

2021



# 2021 ANNUAL REPORT

Examinations Council  
of Eswatini

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# About the Examinations Council of Eswatini

The Examinations Council of Eswatini (ECESWA) was established by the Education Act of 1981 to administer school examinations in the Kingdom. In its earlier days, ECESWA was housed at the Ministry of Education and Training Headquarters on the 5th floor of the building in Mbabane. Since inception, ECESWA has richly evolved from merely administering to developing examinations.

The transition has been as follows:

Before the 1960s there was no existence of examination body in Eswatini, students wrote their examinations under the joint Matriculation Board (JMB) of the Republic of South Africa. After independence, up to 1988, the school leaving qualification was the Cambridge Overseas School Certificate (COSC) also known as O-Level. This qualification was offered by an awarding body based in the United Kingdom: The University of Cambridge Local Examinations Syndicate (UCLES).

Between 1989 and 2006, COSC was replaced by the General Certificate of Education (GCE), which was later replaced by the International General Certificate of Secondary Education (IGCSE).

The IGCSE qualification was then localised to the current Swaziland General Certificate of Secondary Education (SGCSE), a process which began in 2009. This localisation process happened in three phases and was completed in 2011. Following the change of name from Swaziland to Eswatini in 2018, SGCSE is now referred to as Eswatini General Certificate of Secondary Education (EGCSE).

The earlier qualifications preceding SGCSE, i.e. COSC, GCE, and IGCSE were administered on behalf of UCLES by ECESWA. At the time, activities were limited as ECESWA played the role of mere administrator of exams. Processes such as the development of question papers, marking and processing of results were all performed by UCLES. The road to localisation began in 1988 with the training of the first cohort of Markers. With this development, there was need for expansion in terms of infrastructure and personnel as the other processes were being localised. As an organisation, ECESWA aspires to offer a school leaving qualification equivalent to A-level or the International Baccalaureate.

Another qualification offered by ECESWA is the Junior Certificate (JC). This qualification is awarded to learners who have successfully completed their Junior Secondary level. JC examinations were first offered by the Examinations Syndicate of Botswana, Lesotho and Swaziland which operated under the University of Botswana, Lesotho and Swaziland (UBLS). After the end of the UBLS Examinations Syndicate, Lesotho, Swaziland (now Eswatini) Examinations Syndicate was formed and continues to work together to provide the JC examinations.

The Eswatini Primary Certificate (EPC) is yet another qualification in place to monitor the quality of the education system at the first cycle of schooling in Eswatini.

## Our Mandate

### Introduction and Background

The Examinations Council of Eswatini (ECESWA) is an assessment body that is responsible for the administration of school examinations in the Kingdom of Eswatini. ECESWA was set up under the Ministry of Education and Training. It is the sole assessment body in the Kingdom that is mandated to administer examinations and issue certificates to Primary, Junior Secondary and Senior Secondary school graduates in Eswatini. The Council was established through the Examinations Regulations of 1984, a product of the Education Act of 1981. Effectively ECESWA is a body that falls under the ambit of the Ministry of Education and Training but run on a semi-independent basis under the leadership and direction of a Council (Board).

The objectives and functions of the Council as stipulated in the Examination Regulations are to advise the Principal

Secretary in the following areas:

- The contents of syllabi to be used in schools;
- The requirements for the maintenance of examination standards;
- The measures which are necessary to ensure the proper conduct of examinations;\The books, teaching aids and other materials prescribed for various courses, syllabi and examination;
- Any other matter which may be referred to the Council.

In carrying out its mandate ECESWA does the following activities;

- Question Paper Development and setting examinations;
- Review of Syllabuses (EPC, JC and EGCSE);
- Appointment and training of Invigilators;
- Appointment and training of Graders/Markers;
- Administration of exams;
- Results processing.

These functions are carried out for all public/national schools including those independent schools which may wish to be subjected to national assessments or other international assessments that are done through ECESWA.

ECESWA is also an accredited Centre for the writing of assessments for other international bodies, a function that it aims to expand on in the near future. ECESWA also verifies certificates issued by it for third parties such as tertiary institutions and employers.

The day-to-day operations of the organisation are run by a Secretariat that is headed by the Registrar and reports to the Council.

## VISION

“A Centre of Excellence in the provision of accessible and globally competitive assessments and qualifications”

The long-term vision statement of the Eswatini Examinations Council describes what the Council aspires to be in the future. It is what drives and propels the whole organisation to this intended future.

## MISSION

To provide credible customer-centric assessment services through our efficient staff and stakeholders using relevant technologies.”

ECESWA’s Mission Statement stipulates clearly what the organisation is all about and how it will relate with its stakeholders.

## OUR VALUES

### Professionalism

We conduct ourselves in a manner that will not bring the name of the institution that we work for into disrepute. We carry out our work with the utmost level of professional conduct that will leave our clients/customers impressed and respectful of ECESWA.

### Excellence

We engage ourselves fully and apply our best in our product/service offering. We are in competition with no other but ourselves, dishing out excellent service as we continue to set the bar higher.

### Integrity

We mean what we say and we say what we mean. We do not over promise because keeping our words is so vital to us than impressing our clients/customers.

### Credibility

We have a zero tolerance to error and as such we promptly attend and rectify all issues raised by clients/customers. Our products/services compare to none other and can be trusted across the globe.

### Confidentiality

We treat every client/customer that we come into contact with in their individuality and our dealings with the public is guaranteed of the assurance on the safety of all information at our disposal from any public domain.

### Accountability

We take full responsibility for our actions and the consequences thereof. We observe all protocols and give explanation of our actions and decisions to our principals.

# Council Members



Dr Sabelo E. Manyatsi  
Chairperson



Dr Ntombenhle L. Dlamini  
Vice Chairperson



Mrs. Khanyisile Mokoena



Mr Musa Macwele



Mrs Martha Shongwe



Mr Musa Hlophe



Ms. Turu Dube  
Resigned



Mrs Ceb'sile Nxumalo



Ms Thobile Gumede



Ms Thoko Mabuza



Ms Annelisa Stoffels



Mrs Constance Dlamini



Ms Celiwe Mohammed



Mrs Fikile Mdluli



Ms Sanelisiwe Dhlomo  
Retired



Mr Nimrod Mdluli



Mr Freedom Dlamini



Mr Saxton Dlamini



Mr Mgcibelo Tsela



Mr Welcome Mhlanga



Mr Mduduzi Dlamini



Dr Edmund Mazibuko  
Retired

# Our Management



Dr Edmund Mazibuko - Registrar / CEO  
Retired



Mrs Lucy Mkhonta - Director  
Product Development and  
Standards



Mr Mandla Ngwenya -  
Director Finance



Ms Dudu Malinga -  
Accountant



Dr Sifiso Hlandze - Product  
Manager Humanities



Ms Dudu Shongwe - Product  
Manager Sciences



Mr Gifted Maziya- Director  
Examinations Administration and  
Logistics

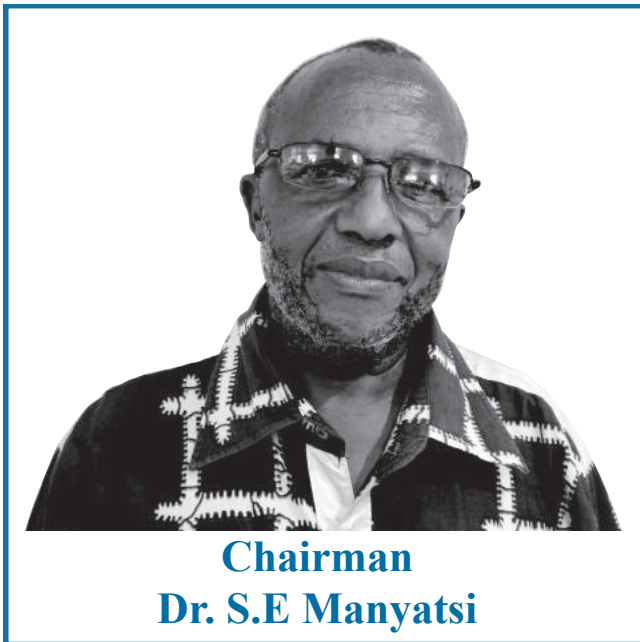


Ms Xolile Kunene - Manager  
IT and Examinations Processing



Ms Gcebile Dlamini- Human  
Resources Manager

## Message from the Chairman



It gives me great pleasure to reflect on the 2021 financial year, which unfortunately was one of the most difficult years in Eswatini due to the raging COVID-19 pandemic. The pandemic did not only affect the education sector in our Kingdom, as the whole country and many families were impacted in unprecedented ways by this disease. My heart goes out to all those who lost their loved ones and everyone whose life was negatively impacted by the pandemic in 2021. Due to the serious threat to life that COVID-19 posed, the Ministry of Education and Training, was, on several occasions, forced to close schools. Closing schools was meant to minimise, as much as possible, gatherings and physical contact amongst learners and between learners and their teachers as health experts constantly warned that crowds fuelled the spread of COVID-19.

While many schools managed to explore and navigate online based learning platforms, and the Ministry of Education and Training also introduced lessons on national radio, television and in newspapers, in the end, it turned out that many learners still had to make up for the lost face-to-face instructional time. This resulted in the Ministry of Education and Training adjusting the academic calendar for the year 2021.

Adjustments made by the Ministry to make up for the lost instructional time meant the Examinations Council of Eswatini had to adjust all timetables for the externally examined levels: Eswatini Primary Certificate (EPC), Junior Certificate (JC) and the Eswatini General Certificate of Secondary Education (EGCSE)/Eswatini Prevocational Certificate of Secondary Education (EPCSE). The 2021 EPC examinations began on the 28th of March 2022 and ended on the 28th March 2022. The JC examination also began in February and ended in March while the EGCSE/EPCSE examination began in March and ended in April. This indeed was an unusual scenario when compared with normal years when examinations for all externally examined levels ended before mid- December.

Despite all these challenges, the management and staff of the Examinations Council of Eswatini (ECESWA) delivered on their mandate without fail. This period illustrated the dedication and commitment that ECESWA staff has. Many members of staff worked more than an extra mile especially in the times of marking and results processing where working extra hours proved inevitable. The Ministry of Education and Training mandated ECESWA to deliver EPC and JC results before schools opened for the 2022 academic calendar on the 5th April. This call required ECESWA to think out-of-the-box and come up with a marking plan that would really push the organisation away of its comfort zone.

Responding to the tough call to deliver results in time, ECESWA had to explore innovative ways of marking and processing the examinations. Amid the pressure to deliver, ECESWA management decided that the marking exercise would begin while examinations were in session. While this arrangement was strenuous, it paid off well in the end as the organisation was able to mark and process the results in record time.

### **In conclusion, I wish to express my sincere appreciation to:**

- The Ministry of Education and Training for its never-ending support to ECESWA.
- All members of ECESWA's Council and all members of various committees of Council for their guidance, wisdom and support as we navigated through challenging times
- The Registrar, management and staff of ECESWA for their dedication, loyalty and strong sense of duty even during trying times.



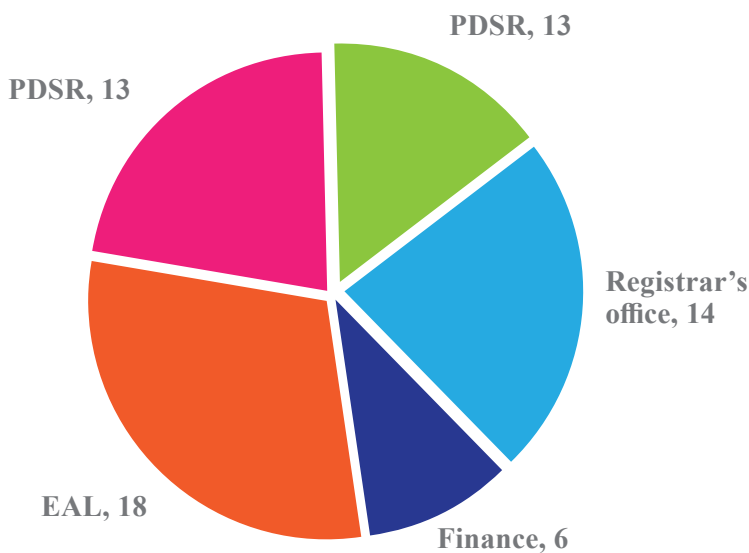
# Human Resources

## 1 Preamble

There is now a great deal of discussion concerning the impact of COVID-19 on working practices and human resource management. This discussion seeks to define what a 'new normal' is. The pandemic has changed the way people work, as more and more people are choosing to work from home. Remote working became the norm in the year 2021 and working practices were more flexible for the safety of the workforce as organisations like ECESWA needed to understand the impact of COVID-19 on working practices, well-being and human resources management in specific contexts.

