If a school governing body has granted a parent exemption and later obtains information that the financial position of the parent has since changed substantially, the Governing Body may –
 - (a) reconsider the decision to grant exemption; and
 - (b) amend the amount that the parent must pay from the date on which the change took place.
- **Vote**

Discount on School Fees

- It is proposed that if a learner's school fees are paid in full by the 31st December 2017, a 10% discount will be allowed.
- It is proposed that if a learner's school fees are paid in full between the 1st and 31st of January 2018, a 5% discount will be allowed.

(provided that the prior years' school fees have been paid in full, where applicable)

Vote

Additional Monetary Contributions

It is proposed that budgeted school fees exclude the following:

- School and sport uniform, learner book cases and lunches
- Cost of excursions and presentations / plays, which is in excess of the budgeted amounts
- Sports and other tours to other provinces
- Any other activities that require sleepover (other than **curricular** excursions / camps)
- Leadership camps
- Additional / personal learner stationery (school provides only the basics)
- Additional / personal sports kit (school fees only cover the basics)
- Charity donations (including civvies days, charity spellathon / mathsathon), cake & candy sales
- Funds needed to do school projects at home
- Cost incurred for Entrepreneurs' Day
- Lost textbooks / library & exercise books that need to be replaced
- Photocopies / duplicating of work lost by learner
- Grade 7 Farewell (if not enough funds raised during the year)
- Replacement of / repairs to, deliberately / maliciously damaged school property
- Activities arranged by the Fundraising Committee (i.e. Father/Child campout, Gladiator Day, Mother/Daughter tea, Mother/Father's Day raffles, Bingo evenings, Fun Run, etc.).
- Events such as: Concerts, cultural evenings, musical evenings, carols by candlelight, etc.

Vote

Questions?

**Thank you for your commitment
to Constantia Kloof Primary School**