ECESWA reviewed the effectiveness of remote working almost daily through performance deliverables. It is not clear yet to know how remote working is affecting performance and productivity, as this was a new norm for the organisation. There is also the requirement of putting in place new systems, policies and procedures for remote working in the future.

## 2 Staff Complement



Department	Staff Members
Registrar's	14
Finance	6
EAL	18
PDSR	13
ITEP	9
<b>Staff Complement</b>	<b>60</b>

Due to the re-alignment of the organisational structure, recruitment and movement of staff became inevitable. This was done to ensure efficiency on organisational processes, thus maintaining an adequate and capacitated human capital.

## 4 Recruitment

The positions below were recruited for during the course of the year:

- Communications Officer
- Software Engineer
- IT Technician
- Subject Officer Geography and English
- Subject Officer Accounting and Economics
- Examination Administration Officer
- Cleaners

## 5 Promotions

In an attempt to recognise employees' contributions to the Council four employees were elevated to higher positions, for an upward advancement. Below are the employees:

Gifted Maziya	-	From Product Manager to Director EAL
Sifiso Hlandze	-	From Subject Officer to Product Manager
Xolile Kunene	-	From Data Processing Officer to Manager ITEP
Lizzy Dlamini	-	From Cleaner to Receptionist
Zanele Ndzimandze	-	From Receptionist to Registry Clerk
Siza Ngwenya	-	From Driver to Despatch Clerk

## 6 Transfer

Ncamsile Ntshalitshali was transferred to ITEP department as a Verifications Officer.

## 7 Retirement

In 2021 three (3) employees retired after having reached the statutory retirement age of 60 years. They are:

- Busisiwe Vilakati
- Zweli Gamedze
- Ruth Motsa (Pictures of Ruth Motsa farewell function)

## 8 Death

The Council lost a Director to COVID 19 during the year.

## 9 Industrial Relations

In an endeavour to have up-to-date policies the Council embarked on in an exercise of updating its policies. This was done in collaboration with the Union. This exercise was not concluded as it will be finalised in 2022.

There were no disciplinary cases in year 2022.

## 10 Learning and Development

A Strategic Plan for the year 2021- 2025 was drawn to set overall goals for the Council. A plan of achieving these objectives was also developed. This was necessary to determine the direction the Council was taking and ensuring that all employees are working towards a common goal.

Training and development is non-discriminatory and offered across the board. The culture of learning and development is inculcated by encouraging employees to propose individual development plans, including soft skills aligned to their departmental objectives. Employees are encouraged to develop themselves.

A team building exercise for the entire workforce was held at the Maguga Lodge. This exercise was aimed at motivating employees and encourage collaboration rather than competition.

## 11 Wellness

A mental health and breast cancer awareness presentation was done by SWABCHA, an organisation established by the business community to address the challenge of the HIV and AIDS pandemic in Eswatini. COVID 19 regulations were enforced to all employees for a safety environment conducive to workers.

# Department of Product Development, Standards and Research

## Preamble

This report covers the activities of the Department of Product Development, Standards and Research (PDSR) from January 2021 to May 2022. Despite the impact of the COVID-19 pandemic which resulted to the postponement of the 2021 Examinations from November/December 2021 to February/March 2022, this report covers the full cycle of examinations. An examination cycle basically means all the processes involved in examinations which begin with registration, followed by question paper development and printing, dispatch of question papers, administering of exams in Centres, marking, grading and processing and finally the release of results. It should be noted that some of these processes occur simultaneously in the five departments that make up the Examinations Council of Eswatini (ECESWA).

The mandate of the Department is to develop question papers and offer a strategic leadership in the development of assessment policies, procedures, regulations and assessment instruments of the highest standard at all examination levels (EPC, JC, EGCSE and EPCSE). The Department also has the responsibility to oversee and facilitate the maintenance of international assessment standards. In addition, the department provides advice to Senior Management, Council and relevant stakeholders on emerging assessment needs in the education space locally and internationally.

## Key responsibilities

### The PDSR Department is responsible for:

- development and reviewing of examination syllabusesdevelopment of live question papers, specimen papers and accompanying mark schemes
- selection of examining personnel
- training of examination personnel including invigilators
- centre inspection
- marking
- grading and grade review
- coordination of Special Education Needs
- production of exam reports and any other relevant documents necessary to support the work of the department. These documents include Handbooks for Centres and Guidelines for Examining Personnel

- investigation of malpractice cases
- representing ECESWA in other professional forums involved in curriculum and assessment matters

## Personnel

The Department is manned by thirteen (13) members including the Director. Other staff members comprise three Product Managers, five (5) Subject Officers, a Research Officer, two (2) Graphic Designers and a Confidential Secretary.

There is a Product Manager for each of the following subject areas:

- Business Education and Practical Subjects
- Humanities
- Sciences

There is a Subject Officer responsible for each of the subjects below:

- Agriculture and PREVOC
- Mathematics and Physics
- Special Education Needs, Religious Education
- English Language and Literature in English and Geography
- Business Education

The Department welcomed two Subject Officers, Ms Siphwiwe Sibiyi and Mrs Nolwazi Ntombela for English and Geography, and Business Education; respectively. Mrs Ntombela replaced Mr Gifted Maziya who was promoted to be Director for the Exam Administration and Logistics Department (EAL). The arrival of the two officers resonates with the Department's quest to be capacitated with qualified personnel in order to meet its mandate of developing quality assessment materials. Qualified human resource mobilisation is also one of Council's strategic focus areas. However, there are still some subject areas that do not have subject specialists managing them.

There is a Research Officer who conducts research on the different activities within the department.

The Department manages a total number of forty-nine (49) subjects from EPC to EGCSE/EPCSE as indicated Table 1.

## Quality Assurance

As a Department that is mandated with developing assessment materials, quality control and assurance at all levels and areas of operations is a priority. To ensure and achieve quality, the examining personnel are carefully selected, taking into consideration their academic qualifications and teaching experiences. They also undergo regular training to capacitate and equip them with the necessary and relevant skills to perform their duties to the highest level of professionalism.

The PDSR Department closely monitors the work of the examining personnel for quality control in question paper development. To this effect, the Department employs numerous check points such as moderation, revising, vetting, proof reading and editing for quality control. Feedback about the performance of the examining personnel during marking is done by using a performance appraisal instrument that is completed by markers at all levels. This provides vital information on the performance of markers which is used to make decisions about the continued retention of the individual and/or promotion where necessary.

ECESWA Values - All officers in the PDS Department as well as the examining personnel are expected to uphold the ECESWA values which are:

- Professionalism
- Confidentiality
- Integrity
- Accountability
- Excellence
- Credibility

## Achievements

### Question Paper Development

It is important to note that question papers are set three (3) years in advance for EGCSE and EPCSE and two (2) years for EPC and JC. This means that PDS Officers work on three different examinations at the same time for all the four qualifications throughout the question paper development cycle. This is meant to allow enough time for each examination to go through the processes of evaluation and scrutiny for fitness of purpose which takes about two years for each examination. At the time of compiling this report, the picture was as follows:

- 2021 EGCSE and EPCSE question papers had been shipped to the country and were in a process of being dispatched to Centres for the 2021 Examination Series.
- A majority of 2022 EGCSE and EPCSE question papers had been approved for printing by Cambridge International and were in the process of being sent to the printers.
- 2022 EPC and JC question papers were being finalised for printing for the 2022 Examination Series.
- 2023 EGCSE and EPCSE question papers were being finalised to be sent to Cambridge International for evaluation while some had already been sent.
- Item writers and setters had been commissioned to submit items and draft question papers for 2024 EGCSE and EPCSE examinations.
- The review of 2024-2026 EGCSE and EPCSE examination syllabuses and specimen papers was at an advanced stage. Most syllabuses and specimen papers had been approved by Cambridge International.

### Training and Support for Teaching and Learning

As already indicated in this report, training of examining personnel is essential in quality control. To this effect, in the period under review, the Department provided conducted training workshops as detailed below.

### Support for Teaching and Learning

To support teachers, candidates and parents/guardians, the Department facilitated the uploading on the ECESWA website of the 2020 Exam Question Papers and Marking Guides for all levels and the 2021-2023 Syllabuses and Specimen Papers for JC and EGCSE/EPCSE. The Department also developed Examination Reports for the 2020 Examination Series for all levels.

### EPC and JC French Training Workshop

The Department successfully hosted a training workshop for French teachers at EPC and JC levels to assist them to understand and interpret the reviewed 2021–2023 syllabuses between 4th and 6th May 2021.

### EGCSE Agriculture

A training workshop was successfully conducted for EGCSE Agriculture teachers from 18th to 21st May 2021 to help them understand the changes that were introduced in the assessment of Paper 3, which is school based, in the 2021-2023 syllabus.

### EPCSE Teachers

Workshops for EPCSE teachers and External Examiners were successfully held from 8th to 10th June 2021 in the following subject areas: Agricultural Technology, Food and Textile Technology, Information and Communication Technology, Business Accounting, Entrepreneurship and Technical Studies. The purpose of the training workshop was to capacitate teachers and External Examiners to understand the role they are expected to play in managing and assessing Paper 3, which is the project part of the examination.

### EGCSE Literature in English Training for Setters

The Department hosted an online question paper setting training workshop in Literature in English from 23rd to 27th August 2021 which was conducted by Cambridge International. The purpose of the workshop was to capacitate teachers in setting quality examination papers. The workshop was a success and fifteen (15) setters were trained.

## Seminars and Meetings

The Department participated in several seminars and meetings as detailed below.

### Cambridge Assessment Annual Sub-Saharan Africa Seminar

PDS Officers together with senior officials from MoET participated in a 5-day online seminar organised by Cambridge International from 12th to 16th July 2021. The themes that were discussed in the seminar included principles and practice of assessment design, systems approach: curriculum coherence, assessment framework methodology and the future of assessment: e-assessment.

### Comparability Studies Seminar

The Department successfully held a seminar for professional staff at ECESWA for five comparability studies conducted by Cambridge International between 2017 and 2020. The purpose of the seminar was to check progress on implementing the suggested changes made by Cambridge International in relation to the comparability studies.

The comparability studies were conducted to assess the equivalence of IGCSE and EGCSE subjects: Mathematics, English Language, Accounts, Agriculture and History. The studies set out to investigate the degree of comparability between the Demand Standard of EGCSE and IGCSE subjects. The purpose of this was to verify the extent to which the statement on the back of the EGCSE certificates of achievement is true in relation to the Demand Standard. The studies revealed that there was a general alignment between the EGCSE and IGCSE subjects. However, the studies also highlighted areas of improvement for the EGCSE subjects which subject specialists have already worked on in the case of Mathematics, English Language, Accounts and Agriculture while changes are being made in History, to make the subjects fully aligned with IGCSE subjects.

### Review of 2021/2022 Handbook for EPC/JC and EGCSE/EPCSE

The Handbook sets out regulations for conducting ECESWA examinations and its review is a very intricate business of balancing emerging trends in educational assessment and the laws of Eswatini. The Department completed the review of two Handbooks; one for EGCSE/EPCSE and the other for EPC and JC. The EGCSE/EPCSE Handbook was approved by Cambridge International as part of the accreditation requirements. Both documents have been dispatched to Centres for use during the coming 2021 Examination Series.

### 2021 Annual Review Meeting

The Department participated in the online 2021 Annual Review Meeting held between ECESWA, MoET and Cambridge International from 8th to 9th September 2021. The meeting provided an overview of Accreditation Requirement Activities and Operations and an update on Eswatini Education Review.

### Subject National Panel Meetings

Officers in the Department attended National Subject Panel meetings to provide updates and guidance on assessment issues in the following subjects; English, History, SiSwati, Mathematics, Business Education and Agriculture.

### Commissioning and selection of markers for the 2021 Marking Session

The Department commissioned applications for the 2021 Marking Session. The application process was decentralised as the forms were accessible from all four Regional Education Offices (REO) in the kingdom. The forms were also available on the ECESWA website. Prospective markers were encouraged to submit their application forms at the nearest Regional Educational Office or send them via email instead of travelling long distances to submit them at the Exams Council offices. The Department responded to the challenges posed by the civil unrest and COVID-19 by extending the deadline for submitting applications for markers for the 2021 Marking Session to 19 November, 2021. This gave teachers enough time submit their applications following the closure of schools.

## 2021 Marking



The Department successfully supervised the marking of the 2021 Examination Series for EPC, JC and EGCSE/EPCSE levels. The 2021 Marking Series was successfully conducted under difficult conditions over a three-month period beginning from 19 February 2022 to 14 April 2022. The number of marking venues also increased from 5 to 6 to accommodate the large number of markers which was caused by the increased number of candidates.

### Participation in suspected malpractice cases

Officers in the Department participated in investigating suspected malpractices cases at EPC and JC levels during marking.

### Remarking

Remarking of EPC and JC was conducted on the weekend of 9-10 April 2022. At the EPC level remarking was conducted in six (6) subjects: English; SiSwati; Science; Social Studies; Agriculture and Religious Education. The total number of candidates who applied for remarking at this level is fifteen (15). At JC there were sixty-five (65) applications for remarking in thirteen (13) subjects: English Language; Literature in English; SiSwati, Mathematics; Additional Mathematics; Science; Agriculture; Religious Education; Geography; History; Bookkeeping and Accounts; Business Studies and Consumer Science. The remarking of EGCSE/EPCSE was done in May 2022 on four (4) subjects: 6873 English Language; 6875 Literature in English; 6880 Mathematics Option B and 6884 Biology Option B. The total number of candidates who applied for remarking is fifteen (15).

### 2021 EGCSE/EPCSE Grading and Grade Review

The 2021 EGCSE/EPCSE Grading was conducted from 4th – 6th May 2022. The EPCSE Programme was graded for first time under the new Accreditation Agreement with Cambridge International. After the successful completion of the Grading exercise, the Department was involved in Grade Review from the 9th – 13th May 2022.

### Challenges

The fourth wave of COVID-19 pandemic and political instability in the country led to a delay, cancellation and/or postponement of certain PDSR activities as detailed below:

- An online Editing and Proofing training for PDSR Officers and examining personnel which was conducted by Cambridge International was abruptly ended by civil unrest in June 2021
- An online training on Design and delivery of public examinations which was conducted by Cambridge International was also cancelled.

- The postponement of the 2021 November Examination Series to February/March 2022 due to COVID-19 and the political unrest further congested activities of the Department in the year 2022.
- Due to the COVID-19 and the on-going unstable political situation it was difficult to engage the examining personnel in the processes of question paper development further delaying the EGCSE/EPCSE 2024 processes.
- Extension of deadline for submission of application forms for 2021 markers delayed the selection process.
- The 2021 Marking Series was conducted under difficult conditions. The supervision was done while schools were in session and over an extended period. Moreover, some subject specialists were supervising marking in different venues, something which made it difficult to supervise and monitor closely their subjects. This also means that these Officers could not efficiently address issues that arose in the centres that they were not stationed at. Accommodation for markers in some centres became a challenge after the opening of schools for the new calendar year.

### **Way Forward**

To achieve efficiency and proficiency, the Department requires that subject specialists focus on the subjects they are qualified in. This therefore calls for some streamlining and appointment of subject specialists in the areas in which currently there are no specialists. This would ensure that quality and high standards are maintained in examinations.

# Department of Examination Administration and Logistics

## Printing of 2021 Examination Papers

The Department managed to finish printing of the 2021 examinations ahead of delivery schedules. Stephen Austin and Sons also despatched the EGCSE and EPCSE question papers consignment well ahead of the time-table schedule.

### Challenges

- Delays in printing and packing as a result of some registration challenges. This resulted in the Department having to engage staff to work overtime.
- The printing and photocopying machinery is old and breaks down now and again. New machines are needed as a matter of urgency.
- Two staff members in the collation section had to be away from work at times due to ill health

## 2021 Examinations

Examinations at all levels went well. However, there has been several challenges reported by Centres.

### These were:

- Lack of funds for conducting practicals
- Candidates missing examination.
- Candidates failing to pay for registration on time thus failing to meet deadlines.
- Submission of scripts timeously at the dedicated centres due to lack of funds

## 2021 Marking

### Marking Venues for the 2021 exams were:

- St. Theresa's High School
- St. Michael's High School
- Manzini Central High School
- Ngwane Park High School
- Swazi National High School
- Marking for JC and EPC went well
- EGCSE marking also went well with manageable challenges
- Venues provided the necessary facilities required for marking
- Some Head of Centres failed to submit scripts on time thus affecting the marking schedule

## Spot Check

- Centre inspections went well and for the first time they were conducted by trained external inspectors
- One case of serious deficiency was reported involving Life Long High School.
- There are two officers assigned to conduct Centre inspections on behalf of Cambridge International and eight on behalf of ECESWA.



## Malpractice

- There were several malpractice cases that were reported.
- Some cases of malpractice were reported by anonymous callers.
- Malpractice cases were investigated timeously resulting in zero withheld results.
- The cases included opening wrong question papers, girrafining, impersonation, collusion, using confidential instructions indirectly and unauthorised material

## TENDER BOARD ISSUES

The Entity Tender Board (ETB) is an internal board that is responsible for approval of all payments above E100 000.00. Payments below E100 000.00 are authorised by the Registrar without having to go through the Entity Tender Board. The Entity Tender Board is appointed and reports to the Registrar. The Accounts Department should not pay invoices above E100 000.00 without authorisation of the Entity Tender Board. Currently the board members are:

- Mr Gifted Maziya (Chairman)
- Mr Mandla Ngwenya
- Mrs Lucy Mkhonta
- Ms Dudu Shongwe
- Dr Sifiso Hlandze
- Mrs Nurse Chirwa (Secretary)

## 2022 Tenders

- Printing Tender, 01 Of 2022 for the printing of EGCSE/EPCSE question papers is in progress.
- Printing of Tender 02 Of 2022 for printing certificates is in progress. They are to be concluded mid-2022.
- Tenders 03 to 06 of 2022 are in progress. They are advertised in ECESWA and ESPPRA websites. Process will be concluded early 2022.
- All other tenders are to be advertised after approval of the 2022 budget.

## Pending ETB Tasks

- Training on preparing yearly procurement plan (to be conducted by ESPPRA).
- Tender board training and pool of evaluation committee personnel. This training should include the Registrar.
- Procurement Policy (very urgent).
- Notice of intention to terminate contract with one of the furniture suppliers has been issued.

## General Note

The issue of each department not interfering in the work of other departments or units can never be over emphasised. It is very important that we should be candid when it comes to this issue as it is one of the issues that cause conflict amongst departments. One of the most affected by interference is procurement.

# Department of IT and Examinations Processing

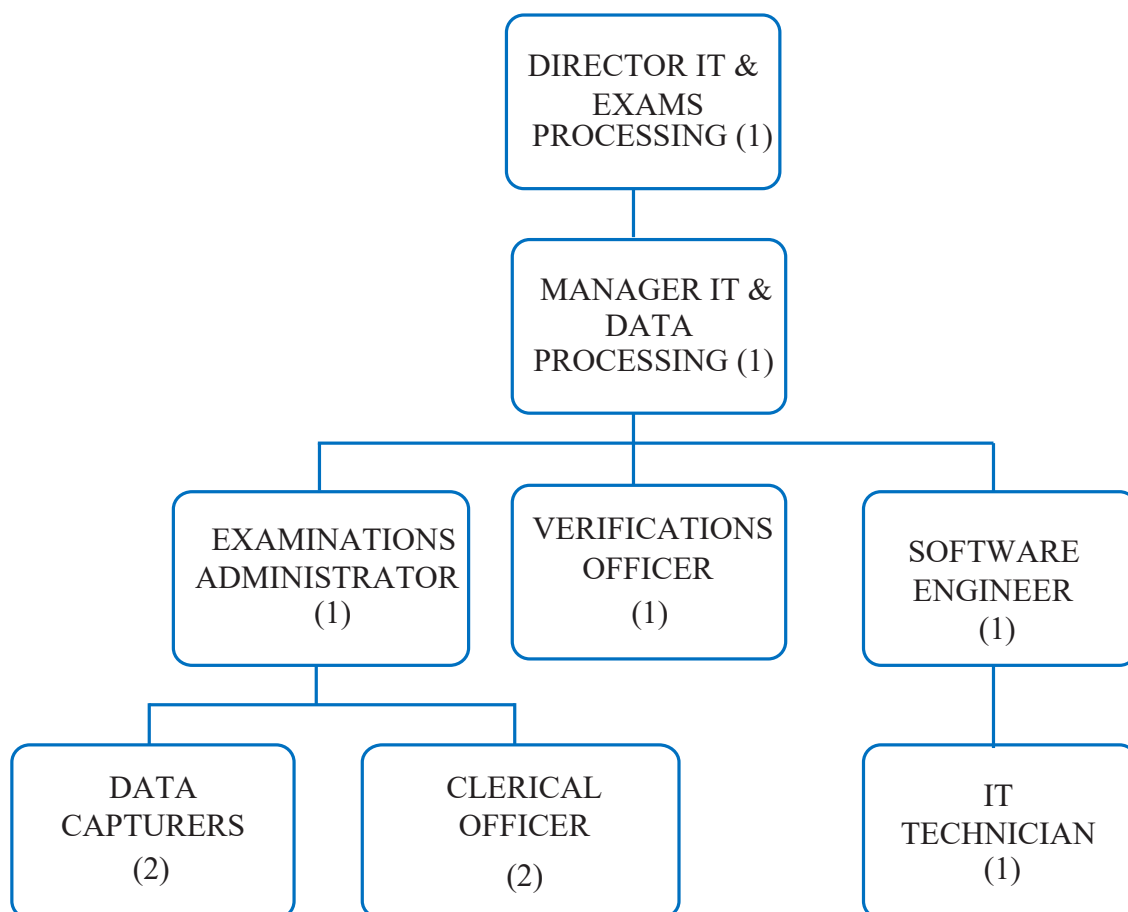
## Overview

The IT and Examinations Processing Department oversees the installation and maintenance of software, hardware, computer networks. The department also oversees the development, security, and storage of electronic data that belongs to the organization. Furthermore, the department administers registration of candidates from the Examination Council of Eswatini (ECESWA) examination centres, data capture, processing of results, data analysis and producing examination results reports and statistics, printing and despatch of results and certificates and verification of qualifications.

## Mandate of the IT and Examinations Processing Department

“To provide strategic leadership and support across ECESWA on the development and implementation of information and communication technology and examinations processing which includes registration of examinations centres and candidates for examinations, production and announcement of results and issuance of certificates.”

## ITEP Department Structure



**NOTE: This shows reporting line. Same reporting line does not mean positions are of the same level.**

## Exam Registration

The registration of candidates in all examination levels, i.e., Eswatini Primary Certificate (EPC), Junior Certificate (JC), Eswatini General Certificate of Secondary Education (EGCSE) Eswatini and Eswatini Prevocational Certificate of Secondary Education (EPCSE) and was challenging for the year 2021 examination.

Given the COVID-19 pandemic and closure of schools. E-registration period was from February 2021 to April 2021. Preparations for e-registration documents were done and shared with Centres.

To decrease the spread of COVID-19 and adhere to Government's regulations on COVID-19, ECESWA did not place staff at the Regional Education Offices to assist Centres with registration of candidates. Instead, Centres had to send their registration online. Centres were allowed to submit entry amendments until end of September 2020 given the closure and late re-opening of schools.

## Exam Registration Challenges

1. COVID-19 pandemic and frequent closure of schools disrupted the amendments and registration period. These were finalised late than normal (March 2022), and most schools did not meet the deadline.
2. Incomplete registration data e.g., no syllabus option etc.
3. Wrong syllabus options in EGCSE exam during registration for Mathematics, Biology, Physical Science and Design and Technology.
4. Centres making amendments on the registration spreadsheet instead of registration reports.

## Data Processing, Grading and Release of results (EPC, JC, EGCSE and EPCSE)

1. The processing and grading of 2021 examination results in all levels was a success.
2. EPCSE being equivalent with EGCSE was graded for the first time in 2021. Mathematics had a syllabus change which affected the structure of the syllabus option/ components. The grading process was done for the first time for this syllabus after the major syllabus change.
3. There was double capture for EGCSE and EPCSE for 2021 exam. However, checking system was adopted for EPC and JC exam where Checkers were used which did not compromise a lot of the data quality.
4. Presentation of EPC and JC Results to Management and Council were done on 24 March 2022 and 25 March 2022 respectively. EPC results were released on 29 March 2022 whilst JC results were released on 31 March 2022. Presentation of EGCSE Results to Management and Council were done on 16 May 2022 and 17 May 2022 respectively. The EGCSE Results were presented to the Minister of Education and Training on 18 May 2022, and these were then released on the same day.
5. E-Release of results was used in informing candidates of their results through cell-phone SMS messages. Candidates continued to access their results using SMS to 3535 messaging to get their summarised results.

## 2021 Examinations Analysis

The report is a summary of the 2021 performance of candidates and comparisons between subjects and previous years' examination. Entailed in this report is a summary of candidates' performance in the Eswatini Primary Certificate (EPC), Junior Certificate (JC), Eswatini General Certificate of General Education (EGCSE), the Prevocational programme (EPCSE) and International General Certificate of Secondary Education (IGCSE) borrowed syllabuses.

### Eswatini Primary Certificate

#### Comparison of class categories

A total of 32,975 candidates sat for the EPC examination in 2021. This number increased by 5,589 (20.40%) entries from the 27,386 candidates who sat for the examination in 2020. The number of candidates who passed the examination in 2021 were 30,968, which was 93.91 percent, which is a decrease of 0.11 percent when compared with 2020 which was 94.02 percent. This pass rate is the second highest in ten years. The number of schools that registered candidates was 639 from 641 in 2020. Of these schools, 246 attained a 100 per cent pass rate compared to 309 in 2020. Schools that registered candidates for the examination decreased by 0.31 percent while those that attained 100 percent pass rate decreased by 20.39 percent.

Table 1: EPC pass classes and total entries for 2021 and 2020

Category	2021	2020	% Change
MERITS	1 075 (3.26%)	872 (3.18%)	0.08
1 <sup>st</sup>	3 433 (10.41%)	2 938 (10.73%)	(0.32)
2 <sup>nd</sup>	18,907 (57.34%)	15 950 (58.24%)	(0.9)
3 <sup>rd</sup>	7 553 (22.91%)	5 988 (21.87%)	1.04
FAILURES	2 007 (6.09%)	1 638 (5.98%)	0.11
PASSES	30 968 (93.91%)	25 748 (94.02%)	(0.11)
TOTAL	32 975	27 386	20.40

In 2021, there was a slight decrease of 0.32 and 0.9 percent in the First-Class and Second-Class categories. The overall pass rate in 2021 decreased by 0.11 percent compared to 2020.

## 2.1.2 EPC ten-year comparisons (2012-2021)

**Table 2: EPC ten-year comparison of results**

YEAR	CLASS PASS CATEGORY				TOTAL PASSES	TOTAL FAILURES	TOTAL ENTRIES
	MERIT	FIRST	SECOND	THIRD			
2012	711 (2.94)	2 608 (10.78)	13 996 (57.85)	4 188 (17.31)	21 503 (88.88)	2 690 (11.12)	24 193
2013	704 (2.80)	2 665 (10.59)	14 700 (58.42)	4 113 (16.34)	22 182 (88.15)	2 982 (11.85)	25 164
2014	732 (3.97)	2 627 (10.79)	14 104 (57.96)	4 035 (16.58)	21 498 (88.34)	2 838 (11.66)	24 336
2015	739 (2.83)	2 827 (10.82)	15 163 (58.03)	4 414 (16.89)	23 143 (88.57)	2 987 (11.43)	26 130
2016	802 (2.87)	3 092 (11.06)	16 324 (58.37)	4 485 (16.04)	24 703 (88.33)	3 263 (11.66)	27 966
2017	851 (2.96)	3 252 (11.29)	16 937 (58.82)	4 759 (16.53)	25 799 (89.59)	2 998 (10.41)	28 797
2018	827 (2.89)	3 026 (10.60)	16 685 (58.45)	5 075 (17.78)	25 613 (89.72)	2 935 (10.28)	28 548
2019	665 (2.40%)	2 985 (10.76%)	16 502 (59.50%)	5 762 (20.78%)	25 914 (93.44%)	1 819 (6.56%)	27 733
2020	872 (3.18%)	2 938 (10.73%)	15 950 (58.24%)	5 988 (21.87%)	25 748 (94.02%)	1 638 (5.98%)	27 386
2021	1 075 (3.26%)	3 433 (10.41%)	18 907 (57.34%)	7 553 (22.91%)	30 968 (93.91%)	2 007 (6.09%)	32 975

Table 2 shows that the lowest pass rate was recorded in 2013 (88.15%) which is 5.76 percent lower than that attained in 2021. The pass rate in 2021 was the second highest in the past 10 years despite the emergence of Covid-19 pandemic. The candidate entries for 2021 were the highest since 2012. This was caused by the normal progression of candidates from Grade 6 in 2020 to Grade 7 in 2021 caused by the COVID-19 effects.

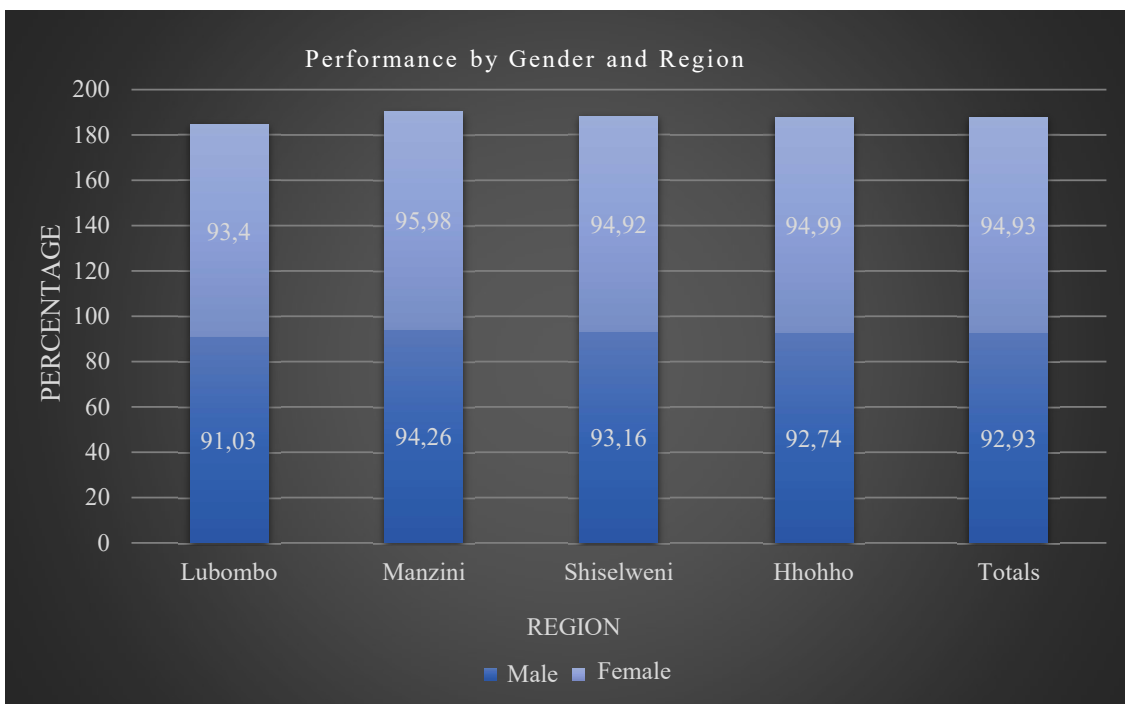
Females outperformed males in in all regions. Manzini region had the highest regional pass rate (95.11%).

**Figure 1: Comparison of Pass Rates from 2012 to 2021 – EPC**

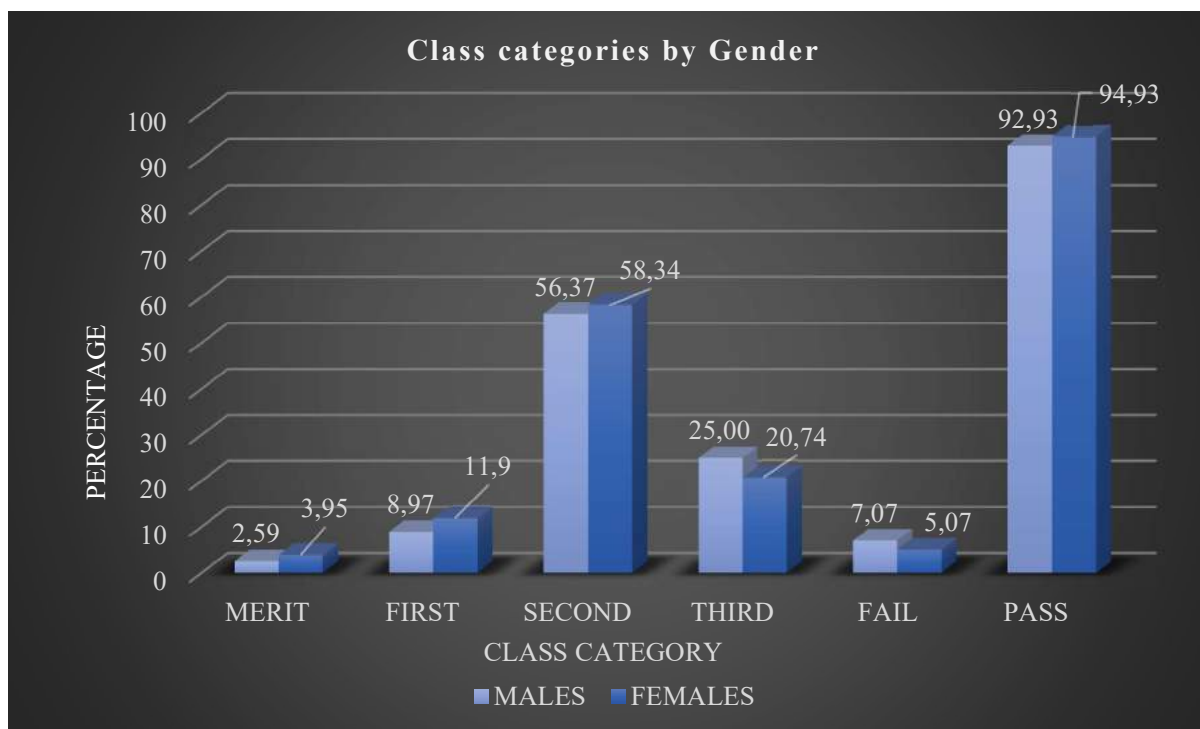


Figure 1 shows that the quality of results (merit and first class) decreased from 13.91 percent in 2020 to 13.67 percent in 2021.

**Figure 2: 2021 EPC country statistics by region and by gender**



Females outperformed males in in all regions. Manzini region had the highest regional pass rate (95.11%).

**Figure 3: 2021 class categories by gender**

As shown in Figure 3, females performed well in Merit, First and third-class pass categories as compared to males. The overall percentage pass for males was 92.93 percent, which was 2.00 percent lower than that of females which was 94.93 percent.

### Junior Secondary Certificate

#### Comparison of class categories

Table 3: JC pass categories and total entries for 2021 and 2020

YEAR	MERIT	FIRST	SECOND	THIRD	PASS	FAIL	ENTRIES
2021	1142 (4.88%)	1884 (8.06%)	12687 (54.26%)	3952 (16.9%)	19665 (84.11%)	3715 (15.89%)	23380
2020	782 (4.21%)	1751 (9.42%)	10328 (55.57%)	2841 (15.29%)	15702 (84.49%)	2883 (15.51%)	18585
%CHANGE	0.67%	-1.36%	-1.31%	-1.61%	-0.38%	0.38%	-0,15%

As shown in Table 3, a total of 23,380 candidates, sat for the JC examination in 2021. The number of entries for the 2021 examination increased by 4,795 (25.80%) candidates from 18,585 in 2020. There was a decrease in First-, Second- and Third-Class Passes (1.36%, 1.31% and 1.61%, respectively). Moreover, there was an increase in Merit Class Pass (0.61%). The overall pass rate was 84.11 percent which was a decrease of 0.38 percent when compared with the 2020 pass rate of 84.49 percent.

#### Ten - year comparison

JC candidate entries have been growing steadily from 2014 and there has been a sharp increase from 2020 to 2021. The 2021 entries had the highest number of entries in the past ten years, and these have increased by 25.80 percent from 2020. In addition, the 2021 entries have increased by almost double from 2012 (84.68%).

**Table 4: JC Ten-Year comparison of results (2012 - 2021)**

YEAR	CLASS PASS CATEGORY				PASSES	FAILURES	ENTRIES
	MERITS	FIRST	SECOND	THIRD			
2012	468 (3.7)	1167 (9.22)	7108 (56.15)	1556 (12.29)	10299 (81.35)	2361 (18.65)	12660
2013	544 (3.96)	1253 (9.12)	7923 (57.67)	1581 (11.51)	11301 (82.25)	2438 (17.75)	13739
2014	521 (3.97)	1232 (9.38)	7569 (57.62)	1521 (11.58)	10843 (82.54)	2294 (17.46)	13137
2015	517 (3.59)	1365 (9.48)	8322 (57.78)	1491 (10.35)	11695 (81.19)	2709 (18.81)	14404
2016	521 (3.31)	1478 (9.38)	9326 (59.19)	1514 (9.61)	12839 (81.49)	2917 (18.51)	15756
2017	657 (3.79)	1791 (10.34)	9802 (56.61)	1829 (10.56)	14079 (81.32)	3235 (18.68)	17314
2018	613 (3.3)	1779 (9.54)	10549 (56.85)	2105 (11.34)	15045 (81.07)	3512 (18.93)	18557
2019	633 (3.40%)	1770 (9.51%)	11074 (59.50%)	2515 (13.51%)	15992 (85.92%)	2621 (14.08%)	18613
2020	782 (4.21%)	1751 (9.42%)	10328 (55.57%)	2841 (15.29%)	15702 (84.49%)	2883 (15.51%)	18585
2021	1142 (4.88%)	1884 (8.06%)	12687 (54.26%)	3952 (16.90%)	19665 (84.11%)	3715 (15.88%)	23380

**Figure 4: JC Pass Rates for 2012-2021**

The highest pass rate of 85.92 percent, as shown in Figure 4, was attained in 2019 followed by that of 2020 (84.49%) after the removal of English Language Pass condition. The 2018 pass rate (81.07%) is the lowest in the ten-year period. The pass rate for 2021 was 0.38 percent lower than that of 2020.



### JC country statistics by district and by gender

More females (11967) than males (11413) registered and sat for the JC examination in 2021. Of the 23 380 entries, 11,413 (48.82%) were males and 11,967 (51.18%) were females. The Manzini region recorded the highest number of entries (7,041) whereas Lubombo region recorded the lowest entries (4,617).

Figure 5: 2021 JC Entries by gender and region

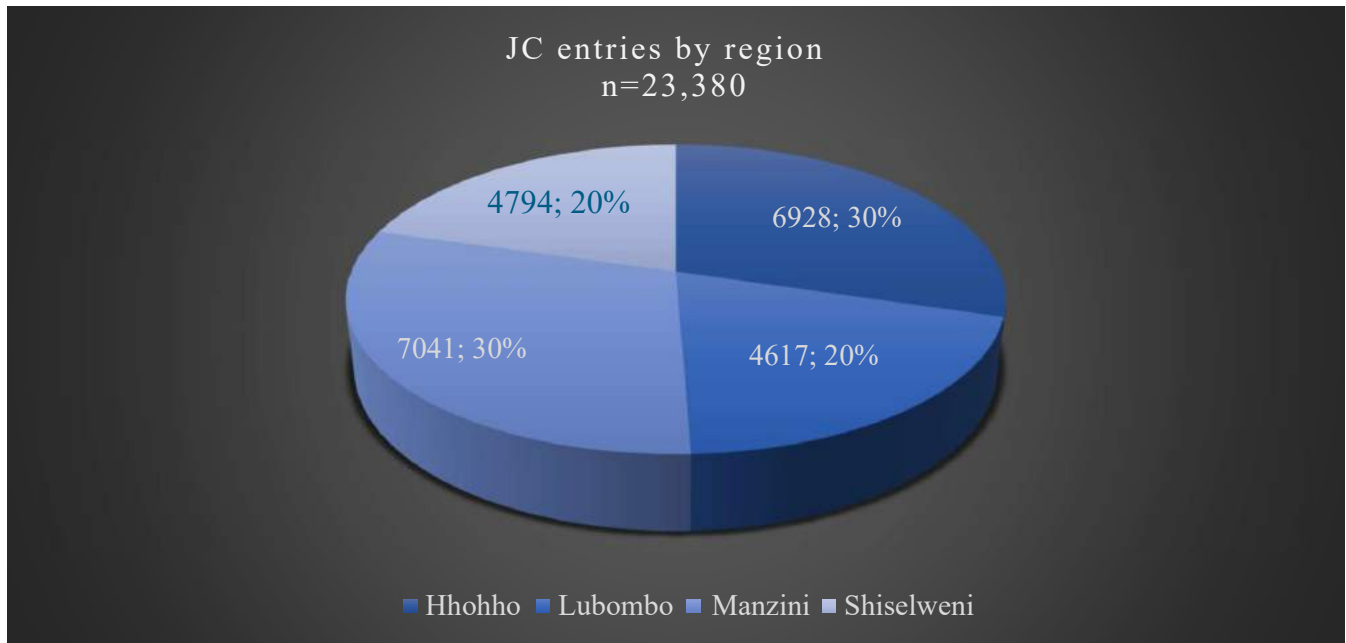


Figure 6: 2021 JC Performance by gender and by region

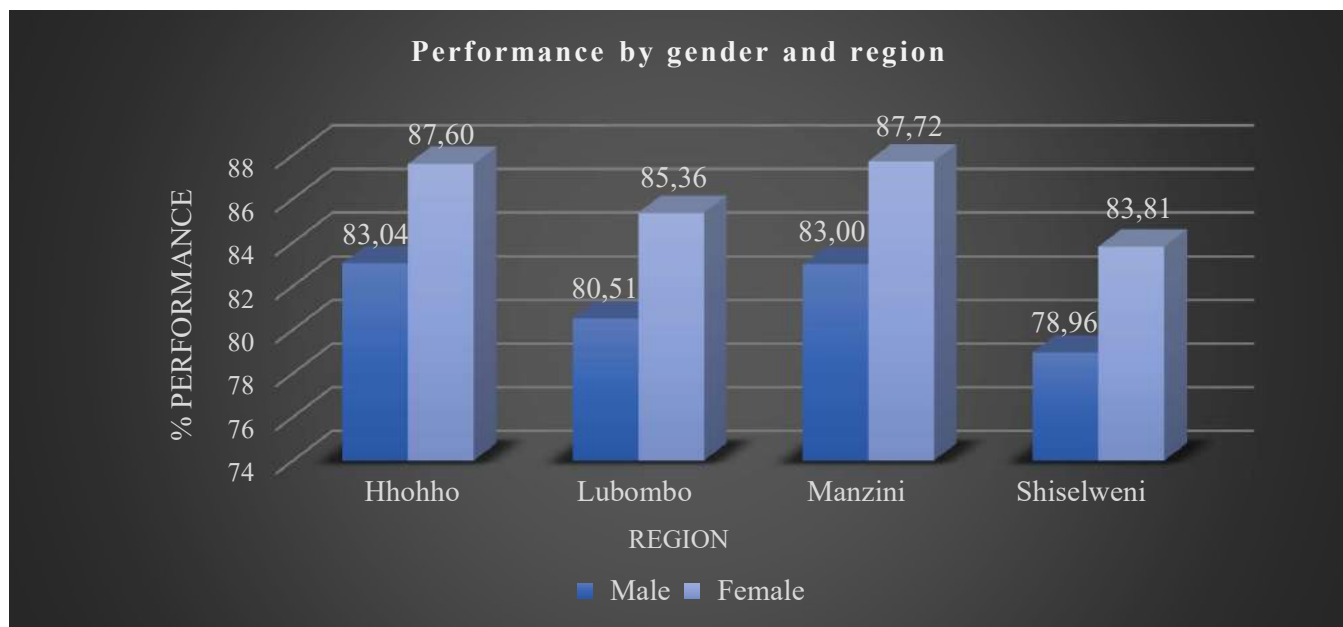


Figure 6 shows that females outperformed males in all regions and Manzini region attained the highest female pass rate compared to other regions.

## EGCSE/EPCSE and IGCSE (Borrowed Syllabuses) Results

### General overview

Examined syllabuses include 17 EGCSE subjects, 6 EPCSE subjects and 4 IGCSE borrowed syllabuses, which make the Eswatini school leaving curriculum to comprise 27 subjects. The EPCSE qualification being equivalent to EGCSE and IGCSE was examined for the first time 2021 exam.

### Candidate Entries

In 2021, a total number of 28,072 candidates were registered for the EGCSE/EPCSE and IGCSE examination, of which 13,628 (48.55%) were males and 14,444 (51.45%) were females. The registered candidates in 2021 (28,072) increased by 8,141 (40.80%) compared to 19,931 in 2020. In 2021, a total number of 24,098 full-time candidates were registered for the examination which is an increase from 16,669 candidates in 2020 by (44.60%).

Table 5: 2021 EGCSE/EPCSE and IGCSE Entries

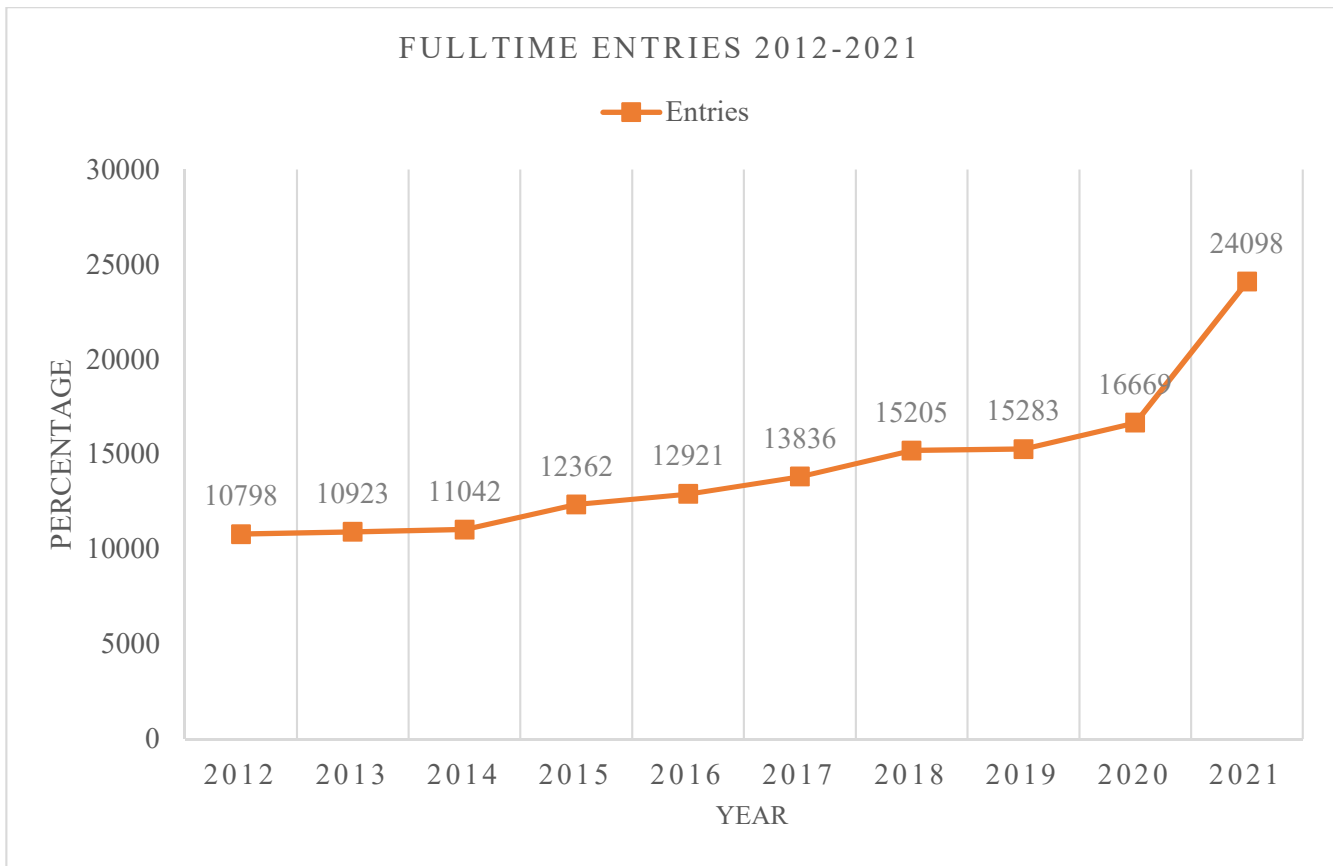
Category	Gender	2021	2020	Difference	% change
Full time candidates	Male	12029	8212	3817	46.50%
	Female	12069	8457	3612	42.70%
	Total	24098	16669	7429	44.60%
Private candidates	Male	1599	1281	318	24.80%
	Female	2375	1981	394	19.90%
	Total	3974	3262	712	21.80%
<b>Total</b>		<b>28072</b>	<b>19931</b>	<b>-0.004</b>	<b>-0.35%</b>

As shown in Table 6, of the 24,098 full-time candidates who sat for EGCSE/ EPCSE and IGCSE exam in 2021, 369 candidates sat for the EPCSE exam in all 16 EPCSE schools. The first Pre-Vocational examination was administered in 2005. The highest number of entries was in 2015 and the lowest in 2012.

Table 6: Pre-Vocational examination entries

Year	Number of Schools	Entry	Difference
2012	15	215	-97
2013	15	316	101
2014	15	304	-12
2015	16	386	82
2016	16	338	-48
2017	16	348	10
2018	16	242	-106
2019	16	269	27
2020	16	268	-1
2021	16	369	-101

Figure 7 shows that the fulltime candidates who sat for the 2021 exam were the highest in the past ten years. The entries have been growing steadily over the years with a sharp increase in 2021 and these have more than doubled the entries for 2012 to 2014.

**Figure 7: Fulltime Entries 2012 - 2021**

### Analysis of results

The overall pass rate for the 3 qualifications (EGCSE/EPCSE and IGCSE borrowed) was 93.41 percent in 2021 exam. The EGCSE overall pass rate has not changed in performance when compared to 2020 exam (93.01%) whilst the IGCSE borrowed syllabuses has slightly increased in performance (88.86%) compared to 2020 (88.71%).

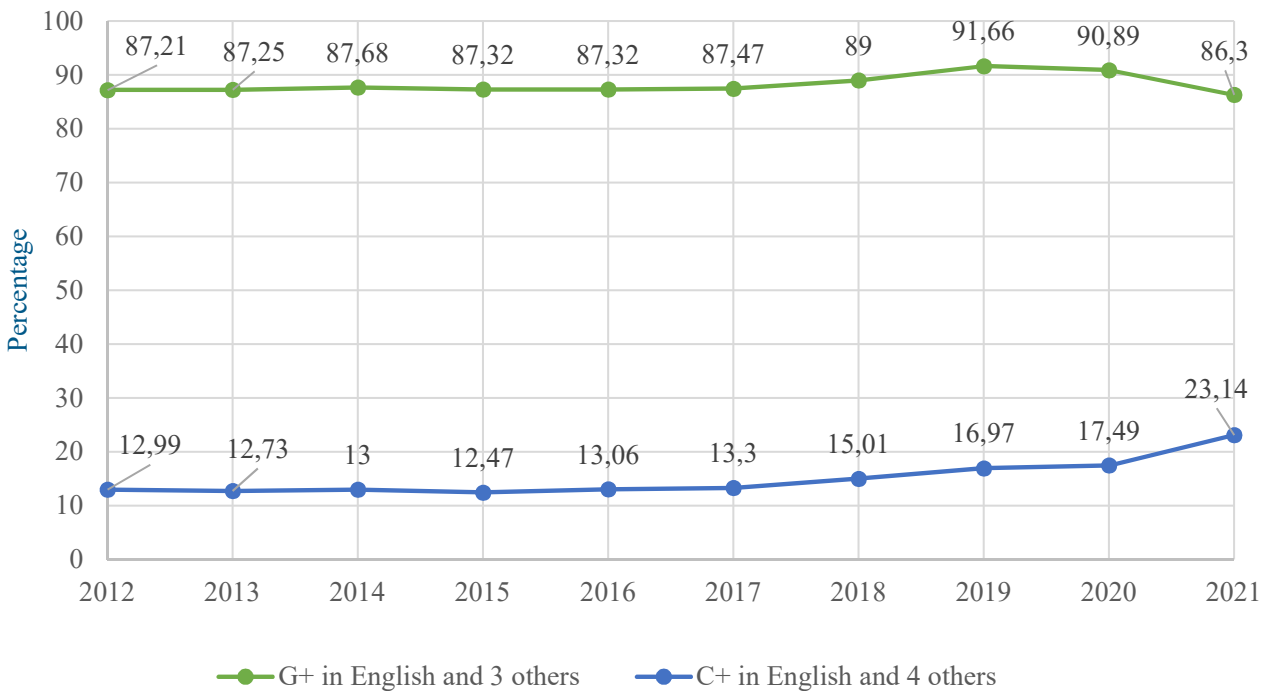
**Table 7: Overall Performances**

EXAM		A* - C			D - G			A* - G		
Qualification	2021	2020	Difference	2021	2020	Difference	2021	2020	Difference	
EGCSE	35.38	36.70	-1.32	57.63	56.30	1.33	93.01	93.01	0.00	
EPCSE	31.21			67.15			98.36			
IGCSE	45.38	48.58	-3.18	43.46	40.10	3.36	88.86	88.71	0.15	
Average	37.32			56.08			93.41			

As shown below, the 2021 pass grade including English Language and 3 other subjects (86.30%) decreased by 4.59 percent from 90.89 percent in 2020. The results also show an increase in the credit pass grade (A\*-C) including English Language and 4 others from 17.49 percent in 2020 to 23.14 percent in 2021. The credit pass of 23.14 percent was the highest in the past 10 years.

Figure 8: Credit and Passes Trend including English Language and 3 or 4 other subjects

**Credit and Passes Trend including English Language and 3 or 4 other subjects**



From the table below, 27 subjects were taken in the year 2021 (17 EGCSE, 6 EPCSE and 4 IGCSE borrowed syllabuses). In EGCSE syllabuses, 13 subjects had 90 percent and above overall passes and 9 attained credit passes above the average credit pass rate for EGCSE (35.38%).

All 6 EPCSE subjects attained an overall pass rate of 90 percent and above. However only 2 subjects attained a credit pass rate above the average credit pass rate for EPCSE (31.21%). Two IGCSE borrowed subjects attained an overall pass rate above 90 percent and 2 attained credit pass rate above the average credit pass rate of 45.41 percent.

**Table 8: EGCSE Subject performances**

	Subject	A*	A	B	C	D	E	F	G	U	X	TOTAL	% Pass
E	FIRST LANGUAGE SISWATI	88	211	4013	9964	3782	2161	1463	523	248	1083	22453	98.89
	SISWATI AS A 2nd LANGUAGE	14	30	116	79	64	32	36	17	46	19	434	89.39
	ECONOMICS	81	169	759	1152	943	998	330	185	146	237	4763	96.93
	FOOD AND NUTRITION	90	137	453	625	1279	505	60	11	7	180	3167	99.77
	DESIGN AND TECHNOLOGY	20	46	175	264	233	223	181	81	30	148	1253	97.6
	RELIGIOUS EDUCATION	248	572	3086	5287	4066	3185	3812	1805	836	1116	22897	96.33
	FASHION AND FABRICS	13	33	272	518	779	334	102	18	19	147	2088	99.08
	MATHEMATICS	170 3	527	1322	5437	3838	2934	1948	1329	3819	1114	22857	83.28
	BUSINESS STUDIES	77	90	425	743	641	642	493	308	281	210	3700	92.4
	HISTORY	39	92	622	1159	1133	1302	1241	850	322	429	6760	95.23
	AGRICULTURE	36	99	653	1480	2331	2536	956	222	38	518	8351	99.53
	ACCOUNTING	122	116	470	813	1084	1437	840	634	326	293	5842	94.41
	PHYSICAL SCIENCE	231	294	1105	1884	2220	2316	1618	1146	2798	752	13612	79.43
	BIOLOGY	218	366	1521	2620	2885	4393	2732	1927	2548	1022	19210	86.72
	ENGLISH LANGUAGE	144	282	1720	3429	4884	3357	4824	2152	1953	1226	22745	91.41
	GEOGRAPHY	94	192	919	1634	2665	3065	2094	1117	633	599	12413	94.89
	LITERATURE IN ENGLISH	59	98	400	645	1211	1073	873	515	799	415	5673	85.9
E	AGRICULTURAL TECHNOLOGY	0	5	49	57	43	10	2	0	0	21	166	99.99
	FOOD & TEXTILES TECHNOLOGY	0	1	12	14	34	6	1	0	0	6	68	99.99
	TECHNICAL STUDIES	0	0	4	19	29	6	18	0	0	6	76	99.99
	BUSINESS ACCOUNTING	1	1	0	14	17	15	13	2	2	10	65	96.91

# Finance Department

## Preamble

The Finance Department is responsible for the financial management and reporting on all financial affairs of the organisation. Financial management is generally concerned with procurement, allocation and control of financial resources of ECESWA. The objectives are:

- To ensure regular and adequate supply of funds to the organisation.
- To ensure optimum fund utilisation. Once the funds are obtained, they should be utilised in maximum feasible way at least cost.
- To ensure safety on investment, i.e., funds should be invested in safe ventures so that adequate rate of return can be achieved.
- To plan a sound capital structure. There should be sound and fair composition of capital so that a balance is maintained between debt and equity capital.

## Department structure

The Department is headed by a Finance Director who reports directly to the Registrar and is assisted by the Accountant and Four (4) Supporting staff. This team develops internal control systems and procedures to help ensure full transparency in its financial transactions, while also providing specialised, centralised support to other teams and managers. Quality financial management is enforced to ensure the ongoing health of Council business.

## Functional Strategy Performance

The department plays a key role in providing critical financial insight and strategic support to the Registrar and Council for the growth and sustainability of ECESWA in achieving its mandate and corporate objectives. The dedicated finance team critically analyses and if possible challenges current practices, champions or recommends best acceptable practices. The Finance Department is, therefore, a catalyst for improvement of processes in the Council, so that the Council achieves its strategic goals and objectives.

### This is achievable through the following functions performed by the department:

1. **Budgeting:** The coordination of clear financial plan of the Council in a form of a budget is imperative to ensure that sound fiscal management strategy is always maintained. A realistic and a close to accurate budget is formulated annually based on prevailing costs and collectable revenues as well as investments plans.
2. **Estimation of capital requirements:** The Finance Department makes estimation with regards to capital requirements of the Council. This depends upon expected costs as per the Strategic Plan adopted and future programmes and policies of a council.
3. **Determination of capital composition:** Once the estimation has been made, the capital structure is then decided. This involves short- term and long- term debt equity analysis. The relationship between Current Assets and Liabilities has been kept in a healthy position for the recent years exceeding 5 years. ECESWA maintain a balance proportion of equity capital the organisation is possessing and additional funds which must be raised from outside parties.
4. **Management of cash:** The Finance Department has been able to ensure that ECESWA at all times holds sufficient Cash and Investments to provide for all statutory requirements and at least three month of operating expenditure cover.
5. **Wage bill Control:** The wage bill of the Council was standing at 25% in the year under review. ECESWA is not a labour intensive operation and it has set a standard rate for its wage bill at 30% of total expenses excluding capital.

## Examination Fees Collection

The Department experienced some challenges in collection of examination fees within this year as schools were not able to pay exam fees even after deadlines were extended without penalties. There was an increase in overall recognised exam fees by 41% in the year under review. The overall examination fees revenue was E143,824,656: E100,520,391 (2020): resulting to an increase of E43,304,265 equivalent to 41%. The increase was due to the fact that registrations increased drastically following 100% progression of students in 2020. With such collection, ECESWA was able to honour all financial obligations for the year including accreditations fees, printing costs, and exams setting, moderating and marking costs, as well as general men-power costs which had increased proportionally to the examination demands for the increased candidature.

## **Surviving the Covid-19 Pandemic**

The year has not been normal since Covid-19 pandemic wrecked the entire globe business economies. All corporations and institutions were forced to accelerate their innovation strategies to cope with the challenges posed by the pandemic.

ECESWA like most institutions, had to devise effective strategies in ensuring the administration of examination processes progress without major interruptions. These was achieved through increased investment on technology, marking facilities and men-power costs as well as Covid-19 regulatory requirements.

## **Implementation of the Finance Enterprise Resource Planning System**

The Council has invested to a finance system that organises the financial transaction capturing, processing, and reporting to assist decision making with ease. This system is very robust in the sense that it automates all processes from requisition of goods and services up to payments and reporting of same. It seeks to eliminate all paperwork to save the environment and allow innovation that minimise costs. The system is not yet completely implemented but its above 90% implementation at the time this report was compiled. The operational interruptions experienced in the period of the pandemic has justified the investment of the Council to such a system to be the best decision that the Council have made. When this system gets fully implemented, it will support the work from home concept. Staff will be able to access the system from home through the Virtual Private Network (VPN) which the IT department is working on currently. This will allow continuity of operations even when employees are not able to come to the office for any reason either being the pandemic reasons or the political unrest.

## **Sustainability**

The effects of Covid-19 and instability in the political system is threatening the going concern of the Council. The Council depends on the collection of Examination Fees for its revenues. The uncertainty prevailing within the education system resulting in extended closure of schools affects the operations of the Examination Council of Eswatini directly and indirectly. The continuous alterations of school calendar with no sight of full restoration to normalcy made prediction of the Council's future very complicated. It was, therefore, not easy to project when Exam Fees for the year 2021 would be fully collected even to the following year.

# EXAMINATIONS COUNCIL OF ESWATINI

## *Annual financial statements*

*for the year ended 31 December 2021*



**Kobla Quashie and Associates**  
Chartered Accountants (Eswatini)





## General Information

Country of incorporation and domicile eSwatini

Nature of business and principal activities The conduct and administration of academic, technical and other examinations for primary and secondary schools.

Council members

- Dr S E Manyatsi - Chairperson
- Dr N L Dlamini - Vice Chairperson
- Mr F N Dlamini - Representative of the Swaziland National Association of Teachers - Retired
- Ms C T Dlamini - Chief Inspector of Primary Schools - Retired
- Mr G B Mazibuko - Representative of a Correspondence College - Retired
- Mr W S Mhlanga - Representative of the Principals Association
- Ms F Mdluli - Chief Inspector of Tertiary Education and Curriculum Development
- Mr S V M Zwane - Sports and culture - Deceased
- Ms M Shongwe - Chief Inspector of Secondary Schools
- Ms S Dhlomo - Business Education - Retired
- Ms C Mohammed - Siswati
- Mr N B Mdluli - Prevocational Education
- Ms T Mabuza - Religious Education
- Ms K Mokoena - Mathematics Ms T L Gamedze - Nutrition
- Ms A Stoffels - French
- Mr. M Tsela - Information, Communication and Technology
- Mr M T Hlophe - Director of the National Curriculum Centre
- Mr M Dlamini - Geography
- Mr E Khoza - Agriculture - Retired
- Ms T Dube - Science - Resigned
- Ms G Simelane - Early Childhood Care Education - Retired
- Mr H Dlamini - Social Science
- Mr M Macwele - Adult Education
- Dr P M Gumedze - Principal of the Teachers Training College Mr S J Dlamini - Design and Technology - Retired
- Dr E Z Mazibuko - Registrar - Retired
- Dr M N Dlamini - Registrar / Secretary - Appointed 01 April 2022

## Business address

Ezulwini  
Opposite Spintex Village

Postal address P.O.Box 1394  
Mbabane, Eswatini

Bankers Nedbank Swaziland Limited  
First National Bank of Eswatini Limited  
Standard Bank Eswatini

Auditors Kobla Quashie and Associates  
Chartered Accountants (Eswatini) Manzini

The Council Members are required to ensure that adequate accounting records are maintained and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the Council as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards for Small and Medium-sized Entities and the requirements of the Education Act of 1981. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities and the requirements of the Education Act of 1981 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The Council Members acknowledge that they are ultimately responsible for the system of internal financial control established by the Council and place considerable importance on maintaining a strong control environment. To enable the Council Members to meet these responsibilities, the Council Members sets standards for internal control aimed at reducing the risk of error or loss 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 Council and all employees are required to maintain the highest ethical standards in ensuring the Council's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Council is on identifying, assessing, managing and monitoring all known forms of risk across the Council. While operating risk cannot be fully eliminated, the Council endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

Based on the information and explanations given by management, The Council Members are of the opinion that 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 loss.

The Council Members have reviewed the Council's cash flow forecast for the year to 31 December 2022 and, in the light of this review and the current financial position, they are satisfied that the Council has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the Council's annual financial statements. The annual financial statements have been examined by the Council's external auditors and their report is presented on pages 5 to 6.

The annual financial statements set out on pages 8 to 22, which have been prepared on the going concern basis, were approved by the Council Members on 02 February 2023 and were signed on its behalf by:

Signed on behalf of the Council Members by:

**Dr S E Manyatsi - Chairperson**



**Dr M N Dlamini - Registrar**



## To the Council Members of the Examinations Council of Eswatini Report on the Audit of the Annual Financial Statements Opinion

We have audited the annual financial statements of the Examination Council of Eswatini as set out on pages 8 to 22, which comprise the statement of financial position as at 31 December 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, comprising significant accounting policies and other explanatory information.

In our opinion the financial statements present fairly, in all material respects, the financial position of the Examinations Council of Eswatini as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-Sized Entities and in the manner required by the Education Act of 1981, Section 21.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Annual Financial Statements section of our report. We are independent of the council in accordance with International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the annual financial statements in eSwatini, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Other Information**

The Council Members are responsible for the other information. Other information comprises the Council Members Report, the Council Members Responsibilities and Approval and the detailed Income Statement attached to the financial statements. The other information does not include the annual financial statements and our auditor's report thereon. Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon. In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Council Members and Those Charged with Governance for the Annual Financial Statements**

The Council Members are responsible for the preparation and fair presentation of the annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-Sized Entities and for such internal control as the Council Members determines is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

Partners: Kobla Quashie (Chairman), Daniel Bediako (Managing), Farai Machakata

In preparing the annual financial statements, the Council Members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intends to liquidate the Council to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Annual Financial Statements**

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Kobla Quashie and Associates**  
**Chartered Accountants (Eswatini)**  
**Manzini**  
**Per: Daniel Bediako**  
**02 February 2023**

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The Council Members' submit their report for the year ended 31 December 2021.

## **1. Review of activities**

### Main business and operations

The Examination Council of Eswatini was established through the Examinations Regulation of 1984, a product of the Education Act, 1981 to be responsible for all examinations except those of post-secondary education.

It is the sole examination body that is mandated to administer examinations and issue certificates to primary and secondary graduates.

The operating results and state of affairs of the Council are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

## **2. Events after the reporting period**

Included in Note 7, is the Revaluation reserve which arose from the revaluation of the Mlalatini Property, a Portion on Portion 55 of Farm 50, held at year end. The revaluation which resulted in a surplus of E22,205,712 was performed 26 April 2022 by Ngwenya Wonfor and Associates. Accordingly, the financial statements were adjusted to incorporate the revaluation.

Other than the matter described above, the Council Members are not aware of any matter or circumstance arising since the end of the financial year that would require disclosure or adjustment.

## **3. Council Members**

The Council Members of the Council during the year and to the date of this report are disclosed on page 1 of the annual financial statements.

## **4. Auditors**

Kobla Quashie and Associates Chartered Accountants (Eswatini) Manzini.

## Statement of Financial Position

Figures in Emalangeni	Note(s)	2021	2020
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	196,075,634	178,641,204
<b>Current Assets</b>			
Inventories	3	2,489,065	364,802
Investments	4	132,297,305	116,634,130
Accounts receivables	5	9,297,490	12,283,449
Cash and cash equivalents	6	6,624,359	8,430,905
		<b>150,708,219</b>	<b>137,713,286</b>
<b>Total Assets</b>		<b>346,783,853</b>	<b>316,354,490</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Revaluation reserves	7	24,124,637	1,918,925
Retained income		193,221,117	167,223,773
		<b>217,345,754</b>	<b>169,142,698</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Provisions	8	8,272,152	8,272,152
<b>Current Liabilities</b>			
Borrowings	9	50,000,000	110,000,000
Accounts payables	10	66,845,510	21,968,753
Provisions	8	4,320,437	6,970,887
		<b>121,165,947</b>	<b>138,939,640</b>
<b>Total Liabilities</b>		<b>129,438,099</b>	<b>147,211,792</b>
<b>Total Equity and Liabilities</b>		<b>346,783,853</b>	<b>316,354,490</b>

## Statement of Comprehensive Income

Figures in Emalangeni	Note(s)	2021	2020
Revenue		146,920,656	103,616,391
Other income		826,022	2,507,049
Operating expenses		(83,886,675)	(68,673,963)
Employee costs		(31,335,150)	(34,359,716)
Depreciation		(9,911,100)	(1,836,948)
<b>Operating surplus</b>		<b>22,613,753</b>	<b>1,252,813</b>
Interest received		9,392,733	15,369,240
Finance costs		(8,700,891)	(12,410,959)
<b>Surplus for the year</b>		<b>23,305,595</b>	<b>4,211,094</b>
<b>Total comprehensive income</b>		<b>23,305,595</b>	<b>4,211,094</b>

## Statement of Changes in Equity

Figures in Emalangeni	Revaluation reserve	Retained income	Total equity
Balance at 01 January 2020	1,918,925	162,854,760	164,773,685
Changes in equity			
Total comprehensive income for the year		4,211,094	4,211,094
Reversal of tax provision		157,919	157,919
<b>Total changes</b>		<b>4,369,013</b>	<b>4,369,013</b>
Balance at 01 January 2021	1,918,925	167,223,773	169,142,698
Changes in equity			
Total comprehensive income for the year		23,305,595	23,305,595
Revaluation of buildings	22,205,712		22,205,712
Reversal of duplicated expenses in prior year		2,691,749	2,691,749
<b>Total changes</b>	<b>22,205,712</b>	<b>25,997,344</b>	<b>48,203,056</b>
Balance at 31 December 2021	24,124,637	193,221,117	217,345,754
Note(s)	7		



## Statement of Cash Flows

Figures in Emalangenzi	Note(s)	2021	2020
Cash flows from operating activities			
Cash generated from operations	11	78,304,605	1,106,617
Interest income		9,392,733	15,369,240
Finance costs		(8,700,891)	(12,410,959)
Net cash from operating activities		78,996,447	4,064,898
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(5,139,818)	(172,571,285)
Sale of property, plant and equipment	2	-	145,619,384
Purchase of financial assets		(15,663,175)	47,473,235
Net cash from investing activities		(20,802,993)	20,521,334
Cash flows from financing activities			
Repayment of borrowings		(60,000,000)	(20,000,000)
Net cash from financing activities		(60,000,000)	(20,000,000)
Total cash movement for the year		(1,806,546)	4,586,232
Cash at the beginning of the year		8,430,905	3,844,673
Total cash at end of the year	6	6,624,359	8,430,905

## 1 Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities and the requirements of the Education Act of 1981. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below.

The Council adopted the International Financial Reporting Standard for Small and Medium-Sized Entities in the year under review. Previously the Council was reporting under the International Financial Reporting Standard. The change does not have an impact on the recognition and measurement of the Council's current and previous amounts. As such no restatements are made on the comparatives.

### Basis of Preparation

#### (a) Statement of Compliance

The annual financial statements of the Examinations Council of eSwatini have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) and the requirements of the Education Act of 1981, Section 21.

#### (b) Basis of measurement

The financial statements have been prepared under the historical cost basis.

#### (c) Functional and presentation currency

These financial statements are presented in Emalangeni, which is the Council's functional currency. All financial information presented in Emalangeni has been rounded to the nearest Lilangeni.

#### (d) Use of estimates and judgements

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 judgements 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:

#### Accounts receivables, held to maturity investments and loans and receivables

The Council assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the council makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry - specific economic conditions and other indicators present at the reporting date correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

#### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 8 - Provisions.

## 1.1 Property, plant and equipment

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

it is probable that future economic benefits associated with the item will flow to the company; and the cost of the item can be measured reliably.

### Property, plant and equipment is initially measured at cost.

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.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Item	Rate
Buildings	4%
Computer equipment	33%
Furniture and fixtures	10%
Computer software	33%
Machinery	20%
Motor vehicles	20%
Other fixed assets	10%
Land	0%

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

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in profit or loss 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.

## 1.2 Intangible assets

### An intangible asset is recognised when:

it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows

Item	Useful life
Computer software	33%

## 1.3 Financial instruments Classification

The company classifies financial assets and financial liabilities into the following categories:

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through profit or loss, which shall not be classified out of the fair value through profit or loss category.

### Initial recognition and measurement

Financial instruments are recognised initially when the Council becomes a party to the contractual provisions of the instruments.

The Council classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available-for-sale financial assets.

For financial instruments which are not at fair value through profit or loss, transaction costs are included in the initial measurement of the instrument.

### Fair value determination

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

## Trade and other receivables

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method.

Trade and other payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

## Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

### 1.3 Financial instruments (continued) Held to maturity

**These financial assets are initially measured at fair value plus direct transaction costs.**

At subsequent reporting dates these are measured at amortised cost using the effective interest rate method, less any impairment loss recognised to reflect irrecoverable amounts. An impairment loss is recognised in profit or loss when there is objective evidence that the asset is impaired, and is measured as the difference between the investment's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition. Impairment losses are reversed in subsequent periods when an increase in the investment's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the investment at the date the impairment is reversed shall not exceed what the amortised cost would have been had the impairment not been recognised.

Financial assets that the Council has the positive intention and ability to hold to maturity are classified as held to maturity.

### 1.4 Inventories

**Inventories are measured at the lower of cost and net realisable value.**

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.

When inventories are sold, the carrying amount of those inventories are recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value 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, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### 1.5 Impairment of assets

The Council assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Council estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the Council also:  
tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period Tests goodwill acquired in a business combination for impairment annually.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

## 1.6 Employee benefits

### Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

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.

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the Council's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

### Pension obligation

The Council currently operates a defined contribution plan. The Council pay contributions to privately administered pension plan on a mandatory, contractual or voluntary basis. Once the contributions have been paid, the Council has no further payment obligation. The regular contributions constitute net periodic costs for the year in which they are due and as such are included in staff costs.

## 1.7 Provisions and contingencies

### Provisions are recognised when:

the Council has a present obligation as a result of a past event;  
it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and  
a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

### Provisions are not recognised for future operating losses.

If an entity has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity has a detailed formal plan for the restructuring, identifying at least:

- 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.

After their initial recognition contingent liabilities recognised in business combinations that are recognised separately are subsequently measured at the higher of: the amount that would be recognised as a provision; and the amount initially recognised less cumulative amortisation.

## 1.8 Government grants

Government grants are recognised when there is reasonable assurance that: the Council will comply with the conditions attaching to them; and the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

## 1.9 Revenue

the amount of revenue can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the Council; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

The Council's revenue is recognised from the following major sources: Examination fees; and Government subvention.

Interest is recognised, in profit or loss, using the effective interest rate method.

## 1.10 Borrowing costs

All other borrowing costs are recognised as an expense in the period in which they are incurred.

## 1.11 Translation of foreign currencies Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Emalangeni by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous annual financial statements are recognised in profit or loss in the period in which they arise.

## 1.12 Related party transactions

The Council is a branch of the Government of Eswatini under the Ministry of Education and receives annual subvention from the government. Other than the subvention, there were no significant transactions with related parties during the year

## Notes to the Annual Financial Statements

Figures in Emalangeni	2021		2020			
<b>1. Property, plant and equipment</b>						
	<b>2021</b>			<b>2020</b>		
	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuation	Accumulated depreciation	Carrying value
Borehole	7,673	(7,673)	-	7,673	(7,673)	-
Buildings	205,606,000	(14,671,512)	190,934,488	181,835,713	(6,726,992)	175,108,721
Computer equipment	8,013,417	(7,663,281)	350,136	7,990,985	(7,147,547)	843,438
Computer software	3,952,377	(1,690,658)	2,261,719	2,163,332	(516,461)	1,646,871
Furniture and fixtures	4,412,892	(2,147,833)	2,265,059	2,649,126	(1,988,824)	660,302
Land	122,000	-	122,000	122,000	-	122,000
Machinery	3,955,279	(3,870,341)	84,938	3,955,279	(3,799,148)	156,131
Motor vehicles	1,508,319	(1,508,319)	-	1,508,319	(1,477,743)	30,576
Other fixed assets	707,859	(650,565)	57,294	707,859	(634,694)	73,165
<b>Total</b>	<b>228,285,816</b>	<b>(32,210,182)</b>	<b>196,075,634</b>	<b>200,940,286</b>	<b>(22,299,082)</b>	<b>178,641,204</b>

### Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Revaluations	Depreciation	Total
Building	175,108,721	1,564,575	22,205,712	(7,944,520)	190,934,488
Computer equipment	843,438	22,430	-	(515,732)	350,136
Computer software	1,646,871	1,789,047	-	(1,174,199)	2,261,719
Furniture and fixtures	660,302	1,763,766	-	(159,009)	2,265,059
Land	122,000	-	-	-	122,000
Machinery	156,131	-	-	(71,193)	84,938
Motor vehicles	30,576	-	-	(30,576)	-
Other fixed assets	73,165	-	-	(15,871)	57,294
	<b>178,641,204</b>	<b>5,139,818</b>	<b>22,205,712</b>	<b>(9,911,100)</b>	<b>196,075,634</b>

### Reconciliation of property, plant and equipment - 2020

	Opening balance	Additions	Transfers	Depreciation	Total
Buildings	4,894,692	170,644,011	-	(429,982)	175,108,721
Computer equipment	1,511,550	91,159	-	(759,271)	843,438
Computer software	167,635	1,743,011	-	(263,775)	1,646,871
Furniture and fixtures	705,148	93,104	-	(137,950)	660,302
Land	122,000	-	-	-	122,000
Machinery	240,049	-	-	(83,918)	156,131
Motor vehicles	177,089	-	-	(146,513)	30,576
Other fixed assets	88,704	-	-	(15,539)	73,165
Work in progress	145,619,384	-	(145,619,384)	-	-
	<b>153,526,251</b>	<b>172,571,285</b>	<b>(145,619,384)</b>	<b>(1,836,948)</b>	<b>178,641,204</b>



## Notes to the Annual Financial Statements

Figures in Emalangeni	2021	2020
<b>2. Property, plant and equipment (continued)</b>		
The land and buildings comprise of Mlalatini and Dalriach Properties.		
<b>1. Mlalatini Property</b>		
The Mlalatini property consist of property 1 (the Old Building) and property 2 (the new building) both located on a Portion of Portion 55 of Farm 50, Hhohho District, estimated land area of 1.3800 Hectares. The properties have an open market value of 205,340,000.		
<b>2. Dalriach Property</b>		
The Dalriach property is located in Mbabane on Plot No.349 Farm 188. The property is valued at E266,000.		
The land and buildings are registered in the name of the Ministry of Education and Training. The land was allocated to the Council for its use and control and ownership has not been transferred as there is currently no Act that establishes the Council as a legal entity.		
<b>3. Inventories</b>		
Stationery and cleaning supplies	2,489,065	364,802
<b>4. Investments</b>		
<b>Short-term and money market securities</b>		
African Alliance Lilangeni Fund	77,297,305	5,555,431
<b>Held to maturity</b>		
African Alliance Eswatini Promissory Note	15,000,000	-
Select Management Service Bond	15,000,000	-
Greystone Partners Promissory Note	25,000,000	-
Fincorp Medium Term Notes	-	60,000,000
Select Limited Services Medium Term Notes	-	50,000,000
Nedbank Fixed Deposit	-	1,078,699
	<b>55,000,000</b>	<b>111,078,699</b>
<b>Total other financial assets</b>	<b>132,297,305</b>	<b>116,634,130</b>
<b>Current assets</b>		
African Alliance Lilangeni Fund	77,297,305	5,555,431
Promissory notes and Service bond	55,000,000	111,078,699
	<b>132,297,305</b>	<b>116,634,130</b>

## Notes to the Annual Financial Statements

Figures in Emalangeni	2021	2020
<b>4. Investments (continued)</b>		
Managed by African Alliance		
Promissory Note 1		
The loan was issued 31 July 2021 by African Alliance Eswatini Limited for an amount of E15,000,000 with a gross interest rate of 9.00% per annum maturing 31 July 2022 with gross maturity value of E16,350,000.		
Promissory Notes 2		
The loan note was issued 31 July by Greystone Partners for an amount of E25,000,000 and attracts a gross interest rate of 9.50% per annum maturing 31 July 2022 with a gross maturing value of E27,375,000.		
Service Bond		
The bond was issued 31 July 2021 by Select Limited for an amount of E15,000,000 with a gross interest rate of 10.50% per annum maturing 31 July 2022 with a gross maturity value of E16,587,945.		
<b>5. Accounts receivables</b>		
Accounts receivables	4,052,763	2,287,966
Government subvention	3,705,333	3,059,806
Other receivables	210,962	139,787
Interest receivable	1,328,432	6,795,890
	<b>9,297,490</b>	<b>12,283,449</b>
Accounts receivables:		
Gross accounts receivables	10,305,561	2,287,966
Bad debts provision	(6,252,798)	-
	<b>4,052,763</b>	<b>2,287,966</b>
<b>6. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	758	1,449
Bank balances	6,623,601	8,429,456
	<b>6,624,359</b>	<b>8,430,905</b>
<b>Bank balances</b>		
First National Bank - Current Account	1,434,205	597,631
Nedbank (Eswatini) Limited - Current Account	2,780,292	27,587
Nedbank (Eswatini) Limited - Call Account	266,619	266,219
Nedbank (Eswatini) Limited - Call Account	49,658	5,547,185
Standard Bank Eswatini	2,080,666	-
Standard Bank Eswatini - Call Account	12,161	1,990,834
	<b>6,623,601</b>	<b>8,429,456</b>

## Note to the Annual Financial Statements

Figures in Emalangenzi	2021	2020
7. Revaluation reserve		
Opening balance	1,918,925	1,918,925
Revaluation surplus	22,205,715	-
	<b>24,124,640</b>	<b>1,918,925</b>

The revaluation reserve arises from the revaluation of Mlalatini Property, a Portion on Portion 55 of Farm 50, Hhohho district. The revaluation was performed by Ngwenya Wonfor and Associates on 26 April 2022 using the income method of revaluation.

### 8. Provisions

#### Reconciliation of provisions - 2021

	Opening balance	Additions	Utilised during the year	Total
Provision for severance pay	8,272,152	-	-	8,272,152
Provision for leave pay	2,359,929	294,755	-	2,654,684
Provision for interest payable	4,610,958	1,665,753	(4,610,958)	1,665,753
	<b>15,243,039</b>	<b>1,960,508</b>	<b>(4,610,958)</b>	<b>12,592,589</b>

#### Reconciliation of provisions - 2020

	Opening balance	Additions	Utilised during the year	Total
Provision for taxation	157,919	-	(157,919)	-
Provision for severance pay	8,272,152	-	-	8,272,152
Provision for leave pay	2,029,696	703,100	(372,867)	2,359,929
Provision for interest payable	7,200,000	-	(2,589,042)	4,610,958
	<b>17,659,767</b>	<b>703,100</b>	<b>(3,119,828)</b>	<b>15,243,039</b>

Non-current liabilities	8,272,152	8,272,152
Current liabilities	4,320,437	6,970,887
	<b>12,592,589</b>	<b>15,243,039</b>

### 9. Borrowings

Public Service Pension Fund loan	50,000,000	110,000,000
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The loan was issued on 01 August 2021 by the Public Pension Fund through African Alliance for an amount of E50,000,000 at an interest rate of the prime rate plus 0.75% for a period of 12 months.

Current liabilities		
At amortised cost	50,000,000	110,000,000

## Notes to the Annual Financial Statements

Figures in Emalangeni	2021	2020
<b>10. Accounts payables</b>		
Clearing accounts	6,248	-
Accounts payables	5,024,394	5,089,930
Accruals	61,814,868	16,878,823
	<b>66,845,510</b>	<b>21,968,753</b>
<b>11. Cash generated from operations</b>		
Surplus for the year	23,305,595	4,211,094
<b>Adjustments for:</b>		
Depreciation	9,911,098	1,836,948
Interest received	(9,392,733)	(15,369,240)
Finance costs	8,700,891	12,410,959
Movements in provisions	(2,650,450)	(2,416,728)
Changes in retained earnings	2,691,751	157,919
<b>Changes in working capital:</b>		
Inventories	(2,124,263)	(67,662)
Accounts receivables	2,985,959	(7,625,897)
Accounts payables	44,876,757	7,969,224
	<b>78,304,605</b>	<b>1,106,617</b>

## 12. Comparative figures

Certain comparative figures have been reclassified.

### Detailed Income Statement

Figures in Emalangeni	Note(s)	2021	2020
<b>Revenue</b>			
EGCSE examination fees		83,004,530	55,889,698
EPC examination fees		24,589,431	19,318,059
Entrepreneurship examination fees		69,696	-
Government subvention		3,096,000	3,096,000
IGCSE & ASL examination fees		4,750,869	3,622,915
JC examination fees		31,292,680	21,514,354
Late registration fees		-	7,460
Remarking fees		117,450	167,905
		<b>146,920,656</b>	<b>103,616,391</b>
<b>Other income</b>			
Interest received		9,392,733	15,369,240
MTN results income		203,910	131,806
Profit on exchange differences		535,472	2,054,995
Sundry income		86,640	320,248
		<b>10,218,755</b>	<b>17,876,289</b>
<b>Operating expenses</b>			
Advertising and marketing		124,529	128,529
Auditors remuneration		115,000	69,000
Bad debts provision		6,252,798	-
Bank charges		133,379	206,610
Board retainer fees and sitting allowances		258,816	167,675
Cambridge fees		27,162,303	20,348,547
Cleaning		247,792	373,168
Consulting		260,938	223,380
Depreciation		9,911,098	1,836,948
Electricity and water		861,091	1,339,631
Employee costs		31,335,150	34,359,716
Employee wellness		262,784	215,409
Examination stationery		1,088,159	979,029
Exams setting, moderating and marking costs		28,303,876	26,826,750
Facility management fee		220,042	176,439
General expenses		33,140	52,763
Hire - transport and equipment		507,951	163,455
IGCSE/AS level		4,223,118	3,996,530
Insurance		482,393	270,185
Legal fees		97,674	427,349
Medical expenses		79,991	29,203
Motor vehicle expenses		193,759	266,217
Printing and stationery		1,576,777	2,505,283
Rent		513,261	552,500
Repairs and maintenance		506,924	428,928
Result processing		956,943	1,029,043
SGCSE printing		6,238,831	5,477,142
Security		436,040	150,370
Staff training		20,999	72,197

**Detailed Income Statement**

<b>Figures in Emalangen</b>	<b>Note(s)</b>	<b>2021</b>	<b>2020</b>
Staff transport		874,173	726,569
Staff welfare and refreshments		173,832	120,441
Subscriptions		78,694	33,317
Syndicate games and activities		106,167	100,460
Telephone , fax and courier charges		1,462,210	671,257
Travel - International		4,230	146,326
Travel - local		28,063	400,261
		<b>125,132,925</b>	<b>104,870,627</b>
<b>Operating surplus</b>		<b>32,006,486</b>	<b>16,622,053</b>
Finance costs		(8,700,891)	(12,410,959)
<b>Surplus for the year</b>		<b>23,305,595</b>	<b>4,211,094</b>



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